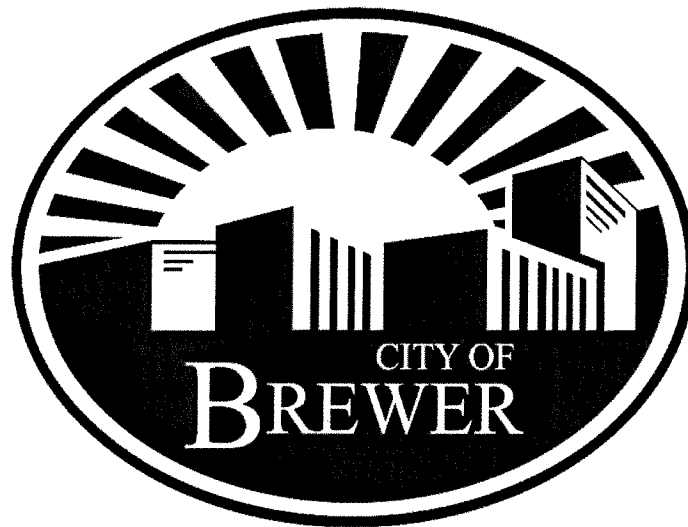


FY 2026

**City Budget
School Budget
Wastewater Budget
Water Department Budget**



**For Fiscal Year 2026
July 1, 2025 – June 30, 2026**

**Presented to the Brewer City Council
June 3, 2025**

City of Brewer FY 2026 Budget Table of Contents

<u>Section</u>	<u>Page</u>
A Introduction	
City Manager's Letter to the Council	
B Tax Rate	
Tax Rate Calculation.....	B-1
FY2026 Budget Resolve	B-2
General Fund Spending Summary	B-3
Tax and Valuation History	B-4
C Municipal Expenditures	
Line Item Detail	
D Municipal Departmental Narratives	
Goals & Objectives	
E Municipal Staffing Levels and Salaries	
F Municipal Revenues	
Line Item Detail	
G Fund Balance Statement	
H Municipal Capital Improvement Program	
Executive Summary	H-1
Project Descriptions	H-5
CIP Funding	H-9
Five-Year CIP Line Item Detail	H-12
I Municipal Debt Service	
Debt Service Statement	I-1
Debt Schedules	I-5
J School Budget	
Summary of Expenditures and Revenues	
School Expense Line Item Detail	
K-R Water Pollution Control Facility Budget	
Table of Contents	K-1
S-Z Water Department Budget	
Table of Contents	S-1



Eric Glidden
City Manager

To: Mayor Daniels
Members of the City Council
From: Eric Glidden, City Manager
Date: May 15, 2025

Re: FY2026 City of Brewer Consolidated Budget

It is my privilege to submit for your consideration the City of Brewer consolidated municipal budget for fiscal year 2026.

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, despite continued inflationary pressures and softening in some key non-tax revenues. 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.

FY2026 Budget Highlights

- The budget lowers the City's mil rate by \$3.40, to \$15.40 per \$1,000 of assessed valuation. Brewer's estimated 26% 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 18% mil rate decrease, which will help offset the valuation adjustments needed to keep pace with changing market conditions. This is the sixth year in a row the City has been able to lower its mil rate, which will now be at its lowest level in over 30 years.

The table below shows the dollar and percentage impact for Brewer's average residential home, which has a current assessed value of \$227,418.

Tax Impact on Average Brewer Residential Home

	<u>Assessed Value</u>	<u>Mil Rate</u>	<u>Tax Owed</u>
FY25 Current	\$227,418	\$18.80	\$4,275
FY26 Estimated	\$286,547	\$15.40	\$4,413
\$ Change	\$59,128	(\$3.40)	\$138
% Change	26%	-18.1%	3.2%

- The proposed \$18.4 million City budget increases municipal expenditures by 3.5%. Inflation and a tight labor market continue to push costs higher across the board. The FY26 budget reflects wage adjustments for our six unions, who will be in year two of their three year contracts. For our nonunion employees, the budget proposes a 3% cost of living adjustment to help keep pace with inflation. Providing competitive pay rates is a key element in our ability to retain and attract employees and has allowed us to fill many of our vacancies within reasonable time periods. Overall, proposed salary expense is up \$436,000, or 6.1%, over FY25.

On the benefit side, the City's health insurance costs remain 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 15% increase in premiums on January 1, which would add over \$240,000 to our costs annually.

The FY26 budget includes the estimated \$50,000 cost of the State-mandated Paid Family Medical Leave (PFML) program that went into effect January 1, 2025, requiring virtually all employers, including municipalities, to remit 1% of gross wages (0.5% from the City and 0.5% from the employee) to help fund the program. The City plans to utilize a private plan provider, which we expect will provide some savings in the short term.

The FY26 City budget requests the addition of one full-time employee in the Technology Department, but it is offset by the elimination of another full-time position (Deputy City Clerk/General Assistance Administrator). We are proposing the creation of a Deputy Technology Director position to address City's expanding technology demands. In addition to allowing us to virtually eliminate the need to use outside contractors to support the department, the new position will enable us to offer services to the School Department that they currently contract out.

The duties of the Deputy City Clerk/General Assistance Administrator have been split up and assumed by two current staff members, which is why you will see decreases in the Clerk and Health and Human Services budgets.

The FY26 budget includes funding for a number of City Council priorities aimed at improving productivity, streamlining development processes, and enhancing communication with Brewer residents and taxpayers. In addition to funding for the Notify Brewer platform, council meeting livestreaming, and a new CivicPlus based website, the Technology Department budget includes funding for codification, permitting and licensing software that will digitize the City's codes and ordinances and increase the online services available in the Code and Clerk offices. An AI-based property appraisal application in the Assessing Department is expected to greatly reduce the amount of time needed to conduct sales and ratio

analyses, thus freeing up time for other tasks.

We are also pleased to report that the FY26 budget includes funding to provide winter maintenance service to the entire length of the Riverwalk Trail. These services would be provided by Summersweet Landscaping.

In another expense area, we expect about an 18% (\$82,000) increase in Brewer's share of Community Connector costs due to higher labor costs, declining federal subsidies, and the fifth of seven scheduled increases in our annual contribution to a capital reserve.

Several other budgetary increases of note include Fire Department vehicle maintenance, street light replacement, and animal control costs. The Fire budget is seeing a substantial increase in its vehicle maintenance and repair cost as the trucks age. The most expensive of the bunch, the ladder truck, is slated for replacement in FY28. We have added a Street Light Replacement Reserve account to the General Protections budget group to begin setting aside funds to replace these community assets in or around FY33. The Animal Control budget is up \$20,000 to cover the cost of contracting for this State-mandated service. The Brewer Police Department had previously been able to perform these services, but is no longer able to do so.

There are also some notable decreases in the budget. The Police Body & Car Camera account reflects the lower, ongoing annual price of the City's five year contract after the first year's price included \$24,000 in one-time implementation cost. The Public Works budget shows a healthy \$50,000 reduction in cost for refuse collection, resulting from a successful bid process for the City's next five year contract. Gregory's Disposal will begin providing curbside collection to Brewer residents on July 1, 2025. The Planning Department's FY25 budget included a one-time cost for consulting services that is not needed in FY26. I am also proposing to reduce the Contingent line by 60% to help offset the costs associated with the City's new technology initiatives.

- City non-property tax revenue estimates are up 6.5%, or \$620,796, offsetting the entire proposed increase in expenditures. Almost half of the increase comes from an additional \$300,000 in interest earnings. With two large solar fields now on line, we will also be receiving \$200,000 in solar reimbursement from the state, which reflects 50% of the tax revenue Brewer would have received if this solar equipment was not tax exempt.

In other areas, we are starting to see a leveling off and, in some cases, decrease in revenue. Brewer's largest source of non-property tax revenue—State revenue sharing—is projected to decrease by \$400,000, or 10%, in FY26. Fortunately, we underestimated this revenue line in FY25, so the coming decrease does not negatively affect the FY26 budget, but will be a factor in future years. We also expect a \$115,000 decrease in homestead reimbursement from the State as a result of the large

drop in the City's mil rate.

We are also seeing changes in economic patterns. As consumer sentiment weakens, we are projecting no change in motor vehicle excise tax revenue, which is typically a consistent source of growth. Other examples include fewer cable TV subscribers, which means lower franchise fee revenue, and lower participation rates in our recreation programs, which means less program income.

- The School budget request totals \$29.6 million, or 3.2% more than FY25. Slightly more than half of the budgeted increase is attributable to staff contractual salary and benefit increases. Additionally, the School has included capital outlay costs to construct a new public restroom facility at the Brewer High School Athletic Complex, as well funding to remove the old Brewer High School tennis courts and repurpose the area with approximately sixty additional parking spaces. The cost of these projects will be completely offset by \$355,000 in previously approved funding from the City and through a use of \$270,000 from the School's capital reserve fund, allowing the projects to be completed without requiring additional funds from Brewer taxpayers.
- Brewer's Penobscot County tax bill is increasing by 17%, or \$237,349, to \$1.6 million. This year, the County's 10.7% increase in its budget was once again driven by the Sheriff's Department, whose expenses were up 15.6%. Over the last 20 years, the amount the County has assessed in taxes to support its budget has increased an average of 8.8% annually. It is important to note that this assessment does not include the cost associated with the ongoing jail deficit, which is estimated to be \$3.4 million in 2025.
- The FY25 budget uses sheltered tax increment financing (TIF) revenues to offset \$720,000 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 FY26 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 \$1.28 million for the resurfacing of Dirigo Drive and its sidewalk from Sparks Ave to Wilson St, reconstruction of Stone Street along with storm drain replacement, completion of our annual residential paving program, and preliminary work required for other future reconstruction and repaving projects.

The CIP also recommends a number of vehicle and pedestrian safety enhancement projects, including improvements to the Parkway South/Wilson and State/Washington intersections and along Parkway South from Wilson Street to I-395. The CIP also

proposes to construct an access road for adjacent properties in the area of the former Getchell Ice property as well as new parking to be utilized by City Hall. The project will address safety concerns at the Wilson/Main intersection identified in a recent study

Funding for the CIP would come, in part, from \$1,828,000 in bond financing. Over 60% of the estimated cost of this new debt would be offset by debt being paid off in FY26.

- The budget proposes a 3% adjustment to the sewer rate. The FY26 wastewater budget is up 3.2%, or about \$111,000. A majority of the increase can be attributed to electricity costs, which continue to rise and which we underestimated in the FY25 budget. A slight decrease in debt service expense helped to offset the 5% increase in salary and benefit expense associated with year 2 of the wastewater union's 3 year contract. A trend in lower usage also puts strain on the ratepayer-supported wastewater budget.

A scaled back Sewer Capital Improvement Program totals just \$125,000 and includes replacement of computerized controls at the Hardy Street pump station, the replacement of the collections system box truck that houses the camera system, and funding to correct sewer and stormwater infrastructure on Maple Street. Funding for these projects will come from the department's asset management reserve and reallocation of funds from completed projects. In FY26, the department will also complete the previously approved and funded Oak Grove Sewer Subsystem Remediation project. The department was successful in obtaining federal and state funding for over 70% (\$1.48 million) of the project's \$2.1 million estimated cost.

A 3% sewer rate adjustment will increase the minimum residential water bill by \$3.63 per quarter and the average household bill by \$4.81 per quarter.

- The FY26 budget anticipates a 5% adjustment in the water rate. The Water Department budget for FY26 is up 3.5%, or \$115,000, with new debt service and increased health insurance, utility and building costs being the primary drivers of the growth. The department worked to minimize the rate increase needed by decreasing its original budget request by \$108,000.

The Water Capital Improvement Program (CIP) includes just one \$7,000 equipment replacement in addition to its ongoing, annual meter replacement program. In FY26, the department will focus on completion of previously approved and funded projects, including the water main replacement projects currently underway in the Sherwood Forest neighborhood and along Wilson Street, the painting of Levenseller Standpipe, and upgrade of the Hayes Treatment Plant's communication infrastructure. The department was successful in obtaining state and federal funding for about half of the \$4.5 million cost of these projects, thus minimizing the impact of these important infrastructure projects on water ratepayers.

The Maine Public Utilities Commission (MPUC) governs Maine water rates. 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 3. A 5% rate adjustment will increase the minimum residential water bill by \$4.70 per quarter and the average household bill by \$5.90 per quarter.

While the budget we are presenting represents a solid blueprint for FY26 operations based on extensive analysis and best estimates, I would be remiss if I didn't highlight the great uncertainty posed by the People's Veto process currently underway in Augusta. If the petition to allow Maine voters an opportunity to repeal the State budget garners enough signatures, it could result in the shutdown of much of State government, including its ability to make payments such as monthly revenue sharing and education subsidy, among many other things. To avoid or end a shutdown, it is possible that the Legislature could agree to change elements of the approved State budget, like education subsidy and revenue sharing. Depending on the outcome, it may require modification and reconsideration of the FY26 budget presented here.

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.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Eric Glidden".

Eric Glidden

FY2026 Brewer Property Tax Calculation

Line		FY2025 APPROVED	FY2026 PROPOSED	\$ Change	% Change
MUNICIPAL BUDGET					
1	General Fund Appropriations	17,811,542	18,432,338	620,796	3.49%
2	Less: Non-Property Tax Revenues	<u>9,570,711</u>	<u>10,191,507</u>	<u>620,796</u>	<u>6.49%</u>
3	NET MUNICIPAL BUDGET (from taxation)	8,240,831	8,240,831	0	0.00%
EDUCATION BUDGET					
4	General Education Budget	28,632,514	29,556,013	923,499	3.23%
5	Less: School Revenues	<u>19,753,800</u>	<u>20,162,299</u>	<u>408,499</u>	<u>2.07%</u>
6	NET EDUCATION BUDGET (from taxation)	8,878,714	9,393,714	515,000	5.80%
TAX INCREMENT FINANCING DISTRICTS					
7	Transfer to TIF Special Revenue Fund	1,643,314	1,264,851	-378,463	-23.03%
8	Less: TIF BETE Exempt	<u>363,814</u>	<u>185,950</u>	<u>-177,864</u>	<u>-48.89%</u>
9	NET TIF BUDGET (from taxation)	1,279,500	1,078,901	-200,599	-15.68%
10	COUNTY ASSESSMENT	1,375,473	1,612,822	237,349	17.26%
11	OVERLAY	27,763	28,000	237	0.85%
12	TOTAL PROPERTY TAX LEVY	19,802,281	20,354,268	551,987	2.79%
13	ASSESSED VALUATION	1,053,312,888	1,321,705,676	268,392,788	25.48%
14	Less: Tax Increment Finance Districts	<u>68,058,500</u>	<u>70,058,500</u>	<u>2,000,000</u>	<u>2.94%</u>
15	NET ASSESSED VALUATION	985,254,388	1,251,647,176	266,392,788	27.04%
16	Municipal	8.36	6.58	(1.78)	-21.28%
17	School	9.01	7.51	(1.51)	-16.72%
18	County	1.40	1.29	(0.11)	-7.70%
19	Overlay	0.03	0.02	(0.01)	-20.61%
20	TAX RATE	18.80	15.40	-3.40	-18.09%

City of Brewer FY2026 Budget Resolve

	Appropriations (Expenditures) Approved	Non-Tax Revenues Used	State Rev. Sharing GPA Support	State Homestead Reimbursemnt	Fund Balance Used	Operating Transfers Used	Property Taxes Needed
Assessments							
1 County Assessment	\$ 1,612,822						\$ 1,612,822
Municipal Budget							
2 General Fund	\$ 18,432,338	\$ 4,777,634	\$ 3,310,500	\$ 602,756	\$ 545,000	\$ 955,617	\$ 8,240,831
3 Gen Fund Xfer to CIP	\$ -						\$ -
4 Capital Improvement	\$ 2,088,000	\$ 1,828,000				\$ 260,000	\$ -
5 Cemetery Trust Fund	\$ -						\$ -
6 TIF Districts	\$ 1,078,901						\$ -
7 Total Municipal Budget	\$ 21,599,239	\$ 6,605,634	\$ 3,310,500	\$ 602,756	\$ 545,000	\$ 1,215,617	\$ 1,078,901
Education Budget							
8 Gen'l Education Budget	\$ 29,556,013	\$ 3,841,486	\$ 14,093,953	\$ -	\$ 1,956,860	\$ 270,000	\$ 9,393,714
9 Grand Totals	\$ 52,768,074	\$ 10,447,120	\$ 17,404,453	\$ 602,756	\$ 2,501,860	\$ 1,485,617	\$ 20,326,268
10 Budgeted Tax Overlay							\$ 28,000
11 To Be Raised From Taxes							\$ 20,354,268

TAXABLE VALUATION ESTIMATE

12 2025-2026 Taxable Valuation \$ 1,321,705,676

<u>TAX RATE CHANGE</u>	
Tax Rate - NEW	\$ 15.40
Tax Rate - CURRENT	\$ 18.80
\$ Change in Tax Rate	\$ (3.40)
% Change	-18.09%

Section B
General Fund Spending Summary

CITY OF BREWER
DRAFT FY2026 Budget

City of Brewer
Tax, Valuation and County Tax History
Fiscal Year 2005 through Fiscal Year 2026

Fiscal Year	Brewer Taxes Assessed	Total Taxable Valuation	TIF Sheltered Value	Brewer Tax Rate	Brewer Assmt Ratio	\$\$ Chg in Taxes Assessed	% Chg in Taxes Assessed	\$\$ Chg in Taxable Value	% Chg in Taxable Value	% Chg in Tax Rate	County Tax	% Chg in County Tax
2005	\$ 12,670,545	\$ 598,279,600	\$ 27,714,700	\$ 21.18	100%	543,361	4.5%	100,856,100	20.3%	-13.1%	558,194	1.1%
2006	\$ 12,366,860	\$ 616,588,800	\$ 27,376,810	\$ 20.06	100%	(303,685)	-2.4%	18,309,200	3.1%	-5.3%	627,226	12.4%
2007	\$ 12,411,178	\$ 656,676,100	\$ 24,544,380	\$ 18.90	100%	44,318	0.4%	40,087,300	6.5%	-5.8%	677,067	7.9%
2008	\$ 13,279,978	\$ 735,732,850	\$ 28,023,300	\$ 18.05	100%	868,800	7.0%	79,056,750	12.0%	-4.5%	736,660	8.8%
2009	\$ 14,112,223	\$ 786,195,600	\$ 71,360,100	\$ 17.95	100%	832,245	6.3%	50,462,750	6.9%	-0.6%	781,810	6.1%
2010	\$ 14,032,642	\$ 781,762,800	\$ 79,079,795	\$ 17.95	100%	(79,581)	-0.6%	(4,432,800)	-0.6%	0.0%	799,880	2.3%
2011	\$ 13,974,513	\$ 778,524,400	\$ 75,216,420	\$ 17.95	100%	(58,129)	-0.4%	(3,238,400)	-0.4%	0.0%	815,661	2.0%
2012	\$ 13,879,961	\$ 773,256,900	\$ 73,553,705	\$ 17.95	100%	(94,552)	-0.7%	(5,267,500)	-0.7%	0.0%	860,543	5.5%
2013	\$ 14,805,312	\$ 779,637,300	\$ 72,302,750	\$ 18.99	100%	925,351	6.7%	6,380,400	0.8%	5.8%	847,490	-1.5%
2014	\$ 16,163,007	\$ 772,610,300	\$ 69,213,000	\$ 20.92	100%	1,357,695	9.2%	(7,027,000)	-0.9%	10.2%	878,532	3.7%
2015	\$ 16,024,060	\$ 765,968,470	\$ 63,395,230	\$ 20.92	100%	(138,947)	-0.9%	(6,641,830)	-0.9%	0.0%	898,036	2.2%
2016	\$ 16,395,273	\$ 761,862,130	\$ 69,050,975	\$ 21.52	100%	371,213	2.3%	(4,106,340)	-0.5%	2.9%	892,956	-0.6%
2017	\$ 16,362,635	\$ 760,345,494	\$ 64,900,000	\$ 21.52	100%	(32,638)	-0.2%	(1,516,636)	-0.2%	0.0%	926,298	3.7%
2018	\$ 16,922,057	\$ 752,091,440	\$ 64,000,000	\$ 22.50	100%	559,422	3.4%	(8,254,054)	-1.1%	4.6%	951,757	2.7%
2019	\$ 16,956,296	\$ 753,614,683	\$ 61,000,000	\$ 22.50	100%	34,239	0.2%	1,523,243	0.2%	0.0%	1,004,583	5.6%
2020	\$ 17,512,941	\$ 761,763,273	\$ 61,000,000	\$ 22.99	100%	556,644	3.3%	8,148,590	1.1%	2.2%	1,061,193	5.6%
2021	\$ 18,188,990	\$ 799,516,065	\$ 61,000,000	\$ 22.75	100%	676,050	3.9%	37,752,792	5.0%	-1.0%	1,100,233	3.7%
2022	\$ 18,424,244	\$ 826,199,245	\$ 61,000,000	\$ 22.30	100%	235,253	1.3%	26,683,180	3.3%	-2.0%	1,189,342	8.1%
2023	\$ 18,837,414	\$ 860,155,891	\$ 65,858,500	\$ 21.90	100%	413,171	2.2%	33,956,646	4.1%	-1.8%	1,276,774	7.4%
2024	\$ 19,969,509	\$ 993,507,888	\$ 68,058,500	\$ 20.10	100%	1,132,095	6.0%	133,351,997	15.5%	-8.2%	1,356,267	6.2%
2025	\$ 20,377,476	\$ 1,083,908,276	\$ 68,058,500	\$ 18.80	100%	407,967	2.0%	90,400,388	9.1%	-6.5%	1,375,473	1.4%
2026^	\$ 20,354,268	\$ 1,321,705,676	\$ 70,058,500	\$ 15.40	100%	(23,208)	-0.1%	237,797,400	21.9%	-18.1%	1,612,822	17.3%

^ estimate based on draft budget and estimated assessed valuation

Municipal Expenditures

		FY26 v. FY25 Appvd					
ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	\$\$ Change	% Change	
50 COUNCIL							
0115000 500050	PARTTIME & TEMP EMPLOYEES	5,200	5,200	5,200	-	0.0%	
0115000 500512	FICA	322	192	322	-	0.0%	
0115000 500520	MEDICARE	75	75	75	-	0.0%	
0115000 500522	PAID FAMILY MEDICAL LEAVE	26	13	26	-	0.0%	
0115001 500860	TRAINING, CONFERENCES & MTGS	12,450	14,309	8,950	(3,500)	-28.1%	
0115001 502210	PLANNING & APPEALS BD EXPENSE	250	-	250	-	0.0%	
0115001 502900	MISC SUPPLIES & EXPENSES	5,975	5,365	3,000	(2,975)	-49.8%	
TOTAL COUNCIL		24,298	25,154	17,823	(6,475)	-26.6%	
51 CLERK							
0115100 500000	PERMANENT EMPLOYEES	88,701	75,036	74,137	(14,564)	-16.4%	
0115100 500500	HEALTH INSURANCE	34,869	28,204	28,489	(6,380)	-18.3%	
0115100 500502	HRA	3,443	3,443	2,104	(1,339)	-38.9%	
0115100 500510	MAINE STATE RETIREMENT	8,781	7,429	7,562	(1,219)	-13.9%	
0115100 500520	MEDICARE	1,286	953	1,075	(211)	-16.4%	
0115100 500522	PAID FAMILY MEDICAL LEAVE	444	124	371	(73)	-16.3%	
0115101 500860	TRAINING, CONFERENCES & MTGS	1,000	730	1,000	-	0.0%	
0115101 500862	TRAVEL	200	90	200	-	0.0%	
0115101 500864	PUBLICATIONS & DUES	500	60	500	-	0.0%	
0115101 501070	MISC PROFESSIONAL SERVICES	3,600	3,718	600	(3,000)	-83.3%	
0115101 501300	TELEPHONE	900	-	1,200	300	33.3%	
0115101 501500	ADVERTISING	3,400	1,335	3,400	-	0.0%	
0115101 501504	ADVERTISING -PLNG & APPEALS BD	5,500	2,167	5,500	-	0.0%	
0115101 501530	POSTAGE	800	83	800	-	0.0%	
0115101 502200	OFFICE SUPPLIES & EXPENSES	2,000	1,539	2,000	-	0.0%	
0115101 502310	COMPUTER SUPPLIES & EXPENSES	600	885	600	-	0.0%	
Elections							
0115110 500050	PARTTIME & TEMP EMPLOYEES	6,500	6,213	6,500	-	0.0%	
0115110 500512	FICA	-	22	403	403		
0115110 500520	MEDICARE	-	8	94	94		
0115110 500522	PAID FAMILY MEDICAL LEAVE	-	-	33	33		
0115111 500860	TRAINING, CONFERENCES & MTGS	750	899	750	-	0.0%	
0115111 501070	MISC PROFESSIONAL SERVICES	1,800	784	1,800	-	0.0%	
0115111 501171	EQUIPMENT RENTAL	1,400	1,000	1,400	-	0.0%	
0115111 501300	TELEPHONE	480	-	600	120	25.0%	
0115111 501500	ADVERTISING	2,000	930	2,000	-	0.0%	
0115111 501510	PRINTING	3,300	2,192	3,300	-	0.0%	
0115111 501530	POSTAGE	450	1,440	450	-	0.0%	
0115111 502200	OFFICE SUPPLIES & EXPENSES	800	126	800	-	0.0%	
0115111 503000	MINOR EQUIPMENT	1,041	-	-	(1,041)	-100.0%	
TOTAL CLERK		174,545	139,409	147,668	(26,877)	-15.4%	

ACCOUNT #		DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd \$\$ Change	% Change
52 ASSESSOR							
0115200	500000	PERMANENT EMPLOYEES	184,575	149,511	187,228	2,653	1.4%
0115200	500500	HEALTH INSURANCE	63,813	39,639	47,914	(15,899)	-24.9%
0115200	500501	HEALTH INSUR - WAGE STIPEND	-	3,482	5,196	5,196	
0115200	500502	HRA	6,300	6,300	3,963	(2,337)	-37.1%
0115200	500510	MAINE STATE RETIREMENT	18,075	14,802	19,097	1,022	5.7%
0115200	500520	MEDICARE	2,647	1,994	2,790	143	5.4%
0115200	500522	PAID FAMILY MEDICAL LEAVE	913	271	962	49	5.4%
0115200	500530	GROUP LIFE INSURANCE	-	129	155	155	
0115201	500860	TRAINING, CONFERENCES & MTGS	4,000	3,546	4,000	-	0.0%
0115201	500862	TRAVEL	5,000	6,512	5,000	-	0.0%
0115201	500864	PUBLICATIONS & DUES	1,690	566	1,690	-	0.0%
0115201	501070	MISC PROFESSIONAL SERVICES	600	941	600	-	0.0%
0115201	501300	TELEPHONE	840	-	1,080	240	28.6%
0115201	501530	POSTAGE	950	1,229	1,300	350	36.8%
0115201	502200	OFFICE SUPPLIES & EXPENSES	3,350	2,484	3,350	-	0.0%
0115201	502300	COMPUTER SOFTWARE	21,025	24,661	37,400	16,375	77.9%
0115201	502310	COMPUTER SUPPLIES & EXPENSES	1,800	286	1,800	-	0.0%
0115201	503000	MINOR EQUIPMENT	800	250	800	-	0.0%
TOTAL ASSESSOR			316,378	256,604	324,325	7,947	2.5%

53 MANAGER						
0115300 500000	PERMANENT EMPLOYEES	283,789	213,035	289,364	5,575	2.0%
0115300 500200	OTHER COMPENSATION	15,000	134,617	-	(15,000)	-100.0%
0115300 500301	TRAVEL STIPEND	15,640	2,457	7,280	(8,360)	-53.5%
0115300 500500	HEALTH INSURANCE	38,649	13,092	36,292	(2,357)	-6.1%
0115300 500501	HEALTH INSUR - WAGE STIPEND	4,573	-	5,196	623	13.6%
0115300 500502	HRA	3,875	3,875	3,198	(677)	-17.5%
0115300 500510	MAINE STATE RETIREMENT	14,730	14,661	24,266	9,536	64.7%
0115300 500511	ICMA - 401(A) RETIREMENT TRUST	43,501	7,740	16,251	(27,250)	-62.6%
0115300 500520	MEDICARE	4,626	5,030	4,377	(249)	-5.4%
0115300 500522	PAID FAMILY MEDICAL LEAVE	1,595	383	1,509	(86)	-5.4%
0115300 500530	GROUP LIFE INSURANCE	306	323	463	157	51.3%
0115300 500540	DISABILITY INSURANCE	2,097	175	-	(2,097)	-100.0%
0115301 500860	TRAINING, CONFERENCES & MTGS	6,325	4,799	7,750	1,425	22.5%
0115301 500862	TRAVEL	1,050	211	1,500	450	42.9%
0115301 500864	PUBLICATIONS & DUES	1,450	240	950	(500)	-34.5%
0115301 501300	TELEPHONE	3,912	615	4,212	300	7.7%
0115301 501570	WEB PAGE UPDATING	3,700	-	-	(3,700)	-100.0%
0115301 502200	OFFICE SUPPLIES & EXPENSES	1,600	1,539	1,750	150	9.4%
0115301 502310	COMPUTER SUPPLIES & EXPENSES	1,300	592	1,300	-	0.0%

			FY2025	FY25 YTD	FY2026	FY26 v. FY25 Appvd	
ACCOUNT #	DESCRIPTION		Approved	a/o 5.12.25	Request	\$\$ Change	% Change
City Hall							
0115310 501043	CONTRACTED SRVCS - JANITORIAL		21,684	20,308	22,880	1,196	5.5%
0115310 501300	TELEPHONE		432	-	600	168	38.9%
0115310 501310	ELECTRICITY		22,920	20,638	25,620	2,700	11.8%
0115310 501320	WATER		560	454	560	-	0.0%
0115310 501330	SEWER		600	448	600	-	0.0%
0115310 501520	COPIER		1,425	1,104	1,425	-	0.0%
0115310 501530	POSTAGE		10,400	5,778	10,400	-	0.0%
0115310 502025	NATURAL GAS		13,200	7,806	11,500	(1,700)	-12.9%
0115310 502200	OFFICE SUPPLIES & EXPENSES		2,000	588	1,500	(500)	-25.0%
0115310 502400	CLEANING & SANITARY SUPPLIES		1,360	802	1,100	(260)	-19.1%
0115310 504000	BUILDING MAINT & REPAIR		13,880	10,764	14,000	120	0.9%
0115310 504010	BUILDING IMPROVEMENTS		2,500	2,624	2,500	-	0.0%
0115310 504100	EQUIPMENT MAINT & REPAIR		5,120	2,503	5,120	-	0.0%
TOTAL MANAGER			543,799	477,202	503,463	(40,336)	-7.4%
54 LEGAL SERVICES							
0115400 501000	LEGAL SERVICES		65,000	38,811	50,000	(15,000)	-23.1%
0115400 501001	LEGAL SERVICES - PERSONNEL		20,000	18,747	20,000	-	0.0%
0115400 501005	LEGAL SERVICES - ASSESSING		20,000	15,011	20,000	-	0.0%
TOTAL LEGAL SERVICES			105,000	72,570	90,000	(15,000)	-14.3%
55 FINANCE							
0115500 500000	PERMANENT EMPLOYEES		332,176	281,287	349,784	17,608	5.3%
0115500 500050	PARTTIME & TEMP EMPLOYEES		101,367	85,679	113,108	11,741	11.6%
0115500 500200	OTHER COMPENSATION		5,535	-	-	(5,535)	-100.0%
0115500 500500	HEALTH INSURANCE		121,226	106,778	137,764	16,538	13.6%
0115500 500502	HRA		12,825	12,825	10,901	(1,924)	-15.0%
0115500 500510	MAINE STATE RETIREMENT		32,885	27,848	35,678	2,793	8.5%
0115500 500511	ICMA - 401(A) RETIREMENT TRUST		10,797	8,654	11,424	627	5.8%
0115500 500520	MEDICARE		6,367	4,803	6,712	345	5.4%
0115500 500522	PAID FAMILY MEDICAL LEAVE		2,195	601	2,314	119	5.4%
0115500 500540	DISABILITY INSURANCE		1,251	1,144	1,314	63	5.0%
0115501 500860	TRAINING, CONFERENCES & MTGS		1,970	2,293	1,970	-	0.0%
0115501 500862	TRAVEL		1,916	1,182	1,916	-	0.0%
0115501 500864	PUBLICATIONS & DUES		505	370	505	-	0.0%
0115501 501010	AUDIT SERVICES		34,000	24,225	36,460	2,460	7.2%
0115501 501070	MISC PROFESSIONAL SERVICES		6,690	2,528	5,550	(1,140)	-17.0%
0115501 501300	TELEPHONE		2,736	-	3,600	864	31.6%
0115501 501530	POSTAGE		9,716	6,038	8,205	(1,511)	-15.6%
0115501 502200	OFFICE SUPPLIES & EXPENSES		2,200	2,971	2,200	-	0.0%
0115501 502220	SPECIAL FORMS & PRINTING		4,640	1,322	2,810	(1,830)	-39.4%
0115501 502300	COMPUTER SOFTWARE		101,992	101,992	107,091	5,099	5.0%
0115501 502310	COMPUTER SUPPLIES & EXPENSES		2,470	1,333	2,470	-	0.0%
0115501 502900	MISC SUPPLIES & EXPENSES		500	404	500	-	0.0%
0115501 503000	MINOR EQUIPMENT		1,100	279	1,100	-	0.0%
0115501 504100	EQUIPMENT MAINT & REPAIR		1,500	849	1,440	(60)	-4.0%
0115501 509020	BANK & COLLECTION CHARGES		2,100	501	1,100	(1,000)	-47.6%
0115501 509900	CREDITS - BILLED TO SCHOOL		(25,000)	(22,917)	(25,000)	-	0.0%
TOTAL FINANCE			775,660	652,989	820,916	45,256	5.8%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd	
					\$\$ Change	% Change
56	TECHNOLOGY					
0115600 500000	PERMANENT EMPLOYEES	87,318	73,804	181,937	94,619	108.4%
0115600 500500	HEALTH INSURANCE	10,161	8,955	25,899	15,738	154.9%
115600 500501	HEALTH INSUR - WAGE STIPEND	-	-	5,196	5,196	
0115600 500502	HRA	1,125	1,125	2,338	1,213	107.8%
0115600 500510	MAINE STATE RETIREMENT	8,644	7,307	18,558	9,914	114.7%
0115600 500520	MEDICARE	1,266	1,031	2,713	1,447	114.3%
0115600 500522	PAID FAMILY MEDICAL LEAVE	437	137	936	499	114.4%
0115601 500860	TRAINING, CONFERENCES & MTGS	4,048	1,918	4,548	500	12.4%
0115601 500862	TRAVEL	370	-	480	110	29.9%
0115601 501150	NETWORK SERVICES & SUPPORT	30,678	21,329	7,000	(23,678)	-77.2%
0115601 501300	TELEPHONE	1,373	794	1,980	607	44.2%
0115601 501560	INTERNET/EMAIL/WEB PG PROVIDE	13,207	10,442	10,950	(2,257)	-17.1%
0115601 501570	WEB PAGE UPDATING	50,000	36,303	44,263	(5,737)	-11.5%
0115601 502300	COMPUTER SOFTWARE	60,321	52,947	59,320	(1,001)	-1.7%
0115601 502310	COMPUTER SUPPLIES & EXPENSES	2,851	2,332	3,600	749	26.3%
0115601 503100	PC REPLACEMENT PLAN	25,320	9,416	25,420	100	0.4%
0115601 509910	CREDITS - INTERDEPARTMENTAL	(4,947)	(4,947)	(29,947)	(25,000)	505.3%
TOTAL TECHNOLOGY		292,171	222,895	365,190	73,020	25.0%

57 ECONOMIC DEVELOPMENT

0115700 500000	PERMANENT EMPLOYEES	210,387	167,033	203,545	(6,842)	-3.3%
0115700 500500	HEALTH INSURANCE	43,928	22,923	30,389	(13,539)	-30.8%
0115700 500502	HRA	4,950	4,950	2,869	(2,081)	-42.0%
0115700 500510	MAINE STATE RETIREMENT	1,290	-	-	(1,290)	-100.0%
0115700 500511	ICMA - 401(A) RETIREMENT TRUST	19,959	16,870	20,558	599	3.0%
0115700 500520	MEDICARE	3,051	2,300	2,951	(100)	-3.3%
0115700 500522	PAID FAMILY MEDICAL LEAVE	1,052	267	1,018	(34)	-3.2%
0115700 500540	DISABILITY INSURANCE	1,426	1,289	1,746	320	22.5%
0115701 500860	TRAINING, CONFERENCES & MTGS	12,000	7,370	12,000	-	0.0%
0115701 500862	TRAVEL	13,600	5,638	13,600	-	0.0%
0115701 500864	PUBLICATIONS & DUES	1,158	1,202	1,308	150	13.0%
0115701 501000	LEGAL SERVICES	7,000	1,200	7,000	-	0.0%
0115701 501070	MISC PROFESSIONAL SERVICES	35,100	26,561	28,550	(6,550)	-18.7%
0115701 501160	GIS COSTS	8,600	30,185	24,745	16,145	187.7%
0115701 501175	MUNICIPAL PARKING & LAND FEES	730	1,734	1,825	1,095	150.0%
0115701 501300	TELEPHONE	1,645	858	1,765	120	7.3%
0115701 501510	PRINTING	634	292	634	-	0.0%
0115701 501540	MARKETING	18,870	14,108	18,870	-	0.0%
0115701 501545	BEAUTIFICATION	59,030	31,610	75,009	15,979	27.1%
0115701 501560	INTERNET/EMAIL/WEB PG PROVIDE	5,380	3,640	4,880	(500)	-9.3%
0115701 502200	OFFICE SUPPLIES & EXPENSES	1,300	283	1,300	-	0.0%
0115701 502300	COMPUTER SOFTWARE	900	701	1,000	100	11.1%
0115701 502310	COMPUTER SUPPLIES & EXPENSES	6,707	5,407	6,207	(500)	-7.5%
0115701 505210	BANGOR CHAMBER OF COMM - DUES	350	370	400	50	14.3%
0115701 505240	GREATER BAGR 4TH OF JULY CORP	3,000	-	5,000	2,000	66.7%
0115701 505246	RIVERWALK FESTIVAL	2,500	-	2,500	-	0.0%
TOTAL ECONOMIC DEVELOPMENT		464,547	346,790	469,669	5,122	1.1%

			FY2025	FY25 YTD	FY2026	FY26 v. FY25 Appvd	
ACCOUNT #	DESCRIPTION		Approved	a/o 5.12.25	Request	Change	% Change
58 POLICE							
0115800 500000	PERMANENT EMPLOYEES		436,276	519,867	449,359	13,083	3.0%
0115800 500050	PARTTIME & TEMP EMPLOYEES		8,320	2,762	8,320	-	0.0%
0115800 500500	HEALTH INSURANCE		66,994	64,916	76,133	9,139	13.6%
0115800 500501	HEALTH INSUR - WAGE STIPEND		4,573	7,160	5,196	623	13.6%
0115800 500502	HRA		7,813	7,834	6,641	(1,172)	-15.0%
0115800 500510	MAINE STATE RETIREMENT		42,717	47,722	43,709	992	2.3%
0115800 500512	FICA		516	171	516	-	0.0%
0115800 500520	MEDICARE		6,556	7,519	6,755	199	3.0%
0115800 500522	PAID FAMILY MEDICAL LEAVE		2,261	1,014	2,329	68	3.0%
0115800 500530	GROUP LIFE INSURANCE		360	1,187	-	(360)	-100.0%
0115800 500868	DETECTIVE CLOTHING ALLOWANCE		3,000	3,000	3,000	-	0.0%
0115801 500860	TRAINING, CONFERENCES & MTGS		8,000	4,611	7,000	(1,000)	-12.5%
0115801 500864	PUBLICATIONS & DUES		7,364	10,020	12,014	4,650	63.1%
0115801 501047	CONTRACTED SRVCS-LAUND & JANI		31,500	31,762	36,000	4,500	14.3%
0115801 501070	MISC PROFESSIONAL SERVICES		29,820	29,436	30,270	450	1.5%
0115801 501300	TELEPHONE		8,100	4,038	18,300	10,200	125.9%
0115801 501305	DATA LINE - PCLES		11,220	9,205	11,220	-	0.0%
0115801 501510	PRINTING		1,500	1,170	1,000	(500)	-33.3%
0115801 501530	POSTAGE		350	124	350	-	0.0%
0115801 501550	COMMUNITY RELATIONS		3,000	1,036	3,000	-	0.0%
0115801 502200	OFFICE SUPPLIES & EXPENSES		3,500	2,551	3,500	-	0.0%
0115801 502400	CLEANING & SANITARY SUPPLIES		1,200	1,417	1,200	-	0.0%
0115801 502900	MISC SUPPLIES & EXPENSES		1,000	451	1,000	-	0.0%
0115801 504100	EQUIPMENT MAINT & REPAIR		700	215	700	-	0.0%
0115801 509020	BANK & COLLECTION CHARGES		200	-	200	-	0.0%
Patrol							
0115810 500000	PERMANENT EMPLOYEES		1,551,438	1,043,085	1,723,092	171,654	11.1%
0115810 500050	PARTTIME & TEMP EMPLOYEES		20,820	70,553	17,820	(3,000)	-14.4%
0115810 500100	OVERTIME - REGULAR		75,000	79,238	75,000	-	0.0%
0115810 500101	OVERTIME - HOLIDAYS		20,000	11,640	20,000	-	0.0%
0115810 500102	OVERTIME - SICK LEAVE		9,500	9,197	9,500	-	0.0%
0115810 500103	OVERTIME - VACATION		20,000	14,974	20,000	-	0.0%
0115810 500104	OVERTIME - TRAINING		26,950	32,685	26,950	-	0.0%
0115810 500203	OTHER COMP - OUTSIDE ACTIVITIES		18,000	11,968	18,000	-	0.0%
0115810 500204	OTHER COMP - COURT APPEARANCE		6,600	4,756	6,600	-	0.0%
0115810 500302	NON-SMOKING BONUS		150	100	150	-	0.0%
0115810 500500	HEALTH INSURANCE		211,410	148,439	242,391	30,981	14.7%
0115810 500501	HEALTH INSUR - WAGE STIPEND		32,579	22,088	29,879	(2,700)	-8.3%
0115810 500502	HRA		25,438	25,438	23,163	(2,275)	-8.9%
0115810 500510	MAINE STATE RETIREMENT		208,110	146,367	235,829	27,719	13.3%
0115810 500512	FICA		62	3,676	62	-	0.0%
0115810 500520	MEDICARE		25,818	18,189	28,275	2,457	9.5%
0115810 500522	PAID FAMILY MEDICAL LEAVE		8,903	2,482	9,750	847	9.5%
0115810 500530	GROUP LIFE INSURANCE		9,813	7,216	12,145	2,332	23.8%
0115811 500860	TRAINING, CONFERENCES & MTGS		25,276	27,686	25,276	-	0.0%
0115811 500861	ACADEMY REIMBURSEMENT COSTS		5,000	-	5,000	-	0.0%
0115811 500864	PUBLICATIONS & DUES		2,485	3,061	2,485	-	0.0%
0115811 501070	MISC PROFESSIONAL SERVICES		1,000	755	1,000	-	0.0%
0115811 501073	MEDICAL		2,000	734	1,000	(1,000)	-50.0%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd	
					\$\$ Change	% Change
0115811 502810	UNIFORMS & PROTECTIVE CLOTHIN	25,500	11,728	25,500	-	0.0%
0115811 502814	AMMUNITION	10,000	9,893	10,000	-	0.0%
0115811 502900	MISC SUPPLIES & EXPENSES	2,500	2,113	2,500	-	0.0%
0115811 503000	MINOR EQUIPMENT	21,178	15,872	21,178	-	0.0%
0115811 503010	BODY & CAR CAMERAS	56,608	40,208	32,688	(23,920)	-42.3%
0115811 504100	EQUIPMENT MAINT & REPAIR	2,000	107	1,000	(1,000)	-50.0%
0115811 509900	CREDITS - BILLED TO SCHOOL	(177,859)	(170,944)	(176,977)	882	-0.5%
0115811 550200	CITY SHARE/MATCH -- MISC GRNTS	900	-	900	-	0.0%
Public Safety Building						
0115820 501310	ELECTRICITY	68,688	52,307	68,688	-	0.0%
0115820 501320	WATER	4,944	2,541	4,944	-	0.0%
0115820 501330	SEWER	4,888	2,437	4,888	-	0.0%
0115820 501520	COPIER	1,000	222	1,000	-	0.0%
0115820 502025	NATURAL GAS	32,400	16,447	23,898	(8,502)	-26.2%
0115820 504000	BUILDING MAINT & REPAIR	25,099	25,050	30,889	5,790	23.1%
Fleet Maint & Repair						
0115830 502000	GASOLINE	36,000	20,300	36,000	-	0.0%
0115830 502505	TIRES & BATTERIES	5,000	2,878	5,000	-	0.0%
0115830 504200	VEHICLE MAINT & REPAIR	18,000	9,730	18,000	-	0.0%
0115830 504210	OIL & LUBRICATION	900	531	900	-	0.0%
0115830 504300	RADIO & ALARM MAINT & REPAIR	4,000	537	4,000	-	0.0%
TOTAL POLICE		3,134,937	2,485,471	3,376,075	241,138	7.7%

59 FIRE

0115900 500000	PERMANENT EMPLOYEES	121,732	131,961	129,412	7,680	6.3%
0115900 500500	HEALTH INSURANCE	28,118	24,782	31,954	3,836	13.6%
0115900 500502	HRA	2,593	2,593	2,391	(202)	-7.8%
0115900 500510	MAINE STATE RETIREMENT	13,029	10,608	6,694	(6,335)	-48.6%
0115900 500520	MEDICARE	1,765	1,832	1,876	111	6.3%
0115900 500522	PAID FAMILY MEDICAL LEAVE	613	198	647	34	5.6%
0115900 500869	CIVIL EMERGENCY PREPAR STIPEND	800	800	800	-	0.0%
0115901 500862	TRAVEL	1,800	-	800	(1,000)	-55.6%
0115901 500864	PUBLICATIONS & DUES	11,525	11,886	11,525	-	0.0%
0115901 501300	TELEPHONE	3,776	1,555	5,492	1,716	45.4%
0115901 501510	PRINTING	400	-	400	-	0.0%
0115901 502200	OFFICE SUPPLIES & EXPENSES	1,980	1,240	1,980	-	0.0%
0115901 502900	MISC SUPPLIES & EXPENSES	1,500	2,409	2,500	1,000	66.7%
0115901 503000	MINOR EQUIPMENT	1,000	81	1,000	-	0.0%

			FY2025	FY25 YTD	FY2026	FY26 v. FY25 Appvd	
ACCOUNT #	DESCRIPTION		Approved	a/o 5.12.25	Request	Change	% Change
Fire Suppression							
0115910 500000	PERMANENT EMPLOYEES		962,611	816,451	1,012,381	49,770	5.2%
0115910 500100	OVERTIME - REGULAR		56,545	80,760	78,000	21,455	37.9%
0115910 500102	OVERTIME - SICK LEAVE		24,203	45,637	35,000	10,797	44.6%
0115910 500103	OVERTIME - VACATION		38,025	63,741	38,025	-	0.0%
0115910 500104	OVERTIME - TRAINING		31,005	33,315	31,005	-	0.0%
0115910 500105	OVERTIME - CALLS		30,652	33,665	41,000	10,348	33.8%
0115910 500203	OTHER COMP - OUTSIDE ACTIVITIES		1,170	2,386	1,170	-	0.0%
0115910 500300	HOLIDAY PAY		51,948	41,251	54,340	2,392	4.6%
0115910 500304	FITNESS BONUS		1,650	1,850	1,650	-	0.0%
0115910 500500	HEALTH INSURANCE		193,493	143,344	199,349	5,856	3.0%
0115910 500501	HEALTH INSUR - WAGE STIPEND		22,862	21,112	32,477	9,615	42.1%
0115910 500502	HRA		22,550	22,550	17,149	(5,401)	-24.0%
0115910 500510	MAINE STATE RETIREMENT		141,341	131,494	163,802	22,461	15.9%
0115910 500520	MEDICARE		17,700	16,021	19,614	1,914	10.8%
0115910 500522	PAID FAMILY MEDICAL LEAVE		6,103	1,911	6,763	660	10.8%
0115910 500530	GROUP LIFE INSURANCE		6,622	5,963	6,976	354	5.3%
0115911 501070	MISC PROFESSIONAL SERVICES		7,300	1,066	7,300	-	0.0%
0115911 501073	MEDICAL		4,845	2,502	4,845	-	0.0%
0115911 501100	LICENSING & OTHER FEES		200	46	200	-	0.0%
0115911 502000	GASOLINE		2,500	1,351	2,500	-	0.0%
0115911 502010	DIESEL FUEL		17,850	5,392	15,850	(2,000)	-11.2%
0115911 502400	CLEANING & SANITARY SUPPLIES		3,500	4,075	3,500	-	0.0%
0115911 502410	LAUNDRY & CLEANING		800	-	800	-	0.0%
0115911 502805	MEDICAL SUPPLIES		2,000	4,749	3,000	1,000	50.0%
0115911 502810	UNIFORMS & PROTECTIVE CLOTHING		41,500	38,953	41,500	-	0.0%
0115911 502900	MISC SUPPLIES & EXPENSES		2,500	1,799	2,500	-	0.0%
0115911 503000	MINOR EQUIPMENT		22,190	10,471	22,190	-	0.0%
0115911 504000	BUILDING MAINT & REPAIR		31,000	32,631	31,000	-	0.0%
0115911 504100	EQUIPMENT MAINT & REPAIR		17,904	14,941	17,904	-	0.0%
0115911 504200	VEHICLE MAINT & REPAIR		22,425	41,064	35,425	13,000	58.0%
0115911 504210	OIL & LUBRICATION		1,500	472	1,500	-	0.0%
0115911 504300	RADIO & ALARM MAINT & REPAIR		5,000	1,592	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		154,441	157,494	174,449	20,008	13.0%
0115920 500300	HOLIDAY PAY		7,865	4,279	8,658	793	10.1%
0115920 500304	FITNESS BONUS		300	-	300	-	0.0%
0115920 500500	HEALTH INSURANCE		22,862	22,287	25,982	3,120	13.6%
0115920 500502	HRA		2,350	2,350	2,954	604	25.7%
0115920 500510	MAINE STATE RETIREMENT		12,972	14,312	15,861	2,889	22.3%
0115920 500520	MEDICARE		2,358	2,296	2,648	290	12.3%
0115920 500522	PAID FAMILY MEDICAL LEAVE		817	266	913	96	11.7%
0115920 500530	GROUP LIFE INSURANCE		900	725	1,047	147	16.3%
0115920 500869	CIVIL EMERGENCY PREPAREDNESS STIPEND		800	800	800	-	0.0%
0115921 500860	TRAINING, CONFERENCES & MTGS		15,000	13,893	19,000	4,000	26.7%
0115921 501310	ELECTRICITY--TRAINING AREA		270	424	480	210	77.8%
0115921 502900	MISC SUPPLIES & EXPENSES		1,000	1,338	1,000	-	0.0%
TOTAL FIRE			2,205,060	2,032,962	2,386,278	181,218	8.2%

			FY26 v. FY25 Appvd			
ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	\$\$ Change	% Change
<hr/>						
60	CODE					
<hr/>						
0116000	500000	PERMANENT EMPLOYEES	41,794	35,326	43,048	1,254 3.0%
0116000	500050	PARTTIME & TEMP EMPLOYEES	150,210	131,845	164,716	14,506 9.7%
0116000	500500	HEALTH INSURANCE	25,327	30,129	29,879	4,552 18.0%
0116000	500501	HEALTH INSUR - WAGE STIPEND	7,430	6,257	8,444	1,014 13.6%
0116000	500502	HRA	3,450	3,450	2,933	(517) -15.0%
0116000	500510	MAINE STATE RETIREMENT	19,008	16,067	21,192	2,184 11.5%
0116000	500520	MEDICARE	2,892	2,209	3,135	243 8.4%
0116000	500522	PAID FAMILY MEDICAL LEAVE	997	291	1,081	84 8.4%
0116000	500530	GROUP LIFE INSURANCE	266	245	287	21 7.9%
0116001	500860	TRAINING, CONFERENCES & MTGS	2,000	1,121	1,500	(500) -25.0%
0116001	500862	TRAVEL	350	-	350	- 0.0%
0116001	500864	PUBLICATIONS & DUES	1,000	623	1,000	- 0.0%
0116001	501300	TELEPHONE	2,532	1,052	2,640	108 4.3%
0116001	501510	PRINTING	1,000	671	1,000	- 0.0%
0116001	502000	GASOLINE	1,418	473	1,418	- 0.0%
0116001	502200	OFFICE SUPPLIES & EXPENSES	1,250	865	1,250	- 0.0%
0116001	502300	COMPUTER SOFTWARE	8,500	8,000	8,000	(500) -5.9%
0116001	502310	COMPUTER SUPPLIES & EXPENSES	350	-	350	- 0.0%
0116001	502900	MISC SUPPLIES & EXPENSES	400	197	400	- 0.0%
0116001	504200	VEHICLE MAINT & REPAIR	450	30	450	- 0.0%
TOTAL CODE			270,624	238,850	293,073	22,449 8.3%
<hr/>						
61	GENERAL PROTECTIONS					
<hr/>						
0116100	501314	ELECTRICITY - STREET LIGHTS	48,756	36,737	49,848	1,092 2.2%
0116100	501315	ELECTRICITY - TRAFFIC LIGHTS	22,200	17,320	23,040	840 3.8%
0116100	501325	HYDRANT RENTAL	855,600	849,323	900,000	44,400 5.2%
0116100	504100	EQUIPMENT MAINT & REPAIR	29,300	23,959	32,300	3,000 10.2%
0116100	504105	EQUIP MAINT & REPAIR-STR LGHTS	22,500	17,969	22,500	- 0.0%
0116100	504505	STREET LIGHT RESERVE	-	-	20,000	20,000 0.0%
TOTAL GENERAL PROTECTIONS			978,356	945,309	1,047,688	69,332 7.1%
<hr/>						
62	INSURANCE					
<hr/>						
0116200	501200	INSUR - PROPERTY/GENL LIABLTY	42,000	39,600	44,800	2,800 6.7%
0116200	501210	INSURANCE- VEHICLE	50,000	57,525	64,425	14,425 28.9%
0116200	501250	INSUR - PUBLIC OFFICLS LIABLTY	6,000	5,383	6,050	50 0.8%
0116200	501260	INSUR - POLICE PROF LIABILITY	10,000	10,094	11,310	1,310 13.1%
0116200	501270	INSUR - RESCUE PROF LIABILITY	1,200	738	830	(370) -30.8%
0116200	501290	DEDUCTIBLE RESRVE - PROP DAMA	3,000	432	3,000	- 0.0%
0116200	501295	PHONE INSUR RESERVE	1,500	-	1,500	- 0.0%
TOTAL INSURANCE			113,700	113,772	131,915	18,215 16.0%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd	
					\$ Change	% Change
63	ANIMAL CONTROL					
0116301 501040	CONTRACTED SERVICES	-	-	20,000	20,000	
0116301 501072	BANGOR HUMANE SOCIETY SERVICE	17,520	16,442	18,100	580	3.3%
0116301 501073	MEDICAL	3,000	236	3,000	-	0.0%
0116301 501530	POSTAGE	25	-	25	-	0.0%
TOTAL ANIMAL CONTROL		20,545	16,678	41,125	20,580	100.2%
64	HEALTH AND HUMAN SERVICES					
0116400 500000	PERMANENT EMPLOYEES	20,553	18,102	10,121	(10,432)	-50.8%
0116400 500500	HEALTH INSURANCE	10,711	7,615	3,885	(6,826)	-63.7%
0116400 500502	HRA	1,058	1,058	287	(771)	-72.9%
0116400 500510	MAINE STATE RETIREMENT	2,035	1,792	1,032	(1,003)	-49.3%
0116400 500520	MEDICARE	298	226	147	(151)	-50.7%
0116400 500522	PAID FAMILY MEDICAL LEAVE	103	30	51	(52)	-50.4%
0116401 500860	TRAINING, CONFERENCES & MTGS	375	155	375	-	0.0%
0116401 500862	TRAVEL	450	90	450	-	0.0%
0116401 500864	PUBLICATIONS & DUES	50	80	50	-	0.0%
0116401 501300	TELEPHONE	876	-	1,128	252	28.8%
0116401 502200	OFFICE SUPPLIES & EXPENSES	350	378	350	-	0.0%
General Assistance						
0116410 501073	MEDICAL	500	-	500	-	0.0%
0116410 501076	FUNERAL	6,150	1,125	6,150	-	0.0%
0116410 501170	RENT	16,400	12,578	16,400	-	0.0%
0116410 501310	ELECTRICITY	700	-	700	-	0.0%
0116410 502030	PROPANE	250	-	250	-	0.0%
0116410 502040	FUEL	2,400	-	2,400	-	0.0%
0116410 502910	FOOD	3,000	-	3,000	-	0.0%
0116410 502920	HOUSEHOLD & PERSONAL	1,000	343	1,000	-	0.0%
0116410 509820	MISCELLANEOUS	40	-	40	-	0.0%
TOTAL HEALTH AND HUMAN SERVICES		67,299	43,572	48,316	(18,983)	-28.2%
65	SERVICE AGENCY CONTRIBUTIONS					
0116500 501110	TRANSIT OPERATING EXP -THE BUS	369,700	265,707	438,270	68,570	18.5%
0116500 501111	TRANSIT CAPITAL RESERVE EXP	77,750	58,312	91,575	13,825	17.8%
0116500 505400	B.A.C.T.S.	9,175	10,201	9,486	311	3.4%
0116505 505410	ADULT ED (UTC) ASSESSMENT	5,200	5,092	5,200	-	0.0%
0116510 505290	NONPROFIT CONTRIBUTIONS - MISC	-	-	1,200	1,200	0.0%
TOTAL SERVICE AGENCY CONTRIBUTIONS		461,825	339,312	545,731	83,906	18.2%
66	PUBLIC WORKS					
0116600 500000	PERMANENT EMPLOYEES	158,631	134,081	166,390	7,759	4.9%
0116600 500100	OVERTIME - REGULAR	250	-	250	-	0.0%
0116600 500500	HEALTH INSURANCE	32,951	28,995	37,447	4,496	13.6%
0116600 500502	HRA	3,375	3,375	2,869	(506)	-15.0%
0116600 500510	MAINE STATE RETIREMENT	15,729	13,274	16,972	1,243	7.9%
0116600 500520	MEDICARE	2,304	1,824	2,413	109	4.7%
0116600 500522	PAID FAMILY MEDICAL LEAVE	794	217	832	38	4.7%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd	
					\$\$ Change	% Change
0116601 500860	TRAINING, CONFERENCES & MTGS	1,500	1,915	2,000	500	33.3%
0116601 500864	PUBLICATIONS & DUES	425	492	425	-	0.0%
0116601 500866	EMPLOYEE DRUG TESTING	1,326	175	1,326	-	0.0%
0116601 501300	TELEPHONE	3,006	851	3,360	354	11.8%
0116601 501510	PRINTING	400	110	400	-	0.0%
0116601 502200	OFFICE SUPPLIES & EXPENSES	1,500	1,553	1,500	-	0.0%
0116601 502310	COMPUTER SUPPLIES & EXPENSES	1,000	750	1,000	-	0.0%
0116601 502800	SAFETY SUPPLIES & EXPENSES	8,000	5,793	8,000	-	0.0%
0116601 502810	UNIFORMS & PROTECTIVE CLOTHING	14,583	10,150	15,583	1,000	6.9%
0116601 504100	EQUIPMENT MAINT & REPAIR	500	-	500	-	0.0%
0116601 509910	CREDITS - INTERDEPARTMENTAL	(6,000)	(7,051)	(6,000)	-	0.0%
Street Maintenance						
0116610 500000	PERMANENT EMPLOYEES	-	128,968	-	-	0.0%
0116610 500200	OTHER COMPENSATION	400	240	400	-	0.0%
0116610 500500	HEALTH INSURANCE	-	26,620	-	-	0.0%
0116610 500510	MAINE STATE RETIREMENT	40	12,900	41	1	2.5%
0116610 500520	MEDICARE	6	1,771	6	-	0.0%
0116610 500522	PAID FAMILY MEDICAL LEAVE	2	170	2	-	0.0%
0116610 501044	CONTRACTED SRVCS - LINE PAINTG	45,000	-	47,000	2,000	4.4%
0116611 501171	EQUIPMENT RENTAL	1,000	-	1,000	-	0.0%
0116611 502515	PATCHING MATERIALS	10,200	9,761	10,200	-	0.0%
0116611 502520	ROAD MAINTENANCE TOOLS	4,500	1,926	4,500	-	0.0%
0116611 502525	STREET SIGNS	4,000	3,884	4,000	-	0.0%
0116611 502700	MATERIALS & SUPPLIES	10,000	12,801	10,000	-	0.0%
Sidewalk Maintenance						
0116620 500000	PERMANENT EMPLOYEES	-	1,284	-	-	0.0%
0116620 500050	PARTTIME & TEMP EMPLOYEES	24,000	-	24,000	-	0.0%
0116620 500510	MAINE STATE RETIREMENT	2,376	127	2,448	72	3.0%
0116620 500520	MEDICARE	348	18	348	-	0.0%
0116620 500522	PAID FAMILY MEDICAL LEAVE	120	-	120	-	0.0%
0116621 502550	SIDEWALK MAINTENANCE SUPPLIES	4,000	692	4,000	-	0.0%
Storm Sewer Maintenance						
0116630 500000	PERMANENT EMPLOYEES	25,679	38,670	27,700	2,021	7.9%
0116630 500500	HEALTH INSURANCE	6,206	8,743	7,052	846	13.6%
0116630 500502	HRA	619	619	526	(93)	-15.0%
0116630 500510	MAINE STATE RETIREMENT	2,542	3,820	2,825	283	11.1%
0116630 500520	MEDICARE	308	465	402	94	30.5%
0116630 500522	PAID FAMILY MEDICAL LEAVE	128	61	138	10	7.5%
0116631 500864 66003	STRMWTR PH2 PUBLICTNS & DUES	6,500	5,892	6,500	-	0.0%
0116631 501030 66003	STRMWTR PH2 CONSULTINGG SVCS	19,800	8,537	14,800	(5,000)	-25.3%
0116631 501502 66003	STRMWTR PH2 ADVERTISG & EDUC	4,000	4,191	4,000	-	0.0%
0116631 502545	CULVERTS	2,000	-	-	(2,000)	-100.0%
0116631 502700	MATERIALS & SUPPLIES	12,000	15,224	14,000	2,000	16.7%
0116631 502700 66003	STRMWTR PH 2 MATERIALS & SUPP	4,000	-	1,000	(3,000)	-75.0%
Fleet Maintenance						
0116640 500000	PERMANENT EMPLOYEES	242,773	196,817	238,681	(4,092)	-1.7%
0116640 500100	OVERTIME - REGULAR	2,668	384	2,668	-	0.0%
0116640 500500	HEALTH INSURANCE	84,950	58,601	82,187	(2,763)	-3.3%
0116640 500502	HRA	9,000	9,000	6,694	(2,306)	-25.6%
0116640 500510	MAINE STATE RETIREMENT	24,536	19,523	24,862	326	1.3%
0116640 500520	MEDICARE	3,594	2,670	3,534	(60)	-1.7%
0116640 500522	PAID FAMILY MEDICAL LEAVE	1,239	354	1,219	(20)	-1.6%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd	
					\$ Change	% Change
0116640 500863	MECHANICS TOOL ALLOWANCE	2,400	2,200	2,400	-	0.0%
0116641 502000	GASOLINE	16,350	12,274	16,350	-	0.0%
0116641 502010	DIESEL FUEL	68,000	55,226	68,000	-	0.0%
0116641 502145	CHEMICAL SUPPLIES	1,500	548	1,500	-	0.0%
0116641 502505	TIRES & BATTERIES	9,000	12,977	11,000	2,000	22.2%
0116641 504100	EQUIPMENT MAINT & REPAIR	4,500	5,572	4,500	-	0.0%
0116641 504200	VEHICLE MAINT & REPAIR	60,500	40,111	60,500	-	0.0%
0116641 504210	OIL & LUBRICATION	10,000	1,944	10,000	-	0.0%
0116641 504300	RADIO & ALARM MAINT & REPAIR	1,000	21	1,000	-	0.0%
Building Maintenance						
0116651 501043	CONTRACTED SRVCS - JANITORIAL	6,600	5,418	6,600	-	0.0%
0116651 501310	ELECTRICITY	22,500	15,403	22,500	-	0.0%
0116651 502020	HEATING FUEL	20,075	18,146	20,075	-	0.0%
0116651 502400	CLEANING & SANITARY SUPPLIES	1,300	625	1,300	-	0.0%
0116651 502500	CARPENTERS STOCK	300	180	300	-	0.0%
0116651 504000	BUILDING MAINT & REPAIR	22,000	104,345	22,000	-	0.0%
General / Misc Maintenance						
0116660 500000	PERMANENT EMPLOYEES	487,629	169,775	504,883	17,254	3.5%
0116660 500100	OVERTIME - REGULAR	12,794	6,346	12,794	-	0.0%
0116660 500201	OTHER COMP - ON CALL	11,720	15,943	13,960	2,240	19.1%
0116660 500500	HEALTH INSURANCE	157,064	30,594	121,083	(35,981)	-22.9%
0116660 500501	HEALTH INSUR - WAGE STIPEND	9,145	7,366	10,393	1,248	13.6%
0116660 500502	HRA	17,875	17,875	10,413	(7,462)	-41.7%
0116660 500510	MAINE STATE RETIREMENT	50,702	18,915	54,227	3,525	7.0%
0116660 500520	MEDICARE	7,559	2,758	7,859	300	4.0%
0116660 500522	PAID FAMILY MEDICAL LEAVE	2,606	377	2,710	104	4.0%
0116660 500530	GROUP LIFE INSURANCE	461	194	564	103	22.3%
0116661 501046	CONTRACTED SRVCS - TREE REMOV	24,000	13,120	15,000	(9,000)	-37.5%
0116661 502900	MISC SUPPLIES & EXPENSES	7,750	2,820	7,750	-	0.0%
Winter Maintenance						
0116670 500000	PERMANENT EMPLOYEES	21,222	81,248	20,751	(471)	-2.2%
0116670 500100	OVERTIME - REGULAR	44,820	67,325	44,820	-	0.0%
0116670 500500	HEALTH INSURANCE	4,558	25,033	5,180	622	13.6%
0116670 500501	HEALTH INSUR - WAGE STIPEND	915	-	1,039	124	13.6%
0116670 500502	HRA	560	560	468	(92)	-16.4%
0116670 500510	MAINE STATE RETIREMENT	6,538	14,709	6,688	150	2.3%
0116670 500520	MEDICARE	971	2,046	966	(5)	-0.5%
0116670 500522	PAID FAMILY MEDICAL LEAVE	335	505	333	(2)	-0.5%
0116670 500530	GROUP LIFE INSURANCE	36	134	75	39	108.3%
0116671 502150	CALCIUM CHLORIDE	8,550	5,817	8,550	-	0.0%
0116671 502530	ROCK SALT	154,000	121,829	154,000	-	0.0%
0116671 502540	SAND PURCHASES - DELIVERED	21,000	5,600	28,000	7,000	33.3%
0116671 502900	MISC SUPPLIES & EXPENSES	4,000	543	4,000	-	0.0%
0116671 504200	VEHICLE MAINT & REPAIR	25,000	14,352	25,000	-	0.0%
Refuse Collection						
0116701 501080	REFUSE COLLECTION CONTRACT	398,040	294,581	360,000	(38,040)	-9.6%
0116701 501400	MUNICIPAL REVIEW COMMITTEE	10,500	5,934	10,500	-	0.0%
0116701 501420	WASTE TIPPING FEE - RESIDENTL	263,520	187,809	267,030	3,510	1.3%
0116701 502010	DIESEL FUEL	12,000	-	-	(12,000)	-100.0%
Landfill						
0116720 500000	PERMANENT EMPLOYEES	79,668	57,371	83,301	3,633	4.6%
0116720 500100	OVERTIME - REGULAR	6,480	1,209	6,480	-	0.0%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd	
					\$\$ Change	% Change
0116720 500500	HEALTH INSURANCE	16,367	9,840	18,600	2,233	13.6%
0116720 500502	HRA	1,744	1,744	1,482	(262)	-15.0%
0116720 500510	MAINE STATE RETIREMENT	8,529	5,837	9,158	629	7.4%
0116720 500520	MEDICARE	1,185	757	1,302	117	9.9%
0116720 500522	PAID FAMILY MEDICAL LEAVE	431	98	449	18	4.2%
0116721 501075	MOWING	3,800	3,600	3,800	-	0.0%
0116721 501083	INDUST METAL RECYC-FREON REMV	1,500	1,704	1,500	-	0.0%
0116721 501100	LICENSING & OTHER FEES	2,260	1,697	2,260	-	0.0%
0116721 501310	ELECTRICITY	1,980	1,423	1,980	-	0.0%
0116721 501440	LEACHTE TEST/DISPL/DEP MONIT	64,254	37,430	51,504	(12,750)	-19.8%
0116721 501450	TIRE DISPOSAL	1,000	710	1,000	-	0.0%
0116721 501460	UNIVERSAL WASTE DISPOSAL	3,000	1,826	3,000	-	0.0%
0116721 502010	DIESEL FUEL	5,000	1,511	5,000	-	0.0%
0116721 502560	LOAM & SEED & GRAVEL	2,000	-	-	(2,000)	-100.0%
0116721 502900	MISC SUPPLIES & EXPENSES	4,500	1,065	4,500	-	0.0%
0116721 504200	VEHICLE MAINT & REPAIR	2,000	5,914	2,000	-	0.0%
TOTAL PUBLIC WORKS		3,016,402	2,294,071	2,946,497	(69,905)	-2.3%

67 PLANNING

0116780 500000	PERMANENT EMPLOYEES	148,099	125,179	154,492	6,393	4.3%
0116780 500500	HEALTH INSURANCE	16,579	14,612	18,841	2,262	13.6%
0116780 500501	HEALTH INSUR - WAGE STIPEND	4,573	3,851	5,196	623	13.6%
0116780 500502	HRA	2,750	2,750	2,338	(412)	-15.0%
0116780 500510	MAINE STATE RETIREMENT	5,566	4,705	6,106	540	9.7%
0116780 500511	ICMA - 401(A) RETIREMENT TRUST	9,279	8,232	9,558	279	3.0%
0116780 500520	MEDICARE	2,214	1,772	2,315	101	4.6%
0116780 500522	PAID FAMILY MEDICAL LEAVE	763	219	798	35	4.5%
0116780 500530	GROUP LIFE INSURANCE	317	289	341	24	7.6%
0116780 500540	DISABILITY INSURANCE	1,134	1,037	1,191	57	5.0%
0116781 500860	TRAINING, CONFERENCES & MTGS	4,000	35	4,000	-	0.0%
0116781 500862	TRAVEL	3,000	851	3,000	-	0.0%
0116781 500864	PUBLICATIONS & DUES	1,200	378	1,200	-	0.0%
0116781 501070	MISC PROFESSIONAL SERVICES	20,000	-	-	(20,000)	-100.0%
0116781 501300	TELEPHONE	500	-	600	100	20.0%
0116781 502200	OFFICE SUPPLIES & EXPENSES	1,000	364	1,000	-	0.0%
0116781 502310	COMPUTER SUPPLIES & EXPENSES	1,000	-	1,000	-	0.0%
0116781 502900	MISC SUPPLIES & EXPENSES	200	75	200	-	0.0%
TOTAL PLANNING		222,174	164,347	212,176	(9,998)	-4.5%

68 ENGINEERING

0116800 500000	PERMANENT EMPLOYEES	128,526	108,636	132,382	3,856	3.0%
0116800 500301	TRAVEL STIPEND	3,640	3,080	3,640	-	0.0%
0116800 500500	HEALTH INSURANCE	25,976	23,007	29,520	3,544	13.6%
0116800 500502	HRA	2,644	2,644	2,247	(397)	-15.0%
0116800 500511	ICMA - 401(A) RETIREMENT TRUST	12,089	12,998	13,371	1,282	10.6%
0116800 500520	MEDICARE	1,916	1,516	1,964	48	2.5%
0116800 500522	PAID FAMILY MEDICAL LEAVE	661	199	677	16	2.4%
0116800 500540	DISABILITY INSURANCE	1,586	1,457	1,666	80	5.0%
0116801 500860	TRAINING, CONFERENCES & MTGS	1,500	159	1,500	-	0.0%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd	
					\$ Change	% Change
0116801 500862	TRAVEL	400	98	400	-	0.0%
0116801 500864	PUBLICATIONS & DUES	260	75	180	(80)	-30.8%
0116801 501300	TELEPHONE	1,000	794	1,560	560	56.0%
0116801 502200	OFFICE SUPPLIES & EXPENSES	1,000	364	1,000	-	0.0%
0116801 502310	COMPUTER SUPPLIES & EXPENSES	3,900	1,282	2,270	(1,630)	-41.8%
0116801 504100	EQUIPMENT MAINT & REPAIR	1,100	12	1,200	100	9.1%
TOTAL ENGINEERING		186,198	156,320	193,577	7,379	4.0%
69 MISCELLANEOUS PROGRAMS						
0116900 501506	ADVERTISING - PURCHASEING/SALE	800	-	-	(800)	-100.0%
0116900 501507	EMPLOYMT ADVERTISG/TESTNG/FOI	10,250	2,655	5,000	(5,250)	-51.2%
0116900 505100	BREWER GOVT STUDY SCHOLARSHI	1,200	1,200	1,200	-	0.0%
0116900 505110	MAINE MUNICIPAL ASSOC - DUES	10,000	10,009	10,100	100	1.0%
0116900 505120	NATIONL LEAGUE OF CITIES- DUES	1,300	-	1,300	-	0.0%
0116900 509800	CONTINGENT	37,440	30,439	15,000	(22,440)	-59.9%
TOTAL MISCELLANEOUS PROGRAMS		60,990	44,303	32,600	(28,390)	-46.5%
70 EMPLOYEE BENEFITS						
0117000 500800	WORKERS COMPENSATION	205,000	193,753	205,000	-	0.0%
0117000 500810	UNEMPLOYMENT	10,000	-	10,000	-	0.0%
0117000 500830	GROUP LIFE INSUR - RETIRED EMP	3,900	8,968	9,492	5,592	143.4%
0117000 500840	SECTION 125 REIMBURSEMENT PRO	7,680	4,991	7,730	50	0.7%
0117000 500900	CHANGE IN ACCRUED SALARIES	50,000	-	50,000	-	0.0%
0117000 509890	ADJUSTMENTS / WRITEOFFS	-	315	250	250	
TOTAL EMPLOYEE BENEFITS		276,580	208,028	282,472	5,892	2.1%
71 PARKS & RECREATION						
0117100 500000	PERMANENT EMPLOYEES	92,254	80,049	95,021	2,767	3.0%
0117100 500050	PARTTIME & TEMP EMPLOYEES	3,900	2,394	3,900	-	0.0%
0117100 500100	OVERTIME - REGULAR	1,400	102	1,400	-	0.0%
0117100 500205	OTHER COMP - SPECIAL EVENTS	3,000	-	3,000	-	0.0%
0117100 500501	HEALTH INSUR - WAGE STIPEND	5,716	3,851	7,794	2,078	36.4%
0117100 500502	HRA	1,063	1,063	638	(425)	-40.0%
0117100 500510	MAINE STATE RETIREMENT	9,955	7,981	10,539	584	5.9%
0117100 500520	MEDICARE	1,541	1,255	1,611	70	4.5%
0117100 500522	PAID FAMILY MEDICAL LEAVE	531	168	556	25	4.6%
0117100 500530	GROUP LIFE INSURANCE	320	223	342	22	6.9%
0117101 501040	CONTRACTED SERVICES	10,000	6,802	10,325	325	3.3%
0117101 501310	ELECTRICITY	18,000	14,247	18,900	900	5.0%
0117101 501320	WATER	3,300	2,711	3,500	200	6.1%
0117101 501330	SEWER	1,700	605	1,700	-	0.0%
0117101 502020	HEATING FUEL	2,338	1,204	2,125	(213)	-9.1%
0117101 502025	NATURAL GAS	20,813	9,934	20,350	(463)	-2.2%
0117101 502310	ONLINE REGISTRATION PROG FEES	6,600	6,375	6,750	150	2.3%
0117101 502400	CLEANING & SANITARY SUPPLIES	5,543	3,687	5,543	-	0.0%
0117101 503000	MINOR EQUIPMENT	360	321	360	-	0.0%
0117101 504000	BUILDING MAINT & REPAIR	7,650	2,404	7,650	-	0.0%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd	
					\$ Change	% Change
0117101 504100	EQUIPMENT MAINT & REPAIR	350	-	350	-	0.0%
Parks & Cemeteries						
0117110 500000	PERMANENT EMPLOYEES	143,863	86,666	148,179	4,316	3.0%
0117110 500050	PARTTIME & TEMP EMPLOYEES	57,105	44,351	58,573	1,468	2.6%
0117110 500100	OVERTIME - REGULAR	3,750	3,801	4,900	1,150	30.7%
0117110 500200	OTHER COMPENSATION	750	297	750	-	0.0%
0117110 500500	HEALTH INSURANCE	45,581	20,086	51,799	6,218	13.6%
0117110 500501	HEALTH INSUR - WAGE STIPEND	4,573	3,851	5,196	623	13.6%
0117110 500502	HRA	5,000	5,000	4,250	(750)	-15.0%
0117110 500510	MAINE STATE RETIREMENT	22,143	13,430	21,665	(478)	-2.2%
0117110 500520	MEDICARE	3,309	1,950	3,155	(154)	-4.7%
0117110 500522	PAID FAMILY MEDICAL LEAVE	1,141	179	1,088	(53)	-4.7%
0117110 500530	GROUP LIFE INSURANCE	194	179	210	16	8.2%
0117111 500860	TRAINING, CONFERENCES & MTGS	750	367	750	-	0.0%
0117111 501040	CONTRACTED SERVICES	45,805	35,215	47,505	1,700	3.7%
0117111 501070	MISC PROFESSIONAL SERVICES	400	388	400	-	0.0%
0117111 501316	TENNIS COURT EXPENSES	400	301	200	(200)	-50.0%
0117111 501317	SKATING RINK EXPENSES	1,035	602	1,215	180	17.4%
0117111 501320	WATER- CEMETERY USAGE	1,460	476	1,460	-	0.0%
0117111 502000	GASOLINE	5,040	3,194	5,100	60	1.2%
0117111 502010	DIESEL FUEL	4,000	1,975	4,000	-	0.0%
0117111 502155	AGRICULTURE SUPPLIES	900	781	900	-	0.0%
0117111 502570	DOYLE FIELD	12,800	11,331	12,800	-	0.0%
0117111 502575	MAPLE STREET PARK	3,150	1,502	3,150	-	0.0%
0117111 502578	DOUGHERTY COMPLEX	6,000	5,400	6,000	-	0.0%
0117111 502580	OTHER PARKS & PLAYGROUNDS	7,100	6,078	7,100	-	0.0%
0117111 502810	UNIFORMS & PROTECTIVE CLOTHING	1,150	266	1,150	-	0.0%
0117111 502900	MISC SUPPLIES & EXPENSES	550	813	600	50	9.1%
0117111 503000	MINOR EQUIPMENT PURCHASES	3,000	2,937	6,680	3,680	122.7%
0117111 504000	BUILDING MAINT & REPAIR	600	82	600	-	0.0%
0117111 504100	EQUIPMENT MAINT & REPAIR	4,500	7,643	4,750	250	5.6%
0117111 504200	VEHICLE MAINT & REPAIR	2,400	2,168	2,400	-	0.0%
0117111 504210	OIL & LUBRICATION	600	835	600	-	0.0%
Recreation						
0117120 500000	PERMANENT EMPLOYEES	265,193	221,620	272,862	7,669	2.9%
0117120 500050	PARTTIME & TEMP EMPLOYEES	223,000	160,294	221,700	(1,300)	-0.6%
0117120 500500	HEALTH INSURANCE	10,161	8,955	23,095	12,934	127.3%
0117120 500501	HEALTH INSUR - WAGE STIPEND	14,861	11,317	12,991	(1,870)	-12.6%
0117120 500502	HRA	3,188	3,188	2,975	(213)	-6.7%
0117120 500510	MAINE STATE RETIREMENT	48,331	37,927	50,445	2,114	4.4%
0117120 500512	FICA	200	260	200	-	0.0%
0117120 500520	MEDICARE	7,294	5,753	7,360	66	0.9%
0117120 500522	PAID FAMILY MEDICAL LEAVE	2,515	602	2,538	23	0.9%
0117120 500530	GROUP LIFE INSURANCE	662	583	709	47	7.1%
0117121 500860	TRAINING, CONFERENCES & MTGS	1,850	375	1,850	-	0.0%
0117121 500864	PUBLICATIONS & DUES	750	365	750	-	0.0%
0117121 501042	CONTRACTED SRVCS - INSTRUCTOF	7,500	11,528	8,000	500	6.7%
0117121 501171	EQUIPMENT RENTAL	3,000	2,389	3,000	-	0.0%
0117121 501172	FACILITY RENTAL	400	550	400	-	0.0%
0117121 501300	TELEPHONE	2,385	397	4,905	2,520	105.7%
0117121 501510	PRINTING	1,100	327	1,000	(100)	-9.1%
0117121 502000	GASOLINE	1,005	216	975	(30)	-3.0%

ACCOUNT #	DESCRIPTION	FY26 v. FY25 Appvd					
		FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	\$\$ Change	% Change	
0117121 502200	OFFICE SUPPLIES & EXPENSES	2,850	2,098	2,850	-	0.0%	
0117121 502810	UNIFORMS & PROTECTIVE CLOTHING	995	280	995	-	0.0%	
0117121 502900	MISC SUPPLIES & EXPENSES	500	470	500	-	0.0%	
0117121 504100	EQUIPMENT MAINT & REPAIR	400	222	400	-	0.0%	
0117121 504200	VEHICLE MAINT & REPAIR	700	20	700	-	0.0%	
0117121 504210	OIL & LUBRICATION	50	-	50	-	0.0%	
0117121 505300	BREWER HOMETOWN BAND	750	-	750	-	0.0%	
0117121 505310	ICE RENTAL CONTRIBUTION-BYH	1,500	-	1,500	-	0.0%	
0117121 506100	AFTER SCHOOL PROGRAM	6,250	4,264	6,250	-	0.0%	
0117121 506110	SPRING PROGRAM / LEAGUE	2,000	1,769	2,000	-	0.0%	
0117121 506120	SUMMER PROGRAM / LEAGUE	12,850	8,509	12,850	-	0.0%	
0117121 506130	FALL PROGRAM / LEAGUE	4,800	5,051	5,000	200	4.2%	
0117121 506140	WINTER PROGRAM / LEAGUE	2,600	1,533	2,600	-	0.0%	
0117121 506150	SPECIAL EVENTS	6,500	7,684	6,500	-	0.0%	
Pool							
0117130 500050	PARTTIME & TEMP EMPLOYEES	42,425	23,125	44,368	1,943	4.6%	
0117130 500200	OTHER COMPENSATION	450	-	450	-	0.0%	
0117130 500510	MAINE STATE RETIREMENT	4,245	1,513	4,571	326	7.7%	
0117130 500520	MEDICARE	622	222	650	28	4.5%	
0117130 500522	PAID FAMILY MEDICAL LEAVE	214	-	224	10	4.5%	
0117130 500860	TRAINING, CONFERENCES & MTGS	1,600	170	1,600	-	0.0%	
0117131 501310	ELECTRICITY	7,125	5,484	7,125	-	0.0%	
0117131 501320	WATER	2,500	2,186	2,600	100	4.0%	
0117131 502160	POOL CHEMICAL SUPPLIES	4,800	5,301	5,070	270	5.6%	
0117131 502590	POOL PAINTING	5,000	2,700	5,000	-	0.0%	
0117131 504000	BUILDING MAINT & REPAIR	2,650	330	2,750	100	3.8%	
TOTAL PARKS & RECREATION		1,293,154	947,092	1,342,587	49,433	3.8%	

72 LIBRARY

0117200 500000	PERMANENT EMPLOYEES	164,087	140,683	169,014	4,927	3.0%	
0117200 500050	PARTTIME & TEMP EMPLOYEES	67,174	54,534	69,480	2,306	3.4%	
0117200 500500	HEALTH INSURANCE	43,113	37,950	48,994	5,881	13.6%	
0117200 500501	HEALTH INSUR - WAGE STIPEND	2,858	2,407	3,248	390	13.6%	
0117200 500502	HRA	4,750	4,750	4,038	(712)	-15.0%	
0117200 500510	MAINE STATE RETIREMENT	19,534	15,522	20,731	1,197	6.1%	
0117200 500512	FICA	2,139	2,380	2,179	40	1.9%	
0117200 500520	MEDICARE	3,403	2,710	3,504	101	3.0%	
0117200 500522	PAID FAMILY MEDICAL LEAVE	1,173	363	1,208	35	3.0%	
0117200 500530	GROUP LIFE INSURANCE	97	65	80	(17)	-17.5%	
0117201 500860	TRAINING, CONFERENCES & MTGS	490	566	490	-	0.0%	
0117201 500862	TRAVEL	380	-	380	-	0.0%	
0117201 501040	CONTRACTED SERVICES	1,494	1,656	1,494	-	0.0%	
0117201 501043	CONTRACTED SRVCS - JANITORIAL	10,380	7,264	8,380	(2,000)	-19.3%	
0117201 501300	TELEPHONE	1,164	397	2,880	1,716	147.4%	
0117201 501310	ELECTRICITY	9,000	6,416	9,000	-	0.0%	
0117201 501320	WATER	380	282	380	-	0.0%	
0117201 501330	SEWER	580	436	580	-	0.0%	
0117201 501530	POSTAGE	3,000	1,978	3,660	660	22.0%	
0117201 502025	NATURAL GAS	2,772	2,235	2,772	-	0.0%	
0117201 502200	OFFICE SUPPLIES & EXPENSES	3,240	2,911	4,140	900	27.8%	

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Request	FY26 v. FY25 Appvd	
					\$\$ Change	% Change
0117201 502310	COMPUTER SUPPLIES & EXPENSES	4,866	3,260	4,730	(136)	-2.8%
0117201 502400	CLEANING & SANITARY SUPPLIES	1,050	364	480	(570)	-54.3%
0117201 502750	BOOKS	14,750	13,437	16,050	1,300	8.8%
0117201 502760	MAGAZINES & NEWSPAPERS	1,300	1,235	1,279	(21)	-1.6%
0117201 502770	NON-PRINT MATERIALS	3,270	2,975	3,270	-	0.0%
0117201 504000	BUILDING MAINT & REPAIR	5,800	1,669	5,870	70	1.2%
0117201 504100	EQUIPMENT MAINT & REPAIR	2,263	2,195	1,930	(333)	-14.7%
0117201 506150	SPECIAL EVENTS	2,007	4,951	2,007	-	0.0%
TOTAL LIBRARY		376,515	315,589	392,248	15,733	4.2%
87 DEBT SERVICE						
0118701 509000	DEBT PRINCIPAL - CITY GF	2,008,062	2,008,062	1,977,317	(30,745)	-1.5%
0118701 509010	DEBT INTEREST - CITY GF	422,240	419,399	443,131	20,891	4.9%
0118701 509020	BANK CHARGES - CITY GF	487	487	478	(8)	-1.7%
TOTAL DEBT SERVICE		2,430,788	2,427,947	2,420,927	(9,862)	-0.4%
GRAND TOTAL		17,811,543	14,967,235	18,432,338	620,795	3.5%

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

- ◆ 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 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.

FY25 Highlights

- ◆ Trained a new Deputy Clerk.
 - ◆ Continued improvements to business licensing processes.
-

Elections

Mission

Manage voter registration and election program with accuracy and expediency to inspire public confidence.

Goals and Objectives

Continue updating and correcting voter registration card file and update operations as the State of Maine overhauls its Central Voter Registration website.

FY25 Highlights

- ◆ Administered two elections, including the General Presidential Election and the Special Election for State Representative District 24.
- ◆ Continued a program of voter record maintenance.

FY26 Budget

Two elections are scheduled to take place during Fiscal Year 2026: the State of Maine Referendum Election and Brewer Municipal Election in November of 2025; and the State of Maine Primary Election in June of 2026.

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.

The listed duties accurately reflect the responsibilities of municipal assessors as prescribed by Maine statutes and guidelines. Notably:

- **Listing and Valuation of Taxable Property:** Identifying and valuing all taxable real and personal property within the municipality.
- **Determination of Exemption Eligibility:** Assessing eligibility for various property tax exemptions as defined by law.
- **Preparation of Commitment Book:** Documenting valuations and tax obligations for all properties.
- **Assessment Performance and Quality:** Maintaining assessment standards as prescribed by state statutes.
- **Sales Ratio Studies and Reporting:** Conducting annual sales ratio studies and submitting required reports to Maine Revenue Services.
- **Abatement Reviews and Appeals:** Reviewing abatement requests and representing the municipality in appeals processes.
- **Property Inspections:** Physically inspecting and inventorying properties on a regular cycle.
- **Maintenance of Records and Tax Maps:** Keeping current records of property ownership and taxation, including tax maps.
- **Addressing and Data Management:** Assigning street numbers and maintaining related data, ensuring communication with relevant agencies.
- **Administration of Exemption and Reimbursement Programs:** Managing programs such as the Homestead Exemption, BETE, and BETR.
- **Public Engagement and Transparency:** Our office is committed to making information and data available to the public. We are constantly working with industry partners to better improve our services to the community and to provide more transparency and understanding of the taxation process.

To perform these duties, our office maintains annual assessor certification at advanced levels and conforms to the Maine Assessment Manual and all IAAO standards.

PERFORMANCE DATA:

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
Taxable Real Estate Parcels	3,747	3,980	3,981	3,983	3,981
100% Exempt Parcels	209	226	226	220	220
Personal Property Accounts	<u>997</u>	<u>1040</u>	<u>986</u>	<u>1019</u>	<u>1011</u>
Total	4,953	5,246	5,193	5,193	5,212

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
Homestead Exemptions	2,081	2,077	2,066	2,067	2,116
Real Estate Parcels Transferred	269	308	219	196	182
State of Maine Property Stabilization Applications				488	

GOALS AND OBJECTIVES:

- a. Provide exceptional customer service to our internal and external customers.
- b. Continue to work with all vendors including Vision Government Solutions, and CAI Technologies to ensure that the City is receiving the product and services that best fit the needs of our community.
- c. Work as a team to ensure the City maintains an excellent assessment ratio and quality rating.
- d. Improve communication with community and City Council.
- e. Improve our GIS infrastructure across all city departments to ensure high quality data availability for internal and external customers.
- 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. CAI Technologies is now providing map services and we are certain this is going to provide a more consistent and quality product for the City.
- 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 struggle to obtain digital data from other departments who have been resistant to changing to digital formats.
- d. We are adapting to innovative technology and are finding multiple ways to use it in our department to help ensure equity and efficiency.

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 primary objective is to maintain the excellent level of services the City provides its citizens while minimizing tax increases. To do this, the City Manager's office resolves to:

- ◆ Expand the City's capacity to secure external funding, including grants and Federal/State infrastructure dollars.
- ◆ Promote Brewer as a destination for businesses and families, boosting tax base growth and vitality.
- ◆ Continue to strengthen the City's downtown and waterfront redevelopment efforts.
- ◆ Invest in staff training, retention, and recruitment to ensure high-quality public service.
- ◆ Modernize internal systems to promote efficiency and resilience.
- ◆ Maintain and improve Brewer's critical infrastructure including roads, water/sewer systems, parks and public buildings.
- ◆ Strengthen public communication and increase citizen involvement in City government.
- ◆ Continue to support Brewer's Police and Fire Departments in ensuring public safety readiness and community outreach.
- ◆ Maintain the City's reserve funds for unforeseen emergencies and capital replacement.
- ◆ Develop a multi-year staffing plan to forecast workforce needs tied to fiscal realities.
- ◆ Expand e-government services to allow more resident self-service through the City's website.
- ◆ Continue to leverage innovative technology and digital tools to streamline internal workflows.
- ◆ Work with all levels of government and organizations to alleviate the impacts of the current housing crisis.
- ◆ Expand intermunicipal partnerships to share services, secure grants and address regional issues.
- ◆ Continue to undertake a comprehensive review and modernization of Brewer's Zoning Code and related ordinances to ensure they are business-friendly, efficient, and aligned with modern development needs.

- ◆ Foster a regulatory environment that supports economic sustainability and growth while maintaining Brewer's character and quality of life.
- ◆ Enhance accessibility and efficiency of City Hall services by relocating key staff to create a more streamlined, customer-friendly environment for residents and businesses.

Previous Year's Highlights

- ◆ Secured FEMA funding in the amount of \$149,787 for costs incurred during the December 2023 wind storm.
- ◆ Executed contract and started work on redevelopment of the City of Brewer website (www.brewermaine.gov).
- ◆ Initiated the City-wide alert system, Notify Brewer, to disseminate emergency and non-emergency messages to the community.
- ◆ Executed contract to establish an online permitting system, to help ensure more efficient operations.
- ◆ Supported the City's Center Street Village Partnership Initiative (VPI) and South Main Street Corridor study.
- ◆ Executed contract for digitized Code Enforcement inspection software.
- ◆ Executed household waste collection contract with Gregory's Disposal, resulting in significant cost savings to the City.
- ◆ The City Manager, along with members of the City Council, met with Maine's Congressional Delegation to discuss issues of importance to the City.
- ◆ The City Manager's office supported the City Assessor to integrate AI technology into the property appraisal process to help ensure more equitable assessments.
- ◆ Established the Brewer Chronicle Newsletter, which is posted on the City website and disseminated via Notify Brewer every month.
- ◆ Worked to establish an Arts and Culture Committee, which promotes community events and involvement.
- ◆ The City Manager drafted a City Council handbook.
- ◆ Redistributed Deputy Clerk and General Assistance responsibilities to existing staff, resulting in cost savings.
- ◆ Initiated process to republish and codify the City of Brewer Code of Ordinances, which will create consistency in formatting and digitize the City Code.
- ◆ The Assistant City Manager submitted two applications for Congressionally Directed Spending to fund City initiatives.
- ◆ Actively engaged with the Penobscot County Commissioners and neighboring municipalities to foster stronger regional partnerships and encourage more efficient government operations.
- ◆ Executed a landscaping contract, which will provide consistent landscaping services to certain City owned properties. This contract includes the option to maintain the Riverwalk during winter months, which may be exercised with the approval of this budget.
- ◆ The City of Brewer held its first Wreaths Across America ceremony this year, which was made possible by the generosity of Brewer residents and local businesses.
- ◆ Negotiated and executed the City's union contracts.
- ◆ Successfully transitioned the Brewer Historical Society assets and stewardship to the City, primarily to the Brewer Public Library.
- ◆ Initiated research into enrolling the City electrical accounts into a community solar program aimed at achieving up to 15% savings on energy costs.

- ◆ Transitioned to a fully digital City Council agenda system, delivering iPads to Councilors and setting up paperless meetings.
 - ◆ Worked with MaineDOT and the Brewer Historical Society to transition the Freedom Park maintenance agreement to the City.
 - ◆ Began cross-training key City Hall personnel to ensure operational continuity.
 - ◆ 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 convenience.

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 \$1.944 million general obligation bond that helped finance the FY25 Capital Improvement Program.
- ◆ Continued to take advantage of favorable interest rates to rebuild the City's investment ladder to maximize returns while minimizing risk and ensuring adequate liquidity.
- ◆ Enrolled all of the City's electricity accounts in community solar programs that could save the City as much as \$30,000 annually.
- ◆ Ensured obligation of 100% of American Rescue Plan Act (ARPA) funds in advance of the December 31, 2024 deadline. Submitted the City's fourth annual Project and Expenditure Report detailing the \$669,983 expended as of March 31, 2025. Completed projects include replacement of a street sweeper, an expanded 2024 residential street paving program, sewer pump station improvements, and replacement of computers in the Police Department. The final two projects are underway now: upgraded lighting at Doyle Field and improved communication and security for the City's water source at Hatcase Pond.
- ◆ Administered implementation of the mandatory State Paid Family and Medical Leave program, which went into effect on January 1, 2025. Sought proposals, evaluated options, and determined that using a private plan provider could save the City (together with the School) approximately \$140,000 in the first three years of the program.

Objectives for FY2026

- ◆ Transition to a single, once-a-year tax bill and outsource printing and mailing. After 20 years using the same format and technology, the City plans to modernize its approach to tax billing by moving to a 8.5" x 11" full page format that provides two tear off sections at the bottom: one each for the first and second half taxes. The City will outsource the printing and mailing of the bills, which will save both time and material cost. We will use the City's expanded avenues of communication with residents to remind taxpayers of the second half deadline.

- ◆ Upgrade the City's online tax, water and sewer payment platform. In conjunction with the City's new website, we plan to enhance the ability of customers to pay online and get information about their account status. The upgraded site will allow customers to see copies of their bills and to access current information about their account balances.
-

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 FY25 the Technology Department had several large projects to start and to keep progress on during the year. One of these was the Windows 11 workstation upgrade for all City workstations. By the end of FY25 this project will be 70% complete (50% complete at time of writing this). Technology also started the move of the email system that current resides onsite to the Microsoft 365 cloud. This project required a significant amount of pre-planning in order to assure success. This stage of the project has been completed.

Technology alongside the City Manager and Assistant City Manager started several key web upgrade projects. The largest of these is upgrading the current city website in partnership with CivicPlus. This was another project that required and will still require through the end of FY25 significant prework and preplanning. The remaining web upgrade projects focus on digital permitting for the Code Enforcement Department, digital licensing for the Clerk's Office, and completely digitizing the current building code for Code Enforcement. The projects will help bring efficiency and ease of use in these processes both for city staff, residents, contractors, and other.

Technology completed key documentation efforts on each city it closet; every system, connection, etc. is documented now. This is crucial in making daily tasks more efficient, sharing of knowledge, and meeting IT compliances.

Technology will be looking to add a second person to the department to help share and offload the large amount of tasks (per final FY26 budget approval). This will strengthen the ability of the Technology Department to meet all of its goal and responsibilities in a timely manner.

FY 26 Goals

The FY26 top goal will be to continue looking at ways to strengthen the overall security of the City network and core infrastructure as always while looking to minimize cost where applicable. Technology aims to complete the Windows 11 upgrade project by end of October 2026 and the Microsoft 365 email move by a similar timeline. With the progress that has been made in FY25 this will be doable. Technology also is looking at a total revamp of the wiring in each IT closet to clean up years of layers of wiring that has been installed. Technology also aims to have all web upgrade projects completed by the end of the calendar year so residents and others can reap the benefits as soon as possible.

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 2025 continued to strengthen the trend seen over the previous year of businesses beginning to plan for larger expansions and new construction. Demand for space in Brewer remains very high, but the supply of vacant or available properties remains very low, making it difficult to satisfy the demand. Some of the highlights of the year were as follows:

- ◆ 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 and the team has made considerable progress in moving us forward.

- ◆ This year the Economic Development Department purchased a subscription to Placer.AI, a geolocation data analytics platform that provides detailed visitor insights. This tool enables Brewer businesses to better understand the demographics, behaviors, and shopping patterns of their customers, including identifying other locations their customers frequent. The department offers access to this resource at no cost to local businesses and provides guidance on how to leverage the data to enhance marketing strategies, attract new patrons, and build customer loyalty.
- ◆ 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. The Getchell buildings have been remediated of environmental contamination and will soon be placed on the market for redevelopment. A small portion to the north of this property will be retained for the new music park and will soon also feature an historic monument depicting Brewer's long ice harvesting history. And additional portion of the property will be retained for parking for City Hall.
- ◆ The Economic Development Department facilitated the installation of a music park along the Brewer Riverwalk, made possible through generous financial support from Doug Farnham, former owner of Getchell Ice. In addition, Mr. Farnham is commissioning a sculpture that will pay tribute to Brewer's historic ice industry. This interpretive piece will be installed adjacent to the music park in late spring of 2025, further enhancing the cultural and historical value of the Riverwalk for residents and visitors alike.
- ◆ Over the last three-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. Some of the businesses, like ***Somic America***, are planning to continue to invest heavily in new equipment in the coming year.
- ◆ FY25 saw the opening of many new businesses including: ***Smokey's BBQ, Mack's Restaurant and Tavern, Ross Express and the expansion of the Big Apple on Wilson Street.*** Plans are also underway for construction of a new ***Wendy's*** and plans are being made for a ***boutique hotel, restaurant and café to go into the former Box Factory on South Main Street.***
- ◆ The former Box Factory on North Main Street has been successfully acquired by a local developer with plans to redevelop the site into a boutique hotel featuring a restaurant and café. The project will include direct access to the Riverwalk, further enhancing Brewer's waterfront and supporting tourism, economic growth, and community connectivity.
- ◆ 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 are hopeful that the current market instability will not harm this forward progress. 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.

- ◆ We continue to play a key role in the integration of local, regional and statewide economic development resources and holds the current president of the board position on 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: *Economic Development Council of Maine, Maine Women Leading Government, 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, Big Gig steering committee, Greater Bangor Working Communities Challenge, Recreation Economy for the Rural Communities (RERC) and the Regional Planning Commission for Penobscot and Piscataquis Counties.*
- ◆ The City of Brewer economic development office continues to host quarterly meetings of area business resources (business counseling, financing, workforce development, etc.) where each organization can update the others on a regular basis regarding the programs and classes they offer. Roundtable meetings are comprised of at least 25 business providers and other economic development partners from our area each quarter and ensure that we all stay current on available 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.
- ◆ 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. Unfortunately, a severe shortage of available buildings for sale or lease is greatly hampering our ability to grow our business base. Most buildings lease or sell very rapidly once they come onto the market. Our list of interested prospective businesses far outstrips our list of available properties.
- ◆ As the waterfront and downtown areas become more attractive and in demand, the need for increased public parking spaces is also becoming more urgent. The economic development office continues to look for appropriate space for new public parking lots to serve the trail and for our waterfront businesses.
- ◆ Brewer continues to be home to a vibrant and resilient business community. In 2025, Tiller & Rye, a locally owned specialty market, celebrates its 10th year in business, reflecting a decade of commitment to providing high-quality, locally sourced goods. Additionally, Gold Star Cleaners marks an extraordinary milestone—120 years of continuous operation—demonstrating the enduring strength and adaptability of Brewer’s longstanding businesses.

These anniversaries underscore the City's supportive environment for both new and legacy businesses.

Goals for FY2026 (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 continue to 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 grant writing 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.
-

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, work and visit.

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, four (4) Corporals, and eight (8) Patrol Officers. The Criminal Investigations Division is staffed by two (2) positions: a Detective Sergeant and a Detective. The department also has two (2) full-time School Resource Officers (SRO’s) whose primary duties are performed at the Brewer High School and the 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, this is most likely attributed to readily available naloxone (Narcan).
- ◆ **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 currently have vacant positions that we are trying to fill. The biggest challenge is the length of time required to fully train someone to be a certified police officer. We are on a waiting list for the next police academy in August for two new hires.

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; 4 Captains; 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, and Orrington producing income for the City through a unique public-private partnership with Northern Light Medical Transport. 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. 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.
- ◆ **Recruitment and Retention:** We continue to experience 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. We have been successful at attracting fantastic new employees, however with minimal training or experience. We have not been able to enjoy the benefit of hiring new employees that are able to go to work filling shifts immediately. The training process for new employees has involved an EMT course or a firefighter one and two program which takes several months to complete before they are allowed to work as a certified firefighter/EMT filling shift vacancies. 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 reviewing zoning and use of any newly proposed build along with any use of an existing building, both residential and commercial. The Code Enforcement Department is responsible for the enforcement of the Land Use Code. This office is responsible for completing yearly life health, safety and fire 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 along with any Food Truck that is licensed with the Clerk's Office. We send yearly notices, process applications, complete inspections and issue licenses for vacant properties within the City. The Code Enforcement Department reviews and responds to various health complaints, property maintenance complaints, and other reported and or observed code or ordinance violations at residential and business properties. The Code Enforcement Officer takes part in the tech review and site plan review process. The Code Enforcement Officer is knowledgeable of all newly approved site plans and is responsible to assure projects are complete in compliance with their approved site plans 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. The Code Enforcement Officer is responsible to address dangerous buildings and take part in dangerous building procedures as outline by state statute.

Previous & This Year's Highlights

The Code Enforcement Department continues to make improvements to departmental operations such as permit application submittal, review and approval processes and inspection processes. We have encouraged the use of the iWorQ permit system to allow those applying for a building permit, certificate of occupancy permit or electrical permit to complete and submit these through the online portal. The Code Enforcement Department has revised numerous permit applications to make them more user friendly and specific to the needed information for review. We have created attachments to the permit applications that outline the required documents that are needed to accompany specific permit applications and the applicable code provisions to help guide applicants in complete and accurate permit submissions to help reduce the need to request additional documents and to make the permit turn around process quicker. We have worked to create systems to better educate the public on code requirements and are now providing check lists to permit recipients that outline when specific inspections are required for their project and the major applicable code requirements. Lastly, we are providing a final inspection check list so individuals can prepare for the final certificate of occupancy inspection and know what key items will be focused on and what specific requirements need to be met in order to get an occupancy permit. Our focus has been to give as much information upfront to avoid issues that may slow down the build process later or cause an unexpected expense later in a project. The Code Enforcement Office has participated in pre-conceptual meetings with developers/engineers and other City staff for proposed projects within the City.

We have seen the opening/expansion of numerous commercial and residential sites to include new businesses such as; Smokey's BBQ, All in Auto Sales, Clisham Rd Storage building, Thrive Pelvic Physical Therapy, Maine Ride Detailing, Darlings Undercoating and More, Credit Now Auto, Lighthouse Cannabis Company, Namaste Moon, Kinetic Wellness, Simple Soul Boutique, Win-Win Thrift Store, Performance Physical Therapy, Hair Affair, Gentiva Hospice, United Cerebral Palsy of Northeastern Maine, RWW Outpatient Rehab Services, A&M Home Care Corp., Bangor Auction Co., Outlaw Manufacturing, Fat Panda Boba Tea and Ice Cream, Zbon Fitness, Glo Salon, Colonial Life, Big Apple/C.N. Brown, AVG Acquisition Corp., Spicy Secrets and Brewer PV, LLC.

There are numerous newly constructed and/or gutted-and-renovated-to-new status homes. There are a few that are still in the build process and are anticipated to be completed later this year. Labor shortages and build/trade costs have slowed down some projects. New homes include; 717 N Main St, 13 Sylvian Dr, 34 Dynasty Lane, 282 Elm St, 280 Elm St, 1072 N Main St, 11 Rosebud Ln, 41 Bennett St and 74 Paradis Valley. Total rehabs of vacant buildings include; 546 S Main St, 8 Crescent St, 89 Grove St, 17 Spring St, 39 Pendleton St, 8 Jefferson St, 400 S Main St, 465 S Main St, 56 S Brewer Dr, 120 Wiswell Rd and 164 Greenpoint Rd.

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, 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 Planning Department staff 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 and the Maine Association of Planners also have participation by this department.

The Planning Department 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 was to add performance standards for electric vehicle charging infrastructure. The City also completed many minor amendments including such items as exaction and grading, blasting, clarifying dimensional requirements, and landscaping.

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 Lee Credit Express on Sparks Avenue, Colt Sleight retail marijuana on Wilson

Street, Outlook Associates for a multi-tenant commercial building at the corner of Wilson Street and Green Point Road, and Acadia Federal Credit Union at the corner of Wilson Street and Pierce Road. Site plan amendments were approved for the Eastern Maine Emergency Vet Clinic on Dirigo Drive and Constructive Property Solutions on North Main Street. It is anticipated for Outlook Associates to also receive site plan approval for 20 Green Point Road in FY25. Several previously approved site plans were granted extensions for their completions. These include Wendy's on Wilson Street, Benjamin's Brewer on Acme Road, and Arista Drive Solar.

City staff approved several minor site plan amendments including Green Point Real Estate for 206 Green Point Road, Twin City Tire on Wilson Street, Washville on Wilson Street, and Northern Light on Dirigo Drive.

The Planning Department and Planning Board continues working with approved and potential residential projects. White Pine Road LLC was previously approval for a 20-unit residential project off Lambert Road and Parkway Orchard was previously approved for a 36-unit condominium project off Parkway South.

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 transitioned 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:

The Planning Department anticipates completing an update to the 2015 Brewer Comprehensive Plan. 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 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 ordinance establishes eligibility standards, administration, and appeals procedures within the scope of the law.

Goals and Objectives

- ◆ Ensure that residents of our City who are in need, receive the assistance for which they are eligible.
- ◆ Monitor proposed and approved changes to State General Assistance laws to ensure the City remains compliant.
- ◆ Work with the Maine Municipal Association to update the City's General Assistance Ordinance.
- ◆ Educate applicants and the general public of local organizations that provide additional assistance.
- ◆ Maintain complete and accurate records and ensure compliance with all State and federal laws.

Service Agency Contributions

Transit System

The transit operating and capital reserve accounts provide funding for the City's participation in the Community Connector transit system, which is owned and operated by the City of Bangor. Brewer is one of six participating communities that receive services. Brewer has two bus routes that serve the community: Brewer North and Brewer South.

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. The Department also often provides emergency support for both the Police and Fire Department.

Last Years' Achievements

- Filled all vacancies in the Department and provided training for commercial driver's license; defensive driving for CDL drivers; proper use of chainsaws, maintenance and safety training; heavy equipment; along with training on all required Department safety policies.
- Completed an aggressive street paving program that required storm water adjustments, extensive base repairs, curbing installations, and a fair amount of cleanup from the Public Works Crew.
- The completion of the demolition of several properties on Hardy Street to prepare that area for future development.

- Completion of numerous dangerous tree removals all around the City as part of our right-of-way management program, time permitting, the Department will be doing this type of work on an annual basis.
- The successful cleanup of a substantial amount of tree debris caused by two significant wind storms early in the year that knocked out power and brought down trees all around the City.
- Completed several projects at the Public Works facility, including: the repaving of the facility grounds; much needed work to the buildings; and work to the City's fuel island which included upgrades to the fuel island to keep the City in compliance with DEP and the cleaning of both the underground gasoline and diesel tanks due to contamination, which was not anticipated but was necessary.
- Completed a fair amount of work at the landfill that included: access road rehab and grading; cell development; brush disposal area regrading; and repairs to the closed municipal landfill. Public Works, along with Environmental Services and a local Engineering firm, has also been working on permitting additional area at the landfill for construction demolition debris disposal to extend the use of the disposal area for Brewer residents.
- Public Works was able to get a good start on the old Capri Street School site, building a new entrance and parking lot. The excavation for subgrade was cut, both drainage and conduit has been installed and the base gravel was placed and compacted but it was too late in the year to complete the surface gravel and paving.
- Completed repairs to stormwater system at Doughty Field to stay in compliance with the City's MS4 stormwater permit.

Next Year's Goals

- The final completion of the Capri Street parking lot project.
- Shouldering and ditch rehabilitation along numerous City streets.
- Acquire the required permits to extend the life of the CDD Landfill for Brewer residents.
- Completion of storm water projects on Bowdoin Drive, Broadlawn Drive and Upland Road.
- Another successful year of right-of-way tree management to include tree trimming along with tree and brush removal.
- Continued training of new employees on equipment as well as department procedures and policies.
- Complete numerous repairs to sewer manhole and stormwater catch basins around the City.

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 currently in their last year of their contract to collect and haul the refuse to Brewer's disposal location. This City released a request for proposal for a new 5-year collection contract. As the result of that competitive process, Gregory's Disposal will be taking over curbside rubbish collection in the City of Brewer, starting on July 1, 2025. The City anticipates there will be minor adjustments, but expects the transition to Gregory's Disposal will be fairly smooth.

Curbside Trash Collection Disposal

In 2024, the City delivered 2,748 tons of residential trash, primarily to Juniper Ridge Landfill, which has served as one of the City's interim disposal facilities since the waste processing facility in Hampden closed in June 2020. The Hampden facility, owned and operated by Municipal Waste Solutions, re-opened in April 2025, and Brewer's waste has been going there since.

In FY26, the City is budgeting \$267,030 to dispose of an estimated 3,000 tons of trash.

Construction Demolition Debris (CDD) Landfill

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

Currently, it is expected the Brewer landfill will be at capacity in approximately 5 years. The City is 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. If the City is allowed to expand the capacity of the existing landfill, it would offer up to 25 years of additional use for the residents of Brewer.

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 and significant cost 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. In FY25, the City expanded the spring through fall hours for both brush disposal and composting. Tuesday hours are now 7:30am to 2:30pm, and the area is now also open Fridays 7:30am to 2:30pm for brush and compost. The new hours will run until the week of Thanksgiving.

Household Hazardous Waste Program (HHHW)

The City held the HHHW collection day at Brewer Public Works on October 5, 2024 and it was a huge success. Around one hundred Brewer residents participated in the program. In FY26, the City has budgeted \$8,100 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 2025 HHHW Collection Day is scheduled for October 4, 2025.

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 FY26. During all of 2024, Brewer residents recycled over 20,000 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 were approved by the State in 2024, prompting changes in City ordinances and how the City looks at future projects, and to add to the uncertainty the State is reviewing and rewriting the entire Stormwater law known as Chapter 500 during 2025.

In addition to public education, we are funding the following in the FY26 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 continues to take advantage of training opportunities and to become more familiar with traffic signal operations, which is reducing our reliance on others for basic maintenance needs.

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 growing and maintaining the City infrastructure in a responsible manner. 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 current demands and those of the future.

Previous Year's Highlights

The past year saw several delays in the construction industry. The majority of the contractors had significant back logs of work that they attempted to complete while dealing with staffing shortages and delivery delays because of supply chain issues. We attempted to put several projects out to bid and received no bids at all when we had project deadlines in calendar year 2024. These are the primary factors that led to several of our construction projects being pushed to construction year 2025. The good news is the most recent bids have had several bidders for them, which has lowered costs for the City, and all the work that has been bid is currently expected to be constructed in calendar year 2025.

MaineDOT was not immune to the delays that the City saw. The South Main Street Resurfacing project was begun a year later than previously projected. The work took longer than expected because of field design changes to several crosswalks and labor shortages by the contractor, but this project resurfaced South Main from Wilson to Abbott and was completed in the early fall of 2024. This project also addressed failing storm drainage near Burr Street, which we have

already seen the difference it made this past winter, as Public Works had no icing issues in this area that they regularly tended to in previous winters.

With the South Main project being delayed a year, it led to two other MaineDOT resurfacing projects occurring concurrently. Parkway South and State Street were scheduled to be resurfaced in 2024 and remained on schedule. MaineDOT's contractor focused on Parkway South to begin and completed that project in its entirety. On State Street, the contractor completed the project from Eastern Avenue to North Main Street, but then ran out of time before being able to complete from North Main to the Penobscot Bridge. They will be coming back in 2025 to wrap up this project and complete punch list items on both Parkway South and State Street early in the summer.

In the last year, the VPI Planning Project for Center and Wilson Streets was continued throughout the year and completed in February of 2025. The whole process had a lot of great feedback and support from the community, as we look to create a pedestrian friendly connection between the Riverwalk and the Community Center facilities. Numerous residents and businesses were in favor of the majority of the recommendations that the Consultant came up with. DOT is highly supportive of our project, as well, and the recommendations that came out of it, so much so that they applied for approximately half of the project to be completed under Congressionally Discretionary Spending (CDS). If awarded this funding, this would speed up the construction timeline of the first half of the project. DOT, on the City's behalf, is also continuing to chase other funding avenues to complete the remaining portion of the project and as a back up plan should we not be successful with our CDS application.

In a concurrent effort, the South Main Street Corridor Study was undertaken by the regional planning organization, BACTS, this past year. The same Consultant was chosen for this study as the VPI project and that led to several efficiencies. Some of the beginning portions of the project were able to be tied into the VPI project, saving effort and time and avoiding overwhelming residents with numerous surveys and informational meetings, as both efforts occurred in largely the same timeline. Because they had two different paths forward, the projects were eventually separated and presented independently. The South Main Corridor Study was completed in March of 2025 and will now act as a foundation for improvements in the area as funding opportunities become available and sites are redeveloped within this corridor.

The third phase of the Parker Street Reconstruction was finished during this fiscal year. This effort completed the reconstruction of the major through way street. The third phase did not require any storm drain improvements, like the previous two phases, but it did resurface approximately half of the total length of the street while rebuilding the sidewalks and installing new curb. This project was a large multi-year undertaking but the final result was well worth the wait.

Last year's work with other City Departments included the design and coordination of the Capri Street parking lot project for Parks and Recreation that was constructed by Public Works. We also worked closely with Environmental Services continuing our stormwater evaluation process across the City. The Environmental Services team provides the camera work for the storm drain lines that helps the consultant evaluate pipe conditions and make recommendations in the final reports.

Next Year's Goals

A major focus of this upcoming year for the Engineering Department will be the two Municipal Partnership Initiative (MPI) projects that have been designed and awarded. We expect construction to begin on the sidewalk and storm drain improvements contract on both roadways to begin in the spring of 2025. This contract will construct a new sidewalk on a portion of Pierce Road, while also addressing several storm drain issues on the roadway. On Elm Street we'll be addressing a safety issue at the corner of South Main and Elm and reconstructing the sidewalk on the entire section from South Main to the railroad tracks. After this contract is complete, the contractor for the resurfacing work will come in and mill and resurface both roadways. We expect the resurfacing to occur at the end of the summer.

MaineDOT will be resuming the State Street Resurfacing project in early June. Currently, the plan is to do the work at night to avoid disrupting traffic. As part of the new funding model changes DOT has made in the last year, the resurfacing of Betton and Penobscot Streets was added to this contract as a change order. DOT determined that the most cost-effective way to repave this roadway would be to include it as part of a larger project and given that State Street was just being constructed, they knew that it would be several years before they were back in this area of the City.

As part of the I-395/Route 9 Connector project, MaineDOT will be doing a mill and fill project on Wilson Street from PCHC to the new overpass bridge. This work is expected in June. The Connector project is expected to open this summer, with this new route open we will now see the effects that it has on City routes and intersections. We believe some areas may see decreases in traffic while other may see increases, but we can only speculate at this time. We have noted our areas of concern with DOT and they have agreed to do investigations following the opening of the new route to determine the level of impact. In particular, we are concerned about the westbound off ramp at South Main Street and how the new traffic patterns will impact delays getting onto South Main.

The much-anticipated Indian Trail Amphitheater project is expected to be constructed in 2025. This project will be creating granite seating and a stage area on the slope of the existing park. A paved ADA accessible walkway will also be constructed so that all residents can enjoy the new facilities.

In roadway work we'll be addressing the Pleasant Street area of the City. This area notoriously suffers from drainage issues that affect the roadway. We'll be adding a new closed drainage system that will help drain the water from the roadway then we will reconstruct Pleasant Street. We'll also do a mill and fill of Central Avenue and Glenwood Avenue to complete work in this neighborhood, minimizing disruptions to the residents.

In conjunction with the waterline work in Sherwood Forest, we'll be doing minor storm drain and erosion control repairs. These projects were identified in the stormwater evaluation that was completed for the Sherwood Forest area. The projects will be done on Birchwood Boulevard and Nottingham Way. These were minor jobs that would have cost significantly more to bring a contractor in solely for those projects, we always like to find ways to be as efficient as possible with our construction projects.

Finally, the last project that has been awarded and that is awaiting to be constructed is the Lambert Road Drainage Improvements project. This contract is to replace a failing culvert and address an area of the road where water sits on both sides of the road year-round. A portion of the project will require a two-day detour so that the contractor can reconstruct the section of road. This work is in preparation for the MaineDOT light capital paving project that is expected to occur on Lambert Road later this year. Eastern Avenue from Pierce Road to the new overpass bridge and Mill Street are also both expected to be paved under this DOT contract.

Miscellaneous Programs

This group of accounts provides funding for items that traditionally are difficult to allocate to a single department such as employment related testing and advertising, dues to governmental professional organizations, one scholarship, 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, group life insurance for eligible retirees, and cafeteria plan administrative fees. Funding of the annual marginal increase in the City's accrued salary expense is also typically included here.

Parks & Recreation Department

Description

The Brewer Parks & Recreation Department is dedicated to organizing, promoting, and supervising a comprehensive range of recreational, cultural, and social programs that engage the community in wholesome and constructive activities. The department operates with a team of eight full-time employees and approximately sixty part-time, seasonal staff.

The Parks & Cemeteries Division is responsible for the maintenance and oversight of twenty parks and athletic facilities, three cemeteries, and the mowing and trimming of school and municipal properties.

The Recreation Division oversees a wide array of programs, including operation of the municipal swimming pool, adult and youth sports leagues, community special events, health and enrichment activities, open gyms, an extensive summer day camp, and a highly popular afterschool program.

The department receives guidance and support from a seven-member Parks & Recreation Advisory Commission, which meets quarterly to advise on programs, projects, and key issues. Current commission members include Tracy Willette, John Cuskelly, Dan O'Connell, Betsy Migliore, Michele Hogan, Susan Xirinachs, and Lew Ireland.

Mission Statement

The Parks & Recreation Department strives to enhance the quality of life for all citizens and visitors by providing high-quality recreational programs, parks, facilities, and enrichment opportunities, delivered with professionalism and a commitment to excellence.

Highlights from the Previous Year

The Ferris Community Center remains a hub of activity, open an average of 95 hours per week during the colder months. Over the past year, it hosted a wide variety of events including meetings, training seminars, municipal elections, birthday parties, craft fairs, theatrical productions, and community dinners, alongside a full schedule of recreation programs. Regular users included the Daniel Geaghan American Legion Post, Brewer Historical Society, Brewer Little League, Brewer Bird & Garden Club, the Brewer Hometown Band and the State of Maine Department of Labor. In total, forty-four birthday parties were celebrated at the facility this past year.

One highlight this past year was additional recreation programming opportunities for our senior population, with the addition of Adult Cribbage Club, Adult Book Club and an Adult Mahjong groups all meeting regularly.

The department offered a diverse selection of other recreation programs, including:

- After-School Program
- Summer Recreation Camps and Individual Activities
- Sport Clinics and Swim Lessons
- Fall Soccer and Cheering
- Youth Basketball (five divisions covering PreK–8)
- Youth Dodgeball, Instructional Baseball, Babysitting Classes and Youth Charcuterie Classes
- Annual Daughter Dance, Mother-Son Dance, Breakfast with Santa
- Little Peeps and Flashlight Egg Hunts
- Community Open Gyms and Community Ice Skating
- Fall and Spring Children's Yard Sales
- Senior Exercise Classes, Summer Stretch Class,
- Adult and Youth Karate, Adult Yoga, Pound Fitness
- Adult Fall and Spring Volleyball Leagues

These offerings provided year-round recreational opportunities for participants of all ages.

Community parks continued to be sought-after venues for weddings, performances, meetings, and celebrations, particularly at the waterfront and Indian Trail Park. The Riverwalk Trail remained a standout attraction, earning frequent compliments from residents. Sport teams utilized the fields at Maple Street Park, Dougherty Recreation Complex, and Capri Street Field for athletic events. Favorable winter weather also allowed for the outdoor ice rinks at Doyle Field and Caldwell Ice Rink to open this winter for community use.

Facility improvements included the installation of new play equipment at Fling Street Park, with plans underway to remove paved paths to create additional green space. Paving improvements at

Capri Street Park are also slated for completion by early summer, paving the way for further enhancements. The Press Box on Doyle Field was also renovated this past year thanks to the help of Brewer High School and the Brewer High School Hall of Fame Committee. The refurbished press box was then renamed the Ken Perrone Press Box in honor of former Brewer High School Football and Baseball Coach.

In our cemeteries, the department managed a total of fifty-five interments:

- 44 at Woodlawn Cemetery
- 7 at Oak Hill Cemetery
- 4 at North Brewer Cemetery

Additionally, sixteen lot sales were recorded at Woodlawn Cemetery, comprising twenty-five individual graves. The Cemetery Board—consisting of Dan O’Connell, Betsy Migliore, and Amanda Ouellette—continues to work closely with staff to review regulations and make recommendations to the City Council.

Upcoming Goals and Initiatives

The Doyle Field Lighting Conversion Project is on track for completion by early July, replacing the outdated metal halide lights with new energy-efficient LED sports lighting.

A Facility Assessment for the Ferris Community Center is underway, which will help guide future building improvements and renovations based on current needs and long-term goals.

Within the Recreation Division, we are continuing to explore new program offerings that align with changing demographics. There is a noticeable shift away from traditional childcare and youth sports programs, with increasing interest in pre-school and senior enrichment opportunities. The department remains committed to adapting our services to meet these evolving community needs.

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 two regular volunteers.

The library's collection has 30,807 volumes, including large print materials, audiobooks, DVD's, and subscriptions to 20 periodicals. We supplement our collection through our participation in Minerva, a statewide library system, which allows us to borrow items from libraries throughout Maine. Through the Library's website, library patrons have access to nearly 17,000 free e-books (both text and audio formats) through Cloud Library, thousands of free ebooks, audiobooks, TV shows, movies, comic books, and music through Hoopla, free in-house access to Ancestry.com, and thousands of full-text online databases. The library has 5 public-use computers, as well as free 24/7 WiFi available to any guests or patrons who have a wireless-capable device. Low-cost photocopy, fax, and scanning services are available to the public at the circulation desk. Library patrons also have access to free job development and computer tutorials through the library's website and our subscription to Niche Academy.

The library has 2,387 registered users, with 1,590 being Brewer residents or Brewer school students.

Previous Year's Highlights

From April 2024 until the end of March 2025, 32,430 people entered the library to check out 22,999 physical items. In addition to this, patrons checked out an increased number of electronic materials. FY25 e-book and e-audiobook checkouts (9887) rose 27% from FY24 (7,206), which had risen 139% from FY23. Our Facebook and Instagram accounts have grown to 1,709 total followers, a growth of 9% 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 helped fund 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 Elaine Albright, we purchased 8 additional STEAM-To-Go kits, which include educational books, games, and activities. For our Summer Reading program, we collaborated with the Ralph J. Pollard Masonic Lodge in Orrington. They purchased 22 bikes for our Bikes for Books summer program. The Brewer Kiwanis also donated \$500 to the program, allowing us to print 200 summer reading brochures and buy program materials and science related prizes for middle school and high school participants.

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
April 2024	1819	1914	2412	555	271	516	6	11	128	42	781	32	207
May 2024	1860	1797	2563	514	268	535	6	7	128	26	726	25	176
June 2024	2180	1856	2316	533	101	175	6	6	125	27	739	37	195
July 2024	2552	2574	3266	593	104	52	2	11	223	28	745	63	278
Aug 2024	1740	2072	2295	542	110	33	2	4	67	42	858	25	310
Sept 2024	1951	1486	2797	586	279	170	2	10	112	33	783	43	269
Oct 2024	1881	1860	3001	586	543	365	3	12	160	23	784	42	226
Nov 2024	1962	1784	3655	627	412	322	3	15	257	32	802	25	203
Dec 2024	1635	1903	2476	566	456	348	2	10	136	18	816	23	265
Jan 2025	1776	1693	2620	166	525	369	6	11	130		989	30	280
Feb 2025	1511	1438	2234	185	426	380	7	11	150		882	22	237
March 2025	2132	2167	2795	248	462	342	6	8	145		982	46	320
Totals	22999	22544	32430	5701	3957	3607	51	116	1761	271	9887	413	2966

Library Programs

Weekly

Preschool Story Times
Therapy-dog reading program
Knitting socials

Monthly

Adult Book Club
Maine Career Center
Tech Help

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. A collaboration with Eastern Maine Development Corporation (EMDC) provided our patrons with one-on-one tech help services on the first Thursday of the month and a Work Experience student from Brewer High School who assisted with archival projects.

Large donations by Bruce Moore and Elaine Albright helped fund Hoopla, an extremely popular service for streaming audiobooks, ebooks, movies, TV, music, and more.

We presented the 5 week summer reading program Read, Recycle, Repeat, which drew 160 participants, who read a combined 3,894 books! Shelley Arnold also led a twice-weekly story time, which was well attended.

For adults, we offered a summer storytelling series, featuring the host of the top 10 Apple podcast Murder She Told. We also hosted author and historian Mark Leslie, who filled our meeting room for his presentation on the Underground Railroad in Maine. Shelley Arnold continued to host our book club, which draws twenty-two participants every week, and this spring, we presented 2 history programs, What Martha Wore and To My Dearest, each of which drew more than 22 participants.

The library also took on most of the Brewer Historical Society's collection when they dissolved last year. Library staff has begun accessioning and protecting the hundreds of documents and artifacts of which we are now stewards.

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. Our ongoing strategic planning process will help us with this effort.
- ◆ 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 FY25 APPROVED COMPARED TO FY26 REQUEST

	FULL TIME EQUIVALENT EMPLOYEES		ANNUAL SALARY FY26
	FY25 APPROVED	FY26 REQUEST	
GENERAL GOVERNMENT			
City Managers Office			
City Manager	1	1	123,600
Asst City Manager	1	1	100,940
City Mgr Exec Secy	1	0.9	59,824
Human Services Administrator	0.5	0.15	10,121
	<u>3.5</u>	<u>3.05</u>	
Economic Development Department			
Economic Development Director	1	1	128,078
Deputy Economic Development Director	1	1	75,467
	<u>2</u>	<u>2</u>	
Finance Department			
Finance Director	0.8	0.87	113,108
Payroll Technician	1	1	62,950
Accounting Manager	1	1	65,022
Accounting Clerk	1	1	51,729
Tax Collector	1	1	79,650
Deputy Tax Collector	1	1	54,978
Utility Billing Clerk (0.15 FTE each to SW, WA)	0.7	0.7	35,455
	<u>6.5</u>	<u>6.6</u>	
Assessing Department			
Assessor	1	1	86,693
Property Appraisers	2	0.85	57,352
Assessing Technician	0	1	43,183
	<u>3</u>	<u>2.85</u>	
City Clerks Office			
City Clerk	1	1	67,490
Deputy City Clerk	0.5	0.1	6,647
	<u>1.5</u>	<u>1.1</u>	
Technology			
Technology Director	1	1	94,937
Deputy Technology Director	0	1	87,000
	<u>1</u>	<u>2</u>	
GENERAL GOVERNMENT TOTALS	<u><u>17.5</u></u>	<u><u>17.6</u></u>	

FULL TIME EQUIVALENT (FTE) EMPLOYEES FY25 APPROVED COMPARED TO FY26 REQUEST

	FULL TIME EQUIVALENT EMPLOYEES		ANNUAL
	FY25 APPROVED	FY26 REQUEST	SALARY FY26
PROTECTIONS			
Public Safety Department			
Public Safety Director	1	1	136,629
Police - Deputy Chief	1	1	119,650
Police - Captain	1	1	110,091
Police - Command Officers	3	3	98,263
Police - Detectives	3	3	93,515
Police - Patrol Officers	14	14	79,510
Police - Administrative Secretary	1	1	63,428
Court Officer	0.4	0.4	16,968
Clerk/Receptionist	1.0	1.0	21,438
	<u>25.4</u>	<u>25.4</u>	
Fire - Deputy Chief	1	1	106,096
Fire - Officers	4	4	81,751
Fire - Firefighter	14	14	61,624
Fire - Clerical Assistant	0.5	0.5	21,438
	<u>19.5</u>	<u>19.5</u>	
Planning			
City Planner	1	1	94,631
Planning Assistant	1	1	59,861
	<u>2.0</u>	<u>2.0</u>	
Code Enforcement			
Code Enforcement Officer	0.8	0.8	85,849
Code Enforcement Technicians	1.2	1.2	34,434
Office Manager	1	1	43,048
	<u>3</u>	<u>3</u>	
PROTECTIONS TOTALS	<u>49.9</u>	<u>49.9</u>	

FULL TIME EQUIVALENT (FTE) EMPLOYEES FY25 APPROVED COMPARED TO FY26 REQUEST

	FULL TIME EQUIVALENT EMPLOYEES		ANNUAL SALARY
	FY25 APPROVED	FY26 REQUEST	FY26
PUBLIC WORKS			
Public Works Department			
Public Works Superint.	1	1	109,800
Shop Foreman	1	1	69,819
Purchasing Agent	1	1	53,560
Receptionist/Clerk	1	1	56,590
Crew Foreman	1	1	64,899
Heavy Equipment Operator	1	1	59,987
Landfill Operator (HEO)	1	1	55,601
Mechanic	2	2	57,651
Laborer	1	1	40,131
Light Equipment Operator	7	7	48,552
Envir. Services Director (0.5 FTE to SW)	0.5	0.5	46,300
Envir. Techs (2-HEO) (0.8 FTE each to SW)	0.4	0.4	10,376
WPCF Chief Operator (0.9 FTE to SW)	0.1	0.1	9,098
WPCF Admin Asst (0.9 FTE to SW)	0	0	
	<u>18</u>	<u>18</u>	
Engineering Department			
City Engineer (15% charged to Water&WPCF)	0.85	0.85	82,296
Assistant City Engineer (0.35 FTE to WA & SW)	0.65	0.65	50,086
	<u>1.5</u>	<u>1.5</u>	
PUBLIC WORKS TOTALS	<u><u>19.5</u></u>	<u><u>19.5</u></u>	
LEISURE SERVICES			
Recreation Department			
Recreation Director	1	1	100,631
Deputy Recreation Director	1	1	75,967
Parks-Cemetery Supervisor	1	1	58,199
After School Program Coordinator	1	1	50,412
Building Custodian	1	1	44,703
Office Manager	1	1	49,275
Parks-Cemetery Foreman	1	1	47,132
Parks-Parks/Cemetery Technician	1	1	42,848
Program-Facility Assistant	1	1	46,889
	<u>9</u>	<u>9</u>	
Library			
Library Director	1	1	72,526
Children's Librarian	1	1	51,277
Cataloging Librarian	1	1	45,211
Library Assistant (multiple part-time positions)	1.4	1.4	22,249
	<u>4.4</u>	<u>4.4</u>	
LEISURE SERVICES TOTALS	<u><u>13.4</u></u>	<u><u>13.4</u></u>	
MUNICIPAL TOTALS	<u><u>100.3</u></u>	<u><u>100.4</u></u>	

Municipal Revenues

ACCOUNT #	DESCRIPTION	FY26 v. FY25 Appvd				
		FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Estimated	\$\$ Change	% Change
51	CLERK					
0105101 300100	VITAL RECORDS REVENUE	10,500	12,228	10,500	-	0.0%
0105101 300101	BUSINESS LICENSES	14,000	17,820	14,000	-	0.0%
0105101 300103	DOG LICENSES	535	551	700	165	30.8%
0105101 300106	SIGN REVENUE	1,000	680	1,000	-	0.0%
0105103 300301	LEGAL NOTICES	3,000	1,993	3,000	-	0.0%
TOTAL CLERK		29,035	33,271	29,200	165	0.6%
52	ASSESSOR					
0105203 300304	TAX MAPS	50	-	50	-	0.0%
0105204 300490	MISCELLANEOUS REVENUES	50	-	50	-	0.0%
TOTAL ASSESSOR		100	-	100	-	0.0%
55	FINANCE					
0105500 300010	EXCISE TAX-MOTOR VEHICLES	2,005,016	1,835,488	2,005,000	(16)	0.0%
0105500 300011	EXCISE TAX - BOATS	6,500	3,255	7,000	500	7.7%
0105500 300020	INTEREST & COSTS-LATE TAXES	50,000	36,125	50,000	-	0.0%
0105503 300306	MV REGISTRATION (AGENT FEE)	35,000	32,237	35,000	-	0.0%
0105503 300307	NSF FEES	50	-	50	-	0.0%
0105504 300400	INTEREST EARNINGS	300,000	637,512	600,000	300,000	100.0%
0105504 300431	ATVS, SLEDS, ETC (AGENT FEE)	2,950	3,166	3,200	250	8.5%
0105504 300490	MISCELLANEOUS REVENUES	700	499	700	-	0.0%
0105504 300499	ADJUSTMENTS / WRITEOFFS	(1,000)	(443)	(1,000)	-	0.0%
TOTAL FINANCE		2,399,216	2,547,840	2,699,950	300,734	12.5%
58	POLICE					
0105802 300232	FED/STATE GRANT REIMBURSEMNTS	139,299	119,535	141,364	2,065	1.5%
0105803 300309	POLICE ALARM SYSTEM	1,500	975	1,500	-	0.0%
0105803 300310	OUTSIDE EXTRAS	5,000	3,707	5,000	-	0.0%
0105804 300433	COURT FEES	2,560	1,205	2,560	-	0.0%
0105804 300434	TOWING CONTRACT	9,000	9,000	9,000	-	0.0%
0105804 300490	MISCELLANEOUS REVENUES	6,000	4,750	4,500	(1,500)	-25.0%
TOTAL POLICE		163,359	139,172	163,924	565	0.3%
59	FIRE					
0105901 300113	BURN PERMITS	-	-	-	-	0.0%
0105903 300310	OUTSIDE EXTRAS	1,275	2,940	1,275	-	0.0%
0105903 300406	COST RECOVERY/RESTITUTION	2,000	9,171	2,000	-	0.0%
0105904 300435	AMBULANCE CONTRACT	221,568	202,789	226,885	5,317	2.4%
0105904 300490	MISCELLANEOUS REVENUES	300	920	300	-	0.0%
TOTAL FIRE		225,143	215,820	230,460	5,317	2.4%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Estimated	\$\$ Change	% Change
60	CODE					
0106001	300105 BUILDING PERMITS	40,000	47,793	40,000	-	0.0%
0106001	300106 DIRECTIONAL SIGN PERMITS	200	-	200	-	0.0%
0106001	300107 ELECTRICAL PERMITS	20,000	29,818	20,000	-	0.0%
0106001	300108 OIL BURNER PERMITS	1,500	250	1,500	-	0.0%
0106001	300109 PLUMBING PERMITS	3,000	4,610	3,000	-	0.0%
0106001	300190 MISCELLANEOUS PERMITS	5,000	4,734	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	24,000	13,000	1,750	15.6%
0106003	300342 APPLICATION REVIEW FEE	10,000	11,143	12,000	2,000	20.0%
TOTAL CODE		91,200	122,347	94,950	3,750	4.1%
63	ANIMAL CONTROL					
0106300	300436 ANIMAL CONTROL REVENUE	2,300	2,318	2,300	-	0.0%
TOTAL ANIMAL CONTROL		2,300	2,318	2,300	-	0.0%
64	HEALTH AND HUMAN SERVICES					
0106402	300203 GENERAL ASSIST - STATE REIMB	21,000	8,524	21,000	-	0.0%
0106404	300491 GENERAL ASSIST. - MISC	1,000	-	1,000	-	0.0%
TOTAL HEALTH AND HUMAN SERVICES		22,000	8,524	22,000	-	0.0%
66	PUBLIC WORKS					
0106601	300110 STREET OPENING PERMITS	3,500	3,000	3,500	-	0.0%
0106601	300112 POSTED RD OPERATING PERMIT FEE	200	100	200	-	0.0%
0106602	300201 DOT ROAD ASSISTANCE - URIP	130,000	154,788	160,000	30,000	23.1%
0106604	300490 MISCELLANEOUS REVENUES	12,000	14,563	12,000	-	0.0%
0106701	300111 LANDFILL PERMITS	1,125	886	1,125	-	0.0%
0106703	300319 DISPOSAL AREA USER FEES	18,000	17,171	18,000	-	0.0%
0106703	300320 WASTE PLANT USER FEES	4,860	6,947	4,860	-	0.0%
0106703	300339 PAYT BAG INCOME	2,000	3,842	2,000	-	0.0%
0106703	300340 LEAF BAGS	20	-	20	-	0.0%
0106704	300437 MRRA REIMBURSEMENT	1,000	2,809	1,000	-	0.0%
TOTAL PUBLIC WORKS		172,705	204,105	202,705	30,000	17.4%
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	2,200	1,500	500	50.0%
0106783	300318 SUBDIVISION FEES	250	-	250	-	0.0%
TOTAL PLANNING		1,825	2,200	2,325	500	27.4%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Estimated	\$\$ Change	% Change
69	MISCELLANEOUS PROGRAMS					
0106902	300200 STATE REVENUE SHARING	3,124,500	3,129,055	3,310,500	186,000	6.0%
0106902	300205 BETE REIMBURSEMENT FROM STATE	450,000	732,082	500,000	50,000	11.1%
0106902	300210 HOMESTEAD EXEMPTION REIMB	718,090	537,624	602,756	(115,334)	-16.1%
0106902	300211 VETERANS EXEMPTION REIMB	8,500	-	8,500	-	0.0%
0106902	300213 TREE GROWTH EXEMPTION REIMB	500	584	500	-	0.0%
0106902	300215 SOLAR PANEL REIMB FROM STATE	500	-	200,000	199,500	39900.0%
0106904	300003 PYMTS IN LIEU OF TAXES (PILOT)	42,000	-	42,000	-	0.0%
0106904	300438 CABLE TV CONTRACT	100,000	96,271	90,000	(10,000)	-10.0%
0106904	300439 PARKING LOT LEASES	8,911	5,207	8,911	-	0.0%
0106904	300490 MISCELLANEOUS REVENUES	5,000	17,571	5,000	-	0.0%
TOTAL MISCELLANEOUS PROGRAMS		4,458,001	4,518,395	4,768,167	310,166	7.0%
71	PARKS & RECREATION					
0107103	300310 OUTSIDE EXTRAS	3,400	2,350	3,400	-	0.0%
0107103	300322 AUDITORIUM RENTAL	9,800	17,083	11,300	1,500	15.3%
0107103	300335 INTERNET ACCESS FEES	140	140	140	-	0.0%
0107113	300323 CEMETERY FEES & LOTS SALES	17,500	14,635	17,500	-	0.0%
0107114	300444 WATERFRONT PARK RENTAL REVENUE	125	50	125	-	0.0%
0107114	300444 DOYLE FIELD REVENUE	10,000	7,287	8,000	(2,000)	-20.0%
0107123	300324 AFTER SCHOOL PROGRAM	200,000	129,579	189,000	(11,000)	-5.5%
0107123	300325 SPECIAL EVENTS	9,000	9,407	9,500	500	5.6%
0107123	300326 SPRING PROGRAM/LEAGUE	11,850	17,097	11,850	-	0.0%
0107123	300327 SUMMER PROGRAM/LEAGUE	164,000	123,439	166,900	2,900	1.8%
0107123	300328 FALL PROGRAM/LEAGUE	16,050	19,736	16,050	-	0.0%
0107123	300329 WINTER PROGRAM/LEAGUE	13,500	15,158	13,000	(500)	-3.7%
0107124	300490 MISCELLANEOUS REVENUES	200	812	200	-	0.0%
0107133	300330 MUNI SWIMMING POOL ADMISS FEES	3,200	3,581	3,300	100	3.1%
TOTAL PARKS & RECREATION		458,765	360,354	450,265	(8,500)	-1.9%
72	LIBRARY					
0107203	300302 PASSPORTS	14,770	13,317	14,525	(245)	-1.7%
0107203	300305 COPY/PRINTER/FAX CHARGES	2,220	2,134	2,160	(60)	-2.7%
0107203	300331 NON-RESIDENT FEES	1,500	2,136	2,000	500	33.3%
0107204	300410 SALE OF ASSETS	450	512	460	10	2.2%
0107204	300420 CONTRIBUTIONS / DONATIONS	2,500	4,269	4,300	1,800	72.0%
0107204	300445 FINES / LOST BOOKS	1,100	813	1,100	-	0.0%
TOTAL LIBRARY		22,540	23,181	24,545	2,005	8.9%

ACCOUNT #	DESCRIPTION	FY2025 Approved	FY25 YTD a/o 5.12.25	FY2026 Estimated	\$\$ Change	% Change
97	OPERATING TRANSFERS IN					
0109700 300860	AMORTIZED DEBT SERVICE	515	515	515	-	0.0%
0109700 300890	MGMT & OVERHD FEES - FROM WPCF	116,724	106,999	124,392	7,668	6.6%
0109700 300891	MGMT & OVERHD FEES - FROM WATR	102,492	93,953	110,148	7,656	7.5%
0109700 300894	TIF SPECIAL PROJECT FUND	731,031	267,744	719,562	(11,469)	-1.6%
0109700 300895	IMPACT FEE REVENUE	-	-	-	-	0.0%
0109700 300896	RESERVE FUNDS	28,760	-	1,000	(27,760)	-96.5%
TOTAL OPERATING TRANSFERS IN		979,522	469,212	955,617	(23,905)	-2.4%
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		9,570,711	8,646,740	10,191,508	620,796	6.5%

FUND BALANCE

Fund Balance Recommendation for FY2026 Budget

We are recommending the City include \$545,000 of Fund Balance to support the FY2026 municipal budget, which is unchanged from the FY2025 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 FY2025 budgeted funds.

We estimate that the City will end FY2025 with an Unassigned Fund Balance of \$11.9 million, which is an increase of \$463,000 from the end of FY24. This \$11.9 million would represent 24.9% (about 91 days' worth) of anticipated FY2025 operating expenses of \$47,847,000. Using \$545,000 of Fund Balance in FY26 could drop this to about 23.7% (87 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 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 2020 to 2025
(000s)

	Fiscal Year Ending					
	6/30/20	6/30/21	6/30/22	6/30/23	6/30/24	6/30/25
FUND BALANCE	(restated)					(estimated)
Unassigned	\$4,885	\$6,193	\$7,435	\$8,995	\$11,437	\$11,900
Non-spendable,restricted,committed	\$2,495	\$3,172	\$4,034	\$2,996	\$3,290	\$3,224
TOTAL FUND BALANCE	<u>\$7,380</u>	<u>\$9,366</u>	<u>\$11,469</u>	<u>\$11,991</u>	<u>\$14,727</u>	<u>\$15,124</u>
 Operating Expenditures	 \$39,889	 \$40,169	 \$41,015	 \$43,204	 \$45,499	 \$47,847
Gross Revenues	\$40,932	\$42,155	\$43,118	\$43,726	\$48,235	\$49,250
 Unassgn. Fund Balance as % of Op. Exp.	 12.2%	 15.4%	 18.1%	 20.8%	 25.1%	 24.9%
Total Fund Balance as % of Gross Rev.	18.0%	22.2%	26.6%	27.4%	30.5%	30.7%

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 2026**

Executive Summary

Capital Spending Request

Land, Buildings and Improvements	\$ 115,000
Roads and other Infrastructure	\$ 1,507,000
Vehicles and Equipment	<u>\$ 466,000</u>
Total	\$ 2,088,000

Proposed Funding

Reallocated and Unallocated CIP Funds	\$ 260,000
New Bond	<u>\$ 1,828,000</u>
Total	\$ 2,088,000

Highlights of FY2026 Proposed Capital Spending

The FY26 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. In an effort to minimize the increase in debt service, the capital plan presented here represents a 60% (\$3 million) reduction from the original requests submitted by departments.

Some highlights of the FY2026 capital plan include the following:

- ◆ Continued investment in the City's roadways and associated infrastructure. The FY26 CIP includes \$1,285,000 for the resurfacing of Dirigo Drive and its sidewalk from Sparks Ave to Wilson St, reconstruction of Stone Street along with storm drain replacement, completion of our annual residential paving program, and preliminary work required for other future reconstruction and repaving projects.
- ◆ Targeted replacement of critical equipment and vehicles, including marked and unmarked police vehicles, police rifles, a loader for Public Works and a riding mower for Parks and Rec. A new motorized sidewalk paving machine will expand Public Works' capacity to maintain and improve sidewalks throughout the City.
- ◆ Vehicle and pedestrian safety enhancement projects, including the City's share of cost for upgrades to the Parkway South/Wilson intersection and a series of pedestrian improvements along Parkway South between Wilson Street and I-395. The last two pedestrian buttons at the State/Washington intersection will be replaced. The CIP also proposes to construct an access road for adjacent properties in the area of the former Getchell Ice property as well as new parking to be utilized by City Hall. The project will address safety concerns at the Wilson/Main intersection identified in a recent study.

Impact on Taxes & Debt Service

The \$1,828,000 in bond financing associated with the proposed capital plan would require approximately \$278,450 in debt service starting in FY2027. This represents \$187,050 in principal and an estimated \$91,400 in interest, assuming a 5% interest rate. This debt service would translate to approximately \$0.22 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 FY2027 will cover 63% of this amount.

Reading and Understanding the CIP Spreadsheets

The CIP spreadsheet showing the line item detail of proposed spending for FY26 through FY30 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 indicate 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). “FY2025 Carryfwd” is the expected unspent monies from last year’s budget for that line item. Finally, the “FY2026 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 \$10,000 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 \$10,000
- 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 and proceeds from the sale of capital assets declared surplus by the City Council.

**City of Brewer
Capital Improvement Program
FY 2026**

Project Descriptions

EQUIPMENT -- \$466,000 TOTAL

Police Cruiser - \$68,000 Funds replacement of one of the City's oldest marked cruisers. Includes funds to mark and equip vehicle for patrol use.

Police Unmarked - \$61,000 Funds replacement of one of the City's oldest unmarked police vehicles. Includes funds to equip vehicle for patrol use.

Police Rifles - \$45,000 Replacement of the department's 23 rifles, which are at the end of their useful service life. The requested amount is net of the estimated trade-in value of the current units.

Public Works Loader - \$170,000 Replacement of unit #436, a 2016 Case 721B loader. This is the oldest of the two loaders in the department, both of which get a great deal of use.

Public Works Sidewalk Paving Machine - \$35,000 Purchase of a used motorized sidewalk paving machine. The department currently uses an old fully mechanical dragbox for paving sidewalks. A motorized unit would be much more efficient, requiring at least one less machine and one less crew member to operate, which would greatly increase capability.

Parkway South and Wilson Signal Project - \$25,000 City's 10% matching funds for the MDOT project that will replace existing detection cameras at the intersection of Wilson and Parkway South. This project will also address pedestrian upgrades at the intersection. Construction estimated for 2026.

Parkway South Pedestrian Improvements Project - \$35,000 City's 20% matching funds for the MDOT project that will provide multiple pedestrian improvements on Parkway South between Wilson Street and the I395 Bridge. These improvements were identified in the Heads Up report previously completed by MaineDOT. Construction estimated for 2026.

State and Washington Pedestrian Buttons - \$10,000 This project completes the intersection upgrades at the intersection of State and Washington that have taken place over the last two years. The work to be completed in this final phase is to replace the pedestrian crossing buttons for the final two crossings with buttons that meet the current ADA requirements.

Parks and Rec Riding Mower Replacement #609 - \$17,000 Replacement of an 8-year-old mower, Unit #609. This piece of equipment is used daily for mowing parks, athletic fields, and municipal grounds during the growing season.

MINOR STRUCTURES AND RENOVATIONS -- \$50,000 TOTAL

Public Works Fuel Island Key System - \$30,000 The City's fuel island located at the Public Works facility on the Green Point Road has had recent upgrades; however, the keying system is still the original that is about 23 years old now. The current system cannot be upgraded as the system is no longer made or supported—even trying to acquire parts to repair the keying system would be a challenge. To be proactive, we are recommending complete replacement of the keying system. Should we wait until the system fails, it could take months to get the fuel island back up and running.

Library Parking Lot - \$20,000 This project would provide a 1" pavement overlay to the section of the parking lot between the building and the playground. The lot will then be restriped after the overlay is completed.

PAVING PROJECTS/STREET RECONSTRUCTION -- \$1,507,000 TOTAL

Paving- \$280,000 Funds the City's annual street paving program.

Dirigo Drive Mill and Pave with Sidewalk Repairs and Overlay - \$500,000 This project will do a mill and fill of Dirigo Drive from Sparks Avenue to Wilson Street. It will also repair sections of badly damaged sidewalk and overlay the entire length of sidewalk from Sparks to Wilson. The fence approaching Whiting Hill will also be repaired. This treatment will extend the life of the roadway 10 to 12 years and will avoid a much more expensive reconstruction of the roadway.

Getchell Property Access Road and Parking Project – \$222,000 This project will create a new access road for adjacent properties in the area and create a new parking area to be utilized by City Hall. This project will also address a safety concern that was identified in the Center Street Village Partnership Initiative Project in the intersection of Wilson and Main.

Stone Street Reconstruction & Storm Drain Replacement - \$465,000 This project addresses a failing storm drain system on Stone Street. A new connection will be made on South Main Street into the existing storm drain system and the entire storm drain system will be replaced. The road and sidewalk will then be reconstructed.

Maple Street Reconstruction Survey - \$15,000 This funding allows us to complete necessary survey work in anticipation of a planned 2026 project to replace a failing storm drain at the end of Maple Street, followed by road and sidewalk reconstruction.

South Main Street Manhole Adjustment - \$25,000 Funding required to lower and raise sewer manhole covers in the South Main Street roadway from Elm Street to the Orrington town line, which will be repaved by MDOT in 2026.

MAJOR STRUCTURES -- \$50,000 TOTAL

Culvert Slipline on South Brewer Drive - \$50,000 This project will avoid an expensive open trench cut of a large culvert on South Brewer Drive that would cause a road closure for an extended period of time. The existing metal culvert is rotted and is nearing failure, but a non-corrugated plastic pipe can be inserted into the existing pipe and grouted to avoid the pipe failing and maintain the pipe capacity. The pipe installation and grouting will be done by a private contractor, and the remaining work will be done by the Public Works crew.

City of Brewer									
FY2026 Capital Improvement Program									
DESCRIPTION	FY2026	Funding Sources							
		Bond	CIP realloc	CIP unalloc	TOTAL				
POLICE CRUISER	68,000		66,024	1,976					68,000
POLICE UNMARKED/ADMIN VEHICLES	61,000	61,000							61,000
POLICE RIFLES	45,000	45,000							45,000
#436 CASE 721B LOAD	170,000	170,000							170,000
SIDEWALK PAVING MACHINE (MOTORIZED)	35,000	35,000							35,000
TRAFFIC SIGNALS - Parkway S/Wilson Intersection (BACTS proj 10% share WIN: 026356.00)	25,000			25,000					25,000
Parkway South Pedestrian Safety Project - MDOT Heads Up 80/20	35,000		35,000						35,000
State & Washington Intersection	10,000		10,000						10,000
60" KUBOTA RIDING MOWER	17,000		1,436	15,564					17,000
PUBLIC WORKS BLDG--Fuel Island Key System Replacement	30,000		30,000						30,000
LIBRARY PARKING LOT	20,000		20,000						20,000
PAVING									
Dirigo Drive Resurfacing	280,000	280,000							280,000
GETCHELL PROPERTY PARKING AND ACCESS ROAD	500,000	500,000							500,000
Stone St Reconstruction and Storm Drain Replacement	222,000	222,000							222,000
Maple Street Reconstruction	465,000	465,000							465,000
South Main St Repave - Manhold Cover Adjustment	15,000		15,000						15,000
Slipline Culvert on South Brewer Drive	25,000			25,000					25,000
CIP BOND FINANCING COST	50,000	50,000							50,000
	15,000		15,000						15,000
	2,088,000	1,828,000	192,460	67,540					2,088,000

City of Brewer -- CIP Funding Reallocations

MUNIS Account #			Beginning	Proposed	Ending
Org	Obj	FUNDING SOURCES	Balance	Reallocation	Balance
0510130	551027	Wide Format Scanner/Printer	10,233	(10,233)	0
0510132	551230	Fire Portable Radios	288	(288)	(0)
0510132	551241	Fire Lucas CPR Device	213	(213)	(0)
0510113	551309	Bridge Lighting	958	(958)	(0)
0510113	551328 66518	Eastern Ave (Oak Grove-Pierce Rd) Shim & Overlay w/ s	285	(285)	0
0510113	551600 66509	Strmwtr Drain - S Main/Tannery Brook Slipline	1,157	(1,157)	-
0510113	551600 66513	Strmwtr Drain - Tannery Brook Outfall Headwall Repair	11,500	(11,500)	-
0510113	551600 66514	Strmwtr Drain - Wilson St (near Taco Bell)	100,000	(100,000)	-
0510113	551647	Parker Street (Upper) Reconstruction	5,600	(5,600)	0
0510123	551646	Green Point Rd Facility Paving	25,302	(25,301)	1
0510133	551373	Cat 140G Grader #414	850	(850)	-
0510133	551393	WESTERN STAR 4700 WHEELER #422	5,942	(5,942)	-
0510133	551604	#406 F250 Truck w/ plow (old #427)	2,380	(2,380)	0
0510133	551605	Plow w Sander FY15-replace #434	5,463	(5,463)	-
0510133	551628	SKIDSTEER LOADER - TRACK MODEL	1,290	(1,290)	(0)
0510124	551437	Tennis Court Resurfacing	6,000	(6,000)	-
0510133	551316 00478	Signal Coordination	15,000	(15,000)	-
0510140	551090	CIP-Unallocated Reserve	337,936	(67,540)	270,396
Total Funds to be Reallocated/Used				<u>(260,000)</u>	

City of Brewer -- CIP Funding Reallocations

Org	Obj	PROPOSED USES	USE	SOURCE
0510132	551200	Police Cruiser	68,000	
0510130	551027	Wide Format Scanner/Printer		10,233
0510132	551230	Fire Portable Radios		288
0510132	551241	Fire Lucas CPR Device		213
0510113	551309	Bridge Lighting		958
0510113	551600 66509	Strmwtr Drain - S Main/Tannery Brook Slipline		1,157
0510113	551600 66513	Strmwtr Drain - Tannery Brook Outfall Headwall Repair		11,500
0510113	551647	Parker Street (Upper) Reconstruction		5,600
0510133	551393	WESTERN STAR 4700 WHEELER #422		5,942
0510133	551604	#406 F250 Truck w/ plow (old #427)		2,380
0510133	551605	Plow w Sander FY15-replace #434		5,463
0510133	551628	SKIDSTEER LOADER - TRACK MODEL		1,290
0510124	551437	Tennis Court Resurfacing		6,000
0510133	551316 00478	Signal Coordination		15,000
0510140	551090	CIP-Unallocated Reserve		1,976
			<u>68,000</u>	<u>68,000</u>
0510133	551643	Traffic Signals - Parkway S/Wilson Intersection	25,000	
0510140	551090	CIP-Unallocated Reserve		25,000
			<u>25,000</u>	<u>25,000</u>
0510133	551642	Parkway South Pedestrian Safety Project	35,000	
0510123	551646	Green Point Rd Facility Paving		25,000
0510113	551600 66514	Strmwtr Drain - Wilson St (near Taco Bell)		10,000
			<u>35,000</u>	<u>35,000</u>
0510113	551314 00482	State & Washington Intersection	10,000	
0510113	551600 66514	Strmwtr Drain - Wilson St (near Taco Bell)		10,000
			<u>10,000</u>	<u>10,000</u>
0510134	551415	60" RIDING MOWER (609)	17,000	
0510113	551328 66518	Eastern Ave (Oak Grove-Pierce Rd) Shim & Overlay w/ spot re		285
0510123	551646	Green Point Rd Facility Paving		301
0510133	551373	Cat 140G Grader #414		850
0510140	551090	CIP-Unallocated Reserve		15,564
			<u>17,000</u>	<u>17,000</u>
0510123	551655	Public Works-Fuel Island Key System Replacement	30,000	
0510113	551600 66514	Strmwtr Drain - Wilson St (near Taco Bell)		30,000
			<u>30,000</u>	<u>30,000</u>
0510120	551017 72033	LIBRARY PARKING LOT	20,000	
0510113	551600 66514	Strmwtr Drain - Wilson St (near Taco Bell)		20,000
			<u>20,000</u>	<u>20,000</u>
0510113	551649	Maple Street Reconstruction	15,000	
0510113	551600 66514	Strmwtr Drain - Wilson St (near Taco Bell)		15,000
			<u>15,000</u>	<u>15,000</u>
0510113	551392 66523	South Main St Repave - Manhole Cover Adjustment	25,000	
0510140	551090	CIP-Unallocated Reserve		25,000
			<u>25,000</u>	<u>25,000</u>
0510140	551000	CIP BOND FINANCING COST	15,000	
0510113	551600 66514	Strmwtr Drain - Wilson St (near Taco Bell)		15,000
			<u>15,000</u>	<u>15,000</u>
TOTAL			<u>260,000</u>	<u>260,000</u>

FY2026 Five-Year Capital Improvement Program

MUNIS Acct #	DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING LEFT	ANNUAL LIFE Funding Source	CARRYFWD	FY2026	FY2027	FY2028	FY2029	FY2030
EQUIPMENT													
CITY HALL													
0510130-551004	COMPUTER HARDWARE & SOFTWARE	various	5	various	65,000	13,000							
0510130-551018	ENERGY EFFICIENCY EQUIP & IMPRVMTS	2009	10	2019	25,000	2,500	0			40,000	7,500		
0510130-551022	PARKING LOT LIGHT IMPROVEMENTS	2013	15	2028	25,000	1,667							
	COPIERS	2019	5	2024	25,000	5,000	0				25,000		
	COUNCIL CHAMBER HYBRID MTG TECH	2022	6	2028	15,000	2,500	2			25,000			
	SURVEILLANCE SYSTEM	2013	5	2018	10,000	2,000	0						
0510130-551028	GIS-ORTHOIMAGERY	2014	5	2019	12,500	1,900	4			10,000			
	GIS-UPDATES / IMPLEMENTATION	2025	5	2030	28,000	5,600	4			12,500			
CITY HALL TOTALS													
								0	0	87,500	72,500	0	28,000
PUBLIC SAFETY													
0510132-551200	POLICE CRUISER	annual	5	annual	61,000	61,000							
0510132-551205	POLICE UNMARKED/ADMIN VEHICLES	various	10	various	55,000	5,500			68,000	70,000	70,000	70,000	70,000
0510132-551222	POLICE RADIO REPEATER	2017	10	2027	10,000	1,000	1		61,000		65,000	65,000	65,000
0510132-551209	POLICE COMPUTER SERVERS	various	5	various	20,000	8,000				10,000			
0510132-551213	POLICE COMPUTER REPLACEMENT	various	5	various	12,000	12,000				20,000			
0510132-551218	POLICE FORENSICS SYSTEM	2022	5	2027	15,000	3,000	1			35,000			30,000
	POLICE USE OF FORCE SIMULATOR	2015	8	2023	30,000	3,750	0			15,000			
0510132-551242	POLICE RIFLES	varies	10	2023	52,000	5,200	0				30,000		
0510132-551220	FIRE - JAWS OF LIFE/TOOLS	2015	15	2030	25,000	1,667	4		45,000				
0510132-551232	FIRE P/U UTILITY W PLOW	2018	10	2028	44,000	4,400	2						25,000
0510132-551236	FIRE PIERCE LADDER TRUCK #305	2001	20	2028	1,400,000	70,000	2				44,000		
0510132-551234	FIRE PIERCE PUMPER UNIT #302	2017	13	2030	500,000	38,462	4				1,400,000		
0510132-551208	FIRE STAFF VEHICLE	2019	10	2029	46,000	4,600	3			46,000			500,000
0510132-551233	FIRE HOSE	2018	10	2028	20,000	2,000	2						35,000
0510132-551202	CODE ENFORCEMENT VEHICLE	2022	8	2030	35,000	4,375	4				20,000		
0510132-551217	Code Enforcement Software	2024	5	2029	10,000	2,000	3					10,000	35,000
PUBLIC SAFETY TOTALS													
								0	174,000	196,000	1,629,000	145,000	760,000
PUBLIC WORKS DEPARTMENT													
PICKUP/LIGHT TRUCKS													
0510133-551398	#425 1T DUMP/PLow/SANDER	2014	8	2022	100,000	12,500	0						
0510133-551641	#402 FORD F-150 (2017)	2017	8	2025	45,000	5,625	0						100,000
0510133-551619	#409 Ford F-150 (4x4 2015 old Code truck)	2015	8	2023	55,000	6,875	0			45,000			
0510133-551620	#415 Ford F350 1T DUMP	2017	10	2027	95,000	9,500	1			55,000			
	#412 1998 CHEV. 3500HD RACK TK	2002	8	2010	60,000	7,500	0			95,000			
0510133-551375	#407 FORD F-250 CREW CAB (2012)	2020	8	2028	50,000	6,250	2			60,000			
0510133-551367	#405 FORD F150 PICKUP	2020	8	2028	45,000	5,625	2			50,000	45,000		
PLOW TRUCKS, ETC													
0510133-551350	#431 STERLIN MULTI USE	2017	8	2025	215,000	26,875	0						
	#445 INTERNATIONAL TRACTOR	1999	10	2009	90,000	9,000	0			215,000		90,000	
0510133-551376	#423 INTERNL 7300SFA DUMP	2020	8	2028	215,000	26,875	2						
0510133-551368	#439 STERLING PLOW/SANDER	2018	10	2028	210,000	21,000	2				215,000		
0510133-551621	#433 FREIGHTLINER PLOW/ SANDER	2017	8	2025	210,000	26,250	0			210,000			
0510133-551396	#424 FREIGHTLINER 108SD DUMP	2022	8	2030	230,000	28,750	4						230,000

FY2026 Five-Year Capital Improvement Program

MUNIS Acct #	DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING LEFT	ANNUAL LIFE	FUNDING LEFT	FY2025 CARRYFWD	FY2026	FY2027	FY2028	FY2029	FY2030
EXCAVATORS/BACKHOES														
0510133-551628	SKIDSTEER LOADER #440 - TRACK MODEL	2019	10	2029	65,000	6,500	3						65,000	
0510133-551624	#432 CASE 580 BACKHOE/LOADER	2018	8	2026	145,000	18,125	0			170,000	145,000			
0510133-551359	#436 CASE 721B LOAD	2016	8	2024	170,000	21,250	0	bond						
0510133-551386	HYUNDAI HL757-9 LOADER #435	2021	8	2029	190,000	23,750	3						190,000	
OTHER EQUIPMENT														
0510133-551383	RAVO VACUUM SWEEPER #449	2019	8	2027	240,000	30,000	1				240,000			
0510133-551354	INGERSOLL ROLLER #451	2019	10	2029	30,000	3,000	3						30,000	
	LOWBED TRAILER #443	2007	20	2027	32,000	1,600	1				32,000			
	1998 rebuilt LANDFILL COMPACTOR #421	2012	15	2027	240,000	16,000	1				240,000			
0510133-551636	SIDEWALK PLOW - TRACKED (USED)	2020	10	2030	200,000	20,000								200,000
0510133-551607	BRINE TANK	2017	10	2027	20,000	2,000	1				20,000			
0510133-551606	MOBILE HEAVY LIFT SYSTEM	2016	10	2026	55,000	5,500	0				55,000			
0510133-551363	FLAIL MOWER HEAD	2018	10	2028	10,000	1,000	2	bond		35,000		10,000		
0510133-551654	SIDEWALK PAVING MACHINE (MOTORIZED)													
PUBLIC WORKS TOTALS														
						0			0	205,000	1,407,000	535,000	375,000	530,000
S Main/Cianbro Intersection MPI - Signalized X-walk, detect cameras, battery backup														
0510133-551643	TRAFFIC SIGNALS - Parkway S/Wilson Intersection (BACTS proj 10% share WIN: 026356.00)									25,000	200,000			
0510133-551642	TRAFFIC SIGNAL MAST ARM REPLCMNT - State & North Main (city share)									35,000	50,000			
0510133-551609	Parkway South Pedestrian Safety Project - MDOT Heads Up 80/20										30,000			
0510133-551314-00482	TRAFFIC SIGNAL BATTERY BACKUPS									10,000				
0510113-551307	State & Washington Intersection	2015	15	2030	100,000	6,667	4				20,000	20,000	20,000	100,000
0510113-551308	Dirigo Dr. Lighting Upgrade	2018	20	2038	420,000	21,000	12							20,000
	LED STREET LIGHTS													
SIGNAL-LIGHTS TOTALS														
						0			0	70,000	300,000	20,000	20,000	160,000
ENGINEERING EQUIPMENT														
0510133-551355	ENGINEERING PICKUP (2019 Toyota Highland	2020	8	2028	40,000	5,000	2					40,000		
0510133-551362	WIDE FORMAT SCANNER/PRINTER	2017	10	2027	15,000	1,500	1				15,000			
	GPS HARDWARE	2022	8	2030	15,000	3,125	4							15,000
ENGINEERING TOTALS														
						0			0		15,000	40,000	0	15,000
PARKS, CEMETERIES & RECREATION VEHICLES														
0510134-551428	4x4 PICKUP WITH PLOW (642?)	2017	8	2025	60,000	7,500	0				60,000			
0510134-551408	REC #640 FORD F150 CREWCAB	2020	8	2028	30,000	3,750	2					30,000		
MOWERS & OTHER EQUIPMENT														
0510134-551415	60" RIDING MOWER (609)	2017	8	2025	15,000	1,875	0	realloc/unalloc		17,000			15,000	
	TOPDRESSER	1997	25	2022	15,000	600	0							
0510134-551452	ATHLETIC FIELD PRO GROOMER	2017	8	2025	6,000	750	0				6,000			
0510134-551439	60" RIDING MOWER--WOODBURN (612?)	2018	8	2026	15,000	1,875	0				15,000			
0510134-551405	60" RIDING MOWER - KUBOTA (622)	2023	7	2030	15,000	2,143	4							15,000
0510134-551414	WALK BEHIND MOWER	2015	7	2022	7,000	1,000	0						8,000	
0510134-551430	COPIER	2019	8	2027	5,000	625	1				5,000			
0510134-551453	UTILITY VEHICLE_ATHLETIC FIELDS	2017	9	2026	15,000	1,667	0				15,000			
PARKS, CEMETERIES & RECREATION TOTALS														
						0			0	17,000	101,000	30,000	23,000	15,000
LIBRARY COMPUTER REPLACEMENT														
0510130-551051	LIBRARY COMPUTER REPLACEMENT	various	5	various		5,000						10,000		
EQUIPMENT TOTALS														
						0			0	466,000	2,106,500	2,336,500	563,000	1,508,000

FY2026 Five-Year Capital Improvement Program

MUNIS Acct #	DESCRIPTION	ACQ. YEAR	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING	LIFE LEFT	Funding Source	FY2025 CARRYFWD	FY2026	FY2027	FY2028	FY2029	FY2030
MINOR STRUCTURES & RENOVATIONS													
PUBLIC SAFETY													
0510122-551229	PUBLIC SAFETY BLDG - Fire Bay Concrete Rehab										80,000		
	PUBLIC SAFETY BLDG - Parking Lot Repave										150,000		
	PUBLIC SAFETY BLDG IMPROVEMENTS												
0510123-551655	PUBLIC WORKS BLDG--Fuel Island Key System Replacement						reallc		30,000			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	0						
0510124-551417	EASTERN PLAYGROUND	2008	20	2028	45,000	2,250	2						
0510124-551403	PENDLETON RINK	2009	15	2024	30,000	2,000	0						
0510124-551450	REPAVE SUNSET BB COURT	2016	10	2026	40,000	4,000	0						
	MAPLE STREET BACKSTOP	1998	30	2028	7,500	250	2						
	Parks Improvements										7,500		
CEMETERY													
	OAK HILL PAVING	2000	15	2015	25,000	1,667	0						
0510124-551404	OAK HILL MONUMENT REPAIR	2016	15	2031	15,000	1,000	5						
0510104-551449	WOODLAWN PAVING	2016	10	2026	35,000	3,500	0						
	WOODLAWN GARAGE	1998	30	2028	15,000	500	2						
	WOODLAWN CEMETERY EXPANSION										15,000		
											100,000		
POOL													
0510124-551432	POOL REHABILITATION	2017	15	2032	100,000	6,667	6			100,000			
RECREATION													
	DOYLE FIELD SCOREBOARD	2010	15	2025	16,000	1,067	0						
	DOYLE FIELD PA SYSTEM									18,000			
										22,300			
0510124-551462	ALUMINUM BLEACHERS-ORIGINAL	1996	35	2031	29,000	829	5						
	AUDITORIUM REHABILITATION	2000	25	2025	750,000	30,000	0						
0510134-551433	AUDIT-REPLACE BASEMENT FLOOR	2003	25	2028	13,500	540	2						
0510124-551427	AUD HEATING SOFTWARE	2017	10	2027	17,500	1,750	1						
	AUD BUILDING IMPRVMTS		10	ongoing									
	AUDITORIUM ROOF REPLACEMENT	2006	20	2026	200,000	10,000	0						
0510104-551435	AUDITORIUM PARKING LOT REPAVE	2010	15	2025	150,000	10,000	0						
	AUD GYM FLOOR REFINISH	now an operating item											
0510134-551407	AUD. MARQUEE UPGRADES	2015	10	2025	35,000	3,500	0						
										12,000			200,000
										42,000			10,000
LIBRARY													
0510120-551016	LIBR IMPRVMTS-PLAYGRND,KITCHN,FENC	2009	10	2019	30,000	3,000	0						
0510120-551017	LIBR ROOF	2007	20	2027	50,000		1						
0510120-551017-72033	LIBR PARKING LOT	2007	10	2017	20,000		0		20,000			30,000	
	LIBR PLAYGROUND	2007	10	2017	45,000		0			50,000			
	LIBR CARPET REPLACEMENT	2007	10	2017	45,000		0						
0510120-551030	LIBR STAFF BREAK ROOM	2020	10	2030	30,000		4			45,000			
	LIBR STAFF BREAK ROOM	2007	15	2022	15,000		0						
	LIBR SECURITY CAMERA SYSTEM	2017	10	2027	10,000		1			15,000			30,000
										10,000			
MINOR STRUCTURES & RENOVATIONS TOTALS													
								0	50,000	2,198,800	366,000	144,000	240,000

FY2026 Five-Year Capital Improvement Program

MUNIS Acct #	DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	ANNUAL FUNDING	LIFE LEFT	FY2025 CARRYFWD	FY2026	FY2027	FY2028	FY2029	FY2030
PAVING PROJECTS/STREET RECONSTRUCTION													
0510113-551311	PAVING		10										
0510113-551310	GENERAL ROAD CONSTRUCTION		10			bond		65,000	280,000	280,000	280,000	280,000	300,000
0510113-551392-665	SOUTH MAIN Sidewalk Reconstruction								65,000	65,000	65,000	65,000	65,000
0510113-551338	City Hall Parking Lot Reconstruction	2009	20	2029	50,000					20,000			
0510113-551389-66522	Dirigo Drive Resurfacing (Sparks Ave- Wilson St)					bond		500,000				50,000	
0510113-551399	Day Road Resurfacing - Chip Seal									200,000			
	Elm and Wiswell Shim and Overlay					bond			575,000				
0510113-551656	GETCHELL PROPERTY PARKING AND ACCESS ROAD							222,000					
	Center Street Reconstruction (N Main to Somerset)								1,200,000				
0510113-551657	Hillcrest-Clover-Broadlawn Sidewalk Connection to Washington St					bond		465,000	200,000				
0510113-551649	Stone St Reconstruction and Storm Drain Replacement					realloc		15,000	500,000				
	Maple Street Reconstruction								50,000				
	Autumn Lane - rebuild last 30'								50,000				
0510113-551392-66523	Manhole Adjustments - MDOT S Main Repave					unalloc		25,000					
PAVING / STREET RECONSTRUCTION TOTALS									65,000	1,507,000	3,090,000	395,000	365,000
MAJOR STRUCTURES													
0510120-551001	CITY HALL INFRASTRUCTURE	1937	60	ongoing	750,000			50,000		35,000	35,000	35,000	35,000
0601401-560030	CITY HALL-ELEVATOR	2012	15	2027	300,000		20,000	1		300,000			
0510100-551003	BREWER BUSINESS PARK									2,000,000			200,000
0601600-____-57013	Improvements to Access Roads--incl GrnPt Rd												
	Improvements to Access Road Intersections												
0510103-551300	CDD LANDFILL - CLOSING			2020	680,000						50,000	125,000	300,000
	CDD LANDFILL - OPEN NEW			2016	150,000					120,000	875,000	300,000	
	PUBLIC WORKS GARAGE--WASHBAY												
0510113-551346-66515	Storm Drain - City Wide Evaluation									150,000			
0510113-551600-66509	Storm Drain Slipline-S Main at Dirigo School (400 ft sectic		50							725,000			
0510113-551600-665xx	Storm Drain Replacement-Lynn Ave		50							175,000			
0510113-551600-66524	Slipline Culvert on South Brewer Drive					bond		50,000					
WATERFRONT													
0510121-551102	TRAIL SECURITY SYSTEM	2014	5							50,000	50,000		
0510140-551110	BUSINESS DEVELOPMT REVOLV LOAN FUND					TIF			50,000	50,000			
WATERFRONT TOTAL									0	0	100,000	0	0
MAJOR STRUCTURES TOTALS									50,000	3,555,000	1,060,000	460,000	535,000
0510140-551000	CIP BOND FINANCING COST					realloc			15,000	10,000	10,000	10,000	10,000
CIP GRAND TOTAL									115,000	2,088,000	10,960,300	1,572,000	2,658,000

FY2026 Five-Year Capital Improvement Program

MUNIS Acct #	DESCRIPTION	ACO. YEAR	LIFE	REPLMT YEAR	COST	ANNUAL LIFE FUNDING LEFT	FUNDING SOURCE	FY2025 CARRYFWD	FY2026	FY2027	FY2028	FY2029	FY2030
CIP FUNDING													
	REALLOCATED CIP FUNDS								192,460				
	UNALLOCATED CIP (FUND BALANCE)								67,540				
	NEW BONDING								1,828,000				
	Grand Total CIP Funding								2,088,000				

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 2025 State Valuation for Brewer is \$1,177,350,000. The maximum allowable General Fund debt would be 7.5% of this amount, or \$88,301,250. General fund debt on June 30, 2025 will be \$14,130,767, or 1.2%, of Brewer's State Valuation, a decrease of 0.2% from last year. Water Pollution Control Facility debt on June 30, 2025 will be \$8,855,013, or 0.8%, and Water Department debt will be \$9,227,844, or 0.8%.

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
6/30/2025

Fiscal Year	2005	2006SRF	2006A	2006B&C	2008B	2009CIP	2011C Go	2013A	2014	2015	2016	2017	2018	2019B	2021A	2022	2023	2024	2025	TOTAL
	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	REFI	MMBB	MMBB	MMBB	
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	211,675	1,977,317
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	211,675	1,836,605
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	211,675	1,629,633
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	211,675	1,532,781
2030						15,000	70,800	11,700	9,000	48,772	19,541	32,000	82,265	89,400	71,500	380,000	211,800	134,000	211,675	1,387,453
2031							70,800	11,700	9,000	50,213	19,541	32,000	82,265		71,500	360,000	211,800	134,000	187,675	1,240,494
2032							70,800	11,700	9,000	1,600	19,541	32,000	82,270			370,000	211,800	134,000	187,675	1,130,386
2033								11,700	9,000	1,600	13,375	32,000	45,550			305,000	176,800	134,000	187,675	916,700
2034								11,700	9,000	1,600	13,375	32,000				305,000	176,800	134,000	161,300	844,775
2035									9,000	1,600	13,375	32,000				315,000	35,000		161,300	567,275
2036										1,600	13,375	32,000				325,000	35,000			406,975
2037											13,375	32,000				335,000	35,000			415,375
2038																	35,000			35,000
2039																	35,000			35,000
2040																	35,000			35,000
2041																	35,000			35,000
2042																	35,000			35,000
2043																	35,000			35,000
2044																	35,000			35,000

PRINCIPAL OUTSTANDING AT FISCAL YEAR END

FY26			31,350	22,550	36,500	60,000	424,800	93,600	81,000	245,436	208,022	452,850	980,855	459,064	411,500	3,800,000	2,029,600	1,084,000	1,732,325	12,153,452
FY27					18,250	45,000	354,000	81,900	72,000	200,472	164,580	320,000	725,520	317,075	327,000	3,425,000	1,799,400	946,000	1,520,650	10,316,847
FY28						30,000	283,200	70,200	63,000	154,365	145,039	288,000	508,935	178,800	214,500	3,065,000	1,569,200	808,000	1,308,975	8,687,214
FY29						15,000	212,400	58,500	54,000	106,985	125,498	256,000	292,350	89,400	143,000	2,895,000	1,339,000	670,000	1,097,300	7,154,433
FY30							141,600	46,800	45,000	58,213	105,957	224,000	210,085		71,500	2,315,000	1,127,200	536,000	885,625	5,766,980

City of Brewer
Summary of Interest Debt Maturities - General Fund
6/30/2025

Fiscal Year	2005	2006SRF	2006A	2006B&C	2008B	2009CIP	2011C GO	2013A	2014	2015	2016	2017	2018	2019B	2021A	2022	2023	2024	2025	TOTAL
	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	MMBB	REFI	MMBB	MMBB	MMBB	
2026	-	166	925	462	475	-	5,766	3,429	3,148	9,717	6,595	14,127	33,405	9,456	6,241	171,450	69,101	40,610	67,258	442,332
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	63,763	392,342
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	55,817	340,817
2029	-	-	-	-	0	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	47,795	288,485
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	39,667	239,139
2031	-	-	-	-	-	-	793	1,495	1,593	1,235	3,174	6,912	5,939	-	1,097	86,150	35,055	16,287	31,941	191,671
2032	-	-	-	-	-	-	0	1,076	1,248	276	2,567	5,910	3,096	-	-	75,350	28,680	11,651	24,593	154,447
2033	-	-	-	-	-	-	-	649	897	216	2,041	4,871	823	-	-	56,850	22,784	7,001	17,105	113,237
2034	-	-	-	-	-	-	-	216	541	155	1,602	3,806	-	-	-	41,600	17,365	2,338	10,025	77,648
2035	-	-	-	-	-	-	-	-	181	93	1,154	2,737	-	-	-	31,688	14,041	-	3,363	53,256
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

FY26	-	166	1,000	778	712	-	19,337	16,857	17,222	33,471	36,580	78,151	111,051	24,465	21,825	851,075	387,323	149,303	294,069	2,043,386
FY27	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	230,306	1,631,723
FY28	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	174,489	1,274,402
FY29	0	0	0	0	0	0	5,069	7,853	8,641	9,722	19,546	43,058	31,729	3,384	6,220	429,125	222,272	58,193	126,694	971,306
FY30	0	0	0	0	0	0	2,701	5,343	6,389	5,023	15,229	34,294	18,513	854	3,199	323,975	180,863	37,277	87,027	720,687

City of Brewer
Total Maturity (Principal & Interest) - General Fund
6/30/2025

Fiscal Year	Principal	Interest	Total	Chg from Prior Yr
2026	1,977,317	442,332	2,419,649	(7,847)
2027	1,836,605	392,342	2,228,947	(190,702)
2028	1,829,633	340,817	1,970,450	(258,497)
2029	1,532,781	288,485	1,821,266	(149,185)
2030	1,387,453	239,139	1,626,592	(194,673)
2031	1,240,494	191,671	1,432,165	(194,427)
2032	1,130,386	154,447	1,284,833	(147,332)
2033	916,700	113,237	1,029,937	(254,896)
2034	844,775	77,648	922,423	(107,515)
2035	567,275	53,256	620,531	(301,892)
2036	406,975	36,636	443,611	(176,920)
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	14,130,769	2,391,805	16,522,574	

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENDITURE BUDGET**

BUDGET LINE	FY26 BUDGET	FY25 BUDGET	INCREASE/ (DECREASE)	%
Personnel	\$ 19,579,998	\$ 19,017,857	\$ 562,141	3.0%
Supplies & Services	1,307,226	1,285,036	22,190	1.7%
Buildings & Grounds	2,648,374	2,580,060	68,314	2.6%
Transportation	903,801	870,802	32,999	3.8%
Supt/Administration	779,672	751,823	27,849	3.7%
Out of District	572,000	659,200	(87,200)	-13.2%
Capital Outlay	855,700	498,200	357,500	71.8%
Trustees	2,909,242	2,969,536	(60,294)	-2.0%
	\$ 29,556,013	\$ 28,632,514	\$ 923,499	3.2%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED REVENUE BUDGET**

CATEGORY	FY26 BUDGET	FY25 BUDGET	INCREASE/ (DECREASE)	%
City Appropriation - from taxes	\$ 9,393,714	\$ 8,878,714	\$ 515,000	5.8%
City Appropriation - from TIF	138,653	142,455	(3,802)	-2.7%
City Appropriation - from CIP: tennis court demo	105,000	-	105,000	100.0%
City Appropriation - from CIP: restroom construction	250,000	-	250,000	100.0%
State Subsidy	14,093,953	13,923,839	170,114	1.2%
H.S. Tuition	2,711,333	2,490,417	220,916	8.9%
H.S. Special Ed Tuition	250,000	325,000	(75,000)	-23.1%
H.S. Transitional Advantage Program	225,000	225,000	-	0.0%
JROTC Reimbursement	93,500	84,700	8,800	10.4%
Gate Receipts	18,000	17,500	500	2.9%
Athletic Fees	6,000	5,000	1,000	20.0%
Rental Receipts	1,500	1,000	500	50.0%
Miscellaneous	42,500	40,000	2,500	6.3%
Transfer in from Capital Reserve Fund	270,000	250,000	20,000	8.0%
Carry Forward from Fund Balance	1,956,860	2,248,889	(292,029)	-13.0%
	\$ 29,556,013	\$ 28,632,514	\$ 923,499	3.2%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$ CHANGE	% CHANGE
01 PERSONNEL						
10000213	1010	BCS NURSE SALARIES	\$ 82,626.00	\$ 86,139.00	\$ 3,513.00	4.25%
10000213	1180	NURSE ASSISTANT SALARY	37,084.00	40,209.00	3,125.00	8.43%
10000213	1200	BCS NURSE SUB SALARIES	3,580.00	3,740.00	160.00	4.47%
10000213	2010	BCS NURSE BASIC INSURANCE	110.00	115.00	5.00	4.55%
10000213	2030	BCS NURSE SUB BENEFITS	358.00	374.00	16.00	4.47%
10000213	2080	NURSE ASSISTANT BASIC INS	50.00	54.00	4.00	8.00%
10000213	2110	BCS NURSE HEALTH INSURANCE	17,962.00	18,507.00	545.00	3.03%
10000213	2111	BCS NURSE DENTAL INSURANCE	561.00	575.00	14.00	2.50%
10000213	2180	NURSE ASSISTANT HEALTH INS	11,229.00	5,000.00	(6,229.00)	-55.47%
10000213	2181	NURSE ASSISTANT DENTAL INS	561.00	575.00	14.00	2.50%
10000213	2210	BCS NURSE MEDICARE	1,198.00	1,249.00	51.00	4.26%
10000213	2280	NURSE ASSISTANT MEDICARE	538.00	583.00	45.00	8.36%
10000213	2310	BCS NURSE MEPEERS	3,693.00	3,756.00	63.00	1.71%
10000213	2380	NURSE ASSISTANT MEPEERS	1,658.00	1,753.00	95.00	5.73%
10000213	2610	BCS NURSE UNEMPLOYMENT	88.00	118.00	30.00	34.09%
10000213	2680	BCS NURSE ASST UNEMPLOYMENT	39.00	55.00	16.00	41.03%
10000213	2710	BCS NURSE WORKERS COMP	409.00	503.00	94.00	22.98%
10000213	2780	NURSE ASSISTANT WORKERS COMP	184.00	235.00	51.00	27.72%
10000213	2810	BCS NURSE MAINE FMLA	207.00	431.00	224.00	108.21%
10000213	2880	BCS NURSE ASSISTANT MAINE FMLA	93.00	201.00	108.00	116.13%
10000221	1040	DIR OF INSTR SALARY	72,980.00	75,656.00	2,676.00	3.67%
10000221	1180	DIR OF INSTR SECRETARY SALARY	24,408.00	25,236.00	828.00	3.39%
10000221	2040	DIR OF INSTR MSRS BASIC INS	96.00	100.00	4.00	4.17%
10000221	2041	DIR OF INSTR DISABILITY INS	340.00	340.00	-	0.00%
10000221	2080	DIR OF INSTR SEC BASIC INS	150.00	162.00	12.00	8.00%
10000221	2140	DIR OF INSTR HEALTH INS	6,737.00	6,942.00	205.00	3.04%
10000221	2141	DIR OF INSTR DENTAL INS	1,130.00	1,159.00	29.00	2.57%
10000221	2180	DIR OF INSTR SEC HEALTH INS	10,590.00	10,912.00	322.00	3.04%
10000221	2181	DIR OF INSTR SEC DENTAL INS	224.00	230.00	6.00	2.68%
10000221	2240	DIR OF INSTR MEDICARE	1,058.00	1,097.00	39.00	3.69%
10000221	2280	DIR OF INSTR SEC MEDICARE	354.00	366.00	12.00	3.39%
10000221	2340	DIR OF INSTR MEPEERS	3,262.00	3,299.00	37.00	1.13%
10000221	2380	DIR OF INSTR SECRETARY MEPEERS	2,416.00	2,574.00	158.00	6.54%
10000221	2640	DIR OF INSTR UNEMPLOYMENT	77.00	104.00	27.00	35.06%
10000221	2680	DIR OF INSTR SECRETARY UNEMP	26.00	35.00	9.00	34.62%
10000221	2740	DIR OF INSTR WORKERS COMP	361.00	442.00	81.00	22.44%
10000221	2780	DIR OF INSTR SECRETARY W/C	121.00	147.00	26.00	21.49%
10000221	2840	DIR OF INSTR MAINE FMLA	182.00	378.00	196.00	107.69%
10000221	2880	DIR OF INSTR SECRETARY ME FMLA	61.00	126.00	65.00	106.56%
10001131	9100	FOOD SERVICE SUBSIDY	3,500.00	500.00	(3,000.00)	-85.71%
10002500	1040	SPEC ED DIRECTOR SALARY	124,704.00	130,004.00	5,300.00	4.25%
10002500	1050	ASST SPED DIRECTOR SALARY	99,392.00	103,616.00	4,224.00	4.25%
10002500	1180	SPEC ED SECRETARY SALARY	38,742.00	40,380.00	1,638.00	4.23%
10002500	2040	SPEC ED DIRECTOR BASIC INS	165.00	173.00	8.00	4.85%
10002500	2041	SPEC ED DIRECTOR DISABILITY IN	132.00	137.00	5.00	3.79%
10002500	2050	ASST SPED DIRECTOR BASIC INS	425.00	425.00	-	0.00%
10002500	2051	ASST SPED DIRECTOR DISABILITY	425.00	425.00	-	0.00%
10002500	2080	SPECIAL ED SECRETARY BASIC INS	234.00	256.00	22.00	9.40%
10002500	2140	SPEC ED DIRECTOR HEALTH INS	5,000.00	5,000.00	-	0.00%
10002500	2141	SPEC ED DIRECTOR DENTAL INS	1,884.00	1,931.00	47.00	2.49%
10002500	2150	ASST SPED DIRECTOR HEALTH INS	22,196.00	22,869.00	673.00	3.03%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
10002500	2151	ASST SPED DIRECTOR DENTAL INS	561.00	575.00	14.00	2.50%
10002500	2180	SPEC ED SECRETARY HEALTH INS	11,229.00	11,570.00	341.00	3.04%
10002500	2181	SPEC ED SECRETARY DENTAL INS	561.00	575.00	14.00	2.50%
10002500	2240	SPEC ED DIRECTOR MEDICARE	1,808.00	1,885.00	77.00	4.26%
10002500	2250	ASST SPED DIRECTOR MEDICARE	1,441.00	1,502.00	61.00	4.23%
10002500	2280	SPEC ED SECRETARY MEDICARE	562.00	586.00	24.00	4.27%
10002500	2340	SPEC ED DIRECTOR MEPERS	5,574.00	5,668.00	94.00	1.69%
10002500	2350	ASST SPED DIRECTOR MEPERS	4,443.00	4,518.00	75.00	1.69%
10002500	2380	SPEC ED SECRETARY MEPERS	3,835.00	4,119.00	284.00	7.41%
10002500	2640	SPEC ED DIRECTOR UNEMPLOYMENT	132.00	179.00	47.00	35.61%
10002500	2650	ASST SPED DIRECTOR UNEMPLOYMEN	105.00	142.00	37.00	35.24%
10002500	2680	SPEC ED SECRETARY UNEMPLOYMNT	41.00	56.00	15.00	36.59%
10002500	2740	SPEC ED DIRECTOR WORK COMP	617.00	759.00	142.00	23.01%
10002500	2750	ASST SPED DIRECTOR WORKERS COM	492.00	605.00	113.00	22.97%
10002500	2780	SPEC ED SECRETARY WORKERS COMP	192.00	236.00	44.00	22.92%
10002500	2840	SPEC ED DIRECTOR MAINE FMLA	312.00	650.00	338.00	108.33%
10002500	2850	ASST SPED DIRECTOR MAINE FMLA	248.00	518.00	270.00	108.87%
10002500	2880	SPEC ED SECRETARY MAINE FMLA	97.00	202.00	105.00	108.25%
10002500	9000	SPECIAL EDUCATION CONTINGENCY	50,000.00	50,000.00	-	0.00%
10002910	1010	K8 G&T TEACHER SALARY	53,526.00	46,946.00	(6,580.00)	-12.29%
10002910	1040	K8 G&T ADMIN SALARIES	10,497.00	10,943.00	446.00	4.25%
10002910	2010	K8 G&T TEACHER BASIC INS	61.00	62.00	1.00	1.64%
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	8,981.00	11,570.00	2,589.00	28.83%
10002910	2111	K8 G&T TEACHER DENTAL INS	281.00	575.00	294.00	104.63%
10002910	2140	K8 G&T ADMIN HEALTH INS	1,123.00	1,157.00	34.00	3.03%
10002910	2141	K8 G&T ADMIN DENTAL INS	188.00	193.00	5.00	2.66%
10002910	2210	K8 G&T TEACHER MEDICARE	776.00	681.00	(95.00)	-12.24%
10002910	2240	K8 G&T ADMIN MEDICARE	152.00	159.00	7.00	4.61%
10002910	2310	K8 G&T TEACHER MEPERS	2,339.00	2,047.00	(292.00)	-12.48%
10002910	2340	K8 G&T ADMIN MEPERS	469.00	477.00	8.00	1.71%
10002910	2610	K8 G&T TEACHER UNEMPLOYMENT	57.00	65.00	8.00	14.04%
10002910	2640	K8 G&T ADMIN UNEMPLOYMENT	11.00	15.00	4.00	36.36%
10002910	2710	K8 G&T TEACHER WORKERS COMP	265.00	274.00	9.00	3.40%
10002910	2740	K8 G&T ADMIN WORKERS COMP	52.00	64.00	12.00	23.08%
10002910	2810	K8 G&T TEACHER MAINE FMLA	134.00	235.00	101.00	75.37%
10002910	2840	K8 G&T ADMIN MAINE FMLA	26.00	55.00	29.00	111.54%
10004311	1010	K8 SPEC ED SUM SCH TEACHERS	30,025.00	30,343.00	318.00	1.06%
10004311	1020	K8 SPEC ED SUM SCH ED TECHS	18,600.00	19,380.00	780.00	4.19%
10004311	2010	K8 SPEC ED SUM SCH TEACHER BEN	1,975.00	1,597.00	(378.00)	-19.14%
10004311	2020	K8 SPEC ED SUM SCH ET BENEFITS	1,400.00	1,680.00	280.00	20.00%
10036216	1010	K8 OCC THERAPIST SALARIES	150,498.00	160,527.00	10,029.00	6.66%
10036216	2010	K8 OCC THERAPIST BASIC INS	199.00	214.00	15.00	7.54%
10036216	2110	K8 OCC THERAPIST HEALTH INS	46,333.00	54,558.00	8,225.00	17.75%
10036216	2111	K8 OCC THERAPIST DENTAL INS	982.00	1,006.00	24.00	2.44%
10036216	2210	K8 OCC THERAPIST MEDICARE	2,182.00	2,328.00	146.00	6.69%
10036216	2310	K8 OCC THERAPIST MEPERS	6,727.00	6,999.00	272.00	4.04%
10036216	2610	K8 OCC THERAPIST UNEMPLOYMENT	160.00	221.00	61.00	38.13%
10036216	2710	K8 OCC THERAPIST WORKERS COMP	745.00	938.00	193.00	25.9%
10036216	2810	K8 OCC THERAPIST MAINE FMLA	376.00	803.00	427.00	113.56%
10036231	1010	K8 SPEECH THERAPIST SALARY	222,312.00	248,418.00	26,106.00	11.74%
10036231	1200	K8 SPEECH THERAPIST SUB SALARY	5,625.00	5,850.00	225.00	4.00%

BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
10036231	2010	K8 SPEECH THERAPIST BASIC IN	296.00	331.00	35.00	11.82%
10036231	2030	K8 SPEECH THERAPIST SUB BENEFIT	563.00	585.00	22.00	3.91%
10036231	2110	K8 SPEECH THERAPIST HEALTH	66,634.00	68,655.00	2,021.00	3.03%
10036231	2111	K8 SPEECH THERAPIST DENTAL	1,122.00	1,150.00	28.00	2.50%
10036231	2210	K8 SPEECH THERAPIST MEDICARE	3,224.00	3,602.00	378.00	11.72%
10036231	2310	K8 SPEECH THERAPIST MEPERS	9,937.00	10,831.00	894.00	9.00%
10036231	2610	K8 SPEECH THERAPIST UNEMPLOY	236.00	341.00	105.00	44.49%
10036231	2710	K8 SPEECH THERAPIST WORK CMP	1,100.00	1,451.00	351.00	31.91%
10036231	2810	K8 SPEECH THERAPIST ME FMLA	556.00	1,242.00	686.00	123.38%
11000200	1180	HS SECRETARY SALARIES	180,586.00	187,417.00	6,831.00	3.78%
11000200	1200	HS SECRETARY SUB SALARIES	2,520.00	2,640.00	120.00	4.76%
11000200	2030	HS SECRETARY SUB BENEFITS	252.00	264.00	12.00	4.76%
11000200	2080	HS SECRETARY BASIC INS	1,050.00	1,129.00	79.00	7.52%
11000200	2180	HS SECRETARY HEALTH INS	34,966.00	57,851.00	22,885.00	65.45%
11000200	2181	HS SECRETARY DENTAL INS	2,429.00	2,490.00	61.00	2.51%
11000200	2280	HS SECRETARY MEDICARE	2,618.00	2,718.00	100.00	3.82%
11000200	2380	HS SECRETARY MEPERS	17,878.00	19,117.00	1,239.00	6.93%
11000200	2680	HS SECRETARY UNEMPLOYMENT	192.00	258.00	66.00	34.38%
11000200	2780	HS SECRETARY WORKERS COMP	894.00	1,095.00	201.00	22.48%
11000200	2880	HS SECRETARY MAINE FMLA	451.00	937.00	486.00	107.76%
11000241	1040	HS PRINCIPAL SALARIES	114,753.00	119,630.00	4,877.00	4.25%
11000241	1050	HS ASST PRINCIPAL SALARY	103,667.00	108,073.00	4,406.00	4.25%
11000241	2040	HS PRINCIPAL BASIC INS	152.00	158.00	6.00	3.95%
11000241	2041	HS PRINCIPAL DISABILITY INS	425.00	425.00	-	0.00%
11000241	2050	HS ASST PRINCIPAL BASIC INS	137.00	144.00	7.00	5.11%
11000241	2051	HS ASST PRINCIP DISABILITY INS	425.00	425.00	-	0.00%
11000241	2140	HS PRINCIPAL HEALTH INS	11,229.00	11,570.00	341.00	3.04%
11000241	2141	HS PRINCIPAL DENTAL INS	1,126.00	1,154.00	28.00	2.49%
11000241	2150	HS ASST PRINCIPAL HEALTH INS	22,196.00	22,869.00	673.00	3.03%
11000241	2151	HS ASST PRINCIPAL DENTAL INS	1,884.00	1,154.00	(730.00)	-38.75%
11000241	2240	HS PRINCIPAL MEDICARE	1,664.00	1,735.00	71.00	4.27%
11000241	2250	HA ASST PRINCIPAL MEDICARE	1,503.00	1,567.00	64.00	4.26%
11000241	2340	HS PRINCIPAL MEPERS	5,129.00	5,216.00	87.00	1.70%
11000241	2350	HS ASST PRINCIPAL MEPERS	4,634.00	4,712.00	78.00	1.68%
11000241	2640	HS PRINCIPAL UNEMPLOYMENT	122.00	164.00	42.00	34.43%
11000241	2650	HS ASST PRINCIPAL UNEMPLOY	110.00	149.00	39.00	35.45%
11000241	2740	HS PRINCIPAL WORKERS COMP	568.00	699.00	131.00	23.06%
11000241	2750	HS ASST PRINC WORKERS COMP	513.00	631.00	118.00	23.00%
11000241	2840	HS PRINCIPAL MAINE FMLA	287.00	598.00	311.00	108.36%
11000241	2850	HS ASST PRINCIPAL MAINE FMLA	259.00	540.00	281.00	108.49%
11000260	1010	HS ATH DIRECTOR SALARIES	101,546.00	105,862.00	4,316.00	4.25%
11000260	1500	HS ATHLETIC STIPENDS	264,850.00	264,200.00	(650.00)	-0.25%
11000260	2000	HS ATHLETIC STIPEND BENEFITS	20,261.00	17,173.00	(3,088.00)	-15.24%
11000260	2010	HS ATH DIRECTOR BASIC INS	135.00	140.00	5.00	3.70%
11000260	2011	HS ATH DIRECTOR DISABILITY INS	425.00	425.00	-	0.00%
11000260	2110	HS ATH DIRECTOR HEALTH INS	11,229.00	11,570.00	341.00	3.04%
11000260	2111	HS ATH DIRECTOR DENTAL INS	561.00	575.00	14.00	2.50%
11000260	2210	HS ATH DIRECTOR MEDICARE	1,472.00	1,535.00	63.00	4.28%
11000260	2310	HS ATH DIRECTOR MEPERS	4,539.00	4,616.00	77.00	1.70%
11000260	2610	HS ATH DIRECTOR UNEMPLOYMENT	108.00	146.00	38.00	35.19%
11000260	2710	HS ATH DIRECTOR WORKERS COMP	503.00	618.00	115.00	22.86%
11000260	2810	HS ATH DIRECTOR MAINE FMLA	254.00	529.00	275.00	108.27%
11001201	1010	HS SECONDARY INSTRUCTION	165,869.00	172,917.00	7,048.00	4.25%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
11001201	1020	HS REGULAR ED TECH SALARIES	27,459.00	25,825.00	(1,634.00)	-5.95%
11001201	1210	HS REGULAR ED TUTOR SALARIES	23,513.00	24,225.00	712.00	3.03%
11001201	2010	HS REG TEACHER BASIC INS	220.00	230.00	10.00	4.55%
11001201	2020	HS REGULAR ED TECH BASIC INS	168.00	162.00	(6.00)	-3.57%
11001201	2030	HS REG ED TUTOR/SUB BENEFITS	2,351.00	2,423.00	72.00	3.06%
11001201	2110	HS REG TEACHER HEALTH INS	44,438.00	45,786.00	1,348.00	3.03%
11001201	2111	HS REG TEACHER DENTAL INS	1,122.00	1,150.00	28.00	2.50%
11001201	2120	HS REG ED TECH HEALTH INS	5,667.00	5,000.00	(667.00)	-11.77%
11001201	2121	HS REG ED TECH DENTAL INS	89.00	-	(89.00)	-100.00%
11001201	2210	HS REG TEACHER MEDICARE	2,405.00	2,507.00	102.00	4.24%
11001201	2220	HS REG ED TECH MEDICARE	398.00	374.00	(24.00)	-6.03%
11001201	2310	HS REG TEACHER MEPERS	7,414.00	7,539.00	125.00	1.69%
11001201	2320	HS REG ED TECH MEPERS	2,718.00	2,634.00	(84.00)	-3.09%
11001201	2610	HS REG TEACHER UNEMPLOYMENT	176.00	238.00	62.00	35.23%
11001201	2620	HS REG ED TECH UNEMPLOYMENT	29.00	35.00	6.00	20.69%
11001201	2710	HS REGULAR TEACHER WORKER COMP	821.00	1,010.00	189.00	23.02%
11001201	2720	HS REG ED TECH WORKERS COMP	136.00	151.00	15.00	11.03%
11001201	2810	HS SECONDARY INSTR MAINE FMLA	415.00	865.00	450.00	108.43%
11001201	2820	HS ED TECH MAINE FMLA	69.00	129.00	60.00	86.96%
11002121	1010	SOC STUDIES TEACHER SALARIES	298,306.00	323,613.00	25,307.00	8.48%
11002121	1230	SOC STUDIES TEACH SUB SALARIES	9,525.00	9,750.00	225.00	2.36%
11002121	2010	SOC STUDIES TEACHER BASIC INS	397.00	432.00	35.00	8.82%
11002121	2030	SOC STUDIES SUB BENEFITS	953.00	975.00	22.00	2.31%
11002121	2110	SOC STUDIES TEACHER HEALTH INS	78,125.00	80,496.00	2,371.00	3.03%
11002121	2111	SOC STUDIES TEACH DENTAL INS	2,805.00	2,875.00	70.00	2.50%
11002121	2210	SOC STUDIES TEACHER MEDICARE	4,325.00	4,692.00	367.00	8.49%
11002121	2310	SOC STUDIES TEACHER MEPERS	13,334.00	14,110.00	776.00	5.82%
11002121	2610	SOC STUDIES TEACHER UNEMP	316.00	445.00	129.00	40.82%
11002121	2710	SOC STUDIES TEACHER WORK COMP	1,477.00	1,891.00	414.00	28.03%
11002121	2810	SOC STUDIES TEACHER MAINE FMLA	746.00	1,618.00	872.00	116.89%
11002230	1180	HS IT TECHNICIAN SALARIES	48,771.00	51,214.00	2,443.00	5.01%
11002230	2080	HS IT TECHNICIAN BASIC INS	294.00	324.00	30.00	10.20%
11002230	2180	HS IT TECHNICIAN HEALTH INS	5,000.00	5,000.00	-	0.00%
11002230	2181	HS IT TECHNICIAN DENTAL INS	561.00	575.00	14.00	2.50%
11002230	2280	HS IT TECHNICIAN MEDICARE	707.00	743.00	36.00	5.09%
11002230	2380	HS IT TECHNICIAN MEPERS	4,828.00	5,224.00	396.00	8.20%
11002230	2680	HS IT TECHNICIAN UNEMPLOYMENT	52.00	70.00	18.00	34.62%
11002230	2780	HS IT TECHNICIAN WORKERS COMP	241.00	299.00	58.00	24.07%
11002230	2880	HS TECH INTEGRAT MAINE FMLA	122.00	256.00	134.00	109.84%
11002240	1040	HS ASSESSMENT COORD SALARY	10,497.00	10,943.00	446.00	4.25%
11002240	1180	HS DATA SPECIALIST SALARY	14,556.00	15,177.00	621.00	4.27%
11002240	2040	HS ASSESSMENT COOR BASIC INS	15.00	15.00	-	0.00%
11002240	2080	HS DATA SPECIALIST BASIC INS	90.00	100.00	10.00	11.11%
11002240	2140	HS ASSESSMENT COORD HEALTH	1,123.00	1,157.00	34.00	3.03%
11002240	2141	HS ASSESSMENT COORD DENTAL	188.00	193.00	5.00	2.66%
11002240	2180	HS DATA SPECIALIST HEALTH INS	7,943.00	8,184.00	241.00	3.03%
11002240	2181	HS DATA SPECIALIST DENTAL INS	168.00	173.00	5.00	2.98%
11002240	2240	HS ASSESSMENT COORD MEDICARE	152.00	159.00	7.00	4.61%
11002240	2280	HS DATA SPECIALIST MEDICARE	211.00	220.00	9.00	4.27%
11002240	2340	HS ASSESSMENT COORD MEPERS	469.00	477.00	8.00	1.71%
11002240	2380	HS DATA SPECIALIST MEPERS	1,441.00	1,548.00	107.00	7.43%
11002240	2640	HS ASSESSMENT COORD UNEMP	11.00	15.00	4.00	36.36%
11002240	2680	HS DATA SPECIALIST UNEMP	15.00	21.00	6.00	40.00%

BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
11002240	2740	HS ASSESSMENT COORD WORK COMP	52.00	64.00	12.00	23.08%
11002240	2780	HS DATA SPECIALIST WORK COMP	72.00	89.00	17.00	23.61%
11002240	2840	BHS ASSESSMENT COORD ME FMLA	26.00	55.00	29.00	111.54%
11002240	2880	BHS DATA SPECIALIST ME FMLA	36.00	76.00	40.00	111.11%
11002400	1210	HS HOSP/HOME TUTOR SALARY	11,712.50	13,800.00	2,087.50	17.82%
11002400	2030	HS HOSP/HOME TUTOR BENEFITS	1,171.00	1,380.00	209.00	17.85%
11002930	1010	HS G&T TEACHER SALARY	53,526.00	39,513.00	(14,013.00)	-26.18%
11002930	1040	HS G&T ADMIN SALARIES	10,497.00	10,943.00	446.00	4.25%
11002930	2010	HS G&T TEACHER BASIC INS	61.00	53.00	(8.00)	-13.11%
11002930	2040	HS G&T ADMIN BASIC INS	15.00	15.00	-	0.00%
11002930	2041	HS G&T ADMIN DISABILITY INS	43.00	42.50	(0.50)	-1.16%
11002930	2110	HS G&T TEACHER HEALTH INS	8,981.00	27,279.00	18,298.00	203.74%
11002930	2111	HS G&T TEACHER DENTAL INS	281.00	575.00	294.00	104.63%
11002930	2140	HS G&T ADMIN HEALTH INS	1,123.00	1,157.00	34.00	3.03%
11002930	2141	HS G&T ADMIN DENTAL INS	188.00	193.00	5.00	2.66%
11002930	2210	HS G&T TEACHER MEDICARE	776.00	573.00	(203.00)	-26.16%
11002930	2240	HS G&T ADMIN MEDICARE	152.00	159.00	7.00	4.61%
11002930	2310	HS G&T TEACHER MEPERS	2,339.00	1,723.00	(616.00)	-26.34%
11002930	2340	HS G&T ADMIN MEPERS	469.00	477.00	8.00	1.71%
11002930	2610	HS G&T TEACHER UNEMPLOYMENT	57.00	54.00	(3.00)	-5.26%
11002930	2640	HS G&T ADMIN UNEMPLOYMENT	11.00	15.00	4.00	36.36%
11002930	2710	HS G&T TEACHER WORKERS COMP	265.00	231.00	(34.00)	-12.83%
11002930	2740	HS G&T ADMIN WORKERS COMP	52.00	64.00	12.00	23.08%
11002930	2810	HS G&T TEACHER MAINE FMLA	134.00	198.00	64.00	47.76%
11002930	2840	BHS G&T ADMIN MAINE FMLA	26.00	55.00	29.00	111.54%
11004100	1210	HS ESL TUTOR SALARIES	1,235.00	1,275.00	40.00	3.24%
11004100	2030	HS ESL TUTOR BENEFITS	124.00	128.00	4.00	3.23%
11004121	1010	SCIENCE TEACHER SALARIES	526,438.00	520,752.00	(5,686.00)	-1.08%
11004121	1230	SCIENCE TEACHER SUB SALARIES	13,125.00	11,700.00	(1,425.00)	-10.86%
11004121	2010	SCIENCE TEACHER BASIC INS	700.00	690.00	(10.00)	-1.43%
11004121	2030	SCIENCE TEACHER SUB BENEFITS	1,313.00	1,170.00	(143.00)	-10.89%
11004121	2110	SCIENCE TEACHER HEALTH INS	135,815.00	130,690.00	(5,125.00)	-3.77%
11004121	2111	SCIENCE TEACHER DENTAL INS	3,927.00	3,550.00	(377.00)	-9.60%
11004121	2210	SCIENCE TEACHER MEDICARE	7,633.00	7,551.00	(82.00)	-1.07%
11004121	2310	SCIENCE TEACHER MEPERS	23,532.00	22,705.00	(827.00)	-3.51%
11004121	2610	SCIENCE TEACHER UNEMPLOYMENT	558.00	716.00	158.00	28.32%
11004121	2710	SCIENCE TEACHER WORKERS COMP	2,606.00	3,042.00	436.00	16.73%
11004121	2810	SCIENCE TEACHER MAINE FMLA	1,316.00	2,604.00	1,288.00	97.87%
11008121	1010	FOR LANG TEACHER SALARIES	354,407.00	305,234.00	(49,173.00)	-13.87%
11008121	1230	FOR LANG TEACHER SUB SALARIES	7,500.00	7,800.00	300.00	4.00%
11008121	2010	FOR LANG TEACHER BASIC INS	473.00	407.00	(66.00)	-13.95%
11008121	2030	FOR LANG TEACHER SUB BENEFITS	750.00	780.00	30.00	4.00%
11008121	2110	FOR LANG TEACHER HEALTH INS	91,591.00	60,154.00	(31,437.00)	-34.32%
11008121	2111	FOR LANG TEACHER DENTAL INS	2,805.00	2,300.00	(505.00)	-18.00%
11008121	2210	FOR LANG TEACHER MEDICARE	5,139.00	4,426.00	(713.00)	-13.87%
11008121	2310	FOR LANG TEACHER MEPERS	15,842.00	13,308.00	(2,534.00)	-16.00%
11008121	2610	FOR LANG TEACHER UNEMPLOYMENT	376.00	420.00	44.00	11.70%
11008121	2710	FOR LANG TEACHER WORKERS COMP	1,754.00	1,783.00	29.00	1.65%
11008121	2810	FOR LANG TEACHER MAINE FMLA	886.00	1,526.00	640.00	72.23%
11009501	1500	HS COCURRICULAR STIPENDS	344,968.00	359,087.00	14,119.00	4.09%
11009501	2000	HS COCURRICSTIPEND BENEFITS	21,632.00	23,879.00	2,247.00	10.39%
11010121	1010	ENGLISH TEACHER SALARIES	442,866.00	462,420.00	19,554.00	4.42%
11010121	1230	ENGLISH TEACHER SUB SALARIES	11,250.00	11,700.00	450.00	4.00%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
11010121	2010	ENGLISH TEACHER BASIC INS	590.00	614.00	24.00	4.07%
11010121	2030	ENGLISH TEACHER SUB BENEFITS	1,125.00	1,170.00	45.00	4.00%
11010121	2110	ENGLISH TEACHER HEALTH INS	117,733.00	99,370.00	(18,363.00)	-15.60%
11010121	2111	ENGLISH TEACHER DENTAL INS	3,455.00	3,450.00	(5.00)	-0.14%
11010121	2210	ENGLISH TEACHER MEDICARE	6,422.00	6,705.00	283.00	4.41%
11010121	2310	ENGLISH TEACHER MEPERS	19,796.00	20,162.00	366.00	1.85%
11010121	2610	ENGLISH TEACHER UNEMPLOYMENT	470.00	636.00	166.00	35.32%
11010121	2710	ENGLISH TEACHER WORKERS COMP	2,192.00	2,702.00	510.00	23.27%
11010121	2810	ENGLISH TEACHER MAINE FMLA	1,107.00	2,312.00	1,205.00	108.85%
11012121	1010	MATH TEACHER SALARIES	432,772.00	489,120.00	56,348.00	13.02%
11012121	1230	MATH TEACHER SUB SALARIES	11,250.00	11,700.00	450.00	4.00%
11012121	2010	MATH TEACHER BASIC INS	576.00	651.00	75.00	13.02%
11012121	2030	MATH TEACHER SUB BENEFITS	1,125.00	1,170.00	45.00	4.00%
11012121	2110	MATH TEACHER HEALTH INS	104,601.00	110,302.00	5,701.00	5.45%
11012121	2111	MATH TEACHER DENTAL INS	3,366.00	3,450.00	84.00	2.50%
11012121	2210	MATH TEACHER MEDICARE	6,275.00	7,092.00	817.00	13.02%
11012121	2310	MATH TEACHER MEPERS	19,345.00	21,326.00	1,981.00	10.24%
11012121	2610	MATH TEACHER UNEMPLOYMENT	459.00	672.00	213.00	46.41%
11012121	2710	MATH TEACHER WORKERS COMP	2,142.00	2,857.00	715.00	33.38%
11012121	2810	MATH TEACHER MAINE FMLA	1,082.00	2,446.00	1,364.00	126.06%
11014121	1010	COMP TECH TEACHER SALARIES	149,630.00	158,923.00	9,293.00	6.21%
11014121	1230	COMP TECH TEACH SUB SALARIES	3,750.00	3,900.00	150.00	4.00%
11014121	2010	COMP TECH TEACHER BASIC INS	199.00	211.00	12.00	6.03%
11014121	2030	COMP TECH TEACHER SUB BENEFITS	375.00	390.00	15.00	4.00%
11014121	2110	COMP TECH TEACHER HEALTH INS	52,952.00	54,558.00	1,606.00	3.03%
11014121	2111	COMP TECH TEACHER DENTAL INS	1,122.00	1,150.00	28.00	2.50%
11014121	2210	COMP TECH TEACHER MEDICARE	2,170.00	2,304.00	134.00	6.18%
11014121	2310	COMP TECH TEACHER MEPERS	6,688.00	6,929.00	241.00	3.60%
11014121	2610	COMP TECH TEACHER UNEMPLOYMENT	159.00	218.00	59.00	37.11%
11014121	2710	COMP TECH TEACH WORKERS COMP	741.00	928.00	187.00	25.24%
11014121	2810	COMP TECH TEACHER MAINE FMLA	374.00	795.00	421.00	112.57%
11016121	1010	HEALTH TEACHER SALARY	48,212.00	52,375.00	4,163.00	8.63%
11016121	1230	HEALTH TEACHER SUB SALARY	1,875.00	1,950.00	75.00	4.00%
11016121	2010	HEALTH TEACHER BASIC INS	65.00	70.00	5.00	7.69%
11016121	2030	HEALTH TEACHER SUB BENEFITS	188.00	195.00	7.00	3.72%
11016121	2110	HEALTH TEACHER HEALTH INS	11,229.00	11,570.00	341.00	3.04%
11016121	2111	HEALTH TEACHER DENTAL INS	561.00	575.00	14.00	2.50%
11016121	2210	HEALTH TEACHER MEDICARE	699.00	759.00	60.00	8.58%
11016121	2310	HEALTH TEACHER MEPERS	2,155.00	2,284.00	129.00	5.99%
11016121	2610	HEALTH TEACHER UNEMPLOYMENT	51.00	72.00	21.00	41.18%
11016121	2710	HEALTH TEACHER WORKERS COMP	239.00	306.00	67.00	28.03%
11016121	2810	LIFE SKL/HLTH TEACHER ME FMLA	121.00	262.00	141.00	116.53%
11018121	1010	MUSIC TEACHER SALARIES	84,702.00	25,131.00	(59,571.00)	-70.33%
11018121	1230	MUSIC TEACHER SUB SALARIES	1,875.00	1,950.00	75.00	4.00%
11018121	2010	MUSIC TEACHER BASIC INS	112.00	34.00	(78.00)	-69.64%
11018121	2030	MUSIC TEACHER SUB BENEFITS	188.00	195.00	7.00	3.72%
11018121	2110	MUSIC TEACHER HEALTH INS	20,208.00	22,869.00	2,661.00	13.17%
11018121	2111	MUSIC TEACHER DENTAL INS	673.00	575.00	(98.00)	-14.56%
11018121	2210	MUSIC TEACHER MEDICARE	1,227.00	364.00	(863.00)	-70.33%
11018121	2310	MUSIC TEACHER MEPERS	3,786.00	1,096.00	(2,690.00)	-71.05%
11018121	2610	MUSIC TEACHER UNEMPLOYMENT	90.00	35.00	(55.00)	-61.11%
11018121	2710	MUSIC TEACHER WORKERS COMP	419.00	147.00	(272.00)	-64.92%
11018121	2810	MUSIC TEACHER MAINE FMLA	212.00	126.00	(86.00)	-40.57%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT			FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
11020121	1010	ART TEACHER SALARIES	180,696.00	156,049.00	(24,647.00)	-13.64%
11020121	1230	ART TEACHER SUB SALARIES	5,625.00	3,900.00	(1,725.00)	-30.67%
11020121	2010	ART TEACHER BASIC INS	219.00	185.00	(34.00)	-15.53%
11020121	2030	ART TEACHER SUB BENEFITS	563.00	390.00	(173.00)	-30.73%
11020121	2110	ART TEACHER HEALTH INS	66,634.00	30,077.00	(36,557.00)	-54.86%
11020121	2111	ART TEACHER DENTAL INS	1,683.00	1,150.00	(533.00)	-31.67%
11020121	2210	ART TEACHER MEDICARE	2,620.00	2,263.00	(357.00)	-13.63%
11020121	2310	ART TEACHER MEPERS	7,338.00	6,804.00	(534.00)	-7.28%
11020121	2610	ART TEACHER UNEMPLOYMENT	192.00	215.00	23.00	11.98%
11020121	2710	ART TEACHER WORKERS COMP	894.00	912.00	18.00	2.01%
11020121	2810	ART TEACHER MAINE FMLA	452.00	780.00	328.00	72.57%
11022121	1010	PHYS ED TEACHER SALARIES	176,535.00	187,680.00	11,145.00	6.31%
11022121	1230	PHYS ED TEACHER SUB SALARIES	3,750.00	3,900.00	150.00	4.00%
11022121	2010	PHYS ED TEACHER BASIC INS	215.00	230.00	15.00	6.98%
11022121	2030	PHYS ED TEACHER SUB BENEFITS	375.00	390.00	15.00	4.00%
11022121	2110	PHYS ED TEACHER HEALTH INS	16,229.00	16,570.00	341.00	2.10%
11022121	2111	PHYS ED TEACHER DENTAL INS	1,122.00	1,150.00	28.00	2.50%
11022121	2210	PHYS ED TEACHER MEDICARE	2,560.00	2,721.00	161.00	6.29%
11022121	2310	PHYS ED TEACHER MEPERS	7,801.00	8,183.00	382.00	4.90%
11022121	2610	PHYS ED TEACHER UNEMPLOYMENT	187.00	258.00	71.00	37.97%
11022121	2710	PHYS ED TEACHER WORKERS COMP	874.00	1,096.00	222.00	25.40%
11022121	2810	PHYS ED TEACHER MAINE FMLA	441.00	938.00	497.00	112.70%
11024022	1010	HS LIBRARY SALARIES	41,314.00	43,070.00	1,756.00	4.25%
11024022	1020	HS LIBRARY ED TECH SALARIES	19,548.00	20,379.00	831.00	4.25%
11024022	1200	HS LIBRARIAN SUB SALARIES	875.00	910.00	35.00	4.00%
11024022	2010	HS LIBRARY BASIC INS	55.00	58.00	3.00	5.45%
11024022	2020	HS LIBRARY ED TECH BASIC INS	26.00	28.00	2.00	7.69%
11024022	2030	HS LIBRARY SUB BENEFITS	88.00	91.00	3.00	3.41%
11024022	2110	HS LIBRARY HEALTH INS	5,615.00	5,785.00	170.00	3.03%
11024022	2111	HS LIBRARY DENTAL INS	281.00	288.00	7.00	2.49%
11024022	2120	HS LIBRARY ED TECH HEALTH INS	5,615.00	5,785.00	170.00	3.03%
11024022	2121	HS LIBRARY ED TECH DENTAL INS	281.00	288.00	7.00	2.49%
11024022	2210	HS LIBRARY MEDICARE	599.00	625.00	26.00	4.34%
11024022	2220	HS LIBRARY ED TECH MEDICARE	283.00	295.00	12.00	4.24%
11024022	2310	HS LIBRARY MEPERS	1,847.00	1,878.00	31.00	1.68%
11024022	2320	HS LIBRARY ED TECH MEPERS	874.00	889.00	15.00	1.72%
11024022	2610	HS LIBRARY UNEMPLOYMENT	44.00	59.00	15.00	34.09%
11024022	2620	HS LIBRARY ED TECH UNEMP	21.00	28.00	7.00	33.33%
11024022	2710	HS LIBRARY WORKERS COMP	205.00	252.00	47.00	22.93%
11024022	2720	HS LIBRARY ED TECH WORK COMP	97.00	119.00	22.00	22.68%
11024022	2810	HS LIBRARY MAINE FMLA	103.00	215.00	112.00	108.74%
11024022	2820	HS LIBRARY ED TECH MAINE FMLA	49.00	102.00	53.00	108.16%
11026021	1010	HS GUIDANCE SALARIES	165,973.00	176,134.00	10,161.00	6.12%
11026021	1040	HS GUIDANCE DIRECTOR SALARY	93,311.00	94,461.00	1,150.00	1.23%
11026021	2010	HS GUIDANCE BASIC INS	222.00	236.00	14.00	6.31%
11026021	2040	HS GUIDANCE DIRECTOR BASIC INS	124.00	125.00	1.00	0.81%
11026021	2110	HS GUIDANCE HEALTH INS	10,000.00	10,000.00	-	0.00%
11026021	2111	HS GUIDANCE DENTAL INS	561.00	575.00	14.00	2.50%
11026021	2140	HS GUIDANCE DIRECTOR HEALTH IN	5,000.00	5,000.00	-	0.00%
11026021	2141	HS GUIDANCE DIRECTOR DENTAL IN	561.00	575.00	14.00	2.50%
11026021	2210	HS GUIDANCE MEDICARE	2,407.00	2,554.00	147.00	6.11%
11026021	2240	HS GUIDANCE DIRECTOR MEDICARE	1,353.00	1,370.00	17.00	1.26%
11026021	2310	HS GUIDANCE MEPERS	7,419.00	7,679.00	260.00	3.50%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
11026021	2340	HS GUIDANCE DIRECTOR MEPERS	4,171.00	4,118.00	(53.00)	-1.27%
11026021	2610	HS GUIDANCE UNEMPLOYMENT	176.00	242.00	66.00	37.50%
11026021	2640	HS GUIDANCE DIRECTOR UNEMP	99.00	130.00	31.00	31.31%
11026021	2710	HS GUIDANCE WORKERS COMP	822.00	1,029.00	207.00	25.18%
11026021	2740	HS GUIDANCE DIRECTOR WRK COMP	462.00	552.00	90.00	19.48%
11026021	2810	HS GUIDANCE MAINE FMLA	415.00	881.00	466.00	112.29%
11026021	2840	HS GUIDANCE DIRECTOR ME FMLA	233.00	472.00	239.00	102.58%
11028021	1010	BHS NURSE SALARIES	98,211.00	102,231.00	4,020.00	4.09%
11028021	1200	BHS NURSE SUB SALARY	4,700.00	3,660.00	(1,040.00)	-22.13%
11028021	2010	BHS NURSE BASIC INSURANCE	110.00	115.00	5.00	4.55%
11028021	2030	BHS NURSE SUB BENEFITS	470.00	366.00	(104.00)	-22.13%
11028021	2110	BHS NURSE HEALTH INSURANCE	11,229.00	11,570.00	341.00	3.04%
11028021	2111	BHS NURSE DENTAL INSURANCE	561.00	575.00	14.00	2.50%
11028021	2210	BHS NURSE MEDICARE	1,424.00	1,482.00	58.00	4.07%
11028021	2310	BHS NURSE MEPERS	4,292.00	4,457.00	165.00	3.84%
11028021	2610	BHS NURSE UNEMPLOYMENT	104.00	141.00	37.00	35.58%
11028021	2710	BHS NURSE WORKERS COMP	486.00	597.00	111.00	22.84%
11028021	2810	BHS NURSE MAINE FMLA	246.00	511.00	265.00	107.72%
11034121	1010	ALPHA TEACHER SALARIES	158,431.00	235,287.00	76,856.00	48.51%
11034121	1020	ALPHA ED TECH SALARIES	31,617.00	-	(31,617.00)	-100.00%
11034121	1230	ALPHA TEACHER SUB SALARIES	1,750.00	1,820.00	70.00	4.00%
11034121	2010	ALPHA TEACHER BASIC INS	210.00	314.00	104.00	49.52%
11034121	2020	ALPHA ED TECH BASIC INS	42.00	-	(42.00)	-100.00%
11034121	2030	ALPHA SUB BENEFITS	175.00	182.00	7.00	4.00%
11034121	2110	ALPHA TEACHER HEALTH INS	44,438.00	43,849.00	(589.00)	-1.33%
11034121	2111	ALPHA TEACHER DENTAL INS	1,122.00	1,725.00	603.00	53.74%
11034121	2120	ALPHA ED TECH HEALTH INS	11,229.00	-	(11,229.00)	-100.00%
11034121	2121	ALPHA ED TECH DENTAL INS	561.00	-	(561.00)	-100.00%
11034121	2210	ALPHA TEACHER MEDICARE	2,297.00	3,412.00	1,115.00	48.54%
11034121	2220	ALPHA ED TECH MEDICARE	458.00	-	(458.00)	-100.00%
11034121	2310	ALPHA TEACHER MEPERS	7,082.00	10,259.00	3,177.00	44.86%
11034121	2320	ALPHA ED TECH MEPERS	1,413.00	-	(1,413.00)	-100.00%
11034121	2610	ALPHA TEACHER UNEMPLOYMENT	168.00	323.00	155.00	92.26%
11034121	2620	ALPHA ED TECH UNEMPLOYMENT	784.00	1,375.00	591.00	75.38%
11034121	2710	ALPHA TEACHER WORKERS COMP	34.00	-	(34.00)	-100.00%
11034121	2720	ALPHA ED TECH WORKERS COMP	157.00	-	(157.00)	-100.00%
11034121	2810	ALPHA TEACHER MAINE FMLA	396.00	1,176.00	780.00	196.97%
11034121	2820	ALPHA ED TECH ME FMLA	79.00	-	(79.00)	-100.00%
11036201	1010	HS RESOURCE RM TEACHER SALARY	363,911.00	467,695.00	103,784.00	28.52%
11036201	1020	HS RESOURCE RM ED TECH SALARY	78,191.00	81,517.00	3,326.00	4.25%
11036201	1230	HS RESOURCE RM TEACHER SUB SAL	7,500.00	7,800.00	300.00	4.00%
11036201	1231	HS RESOURCE RM ED TECH SUB SAL	3,300.00	3,300.00	-	0.00%
11036201	2010	HS RESOURCE RM TEACHER BASIC	484.00	622.00	138.00	28.51%
11036201	2020	HS RESOURCE RM ED TECH BASIC	106.00	108.00	2.00	1.89%
11036201	2030	HS RESOURCE RM TUTOR/SUB BENEF	1,080.00	1,110.00	30.00	2.78%
11036201	2110	HS RESOURCE RM TEACH HEALTH	93,876.00	115,079.00	21,203.00	22.59%
11036201	2111	HS RESOURCE RM TEACHER DENTAL	2,805.00	3,450.00	645.00	22.99%
11036201	2120	HS RESOURCE RM ED TECH HEALTH	48,672.00	50,148.00	1,476.00	3.03%
11036201	2121	HS RESOURCE RM ED TECH DENTAL	1,122.00	1,150.00	28.00	2.50%
11036201	2210	HS RESOURCE RM TEACHER MEDICAR	5,277.00	6,782.00	1,505.00	28.52%
11036201	2220	HS RESOURCE RM ED TECH MEDICAR	1,134.00	1,182.00	48.00	4.23%
11036201	2310	HS RESOURCE RM TEACHER MEPERS	16,267.00	20,391.00	4,124.00	25.35%
11036201	2320	HS RESOURCE RM ED TECH MEPERS	3,495.00	3,554.00	59.00	1.69%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
11036201	2610	HS RESOURCE RM TEACHER UNEMP	386.00	643.00	257.00	66.58%
11036201	2620	HS RESOURCE RM ED TECH UNEMP	83.00	112.00	29.00	34.94%
11036201	2710	HS RESOURCE RM TEACHER W/C	1,801.00	2,732.00	931.00	51.69%
11036201	2720	HS RESOURCE RM ED TECH W/C	387.00	476.00	89.00	23.00%
11036201	2810	HS RESOURCE RM TEACHER ME FMLA	910.00	2,338.00	1,428.00	156.92%
11036201	2820	HS RESOURCE RM ED TECH ME FMLA	195.00	408.00	213.00	109.23%
11036210	1010	HS SOCIAL WORKER SALARY	87,627.00	91,139.00	3,512.00	4.01%
11036210	2010	HS SOCIAL WORKER BASIC INS	116.00	121.00	5.00	4.31%
11036210	2110	HS SOCIAL WORKER HEALTH INS	1,250.00	5,000.00	3,750.00	300.00%
11036210	2210	HS SOCIAL WORKER MEDICARE	1,271.00	1,322.00	51.00	4.01%
11036210	2310	HS SOCIAL WORKER MEPERS	3,917.00	3,974.00	57.00	1.46%
11036210	2610	HS SOCIAL WORKER UNEMPLOYMENT	93.00	125.00	32.00	34.41%
11036210	2710	HS SOCIAL WORKER WORKERS COMP	434.00	532.00	98.00	22.58%
11036210	2810	HS SOCIAL WORKER MAINE FMLA	219.00	456.00	237.00	108.22%
11036221	1010	HS SELF CONTAINED TEACH SALARY	90,065.00	93,892.00	3,827.00	4.25%
11036221	1020	HS SELF CONT ED TECH SALARIES	324,883.00	304,633.00	(20,250.00)	-6.23%
11036221	1230	HS SELF CONT TEACH SUB SALARY	3,750.00	3,900.00	150.00	4.00%
11036221	1231	HS SELF CONT ED TECH SUB SALAR	16,500.00	18,150.00	1,650.00	10.00%
11036221	2010	HS SELF CONTAINED TEACHER BASI	120.00	124.00	4.00	3.33%
11036221	2020	HS SELF CONT ED TECH BASIC	1,097.00	805.00	(292.00)	-26.62%
11036221	2030	HS SELF CONT TUTOR/SUB BENEFIT	2,025.00	2,205.00	180.00	8.89%
11036221	2110	HS SELF CONT TEACHER HEALTH	5,000.00	5,000.00	-	0.00%
11036221	2120	HS SELF CONT ED TECH HEALTH	154,209.00	124,568.00	(29,641.00)	-19.22%
11036221	2121	HS SELF CONT ED TECH DENTAL	5,049.00	4,600.00	(449.00)	-8.89%
11036221	2210	HS SELF CONT TEACHER MEDICARE	1,306.00	1,361.00	55.00	4.21%
11036221	2220	HS SELF CONT ED TECH MEDICARE	4,711.00	4,417.00	(294.00)	-6.24%
11036221	2310	HS SELF CONTAINED TEACHER MEPE	4,026.00	4,094.00	68.00	1.69%
11036221	2320	HS SELF CONT ED TECH MEPERS	19,934.00	17,994.00	(1,940.00)	-9.73%
11036221	2610	HS SELF CONT TEACH UNEMPLOYMEN	96.00	129.00	33.00	34.38%
11036221	2620	HS SELF CONT ED TECH UNEMP	345.00	419.00	74.00	21.45%
11036221	2710	HS SELF CONT TEACHER WORK COMP	446.00	549.00	103.00	23.09%
11036221	2720	HS SELF CONT ED TECH WORK COMP	1,608.00	1,780.00	172.00	10.70%
11036221	2810	HS SELF CONT TEACHER ME FMLA	225.00	469.00	244.00	108.44%
11036221	2820	HS SELF CONT ED TECH MAINE FML	812.00	1,523.00	711.00	87.56%
11036230	1010	HS OCC THERAPIST SALARY	22,516.00	23,473.00	957.00	4.25%
11036230	2010	HS OCC THERAPIST BASIC INS	30.00	32.00	2.00	6.67%
11036230	2110	HS OCC THERAPIST HEALTH INS	6,619.00	27,279.00	20,660.00	312.13%
11036230	2111	HS OCC THERAPIST DENTAL INS	140.00	144.00	4.00	2.86%
11036230	2210	HS OCC THERAPIST MEDICARE	326.00	340.00	14.00	4.29%
11036230	2310	HS OCC THERAPIST MEPERS	1,006.00	1,023.00	17.00	1.69%
11036230	2610	HS OCC THERAPIST UNEMPLOYMENT	24.00	32.00	8.00	33.33%
11036230	2710	HS OCC THERAPIST WORKERS COMP	111.00	137.00	26.00	23.42%
11036230	2810	HS OCC THERAPIST MAINE FMLA	56.00	117.00	61.00	108.93%
11036232	1010	HS PSYCHOLOGIST SALARY	54,725.00	57,049.00	2,324.00	4.25%
11036232	2010	HS PSYCHOLOGIST BASIC INS	73.00	77.00	4.00	5.48%
11036232	2011	HS PSYCHOLOGIST DISABILITY IN	212.50	213.00	0.50	0.24%
11036232	2110	HS PSYCHOLOGIST HEALTH INS	13,238.00	13,640.00	402.00	3.04%
11036232	2111	HS PSYCHOLOGIST DENTAL INS	942.00	966.00	24.00	2.55%
11036232	2210	HS PSYCHOLOGIST MEDICARE	794.00	827.00	33.00	4.16%
11036232	2310	HS PSYCHOLOGIST MEPERS	2,446.00	2,487.00	41.00	1.68%
11036232	2610	HS PSYCHOLOGIST UNEMPLOYMENT	58.00	78.00	20.00	34.48%
11036232	2710	HS PSYCHOLOGIST WORKERS COMP	271.00	333.00	62.00	22.88%
11036232	2810	HS PSYCHOLOGIST MAINE FMLA	137.00	285.00	148.00	108.03%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
11952110	1010	K8 SOCIAL WORKER SALARY	57,551.00	62,087.00	4,536.00	7.88%
11952110	2010	K8 SOCIAL WORKER BASIC INS	77.00	83.00	6.00	7.79%
11952110	2110	K8 SOCIAL WORKER HEALTH INS	11,229.00	22,869.00	11,640.00	103.66%
11952110	2210	K8 SOCIAL WORKER MEDICARE	834.00	900.00	66.00	7.91%
11952110	2310	K8 SOCIAL WORKER MEPERS	2,573.00	2,707.00	134.00	5.21%
11952110	2610	K8 SOCIAL WORKER UNEMPLOYMENT	61.00	85.00	24.00	39.34%
11952110	2710	K8 SOCIAL WORKER WORKERS COMP	285.00	363.00	78.00	27.37%
11952110	2810	K8 SOCIAL WORKER MAINE FMLA	144.00	310.00	166.00	115.28%
11952200	1010	K8 RESOURCE TEACHER SALARY	433,029.00	386,903.00	(46,126.00)	-10.65%
11952200	1020	K8 RESOURCE RM ED TECH SALARY	143,550.00	153,297.00	9,747.00	6.79%
11952200	1230	K8 RESOURCE RM TEACHER SUB SAL	11,250.00	11,700.00	450.00	4.00%
11952200	1231	K8 RESOURCE RM ED TECH SUB SAL	6,600.00	6,600.00	-	0.00%
11952200	2010	K8 RESOURCE TEACHER BASIC	578.00	513.00	(65.00)	-11.25%
11952200	2020	K8 RESOURCE RM ED TECH BASIC	193.00	205.00	12.00	6.22%
11952200	2030	K8 RESOURCE ROOM SUB BENEFITS	1,785.00	1,830.00	45.00	2.52%
11952200	2110	K8 RESOURCE TEACHER HEALTH	111,550.00	119,026.00	7,476.00	6.70%
11952200	2111	K8 RESOURCE TEACHER DENTAL	3,927.00	3,450.00	(477.00)	-12.15%
11952200	2120	K8 RESOURCE RM ED TECH HEALTH	66,896.00	68,926.00	2,030.00	3.03%
11952200	2121	K8 RESOURCE RM ED TECH DENTAL	2,244.00	2,300.00	56.00	2.50%
11952200	2210	K8 RESOURCE TEACHER MEDICARE	6,279.00	5,610.00	(669.00)	-10.65%
11952200	2220	K8 RESOURCE RM ED TECH MEDICAR	2,081.00	2,223.00	142.00	6.82%
11952200	2310	K8 RESOURCE TEACHER MEPERS	19,356.00	16,869.00	(2,487.00)	-12.85%
11952200	2320	K8 RESOURCE RM ED TECH MEPERS	6,417.00	6,684.00	267.00	4.1f
11952200	2610	K8 RESOURCE TEACHER UNEMPLOY	459.00	532.00	73.00	15.9l
11952200	2620	K8 RESOURCE RM ED TECH UNEMPLO	152.00	211.00	59.00	38.82%
11952200	2710	K8 RESOURCE TEACHER WORK COMP	2,144.00	2,260.00	116.00	5.41%
11952200	2720	K8 RESOURCE RM ED TECH W/C	711.00	896.00	185.00	26.02%
11952200	2810	K8 RESOURCE RM TEACHER ME FMLA	1,083.00	1,935.00	852.00	78.67%
11952200	2820	K8 RESOURCE RM ED TECH ME FMLA	359.00	766.00	407.00	113.37%
11952300	1010	K8 SELF CONT TEACHER SALALIES	494,238.00	494,688.00	450.00	0.09%
11952300	1020	K8 SELF CONT ED TECH SALARIES	868,708.00	906,748.00	38,040.00	4.38%
11952300	1230	K8 SELF CONT TEACHER SUB SAL	9,375.00	9,750.00	375.00	4.00%
11952300	1231	K8 SELF CONT ED TECH SUB SAL	35,700.00	37,400.00	1,700.00	4.76%
11952300	2010	K8 SELF CONT TEACHER BASIC	657.00	636.00	(21.00)	-3.20%
11952300	2020	K8 SELF CONT ED TECH BASIC INS	4,103.00	2,929.00	(1,174.00)	-28.61%
11952300	2030	K8 SELF CONT TUTOR BENEFITS	4,508.00	4,715.00	207.00	4.59%
11952300	2110	K8 SELF CONT TEACHER HEALTH	107,606.00	103,066.00	(4,540.00)	-4.22%
11952300	2111	K8 SELF CONT TEACHER DENTAL	3,927.00	3,550.00	(377.00)	-9.60%
11952300	2120	K8 SELF CONT ED TECH HEALTH IN	269,911.00	317,807.00	47,896.00	17.75%
11952300	2121	K8 SELF CONT ED TECH DENTAL	15,708.00	16,675.00	967.00	6.16%
11952300	2210	K8 SELF CONTAINED TEACHER MEDI	7,166.00	7,173.00	7.00	0.10%
11952300	2220	K8 SELF CONT ED TECH MEDICARE	12,596.00	13,148.00	552.00	4.38%
11952300	2310	K8 SELF CONTAINED TEACHER MSRS	22,092.00	21,568.00	(524.00)	-2.37%
11952300	2320	K8 SELF CONTAINED ED TECH MSRS	72,714.00	59,712.00	(13,002.00)	-17.88%
11952300	2610	K8 SELF CONTAINED TEACHER UNEM	524.00	680.00	156.00	29.77%
11952300	2620	K8 SELF CONT ED TECH UNEMPLOY	921.00	1,246.00	325.00	35.29%
11952300	2710	K8 SELF CONTAINED TEACHER W/C	2,447.00	2,890.00	443.00	18.10%
11952300	2720	K8 SELF CONT ED TECH WORK COMP	4,300.00	5,297.00	997.00	23.19%
11952300	2810	K8 SELF CONT TEACHER ME FMLA	1,236.00	2,473.00	1,237.00	100.08%
11952300	2820	K8 SELF CONT ED TECH ME FMLA	2,172.00	4,534.00	2,362.00	108.7f
11952400	1210	K8 HOSP/HOME TUTOR SALARIES	17,500.00	17,500.00	-	0.00%
11952400	2030	K8 HOSP/HOME TUTOR BENEFITS	1,750.00	1,750.00	-	0.00%
11952800	1010	K8 PSYCHOLOGIST SALARY	54,725.00	57,049.00	2,324.00	4.25%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
11952800	2010	K8 PSYCHOLOGIST BASIC INS	73.00	77.00	4.00	5.48%
11952800	2011	K8 PSYCHOLOGIST DISABILITY INS	212.50	212.00	(0.50)	-0.24%
11952800	2110	K8 PSYCHOLOGIST HEALTH INS	13,238.00	13,640.00	402.00	3.04%
11952800	2111	K8 PSYCHOLOGIST DENTAL INS	942.00	966.00	24.00	2.55%
11952800	2210	K8 PSYCHOLOGIST MEDICARE	794.00	827.00	33.00	4.16%
11952800	2310	K8 PSYCHOLOGIST MSRS	2,446.00	2,487.00	41.00	1.68%
11952800	2610	K8 PSYCHOLOGIST UNEMPLOYMENT	58.00	78.00	20.00	34.48%
11952800	2710	K8 PSYCHOLOGIST WORKERS COMP	271.00	333.00	62.00	22.88%
11952800	2810	K8 PSYCHOLOGIST MAINE FMLA	137.00	285.00	148.00	108.03%
12001000	1010	PK8 REL ARTS TEACHER SALARIES	611,401.00	708,209.00	96,808.00	15.83%
12001000	1020	PK8 ED TECH SALARIES	47,415.00	49,787.00	2,372.00	5.00%
12001000	1230	PK8 REL ART TEACHER SUB SALARY	18,750.00	17,550.00	(1,200.00)	-6.40%
12001000	2010	PK8 REL ARTS TEACHER BASIC INS	812.00	944.00	132.00	16.26%
12001000	2020	PK8 ED TECH BASIC INS	288.00	312.00	24.00	8.33%
12001000	2030	PK8 TUTOR/SUB BENEFITS	1,875.00	1,755.00	(120.00)	-6.40%
12001000	2110	PK8 REL ARTS TEACHER HEALTH IN	136,836.00	213,495.00	76,659.00	56.02%
12001000	2111	PK8 REL ARTS TEACHER DENTAL IN	4,376.00	4,800.00	424.00	9.69%
12001000	2120	PK8 ED TECH HEALTH INS	16,229.00	16,223.00	(6.00)	-0.04%
12001000	2121	PK8 ED TECH DENTAL INS	1,122.00	1,150.00	28.00	2.50%
12001000	2210	PK8 REL ARTS TEACHER MEDICARE	8,865.00	10,269.00	1,404.00	15.84%
12001000	2220	PK8 ED TECH MEDICARE	688.00	722.00	34.00	4.94%
12001000	2310	PK8 REL ARTS TEACHER MSRS	27,330.00	30,878.00	3,548.00	12.98%
12001000	2320	PK8 ED TECH MSRS	4,694.00	5,078.00	384.00	8.18%
12001000	2610	PK8 REL ARTS TEACHER UNEMPLOY	649.00	974.00	325.00	50.08%
12001000	2620	PK8 ED TECH UNEMPLOYMENT	50.00	68.00	18.00	36.00%
12001000	2710	PK8 REL ARTS TEACHER WORK COMP	3,027.00	4,137.00	1,110.00	36.67%
12001000	2720	PK8 ED TECH WORKERS COMP	235.00	291.00	56.00	23.83%
12001000	2810	PK8 REL ARTS TEACHER MAINE FML	1,529.00	3,541.00	2,012.00	131.59%
12001000	2820	PK8 ED TECH MAINE FMLA	119.00	249.00	130.00	109.24%
12001120	3200	PK8 PRE-K CONTRACTED SERVICES	263,219.00	289,447.00	26,228.00	9.96%
12002120	1010	PK8 GUIDANCE SALARIES	223,749.00	277,883.00	54,134.00	24.19%
12002120	2010	PK8 GUIDANCE BASIC INS	301.00	370.00	69.00	22.92%
12002120	2110	PK8 GUIDANCE HEALTH INS	79,428.00	81,837.00	2,409.00	3.03%
12002120	2111	PK8 GUIDANCE DENTAL INS	1,683.00	1,725.00	42.00	2.50%
12002120	2210	PK8 GUIDANCE MEDICARE	3,244.00	4,029.00	785.00	24.20%
12002120	2310	PK8 GUIDANCE MSRS	10,002.00	12,116.00	2,114.00	21.14%
12002120	2610	PK8 GUIDANCE UNEMPLOYMENT	237.00	382.00	145.00	61.18%
12002120	2710	PK8 GUIDANCE WORKERS COMP	1,108.00	1,623.00	515.00	46.48%
12002120	2810	PK8 GUIDANCE MAINE FMLA	559.00	1,389.00	830.00	148.48%
12002199	1010	PK8 INTERVENTIONIST SALARY	75,804.00	79,025.00	3,221.00	4.25%
12002199	1020	PK8 INTERVENTIONIST ET SALARY	-	24,894.00	24,894.00	100.00%
12002199	2010	PK8 INTERVENTIONIST BASIC INS	100.00	106.00	6.00	6.00%
12002199	2020	PK8 INTERVENTIONIST ET BASIC	-	156.00	156.00	100.00%
12002199	2110	PK8 INTERVENTIONIST HEALTH INS	11,229.00	11,570.00	341.00	3.04%
12002199	2111	PK8 INTERVENTIONIST DENTAL INS	561.00	11,570.00	11,009.00	1962.39%
12002199	2120	PK8 INTERVENTIONIST ET HEALTH	-	575.00	575.00	100.00%
12002199	2121	PK8 INTERVENTIONIST ET DENTAL	-	575.00	575.00	100.00%
12002199	2210	PK8 INTERVENTIONIST MEDICARE	1,099.00	1,146.00	47.00	4.28%
12002199	2220	PK8 INTERVENTIONIST ET MEDICAR	-	361.00	361.00	100.00%
12002199	2310	PK8 INTERVENTIONIST MEPERS	3,388.00	3,445.00	57.00	1.68%
12002199	2320	PK8 INTERVENTIONIST ET MEPERS	-	2,539.00	2,539.00	100.00%
12002199	2610	PK8 INTERVENTIONIST UNEMPLOY	80.00	109.00	29.00	36.25%
12002199	2620	PK8 INTERVENTIONIST ET UNEMP	-	34.00	34.00	100.00%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
12002199	2710	PK8 INTERVENTIONIST WORK COMP	375.00	462.00	87.00	23.20%
12002199	2720	PK8 INTERVENTIONIST ET WKR CMP	-	145.00	145.00	100.00%
12002199	2810	INTERVENTIONIST MAINE FMLA	190.00	395.00	205.00	107.89%
12002199	2820	PK8 INTERVENTIONIST ET ME FMLA	-	124.00	124.00	100.00%
12002220	1010	PK8 LIBRARIAN SALARIES	41,314.00	43,070.00	1,756.00	4.25%
12002220	1020	PK8 LIBRARY ED TECH SALARIES	19,548.00	20,379.00	831.00	4.25%
12002220	1200	PK8 LIBRARY SUB SALARIES	2,525.00	2,635.00	110.00	4.36%
12002220	2010	PK8 LIBRARIAN BASIC INS	55.00	58.00	3.00	5.45%
12002220	2020	PK8 LIBRARY ED TECH BASIC INS	26.00	28.00	2.00	7.69%
12002220	2030	PK8 LIBRARY SUB BENEFITS	253.00	264.00	11.00	4.35%
12002220	2110	PK8 LIBRARIAN HEALTH INS	5,615.00	5,785.00	170.00	3.03%
12002220	2111	PK8 LIBRARIAN DENTAL INS	281.00	288.00	7.00	2.49%
12002220	2120	PK8 LIBRARY ED TECH HEALTH INS	5,615.00	5,785.00	170.00	3.03%
12002220	2121	PK8 LIBRARY ED TECH DENTAL INS	281.00	288.00	7.00	2.49%
12002220	2210	PK8 LIBRARIAN MEDICARE	599.00	625.00	26.00	4.34%
12002220	2220	PK8 LIBRARY ED TECH MEDICARE	283.00	295.00	12.00	4.24%
12002220	2310	PK8 LIBRARIAN MSRS	1,847.00	1,878.00	31.00	1.68%
12002220	2320	PK8 LIBRARY ED TECH MSRS	874.00	889.00	15.00	1.72%
12002220	2610	PK8 LIBRARIAN UNEMPLOYMENT	44.00	59.00	15.00	34.09%
12002220	2620	PK8 LIBRARY ED TECH UNEMPLOY	21.00	28.00	7.00	33.33%
12002220	2710	PK8 LIBRARIAN WORKERS COMP	205.00	252.00	47.00	22.93%
12002220	2720	PK8 LIBRARY ED TECH WORK COMP	97.00	119.00	22.00	22.68%
12002220	2810	PK8 LIBRARY MAINE FMLA	103.00	215.00	112.00	108.7%
12002220	2820	PK8 LIBRARY ED TECH MAINE FMLA	49.00	102.00	53.00	108.1%
12002230	1180	BCS IT TECHNICIAN SALARIES	63,476.00	66,149.00	2,673.00	4.21%
12002230	2080	BCS IT TECHNICIAN BASIC INS	384.00	418.00	34.00	8.85%
12002230	2180	BCS IT TECHNICIAN HEALTH INS	5,000.00	5,000.00	-	0.00%
12002230	2280	BCS IT TECHNICIAN MEDICARE	920.00	959.00	39.00	4.24%
12002230	2380	BCS IT TECHNICIAN MEPEERS	6,284.00	6,747.00	463.00	7.37%
12002230	2680	BCS IT TECHNICIAN UNEMPLOYMENT	67.00	91.00	24.00	35.82%
12002230	2780	BCS IT TECHNICIAN WORKERS COMP	314.00	386.00	72.00	22.93%
12002230	2880	BCS TECH INTEGRAT MAINE FMLA	159.00	331.00	172.00	108.18%
12002240	1040	BCS ASSESSMENT COORDINATOR	10,497.00	10,943.00	446.00	4.25%
12002240	1180	BCS DATA SPECIALIST SALARY	14,556.00	15,177.00	621.00	4.27%
12002240	2040	BCS ASSESSMENT COOR BASIC INS	15.00	15.00	-	0.00%
12002240	2080	BCS DATA SPECIALIST BASIC INS	90.00	100.00	10.00	11.11%
12002240	2140	BCS ASSESSMENT COORD HEALTH	1,123.00	1,157.00	34.00	3.03%
12002240	2141	BCS ASSESSMENT COOR DENTAL INS	188.00	193.00	5.00	2.66%
12002240	2180	BCS DATA SPECIALIST HEALTH INS	7,943.00	8,184.00	241.00	3.03%
12002240	2181	BCS DATA SPECIALIST DENTAL INS	168.00	173.00	5.00	2.98%
12002240	2240	BCS ASSESSMENT COOR MEDICARE	152.00	159.00	7.00	4.61%
12002240	2280	BCS DATA SPECIALIST MEDICARE	211.00	220.00	9.00	4.27%
12002240	2340	BCS ASSESSMENT COOR MEPEERS	469.00	477.00	8.00	1.71%
12002240	2380	BCS DATA SPECIALIST MEPEERS	1,441.00	1,548.00	107.00	7.43%
12002240	2640	BCS ASSESSMENT COORD UNEMP	11.00	15.00	4.00	36.36%
12002240	2680	BCS DATA SPECIALIST UNEMP	15.00	21.00	6.00	40.00%
12002240	2740	BCS ASSESSMENT COORD WORK COMP	52.00	64.00	12.00	23.08%
12002240	2780	BCS DATA SPECIALIST WORK COMP	72.00	89.00	17.00	23.61%
12002240	2840	BCS ASSESSMENT COORD ME FMLA	26.00	55.00	29.00	111.54%
12002240	2880	BCS DATA SPECIALIST MAINE FMLA	36.00	76.00	40.00	111.1%
12002400	1180	PK8 SECRETARY SALARIES	194,610.00	185,673.00	(8,937.00)	-4.59%
12002400	1200	PK8 SECRETARY SUB SALARIES	2,100.00	2,200.00	100.00	4.76%
12002400	2030	PK8 SECRETARY SUB BENEFITS	210.00	220.00	10.00	4.76%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
12002400	2080	PK8 SECRETARY BASIC INS	708.00	967.00	259.00	36.58%
12002400	2180	PK8 SECRETARY HEALTH INSURANC	66,896.00	55,786.00	(11,110.00)	-16.61%
12002400	2181	PK8 SECRETARY DENTAL INS	2,244.00	2,300.00	56.00	2.50%
12002400	2280	PK8 SECRETARY MEDICARE	2,240.00	2,692.00	452.00	20.18%
12002400	2380	PK8 SECRETARY MSRS	16,078.00	18,939.00	2,861.00	17.79%
12002400	2680	PK8 SECRETARY UNEMPLOYMENT	206.00	255.00	49.00	23.79%
12002400	2780	PK8 SECRETARY WORKERS COMP	963.00	1,085.00	122.00	12.67%
12002400	2880	PK8 SECRETARY MAINE FMLA	487.00	928.00	441.00	90.55%
12002410	1040	PK8 PRINCIPAL SALARIES	223,140.00	243,091.00	19,951.00	8.94%
12002410	1050	PK8 ASST PRINCIPAL SALARIES	86,121.00	89,781.00	3,660.00	4.25%
12002410	2040	PK8 PRINCIPAL BASIC INS	296.00	322.00	26.00	8.78%
12002410	2041	PK8 PRINCIPAL DISABILITY INS	850.00	850.00	-	0.00%
12002410	2050	PK8 ASST PRINCIPAL BASIC INS	115.00	119.00	4.00	3.48%
12002410	2051	PK8 ASST PRINCIPAL DISABILITY	425.00	425.00	-	0.00%
12002410	2140	PK8 PRINCIPAL HEALTH INS	48,672.00	50,148.00	1,476.00	3.03%
12002410	2141	PK8 PRINCIPAL DENTAL INS	3,768.00	3,862.00	94.00	2.49%
12002410	2150	PK8 ASST PRINCIPAL HEALTH INS	26,476.00	27,279.00	803.00	3.03%
12002410	2151	PK8 ASST PRINCIPAL DENTAL INS	1,884.00	1,931.00	47.00	2.49%
12002410	2240	PK8 PRINCIPAL MEDICARE	3,236.00	3,525.00	289.00	8.93%
12002410	2250	PK8 ASST PRINCIPAL MEDICARE	1,249.00	1,302.00	53.00	4.24%
12002410	2340	PK8 PRINCIPAL MSRS	9,974.00	10,599.00	625.00	6.27%
12002410	2350	PK8 ASST PRINCIPAL MSRS	3,850.00	3,914.00	64.00	1.66%
12002410	2640	PK8 PRINCIPAL UNEMPLOYMENT	237.00	334.00	97.00	40.93%
12002410	2650	PK8 ASST PRINCIPAL UNEMPLOYMNT	91.00	123.00	32.00	35.16%
12002410	2740	PK8 PRINCIPAL WORKERS COMP	1,105.00	1,420.00	315.00	28.51%
12002410	2750	PK8 ASST PRINCIPAL WORKERS COM	426.00	525.00	99.00	23.24%
12002410	2840	PK8 PRINCIPAL MAINE FMLA	558.00	1,215.00	657.00	117.74%
12002410	2850	PK8 ASST PRINCIPAL MAINE FMLA	215.00	449.00	234.00	108.84%
12004100	1210	K8 ESL TUTOR SALARIES	22,275.00	22,950.00	675.00	3.03%
12004100	2030	K8 ESL TUTOR BENEFITS	2,228.00	2,295.00	67.00	3.01%
12009100	1500	PK8 COCURRICULAR STIPENDS	61,398.00	68,604.00	7,206.00	11.74%
12009100	2000	PK8 COCURRIC STIPEND BENEFITS	4,697.00	4,459.00	(238.00)	-5.07%
12009200	1500	PK8 ATHLETIC STIPENDS	64,550.00	68,075.00	3,525.00	5.46%
12009200	2000	PK8 ATHLETIC STIPEND BENEFITS	4,938.00	4,425.00	(513.00)	-10.39%
12011000	1010	PK8 GRADE 1 TEACHER SALARIES	428,626.00	367,815.00	(60,811.00)	-14.19%
12011000	1230	PK8 GR 1 TEACHER SUB SALARIES	9,375.00	9,750.00	375.00	4.00%
12011000	2010	PK8 GR 1 TEACHER BASIC INS	570.00	487.00	(83.00)	-14.56%
12011000	2030	PK8 GR 1 TEACHER SUB BENEFITS	938.00	975.00	37.00	3.94%
12011000	2110	PK8 GR 1 TEACHER HEALTH INS	115,352.00	100,344.00	(15,008.00)	-13.01%
12011000	2111	PK8 GR 1 TEACHER DENTAL INS	2,805.00	2,300.00	(505.00)	-18.00%
12011000	2210	PK8 GR 1 TEACHER MEDICARE	6,215.00	5,333.00	(882.00)	-14.19%
12011000	2310	PK8 GRADE 1 TEACHER MSRS	19,160.00	16,037.00	(3,123.00)	-16.30%
12011000	2610	PK8 GR 1 TEACHER UNEMPLOYMENT	455.00	506.00	51.00	11.21%
12011000	2710	PK8 GR 1 TEACHER WORKERS COMP	2,122.00	2,149.00	27.00	1.27%
12011000	2810	PK8 GR 1 TEACHER MAINE FMLA	1,072.00	1,839.00	767.00	71.55%
12021000	1010	PK8 GRADE 2 TEACHER SALARIES	179,271.00	229,143.00	49,872.00	27.82%
12021000	1230	PK8 GR 2 TEACHER SUB SALARIES	3,750.00	3,900.00	150.00	4.00%
12021000	2010	PK8 GR 2 TEACHER BASIC INS	239.00	305.00	66.00	27.62%
12021000	2030	PK8 GR 2 TEACHER SUB BENEFITS	375.00	390.00	15.00	4.00%
12021000	2110	PK8 GR 2 TEACHER HEALTH INS	53,619.00	73,065.00	19,446.00	36.27%
12021000	2111	PK8 GR 2 TEACHER DENTAL INS	1,211.00	1,725.00	514.00	42.44%
12021000	2210	PK8 GR 2 TEACHER MEDICARE	2,599.00	3,323.00	724.00	27.86%
12021000	2310	PK8 GRADE 2 TEACHER MSRS	8,013.00	9,991.00	1,978.00	24.68%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
12021000	2610	PK8 GR 2 TEACHER UNEMPLOYMENT	190.00	315.00	125.00	65.79%
12021000	2710	PK8 GR 2 TEACHER WORKERS COMP	887.00	1,339.00	452.00	50.96%
12021000	2810	PK8 GR 2 TEACHER MAINE FMLA	448.00	1,146.00	698.00	155.80%
12021120	1010	PK8 GR 2 TARGET TEACHER SALARY	206,712.00	136,204.00	(70,508.00)	-34.11%
12021120	1230	PK8 GR 2 TARGET TEACHER SUBS	5,625.00	5,850.00	225.00	4.00%
12021120	2010	PK8 GR 2 TARGET TEACHER BASIC	276.00	181.00	(95.00)	-34.42%
12021120	2030	PK8 GR 2 TARGET TEACH BENEFITS	563.00	585.00	22.00	3.91%
12021120	2110	PK8 GR 2 TARGET TEACH HEALTH I	59,901.00	33,671.00	(26,230.00)	-43.79%
12021120	2111	PK8 GR 2 TARGET TEACH DENTAL	1,683.00	1,150.00	(533.00)	-31.67%
12021120	2210	PK8 GR 2 TARGET TEACH MEDICARE	2,997.00	1,975.00	(1,022.00)	-34.10%
12021120	2310	PK8 GR 2 TARGET TEACHER MSRS	9,240.00	5,938.00	(3,302.00)	-35.74%
12021120	2610	PK8 GR 2 TARGET TEACH UNEMPLOY	219.00	187.00	(32.00)	-14.61%
12021120	2710	PK8 GR 2 TARGET TEACH WORK COM	1,023.00	796.00	(227.00)	-22.19%
12021120	2810	PK8 GR 2 TARGET TEACHER ME FML	517.00	681.00	164.00	31.72%
12031000	1010	PK8 GRADE 3 TEACHER SALARIES	285,063.00	316,844.00	31,781.00	11.15%
12031000	1230	PK8 GR 3 TEACHER SUBS	9,375.00	9,750.00	375.00	4.00%
12031000	2010	PK8 GR 3 TEACHER BASIC INSURAN	380.00	422.00	42.00	11.05%
12031000	2030	PK8 GR 3 TEACHER SUB BENEFITS	938.00	975.00	37.00	3.94%
12031000	2110	PK8 GR 3 TEACHER HEALTH INS	67,139.00	82,698.00	15,559.00	23.17%
12031000	2111	PK8 GR 3 TEACHER DENTAL INS	2,894.00	2,875.00	(19.00)	-0.66%
12031000	2210	PK8 GR 3 TEACHER MEDICARE	4,133.00	4,594.00	461.00	11.15%
12031000	2310	PK8 GRADE 3 TEACHER MSRS	12,742.00	13,814.00	1,072.00	8.41%
12031000	2610	PK8 GR 3 TEACHER UNEMPLOYMENT	302.00	436.00	134.00	44.37%
12031000	2710	PK8 GR 3 TEACHER WORKERS COMP	1,411.00	1,851.00	440.00	31.18%
12031000	2810	PK8 GR 3 TEACHER MAINE FMLA	713.00	1,584.00	871.00	122.16%
12041000	1010	PK8 GRADE 4 TEACHER SALARIES	369,203.00	368,511.00	(692.00)	-0.19%
12041000	1230	PK8 GRADE 4 TEACHER SUB SALARI	9,375.00	9,750.00	375.00	4.00%
12041000	2010	PK8 GR 4 TEACHER BASIC INS	491.00	491.00	-	0.00%
12041000	2030	PK8 GR 4 TEACHER SUB BENEFITS	938.00	975.00	37.00	3.94%
12041000	2110	PK8 GR 4 TEACHER HEALTH INS	95,537.00	96,572.00	1,035.00	1.08%
12041000	2111	PK8 GR 4 TEACHER DENTAL INS	2,894.00	2,875.00	(19.00)	-0.66%
12041000	2210	PK8 GR 4 TEACHER MEDICARE	5,353.00	5,343.00	(10.00)	-0.19%
12041000	2310	PK8 GRADE 4 TEACHER MSRS	16,503.00	16,067.00	(436.00)	-2.64%
12041000	2610	PK8 GR 4 TEACHER UNEMPLOYMENT	392.00	507.00	115.00	29.34%
12041000	2710	PK8 GR 4 TEACHER WORKERS COMP	1,828.00	2,153.00	325.00	17.78%
12041000	2810	PK8 GR 4 TEACHER MAINE FMLA	923.00	1,843.00	920.00	99.67%
12051000	1010	PK8 GRADE 5 TEACHER SALARIES	350,623.00	355,611.00	4,988.00	1.42%
12051000	1230	PK8 GR 5 TEACHER SUB SALARIES	9,375.00	9,750.00	375.00	4.00%
12051000	2010	PK8 GR 5 TEACHER BASIC INS	467.00	474.00	7.00	1.50%
12051000	2030	PK8 GR 5 TEACHER SUB BENEFITS	938.00	975.00	37.00	3.94%
12051000	2110	PK8 GR 5 TEACHER HEALTH INS	97,318.00	97,038.00	(280.00)	-0.29%
12051000	2111	PK8 GR 5 TEACHER DENTAL INS	2,894.00	2,975.00	81.00	2.80%
12051000	2210	PK8 GR 5 TEACHER MEDICARE	5,084.00	5,156.00	72.00	1.42%
12051000	2310	PK8 GRADE 5 TEACHER MSRS	15,673.00	15,505.00	(168.00)	-1.07%
12051000	2610	PK8 GR 5 TEACHER UNEMPLOYMENT	372.00	489.00	117.00	31.45%
12051000	2710	PK8 GR 5 TEACHER WORKERS COMP	1,736.00	2,078.00	342.00	19.70%
12051000	2810	PK8 GR 5 TEACHER MAINE FMLA	877.00	1,778.00	901.00	102.74%
12061000	1010	PK8 GRADE 6 TEACHER SALARIES	346,947.00	375,945.00	28,998.00	8.36%
12061000	1230	PK8 GRADE 6 TEACHER SUB SALARY	23,475.00	24,390.00	915.00	3.90%
12061000	2010	PK8 GRADE 6 TEACHER BASIC INS	462.00	480.00	18.00	3.91%
12061000	2030	PK8 GRADE 6 SUB BENEFITS	2,348.00	2,439.00	91.00	3.88%
12061000	2110	PK8 GRADE 6 TEACHER HEALTH INS	56,649.00	64,251.00	7,602.00	13.42%
12061000	2111	PK8 GRADE 6 TEACHER DENTAL INS	2,244.00	2,875.00	631.00	28.12%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
12061000	2210	PK8 GRADE 6 TEACHER MEDICARE	5,031.00	5,451.00	420.00	8.35%
12061000	2310	PK8 GRADE 6 TEACHER MSRS	15,509.00	16,391.00	882.00	5.69%
12061000	2610	PK8 GRADE 6 TEACHER UNEMPLOY	368.00	517.00	149.00	40.49%
12061000	2710	PK8 GRADE 6 TEACHER WORK COMP	1,717.00	2,196.00	479.00	27.90%
12061000	2810	PK8 GR 6 TEACHER MAINE FMLA	867.00	1,880.00	1,013.00	116.84%
12071000	1010	PK8 GRADE 7 TEACHER SALARIES	399,489.00	416,467.00	16,978.00	4.25%
12071000	1230	PK8 GR 7 TEACHER SUB SALARIES	9,375.00	9,750.00	375.00	4.00%
12071000	2010	PK8 GR 7 TEACHER BASIC INS	529.00	556.00	27.00	5.10%
12071000	2030	PK8 GR 7 TEACHER SUB BENEFITS	938.00	975.00	37.00	3.94%
12071000	2110	PK8 GR 7 TEACHER HEALTH INS	89,092.00	91,795.00	2,703.00	3.03%
12071000	2111	PK8 GR 7 TEACHER DENTAL INS	2,805.00	2,875.00	70.00	2.50%
12071000	2210	PK8 GR 7 TEACHER MEDICARE	5,793.00	6,039.00	246.00	4.25%
12071000	2310	PK8 GRADE 7 TEACHER MSRS	17,857.00	18,158.00	301.00	1.69%
12071000	2610	PK8 GR 7 TEACHER UNEMPLOYMENT	424.00	572.00	148.00	34.91%
12071000	2710	PK8 GR 7 TEACHERS WORK COMP	1,978.00	2,433.00	455.00	23.00%
12071000	2810	PK8 GR 7 TEACHER MAINE FMLA	999.00	2,082.00	1,083.00	108.41%
12081000	1010	PK8 GRADE 8 TEACHER SALARIES	417,932.00	415,318.00	(2,614.00)	-0.63%
12081000	1230	PK8 GR 8 TEACHER SUB SALARIES	9,375.00	9,750.00	375.00	4.00%
12081000	2010	PK8 GR 8 TEACHER BASIC INS	557.00	553.00	(4.00)	-0.72%
12081000	2030	PK8 GR 8 TEACHER SUB BENEFITS	938.00	975.00	37.00	3.94%
12081000	2110	PK8 GR 8 TEACHER HEALTH INS	88,125.00	82,698.00	(5,427.00)	-6.16%
12081000	2111	PK8 GR 8 TEACHER DENTAL INS	1,949.00	1,327.00	(622.00)	-31.91%
12081000	2210	PK8 GR 8 TEACHER MEDICARE	6,060.00	6,022.00	(38.00)	-0.63%
12081000	2310	PK8 GRADE 8 TEACHER MSRS	15,293.00	18,108.00	2,815.00	18.41%
12081000	2610	PK8 GR 8 TEACHER UNEMPLOYMENT	443.00	571.00	128.00	28.89%
12081000	2710	PK8 GR 8 TEACHER WORKERS COMP	2,068.00	2,426.00	358.00	17.31%
12081000	2810	PK8 GR 8 TEACHER MAINE FMLA	1,045.00	2,077.00	1,032.00	98.76%
12091000	1010	PK8 KINDER TEACHER SALARIES	355,830.00	268,157.00	(87,673.00)	-24.64%
12091000	1230	PK8 KINDER TEACHER SUB SALARIE	9,375.00	7,500.00	(1,875.00)	-20.00%
12091000	2010	PK8 KINDER TEACHER BASIC INS	454.00	358.00	(96.00)	-21.15%
12091000	2030	PK8 KINDER TEACHER SUB BENEFIT	938.00	750.00	(188.00)	-20.04%
12091000	2110	PK8 TEACHER HEALTH INS	80,578.00	68,177.00	(12,401.00)	-15.39%
12091000	2111	PK8 TEACHER DENTAL INS	2,244.00	2,400.00	156.00	6.95%
12091000	2210	PK8 KINDER TEACHER MEDICARE	5,160.00	3,888.00	(1,272.00)	-24.65%
12091000	2310	PK8 KINDER TEACHER MSRS	15,816.00	11,692.00	(4,124.00)	-26.07%
12091000	2610	PK8 KINDER TEACHER UNEMPLOYMEN	377.00	369.00	(8.00)	-2.12%
12091000	2710	PK8 KINDER TEACHER WORK COMP	1,761.00	1,567.00	(194.00)	-11.02%
12091000	2810	PK8 KINDER TEACHER MAINE FMLA	890.00	1,341.00	451.00	50.67%
LINE 01 PERSONNEL TOTAL			\$ 19,017,857.00	\$ 19,579,998.00	\$ 562,141.00	3.0%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
02 SUPPLIES & SERVICES						
20000212	5800	DIR OF INSTR LOCAL TRAVEL	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
20000212	6000	DISTRICT DIR OF INST SUPPLIES	1,000.00	1,000.00	-	0.00%
20000212	8100	DIR OF INSTR MEMBERSHIPS	300.00	300.00	-	0.00%
20002021	3300	SPEC ED PROF DEVELOPMENT	11,300.00	11,300.00	-	0.00%
20002021	5800	SPEC ED LOCAL TRAVEL	1,800.00	1,800.00	-	0.00%
20016213	3300	BCS NURSE PROF DEVELOPMENT	500.00	500.00	-	0.00%
20016213	6000	BCS NURSE SUPPLIES	2,750.00	2,750.00	-	0.00%
21000120	3200	HS PROGRAM CONTRACTED INSTR	27,000.00	27,000.00	-	0.00%
21000120	3300	BHS PROF DEVELOPMENT	7,000.00	7,000.00	-	0.00%
21000120	3400	HS DRAMA CONTRACTED SVCS	3,500.00	4,000.00	500.00	14.29%
21000120	6000	HS NON DEPT INSTR SUPPLIES	43,500.00	43,500.00	-	0.00%
21000120	6100	HS DRAMA SUPPLIES	2,500.00	3,000.00	500.00	20.00%
21000120	8100	HS INSTITUTIONAL MEMBERSHIP	15,700.00	12,300.00	(3,400.00)	-21.66%
21000122	6430	HS PROF PUBLICATIONS	500.00	500.00	-	0.00%
21000200	3300	HS ADMIN PROF DEVELOPMENT	1,000.00	1,000.00	-	0.00%
21000200	5310	HS POSTAGE	5,000.00	5,000.00	-	0.00%
21000200	5400	HS MARKETING COSTS	8,000.00	8,000.00	-	0.00%
21000200	5800	HS ADMIN LOCAL TRAVEL	800.00	800.00	-	0.00%
21000200	6000	HS OFFICE SUPPLIES	1,500.00	1,500.00	-	0.00%
21000210	3200	BHS ASSESSMENT COSTS	15,200.00	17,061.00	1,861.00	12.24%
21000266	3000	HS RESOURCE OFFICER	57,000.00	74,000.00	17,000.00	29.82%
21000293	3200	HS GIFTED & TALENTED CONTR INS	1,500.00	1,500.00	-	0.00%
21000293	6100	HS GIFTED TALENTED INSTR SUP	3,000.00	3,000.00	-	0.00%
21000950	6000	HS CO CURRICULAR SUPPLIES	16,000.00	16,000.00	-	0.00%
21000960	3000	CONTR ATHLETIC TRAINER SVCS	40,000.00	35,000.00	(5,000.00)	-12.50%
21000960	6000	HS ATHLETIC TRAINING SUPPLIES	3,500.00	3,500.00	-	0.00%
21000960	6100	HS ATHLETIC DIRECTOR SUPPLIES	44,200.00	51,400.00	7,200.00	16.29%
21000961	6000	HS ATHLETICS-BASEBALL	11,500.00	12,000.00	500.00	4.35%
21000962	6000	HS ATHLETICS-BOYS BASKETBALL	16,000.00	19,500.00	3,500.00	21.88%
21000963	6000	HS ATHLETICS-GIRLS BASKETBALL	12,500.00	19,500.00	7,000.00	56.00%
21000964	6000	HS ATHLETICS-CHEERLEADING	3,000.00	7,500.00	4,500.00	150.00%
21000965	6000	HS ATHLETICS-CROSS COUNTRY	1,250.00	2,400.00	1,150.00	92.00%
21000966	6000	HS ATHLETICS-FIELD HOCKEY	6,500.00	9,785.00	3,285.00	50.54%
21000967	6000	HS ATHLETICS-FOOTBALL	25,300.00	28,000.00	2,700.00	10.67%
21000968	6000	HS ATHLETICS-GOLF	3,250.00	3,750.00	500.00	15.38%
21000969	6000	HS ATHLETICS-SOFTBALL	11,500.00	12,000.00	500.00	4.35%
21000970	6000	HS ATHLETICS-WINTER TRACK	5,000.00	8,600.00	3,600.00	72.00%
21000971	6000	HS ATHLETICS-SPRING TRACK	22,000.00	13,700.00	(8,300.00)	-37.73%
21000972	6000	HS ATHLETICS-TENNIS	2,250.00	1,900.00	(350.00)	-15.56%
21000973	6000	HS ATHLETICS-SWIMMING	22,500.00	-	(22,500.00)	-100.00%
21000974	6000	HS ATHLETICS-BOYS ICE HOCKEY	42,950.00	46,450.00	3,500.00	8.15%
21000975	6000	HS ATHLETICS- BOYS SOCCER	7,500.00	8,000.00	500.00	6.67%
21000976	6000	HS ATHLETICS-GIRLS SOCCER	7,500.00	9,500.00	2,000.00	26.67%
21000977	6000	HS ATHLETICS-VOLLEYBALL	10,150.00	8,500.00	(1,650.00)	-16.26%
21000978	6000	HS ATHLETICS-LACROSSE	12,000.00	3,900.00	(8,100.00)	-67.50%
21000979	6000	HS ATHLETICS-WRESTLING	4,000.00	4,000.00	-	0.00%
21000980	6000	HS ATHLETICS-UNIFIED	1,500.00	1,750.00	250.00	16.67%
21000981	6000	HS ATHLETICS-E SPORTS	1,250.00	1,250.00	-	0.00%
21000982	6000	HS ATHLETICS-GIRLS ICE HOCKEY	10,000.00	13,000.00	3,000.00	30.00%
21002110	3440	BHS SOCIAL WORK CONTR INSTR	40,000.00	40,000.00	-	0.00%
21002110	6000	BHS SOCIAL WORK INSTR SUPPLIES	250.00	350.00	100.00	40.00%
21002121	6100	HS SOC STUDIES INSTR SUPPLIES	1,700.00	1,700.00	-	0.00%

BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
21002121	6410	HS SOC STUDIES TEXTBOOKS	7,500.00	4,000.00	(3,500.00)	-46.67%
21002140	3440	BHS PSYCHOLOG CONTRACTED INSTR	5,500.00	5,500.00	-	0.00%
21002140	5800	BHS PSYCHOLOGIST LOCAL TRAVEL	500.00	500.00	-	0.00%
21002140	6000	BHS PSYCHOLOGY INSTR SUPPLIES	1,500.00	4,100.00	2,600.00	173.33%
21002150	3440	BHS SPEECH CONTRACTED INSTR	7,500.00	7,500.00	-	0.00%
21002150	6000	BHS SPEECH INSTR SUPPLIES	1,000.00	1,000.00	-	0.00%
21002160	3440	BHS OCC THERAPY CONTRACTED INS	5,000.00	5,000.00	-	0.00%
21002160	6000	BHS OCC THERAPY INSTR SUPPLIES	1,100.00	1,100.00	-	0.00%
21002180	3440	BHS PHYS THERAPY CONT INSTR	6,500.00	10,000.00	3,500.00	53.85%
21002230	3000	BHS CONTR SVCS-TECHNOLOGY	40,125.00	38,715.00	(1,410.00)	-3.51%
21004121	6100	HS SCIENCE INSTR SUPPLIES	20,000.00	20,000.00	-	0.00%
21004121	6410	HS SCIENCE TEXTBOOKS	1,000.00	2,000.00	1,000.00	100.00%
21004130	3400	BHS ESL CONTRACTED SERVICES	2,500.00	4,000.00	1,500.00	60.00%
21004130	6100	BHS ESL INSTRUCTIONAL SUPPLIES	500.00	1,200.00	700.00	140.00%
21004311	6100	SUMMER SCHOOL SUPPLIES	600.00	500.00	(100.00)	-16.67%
21008121	6100	HS FOR LANGUAGE INSTR SUPPLIES	3,000.00	3,000.00	-	0.00%
21008121	6410	HS FOR LANGUAGE TEXTBOOKS	2,500.00	2,500.00	-	0.00%
21010121	6100	HS ENGLISH INSTR SUPPLIES	1,000.00	2,000.00	1,000.00	100.00%
21010121	6410	HS ENGLISH TEXTBOOKS	15,000.00	12,000.00	(3,000.00)	-20.00%
21012121	6100	HS MATH INSTR SUPPLIES	3,000.00	3,000.00	-	0.00%
21012121	6410	HS MATH TEXTBOOKS	3,500.00	3,500.00	-	0.00%
21014121	6100	HS COMP TECH INSTR SUPPLIES	1,000.00	1,000.00	-	0.00%
21014121	6410	HS COMP TECH TEXTBOOKS	1,400.00	1,400.00	-	0.00%
21016121	6100	HS LIFE SKL/HLTH INSTR SUPPLIE	500.00	500.00	-	0.00%
21018121	3200	HS MUSIC CONTR INSTR	5,500.00	2,500.00	(3,000.00)	-54.55%
21018121	6100	HS MUSIC INSTR SUPPLIES	500.00	500.00	-	0.00%
21018121	6420	HS MUSIC BOOKS	3,500.00	3,500.00	-	0.00%
21020121	6100	HS ART INSTR SUPPLIES	12,000.00	12,000.00	-	0.00%
21020121	6420	HS ART TEXTBOOKS	1,500.00	1,500.00	-	0.00%
21022121	6100	HS PHYS ED INSTR SUPPLIES	6,000.00	6,000.00	-	0.00%
21024222	6400	HS LIBRARY BOOKS	14,500.00	15,000.00	500.00	3.45%
21024222	6600	HS LIBRARY A.V.	500.00	500.00	-	0.00%
21026212	6000	HS GUIDANCE INSTR SUPPLIES	1,350.00	1,350.00	-	0.00%
21028213	3300	BHS NURSE PROF DEVELOPMENT	500.00	500.00	-	0.00%
21028213	6000	BHS NURSE SUPPLIES	3,500.00	3,500.00	-	0.00%
21034421	3200	HS ALT ED CONT INSTR	1,000.00	1,000.00	-	0.00%
21034421	6100	HS ALT ED INSTR SUPPLIES	3,000.00	2,900.00	(100.00)	-3.33%
21034421	6420	HS ALT ED TEXTBOOKS	750.00	850.00	100.00	13.33%
21036201	6100	HS RESOURCE RM INSTR SUPPLIES	2,000.00	2,000.00	-	0.00%
21036201	6420	HS RESOURCE RM BOOKS	1,650.00	2,500.00	850.00	51.52%
21036230	6100	BHS SELF CONTAINED INSTR SUPPL	2,000.00	2,000.00	-	0.00%
21036230	6420	BHS SELF CONTAINED BOOKS	300.00	300.00	-	0.00%
21129210	3200	K8 GIFTED & TALENTED CONTR INS	1,000.00	1,000.00	-	0.00%
21129210	6100	K8 GIFTED TALENTED SUPPLIES	4,700.00	3,000.00	(1,700.00)	-36.17%
21952110	6000	K8 SOCIAL WORK INSTR SUPPLIES	1,000.00	1,000.00	-	0.00%
21952140	3440	K8 PSYCHOLOGY CONTRACTED INSTR	48,000.00	48,000.00	-	0.00%
21952140	5800	K8 PSYCHOLOGIST LOCAL TRAVEL	500.00	500.00	-	0.00%
21952140	6000	K8 PSYCHOLOGY INSTR SUPPLIES	3,500.00	6,100.00	2,600.00	74.29%
21952150	3440	K8 SPEECH CONTRACTED INSTR	10,000.00	10,000.00	-	0.00%
21952150	6000	K8 SPEECH INSTRUCTIONAL SUPPLY	2,000.00	2,000.00	-	0.00%
21952160	3440	K8 OCC THERAPY CONTRACTED INST	27,500.00	27,500.00	-	0.00%
21952160	6000	K8 OCC THERAPY INSTR SUPPLIES	2,000.00	2,000.00	-	0.00%
21952170	3440	K8 AUDIOLOGY CONTRACTED INSTR	2,000.00	2,000.00	-	0.00%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
21952170	6000	K8 AUDIOLOGY INSTR SUPPLIES	3,000.00	3,000.00	-	0.00%
21952180	3440	K8 PHYS THERAPY CONTR INSTR	25,000.00	28,500.00	3,500.00	14.00%
21952200	6100	K8 RESOURCE RM INSTRUCT SUPPLY	3,600.00	3,000.00	(600.00)	-16.67%
21952200	6420	K8 RESOURCE RM BOOKS	500.00	1,500.00	1,000.00	200.00%
21952300	6100	K8 SELF CONT INSTR SUPPLIES	5,000.00	5,000.00	-	0.00%
21952300	6420	K8 SELF CONTAINED BOOKS	750.00	1,750.00	1,000.00	133.33%
22001000	3200	PK8 CONTR REGULAR ED SERVICES	27,000.00	27,000.00	-	0.00%
22001000	3300	PK8 PROF DEVELOPMENT	10,000.00	10,000.00	-	0.00%
22001000	5800	PK8 TEACHER TRAVEL EXPENSE	750.00	750.00	-	0.00%
22001000	6100	PK8 TEACHER GENERAL INSTR SUP	36,386.00	37,000.00	614.00	1.69%
22001000	8100	PK8 INSTITUTIONAL MEMBERSHIPS	14,800.00	6,500.00	(8,300.00)	-56.08%
22002220	6400	PK8 LIBRARY BOOKS & SUPPLIES	13,500.00	13,500.00	-	0.00%
22002230	3000	PK8 CONTR TECHNOLOGY SVCS	41,375.00	35,465.00	(5,910.00)	-14.28%
22002230	6500	PK8 TECHNOLOGY SUPPLIES	4,500.00	2,000.00	(2,500.00)	-55.56%
22002240	3200	PK8 ASSESSMENT COSTS	1,850.00	1,800.00	(50.00)	-2.70%
22002400	3300	PK8 ADMIN PROF DEVELOPMENT	1,500.00	1,500.00	-	0.00%
22002400	5310	PK8 POSTAGE	5,500.00	6,000.00	500.00	9.09%
22002400	5800	PK8 PRINCIPAL TRAVEL EXPENSE	650.00	650.00	-	0.00%
22002400	6000	PK8 GENERAL OFFICE SUPPLIES	20,000.00	20,000.00	-	0.00%
22002660	3000	PK8 RESOURCE OFFICER	87,000.00	101,000.00	14,000.00	16.09%
22004120	3400	PK8 ESL CONTRACTED SERVICES	2,500.00	4,850.00	2,350.00	94.00%
22004120	6100	PK8 ESL INSTRUCTIONAL SUPPLIES	1,000.00	1,700.00	700.00	70.00%
22008100	6100	PK8 MODERN LANGUAGE SUPPLIES	750.00	750.00	-	0.00%
22009100	6000	PK8 COCURRICULAR SUPPLIES	3,000.00	3,000.00	-	0.00%
22009200	6000	PK8 ATHLETIC SUPPLIES	22,000.00	23,500.00	1,500.00	6.82%
22011000	6100	PK8 GR 1 INSTRUCTIONAL SUPPLIE	2,500.00	2,000.00	(500.00)	-20.00%
22011000	6410	PK8 GR 1 TEXTBOOKS	2,500.00	2,000.00	(500.00)	-20.00%
22018100	3200	PK8 CONTR MUSIC INSTRUCTION	1,000.00	1,000.00	-	0.00%
22018100	6100	PK8 MUSIC INSTRUCT SUPPLIES	2,200.00	2,200.00	-	0.00%
22018100	6410	PK8 MUSIC BOOKS	2,800.00	2,800.00	-	0.00%
22020100	6100	PK8 ART INSTRUCT SUPPLIES	7,000.00	7,000.00	-	0.00%
22021000	6100	PK8 GR 2 INSTRUCTIONAL SUPPLIE	2,500.00	2,500.00	-	0.00%
22021000	6410	PK8 GR 2 TEXTBOOKS	2,500.00	2,500.00	-	0.00%
22022100	6100	PK8 PHYS ED INSTRUCT SUPPLIES	3,300.00	3,300.00	-	0.00%
22026100	6000	PK8 GUIDANCE SUPPLIES	450.00	450.00	-	0.00%
22031000	6100	PK8 GR 3 INSTRUCTIONAL SUPPLIE	2,500.00	2,500.00	-	0.00%
22031000	6410	PK8 GR 3 TEXTBOOKS	2,500.00	2,500.00	-	0.00%
22041000	6100	PK8 GR 4 INSTRUCTIONAL SUPPLIE	2,500.00	2,500.00	-	0.00%
22041000	6410	PK8 GR 4 TEXTBOOKS	2,500.00	2,500.00	-	0.00%
22051000	6100	PK8 GR 5 INSTRUCTIONAL SUPPLIE	2,250.00	2,250.00	-	0.00%
22051000	6410	PK8 GR 5 TEXTBOOKS	2,250.00	2,250.00	-	0.00%
22061000	6100	PK8 GR 6 INSTRUCTIONAL SUPPLIE	2,250.00	2,250.00	-	0.00%
22061000	6410	PK8 GR 6 TEXTBOOKS	2,250.00	2,250.00	-	0.00%
22071000	6100	PK8 GR 7 INSTRUCTIONAL SUPPLIE	2,250.00	2,250.00	-	0.00%
22071000	6410	PK8 GR 7 TEXTBOOKS	2,250.00	2,250.00	-	0.00%
22081000	6100	PK8 GR 8 INSTRUCTIONAL SUPPLIE	2,250.00	2,250.00	-	0.00%
22081000	6410	PK8 GR 8 TEXTBOOKS	2,250.00	2,250.00	-	0.00%
22091000	6100	PK8 KINDER INSTRUCT SUPPLIES	2,500.00	2,000.00	(500.00)	-20.00%
22091000	6410	PK8 KINDER TEXTBOOKS	2,500.00	2,000.00	(500.00)	-20.00%
22101000	6100	PK8 PRE-K INSTRUCT SUPPLIES	1,500.00	1,500.00	-	0.00%
22101000	6410	PK8 PRE-K TEXTBOOKS	1,500.00	1,500.00	-	0.00%
22991000	6100	PK8 INTERVENTIONIST SUPPLIES	-	500.00	500.00	100.00%
LINE 02 SUPPLIES & SERVICES TOTAL			\$ 1,285,036.00	\$ 1,307,226.00	\$ 22,190.00	1.7%

BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
03 BUILDINGS & GROUNDS						
30000265	1170	BLDG & GROUNDS MANAGER SALARY	\$ 88,473.00	\$ 92,925.00	\$ 4,452.00	5.03%
30000265	1180	MAINTENANCE WORKER SALARIES	162,662.00	180,251.00	17,589.00	10.81%
30000265	2070	BLDG & GROUNDS MANAGER BASIC	534.00	580.00	46.00	8.61%
30000265	2080	MAINTENANCE WORKER BASIC INS	918.00	1,061.00	143.00	15.58%
30000265	2170	BLDG & GROUNDS MGR HEALTH INS	5,000.00	22,869.00	17,869.00	357.38%
30000265	2171	BLDG & GROUNDS MGR DENTAL INS	561.00	575.00	14.00	2.50%
30000265	2180	MAINTENANCE WORKER HEALTH INS	64,181.00	77,427.00	13,246.00	20.64%
30000265	2181	MAINTENANCE WORKER DENTAL INS	1,683.00	1,725.00	42.00	2.50%
30000265	2270	BLDG & GROUNDS MGR MEDICARE	1,283.00	1,347.00	64.00	4.99%
30000265	2280	MAINTENANCE WORKER MEDICARE	2,181.00	2,436.00	255.00	11.69%
30000265	2370	BLDG & GROUNDS MANAGER MSRS	8,759.00	9,478.00	719.00	8.21%
30000265	2380	MAINTENANCE WORKER MSRS	14,891.00	17,136.00	2,245.00	15.08%
30000265	2670	BLDG & GROUNDS MGR UNEMPLOY	94.00	128.00	34.00	36.17%
30000265	2680	MAINTENANCE WORKER UNEMPLOY	160.00	231.00	71.00	44.38%
30000265	2770	BLDG & GROUNDS MANAGER W/C	438.00	543.00	105.00	23.97%
30000265	2780	MAINTENANCE WORKER WORK COMP	745.00	981.00	236.00	31.68%
30000265	2870	BLDG & GROUNDS MANAGER ME FMLA	221.00	465.00	244.00	110.41%
30000265	2880	MAINTENANCE WORKER ME FMLA	376.00	840.00	464.00	123.40%
30000265	4301	SCHOOL VEHICLE MAINTENANCE	4,000.00	6,000.00	2,000.00	50.00%
30000265	5000	BUILDING INSURANCE	110,675.00	128,447.00	17,772.00	16.06%
30000265	5320	MAINTENANCE TELEPHONE EXP	1,100.00	1,100.00	-	0.00%
30000265	5800	MAINTENANCE LOCAL TRAVEL	1,100.00	1,100.00	-	0.00%
30000265	6000	MAINTENANCE SUPPLIES	2,000.00	2,000.00	-	0.00%
30000265	6260	SCHOOL VEHICLE FUEL	6,000.00	6,000.00	-	0.00%
30000265	7300	MAINT REPLACEMENT OF EQUIP	27,000.00	25,500.00	(1,500.00)	-5.56%
30000265	7301	MAINTENANCE MINOR EQUIPMENT	5,000.00	5,000.00	-	0.00%
30000265	8100	MAINTENANCE LICENSURE	750.00	750.00	-	0.00%
30002002	5320	SPEC ED TELEPHONE EXPENSE	2,650.00	2,650.00	-	0.00%
30002650	5200	SCHOOL VEHICLE INSURANCE	5,500.00	7,000.00	1,500.00	27.27%
31000200	7000	BHS REPL EQUIP NON INST: FIXED	11,000.00	11,000.00	-	0.00%
31000260	1180	HS CUSTODIAN SALARIES	226,601.00	228,633.00	2,032.00	0.90%
31000260	2080	HS CUSTODIAN BASIC INS	1,296.00	1,473.00	177.00	13.66%
31000260	2180	HS CUSTODIAN HEALTH INS	56,145.00	57,850.00	1,705.00	3.04%
31000260	2181	HS CUSTODIAN DENTAL INS	2,805.00	2,875.00	70.00	2.50%
31000260	2280	HS CUSTODIAN MEDICARE	3,108.00	3,388.00	280.00	9.01%
31000260	2380	HS CUSTODIAN MSRS	21,221.00	23,831.00	2,610.00	12.30%
31000260	2680	HS CUSTODIAN UNEMPLOYMENT	227.00	321.00	94.00	41.41%
31000260	2780	HS CUSTODIAN WORKERS COMP	1,061.00	1,365.00	304.00	28.65%
31000260	2880	HS CUSTODIAN MAINE FMLA	536.00	1,168.00	632.00	117.91%
31000260	6000	HS CUSTODIAL SUPPLIES	35,000.00	35,000.00	-	0.00%
31000260	9000	BLDG & GROUNDS CONTINGENCY	-	15,000.00	15,000.00	100.00%
31000261	4300	HS BUILDING REPAIR	76,250.00	70,500.00	(5,750.00)	-7.54%
31000263	4000	HS CONR SERVICES-OPERATING	51,500.00	49,500.00	(2,000.00)	-3.88%
31000267	6000	WELLNESS COMMITTEE EXPENSES	1,000.00	1,000.00	-	0.00%
31001201	4300	NO DEPT CONTR SERV MAINT EQUIP	18,500.00	18,500.00	-	0.00%
31001201	7301	HS NON DEPT INSTR REPL EQUIP	5,000.00	5,000.00	-	0.00%
31002600	4100	HS WATER & SEWER	16,500.00	16,000.00	(500.00)	-3.03%
31002600	5320	HS TELEPHONE	5,550.00	5,550.00	-	0.00%
31002600	6000	HS HEAT & VENT SUPPLIES	3,000.00	3,000.00	-	0.00%
31002600	6220	HS ELECTRICITY	100,000.00	100,000.00	-	0.00%
31002600	6240	HS HEATING FUEL	130,000.00	115,000.00	(15,000.00)	-11.54%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
31004121	7301	HS SCIENCE INSTR REPL EQUIP	8,500.00	2,500.00	(6,000.00)	-70.59%
31004200	4100	ALT ED WATER & SEWER	1,000.00	1,000.00	-	0.00%
31004200	6220	ALT ED ELECTRICITY	9,000.00	9,500.00	500.00	5.56%
31004200	6240	ALT ED HEATING FUEL	10,000.00	8,500.00	(1,500.00)	-15.00%
31014121	7301	HS COMP TECH INSTR REPL EQUIP	10,000.00	2,000.00	(8,000.00)	-80.00%
31018121	4300	MUSIC CONTR SERV MAINT EQUIP	3,575.00	3,575.00	-	0.00%
31018121	7301	HS MUSIC INSTR REPL EQUIP	7,500.00	7,500.00	-	0.00%
31600232	5320	SUPT. OFFICE TELEPHONE	3,200.00	3,200.00	-	0.00%
31600252	7301	SUPT OFFICE REPL EQUIP NONINST	500.00	500.00	-	0.00%
31600264	4390	SUPT. CONTR SVCS-EQUIP MAINT	3,000.00	3,000.00	-	0.00%
32001000	7301	PK8 REPL OF EQUIP-INSTRUCTIONA	8,000.00	4,000.00	(4,000.00)	-50.00%
32002400	7000	PK8 REPLACE OF EQUIP-ASSET	11,000.00	11,000.00	-	0.00%
32002600	4100	PK8 WATER AND SEWER COSTS	18,000.00	20,000.00	2,000.00	11.11%
32002600	5320	PK8 TELEPHONE EXPENSE	9,200.00	11,250.00	2,050.00	22.28%
32002600	6000	PK8 HEAT & VENT SUPPLIES	3,000.00	3,000.00	-	0.00%
32002600	6220	PK8 ELECTRICITY	250,000.00	275,000.00	25,000.00	10.00%
32002600	6240	PK8 HEATING COSTS	150,000.00	125,000.00	(25,000.00)	-16.67%
32002610	4200	PK8 CONTRACTED CLEANING SVCS	608,850.00	608,850.00	-	0.00%
32002610	6000	PK8 CUSTODIAL SUPPLIES	50,000.00	52,500.00	2,500.00	5.00%
32002620	4300	PK8 BUILDING REPAIR EXPENSE	55,000.00	56,000.00	1,000.00	1.82%
32002630	4000	PK8 CONTRACT OPERATING SVCS	50,000.00	52,000.00	2,000.00	4.00%
32002640	4390	PK8 CONTR EQUIP MAINT SVCS	17,500.00	17,500.00	-	0.00%
32018100	4300	PK8 MUSIC EQUIP REPAIR & MAINT	3,500.00	3,500.00	-	0.00%
32018100	7301	PK8 MUSIC EQUIP REPLACEMENT	2,500.00	2,500.00	-	0.00%
32022100	7301	PK8 PHYS ED EQUIP REPLACEMENT	2,000.00	2,500.00	500.00	25.00%
LINE 03 BUILDINGS & GROUNDS TOTAL			\$ 2,580,060.00	\$ 2,648,374.00	\$ 68,314.00	2.6%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
04 TRANSPORTATION						
41000270	5100	HS STUDENT TRANSPORTATION	\$ 167,158.00	\$ 179,501.00	\$ 12,343.00	7.38%
41000270	6260	HIGH SCHOOL BUS FUEL	26,100.00	26,100.00	-	0.00%
41000277	8500	HS CO CURRIC/FIELD TRIPS	6,250.00	7,500.00	1,250.00	20.00%
41002780	8500	HS ATHLETIC TRIPS	125,000.00	130,000.00	5,000.00	4.00%
41018277	8500	HS MUSIC TRIPS	4,000.00	3,000.00	(1,000.00)	-25.00%
41022750	5100	HS SPEC ED STUDENT TRANSPORT	29,485.00	39,775.00	10,290.00	34.90%
41026270	8500	HS GUIDANCE TRANSPORTATION	3,600.00	2,500.00	(1,100.00)	-30.56%
42002700	5100	PK8 CONTRACTED BUS ROUTES	278,368.00	278,835.00	467.00	0.17%
42002700	6260	PK8 BUS FUEL COSTS	59,400.00	59,400.00	-	0.00%
42002750	5100	PK8 SPEC ED TRANSPORTATION	138,800.00	143,675.00	4,875.00	3.51%
42008600	1180	PK8 CROSSING GUARD SALARIES	6,810.00	7,101.00	291.00	4.27%
42008600	2280	PK8 CROSSING GUARD MEDICARE	99.00	103.00	4.00	4.04%
42008600	2380	PK8 CROSSING GUARD MSRS	674.00	724.00	50.00	7.42%
42008600	2680	PK8 CROSSING GUARD UNEMP	7.00	10.00	3.00	42.86%
42008600	2780	PK8 CROSSING GUARD WORK COMP	34.00	41.00	7.00	20.59%
42008600	2880	PK8 CROSSING GUARD ME FMLA	17.00	36.00	19.00	111.76%
42009100	8500	PK8 COCURRIC/FIELD TRIP TRANSP	6,500.00	6,500.00	-	0.00%
42009200	8500	PK8 ATHLETIC TRANSPORTATION	16,000.00	17,000.00	1,000.00	6.25%
42018910	8500	PK8 MUSIC TRANSPORTATION	2,500.00	2,000.00	(500.00)	-20.00%
LINE 04 TRANSPORTATION TOTAL			\$ 870,802.00	\$ 903,801.00	\$ 32,999.00	3.8%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$ CHANGE	% CHANGE
05 SUPERINTENDENT/ADMINISTRATION						
51600230	8120	CONTR MEDICAID BILLING SVC	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
51600231	1500	SCHOOL COMMITTEE STIPENDS PAID	1,300.00	1,300.00	-	0.00%
51600231	2000	SCHOOL COMMITTEE BENEFITS	175.00	185.00	10.00	5.71%
51600231	5000	SCHOOL BOARD LIABILITY INS	21,202.00	23,000.00	1,798.00	8.48%
51600231	6000	SCHOOL COMMITTEE EXPENSES	7,500.00	7,500.00	-	0.00%
51602210	1500	TEACHER RECERTIFICATION STIPEN	14,000.00	14,000.00	-	0.00%
51602210	2000	TEACHER RECERT STIPEND BENEFIT	1,000.00	1,000.00	-	0.00%
51602316	3450	DISTRICT LABOR RELATIONS	30,000.00	17,500.00	(12,500.00)	-41.67%
51602317	3400	DISTRICT AUDIT SERVICES	20,500.00	22,000.00	1,500.00	7.32%
51602318	3400	DISTRICT LEGAL SERVICES	30,000.00	42,500.00	12,500.00	41.67%
51602320	1040	SUPERINTENDANT SALARY	153,038.00	159,542.00	6,504.00	4.25%
51602320	1180	SUPT SUPPORT STAFF SALARY	113,230.00	118,032.00	4,802.00	4.24%
51602320	2040	SUPERINTENDENT BASIC INS	1,080.00	1,080.00	-	0.00%
51602320	2041	SUPERINTENDENT DISABILITY INS	425.00	425.00	-	0.00%
51602320	2080	SUPT SUPPORT STAFF BASIC INS	684.00	743.00	59.00	8.63%
51602320	2140	SUPERINTENDENT HEALTH INS	5,000.00	11,034.00	6,034.00	120.68%
51602320	2141	SUPERINTENDENT DENTAL INS	1,126.00	1,154.00	28.00	2.49%
51602320	2180	SUPT SUPPORT STAFF HEALTH INS	33,425.00	34,439.00	1,014.00	3.03%
51602320	2181	SUPT SUPPORT STAFF DENTAL INS	1,122.00	1,150.00	28.00	2.50%
51602320	2240	SUPERINTENDENT MEDICARE	2,219.00	2,313.00	94.00	4.24%
51602320	2280	SUPT SUPPORT STAFF MEDICARE	1,642.00	1,711.00	69.00	4.20%
51602320	2340	SUPERINTENDENT MEPEERS	6,841.00	6,956.00	115.00	1.68%
51602320	2380	SUPT SUPPORT STAFF MEPEERS	11,210.00	12,039.00	829.00	7.40%
51602320	2640	SUPERINTENDENT UNEMPLOYMENT	162.00	219.00	57.00	35.19%
51602320	2680	SUPT SUPPORT STAFF UNEMPLOYMNT	120.00	162.00	42.00	35.00%
51602320	2740	SUPERINTENDENT WORKERS COMP	758.00	932.00	174.00	22.96%
51602320	2780	SUPT SUPPORT STAFF WORK COMP	561.00	690.00	129.00	22.99%
51602320	2840	SUPERINTENDENT MAINE FMLA	383.00	798.00	415.00	108.36%
51602320	2880	SUPT SUPPORT STAFF MAINE FMLA	283.00	590.00	307.00	108.48%
51602320	3300	SUPT OFFICE PROF DEVELOPMENT	3,000.00	3,000.00	-	0.00%
51602320	3400	DISTRICT CONTR FINANCIAL SVCS	25,000.00	25,000.00	-	0.00%
51602320	4000	SUPT OFFICE CONTRACTED SERVICE	4,000.00	4,000.00	-	0.00%
51602320	5310	POSTAGE	2,500.00	2,500.00	-	0.00%
51602320	5400	ADVERTISING/MARKETING	1,500.00	1,500.00	-	0.00%
51602320	5800	SUPT LOCAL TRAVEL	3,000.00	3,000.00	-	0.00%
51602320	6000	OFFICE SUPPLIES	4,500.00	4,500.00	-	0.00%
51602320	8100	INSTITUTIONAL MEMBERSHIP	12,250.00	12,450.00	200.00	1.63%
51602510	1170	DIR OF BUS & FINANCE SALARY	93,973.00	97,542.00	3,569.00	3.80%
51602510	1180	SUPT FINANCE STAFF SALARY	64,798.00	61,607.00	(3,191.00)	-4.92%
51602510	2070	DIR OF BUS & FINANCE BASIC INS	564.00	612.00	48.00	8.51%
51602510	2071	DIR OF BUS & FINANCE DISABILIT	425.00	425.00	-	0.00%
51602510	2080	SUPT FINANCE STAFF BASIC INS	2,390.00	2,637.00	247.00	10.33%
51602510	2170	DIR OF BUS & FINANCE HEALTH	4,000.00	4,000.00	-	0.00%
51602510	2171	DIR OF BUS & FINANCE DENTAL	1,507.00	1,545.00	38.00	2.52%
51602510	2180	SUPT FINANCE STAFF HEALTH INS	22,196.00	5,000.00	(17,196.00)	-77.47%
51602510	2181	SUPT FINANCE STAFF DENTAL INS	561.00	575.00	14.00	2.50%
51602510	2270	DIR OF BUS & FINANCE MEDICARE	1,363.00	1,414.00	51.00	3.74%
51602510	2280	SUPT FINANCE STAFF MEDICARE	940.00	893.00	(47.00)	-5.00%
51602510	2370	DIR OF BUS & FINANCE MEPEERS	9,303.00	9,949.00	646.00	6.94%
51602510	2380	SUPT OFFICE FINANCE STAFF MSRS	6,415.00	6,284.00	(131.00)	-2.04%
51602510	2670	DIR OF BUS & FINANCE UNEMP	100.00	134.00	34.00	34.00%
51602510	2680	SUPT FINANCE STAFF UNEMPLOY	69.00	85.00	16.00	23.19%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
51602510	2770	DIR OF BUS & FINANCE WRK COMP	465.00	570.00	105.00	22.58%
51602510	2780	SUPT FINANCE STAFF WORK COMP	321.00	360.00	39.00	12.15%
51602510	2870	BUS MGR MAINE FMLA	235.00	488.00	253.00	107.66%
51602510	2880	SUPT FINANCE STAFF MAINE FMLA	162.00	308.00	146.00	90.12%
51602510	5800	DIR OF BUS & FINANCE TRAVEL	1,000.00	1,000.00	-	0.00%
51602570	3460	FLEXIBLE BENEFITS ADMIN FEE	800.00	800.00	-	0.00%
51602620	4100	SUPT WATER & SEWER	1,500.00	1,500.00	-	0.00%
51602620	6220	SUPT ELECTRICITY	9,000.00	9,500.00	500.00	5.56%
51602620	6240	SUPT OFFICE HEATING FUEL	10,000.00	8,500.00	(1,500.00)	-15.00%
51602620	9000	SUPT OFFICE CONTINGENCY	-	20,000.00	20,000.00	100.00%
LINE 05 SUPERINTENDENT/ADMINISTRATION			\$ 751,823.00	\$ 779,672.00	\$ 27,849.00	3.7%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$ CHANGE	% CHANGE
06 OUT OF DISTRICT						
60362001	3440	K8 CONTRACTED DAY TREATMENT SV	\$ -	\$ 14,000.00	\$ 14,000.00	100.00%
61034421	5690	ALT ED TUITION TO PRIVATE SCH	8,000.00	8,000.00	-	0.00%
61036201	3440	HS CONTRACTED DAY TREATMENT SV	14,000.00	14,000.00	-	0.00%
61952300	3440	K8 OUT OF DISTRICT ET SERVICES	50,000.00	60,000.00	10,000.00	20.00%
61952300	5610	K8 TUITION PD TO OTHER SAU'S	316,800.00	290,000.00	(26,800.00)	-8.46%
61952300	5630	K8 TUITION PD TO PRIVATE SCHOO	-	64,000.00	64,000.00	100.00%
61992300	5610	HS TUITION PD TO OTHER SAU'S	158,400.00	58,000.00	(100,400.00)	-63.38%
61992300	5630	HS TUITION PD TO PRIVATE SCHOO	112,000.00	64,000.00	(48,000.00)	-42.86%
LINE 06 OUT OF DISTRICT TOTAL			\$ 659,200.00	\$ 572,000.00	\$ (87,200.00)	-13.2%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT		ACCOUNT DESCRIPTION	FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
09 CAPITAL OUTLAY						
91000230	7340	NON DEPT CAP OUTLAY TECHNOLOGY	\$ 151,700.00	\$ 125,200.00	\$ (26,500.00)	-17.47%
91000252	7300	HS CAPITAL OUTLAY EQUIPMENT	269,000.00	648,000.00	379,000.00	140.89%
91001200	7340	HS ONE TO ONE CAPITAL OUTLAY	60,000.00	70,000.00	10,000.00	16.67%
91008100	7300	BHS CAPITAL OUTLAY MUSIC EQUIP	2,000.00	2,000.00	-	0.00%
91600230	7340	SUPT OFFC CAP OUTLAY TECHNOLOG	1,500.00	1,500.00	-	0.00%
92002230	7340	PK8 CAPITAL OUTLAY TECH EQUIP	2,000.00	2,000.00	-	0.00%
92002600	7300	PK8 CAPITAL OUTLAY MISC EQUIP	10,000.00	5,000.00	(5,000.00)	-50.00%
92018100	7300	PK8 CAPITAL OUTLAY MUSIC EQUIP	2,000.00	2,000.00	-	0.00%
LINE 09 CAPITAL OUTLAY TOTAL			\$ 498,200.00	\$ 855,700.00	\$ 357,500.00	71.8%

**BREWER SCHOOL DEPARTMENT
FY2026 PROPOSED EXPENSE BUDGET
SECOND READING - 05.05.2025**

ORG & OBJECT			FY2025 APPROVED	FY2026 REQUESTED	\$\$ CHANGE	% CHANGE
10 TRUSTEES						
91602319	9100	TREAS FEE & AUDIT EXP	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%
91602520	7300	CAPITAL OUTLAY EQUIPMENT	20,000.00	20,000.00	-	0.00%
91605000	8310	DEBT SVC PRINCIPAL PMNTS-STATE	1,547,803.00	1,547,803.00	-	0.00%
91605000	8320	DEBT SVC INTEREST PMNTS-STATE	254,148.00	206,059.00	(48,089.00)	-18.92%
91605100	8310	DEBT PRINCIPAL PAYMENTS-LOCAL	962,363.00	962,363.00	-	0.00%
91605100	8320	DEBT INTEREST PAYMENTS-LOCAL	177,722.00	165,517.00	(12,205.00)	-6.87%
LINE 10 TRUSTEES TOTAL			\$ 2,969,536.00	\$ 2,909,242.00	\$ (60,294.00)	-2.0%
TOTAL SCHOOL GENERAL FUND			\$ 28,632,514.00	\$ 29,556,013.00	\$ 923,499.00	3.2%

**City of Brewer
Water Pollution Control Facility
FY2026 Budget**

Table of Contents

Section

K) Table of Contents

L) Budget Highlights

- ◆ Budget Narrative L-1
- ◆ Rate Calculation Sheet..... L-3
- ◆ Spending Summary by Cost Center L-4

M) Line Item Spending Detail

N) WPCF Staffing & Salaries

O) Estimated Sources of Revenue

P) Capital Improvement Plan

- ◆ FY2026 Project Descriptions.....P-1
- ◆ 5-year Capital Plan.....P-3

Q) Debt Retirement Schedule

R) Rate and Sewer Improvement Information

- ◆ Sewer Rates FY1972 – Present..... R-1
- ◆ Sewer Separation Schedule..... R-2

FY2026 Wastewater Budget

Introduction

The wastewater budget has funded the operation and maintenance of the City's Water Pollution Control Facility since its construction in 1975. It also funds 14 pump stations, and 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.

FY26 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 cost electricity as well as health insurance. As a result, the FY26 budget includes an adjustment in the sewer rate from the current \$12.10/100 cubic feet to \$12.46/100 cubic feet, a 3.0% increase. The quarterly minimum will be \$124.63, an increase of \$3.63, or \$1.21 per month. The cost for an average residential sewer user in Brewer will increase by \$4.81 per quarter, or about \$19.26 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 FY26 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 50-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 FY26.

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/early FY26)
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 completion in FY26)

Other upcoming capital projects include the following:

1. Upgrades to the control systems at the Hardy Street pump station. (Planned for FY26)
2. Replacement of a section of sewer main on Maple Street. (Planned FY26)
3. Replacement of the collections system box truck, which houses the collections system camera equipment. (Planned FY26)
4. Replacement of the collections system camera equipment. (Planned FY27)

Sewer Separation Program Update

As required by MDEP, the City maintains a Combined Sewer Overflow (CSO) Long Term Control Master Plan that assesses the effectiveness of abatement projects completed to date and includes an implementation schedule for additional abatement projects. Section R includes a list of the potential projects and costs.

The highest priority project is the reduction of peak excess flow in the Oak Grove pump station drainage area. The City was fortunate to be awarded \$1,103,000 in federal Congressionally Directed Spending money to conduct this remediation work. We have awarded the contract for the project, which will be completed in 2025. 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.

Water Pollution Control Facility Sewer Rate Calculation Sheet FY2026

		FY2025	FY2026	\$\$	%
EXPENSES		<u>Approved</u>	<u>Proposed</u>	<u>Change</u>	<u>Change</u>
1	TOTAL WPCF CASH OPERATING EXPENSES	2,712,040	2,836,617	124,577	4.6%
2	TOTAL DEBT SERVICE	763,771	750,103	(13,668)	-1.8%
4	TOTAL OUTFLOW	3,475,811	3,586,720	110,909	3.2%
NOTE: WPCF OPERATING EXPENSES INCLUDES WPCF, PUMP STATIONS AND COLLECTION SYSTEMS					
REVENUES					
5	NON METERED BILLING	35,000	32,000	(3,000)	-8.6%
7	SEWER ABATEMENTS	(30,000)	(10,000)	20,000	-66.7%
8	NSF FEES	50	50	-	0.0%
9	ADJUSTMENTS/WRITEOFFS	(100)	(100)	-	0.0%
10	SEPTAGE - HAULED WASTEWATER	280,000	301,315	21,315	7.6%
11	BREWER LEACHATE TREATMENT	20,000	20,000	-	0.0%
12	CONNECTION FEE	300	300	-	0.0%
13	MISCELLANEOUS REVENUE	15,000	13,000	(2,000)	-13.3%
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	345,387	381,702	36,315	10.5%
18	REVENUE TO BE RAISED FROM SEWER USERS	3,130,424	3,205,017	74,593	2.4%
19	TOTAL FROM SEWER USERS	3,130,424	3,205,017	74,593	2.4%
20	ESTIMATED CONSUMPTION	258,800	257,250	(1,550)	-0.6%
21	CALCULATED SEWER RATE	\$12.10	\$12.46	\$0.36	3.0%

COST CENTER SPENDING SUMMARY

ORG	TITLE	FY2025 Approved	FY2026 Request	\$\$ Change	% Change
OPERATING EXPENSES					
0817500	WPCF Administration				
	Salaries and Benefits	193,775	209,869	16,094	8.3%
	Other Overhead	204,153	215,089	10,936	5.4%
	WPCF Administration Subtotal	397,928	424,958	27,030	6.8%
0817700	Plant Operations				
	Salaries and Benefits	589,859	617,305	27,447	4.7%
	Supplies & Chemicals	54,239	53,735	-504	-0.9%
	Heat, Electricity, & Utilities	235,190	258,820	23,630	10.0%
	Sludge Disposal	422,773	410,182	-12,591	-3.0%
	All Other Plant Expenses	335,136	329,790	-5,346	-1.6%
	Plant Operations Subtotal	1,637,196	1,669,832	32,635	2.0%
0817900	Pump Stations Operations				
	Electricity, Maintenance & Other	271,400	326,504	55,104	20.3%
	Pump Stations Operations Subtotal	271,400	326,504	55,104	20.3%
0818100	Sewer Line Maintenance				
	Salaries and Benefits	266,615	280,023	13,408	5.0%
	Line Maintenance	90,000	90,000	0	0.0%
	All Other Expenses	48,900	45,300	-3,600	-7.4%
	Sewer Line Maintenance Subtotal	405,515	415,323	9,808	2.4%
	OPERATING EXPENSES SUBTOTAL	2,712,040	2,836,617	124,577	4.6%
0818700	Debt Service	763,771	750,103	-13,669	-1.8%
TOTAL EXPENSES		3,475,811	3,586,719	110,908	3.2%

Water Pollution Control Facility Expenditures

Account #	Description	FY2025 Approved	FY25 YTD a/o 5.10.25	FY2026 Request	\$ Change	% Change
75 ADMINISTRATION						
0817500 500000	PERMANENT EMPLOYEES	140,869	122,113	147,993	7,124	5.06%
0817500 500100	OVERTIME - REGULAR	7,000	1,656	7,000	-	0.00%
0817500 500500	HEALTH INSURANCE	26,499	23,371	33,702	7,203	27.18%
0817500 500502	HRA	3,038	3,038	2,343	(695)	-22.88%
0817500 500510	MAINE STATE RETIREMENT	14,639	12,064	15,809	1,170	7.99%
0817500 500520	MEDICARE	991	683	2,247	1,256	126.74%
0817500 500522	PAID FAMILY MEDICAL LEAVE	739	228	775	36	
0817501 501000	LEGAL SERVICES	2,000	-	2,000	-	0.00%
0817501 501010	AUDIT SERVICES	5,300	3,950	5,320	20	0.38%
0817501 501015	MANAGEMENT SERVICES	33,960	31,130	32,928	(1,032)	-3.04%
0817501 501020	ACCOUNTING SERVICES	76,008	69,676	77,376	1,368	1.80%
0817501 501060	OTHER (TECHNOLOGY)	13,089	7,049	20,421	7,332	56.02%
0817502 500800	WORKERS COMPENSATION	25,000	16,607	25,000	-	0.00%
0817502 500810	UNEMPLOYMENT	-	585	-	-	
0817502 500860	TRAINING, CONFERENCES & MTGS	3,000	1,994	3,000	-	0.00%
0817502 500864	PUBLICATIONS & DUES	3,500	5,642	3,500	-	0.00%
0817502 501300	TELEPHONE	8,456	5,584	12,704	4,248	50.24%
0817502 501500	ADVERTISING	200	-	200	-	0.00%
0817502 501510	PRINTING	400	-	400	-	0.00%
0817502 502200	OFFICE SUPPLIES & EXPENSES	4,000	929	3,000	(1,000)	-25.00%
0817502 502310	COMPUTER SUPPLIES & EXPENSES	4,500	1,949	4,500	-	0.00%
0817502 502900	MISC SUPPLIES & EXPENSES	500	5,035	500	-	0.00%
0817502 509200	BILLING OPERATIONS	20,000	18,815	20,000	-	0.00%
0817502 509210	BILLING LIEN COSTS	4,240	1,349	4,240	-	0.00%
TOTAL ADMINISTRATION		397,928	333,447	424,958	27,030	6.79%
77 PLANT OPERATIONS						
0817700 500000	PERMANENT EMPLOYEES	362,343	307,513	381,287	18,944	5.23%
0817700 500050	PARTTIME & TEMP EMPLOYEES	18,112	16,859	18,112	-	0.00%
0817700 500100	OVERTIME - REGULAR	65,000	65,086	65,000	-	0.00%
0817700 500302	NON-SMOKING BONUS	150	-	150	-	0.00%
0817700 500500	HEALTH INSURANCE	75,755	65,364	87,791	12,036	15.89%
0817700 500501	HEALTH INSUR - WAGE STIPEND	5,144	1,193	-	(5,144)	
0817700 500502	HRA	8,575	8,575	6,694	(1,881)	-21.94%
0817700 500510	MAINE STATE RETIREMENT	44,115	37,198	47,384	3,269	7.41%
0817700 500512	FICA	-	850	-	-	
0817700 500520	MEDICARE	6,538	5,422	6,738	200	3.06%
0817700 500522	PAID FAMILY MEDICAL LEAVE	2,255	728	2,323	69	
0817700 500530	GROUP LIFE INSURANCE	1,872	1,729	1,826	(46)	-2.46%
0817701 502125	CHLORINE	20,710	11,994	20,710	-	0.00%
0817701 502130	CONDITIONER	13,606	296	12,106	(1,500)	-11.02%
0817701 502140	POLYMER	19,923	13,282	20,919	996	5.00%
0817702 500860	TRAINING, CONFERENCES & MTGS	1,500	1,853	1,500	-	0.00%
0817702 500862	TRAVEL	800	247	800	-	0.00%
0817702 500866	EMPLOYEE DRUG TESTING	1,000	-	1,000	-	0.00%
0817702 501030	CONSULTING SERVICES	6,000	-	5,000	(1,000)	-16.67%
0817702 501085	SLUDGE DISPOSAL	422,773	324,708	410,182	(12,591)	-2.98%
0817702 501086	NPDES MONITORING	14,670	14,393	14,670	-	0.00%
0817702 501091	MAINT CONTRACTS / SERVICE CALL	16,397	3,672	-	(16,397)	-100.00%
0817702 501210	INSURANCE- VEHICLE	7,000	6,238	7,000	-	0.00%

Account #	Description	FY2025 Approved	FY25 YTD a/o 5.10.25	FY2026 Request	\$\$ Change	% Change
0817702 501220	INSURANCE - PLANT	24,449	28,946	30,000	5,551	22.70%
0817702 501310	ELECTRICITY	184,100	135,886	212,730	28,630	15.55%
0817702 501320	WATER	20,550	10,474	20,550	-	0.00%
0817702 502000	GASOLINE	7,700	3,476	7,700	-	0.00%
0817702 502010	DIESEL FUEL	840	570	840	-	0.00%
0817702 502025	NATURAL GAS	22,000	13,362	17,000	(5,000)	-22.73%
0817702 502400	CLEANING & SANITARY SUPPLIES	4,000	4,530	6,000	2,000	50.00%
0817702 502610	LABORATORY SUPPLIES	22,000	15,399	20,000	(2,000)	-9.09%
0817702 502800	SAFETY SUPPLIES & EXPENSES	6,000	3,732	6,000	-	0.00%
0817702 502810	UNIFORMS & PROTECTIVE CLOTHING	6,500	4,914	7,000	500	7.69%
0817702 503000	MINOR EQUIPMENT	6,000	1,065	6,000	-	0.00%
0817702 503200	RESERVE - MACHINERY & EQUIP	84,000	61,155	84,000	-	0.00%
0817702 504000	BUILDING MAINT & REPAIR	61,400	39,732	64,400	3,000	4.89%
0817702 504100	EQUIPMENT MAINT & REPAIR	67,320	37,948	70,320	3,000	4.46%
0817702 504200	VEHICLE MAINT & REPAIR	6,000	5,424	6,000	-	0.00%
0817702 504300	RADIO & ALARM MAINT & REPAIR	100	-	100	-	0.00%
TOTAL PLANT OPERATIONS		1,637,196	1,253,816	1,669,832	32,635	1.99%
79 PUMP STATION OPERATIONS						
0817900 501300	TELEPHONE	-	-	-	-	#DIV/0!
0817900 501310	ELECTRICITY	207,900	172,048	260,004	52,104	25.06%
0817900 504200	VEHICLE MAINT & REPAIR	3,500	1,441	3,500	-	0.00%
0817900 504400	PUMP STATION MAINT & REPAIR	60,000	52,375	63,000	3,000	5.00%
TOTAL PUMP STATION OPERATIONS		271,400	225,865	326,504	55,104	20.30%
81 SEWER LINE MAINTENANCE						
0818100 500000	PERMANENT EMPLOYEES	184,340	166,870	189,292	4,952	2.69%
0818100 500100	OVERTIME - REGULAR	8,000	6,556	8,000	-	0.00%
0818100 500206	OTHER COMP-PUBLIC WRKS SUPPRT	12,000	3,295	12,000	-	0.00%
0818100 500500	HEALTH INSURANCE	32,197	13,141	37,166	4,969	15.43%
0818100 500501	HEALTH INSUR - WAGE STIPEND	3,658	7,701	4,157	499	13.64%
0818100 500502	HRA	3,959	3,959	3,103	(856)	-21.62%
0818100 500510	MAINE STATE RETIREMENT	17,792	15,457	18,788	996	5.60%
0818100 500511	ICMA - 401(A) RETIREMENT TRUST	293	2,318	2,534	2,241	764.85%
0818100 500520	MEDICARE	2,958	2,624	3,100	142	4.80%
0818100 500522	PAID FAMILY MEDICAL LEAVE	1,020	337	1,069	49	
0818100 500530	GROUP LIFE INSURANCE	144	261	498	354	245.83%
0818100 500540	DISABILITY INSURANCE	254	271	316	62	24.17%
0818101 500860	TRAINING, CONFERENCES & MTGS	1,000	1,464	1,000	-	0.00%
0818101 501030	CONSULTING SERVICES	15,000	413	10,000	(5,000)	-33.33%
0818101 501291	SEWER BACKUP EXPEN AND RESERV	7,500	835	7,500	-	0.00%
0818101 502000	GASOLINE	6,500	2,615	6,500	-	0.00%
0818101 502010	DIESEL FUEL	4,000	1,428	4,000	-	0.00%
0818101 502700	MATERIALS & SUPPLIES	90,000	90,995	90,000	-	0.00%
0818101 502800	SAFETY SUPPLIES & EXPENSES	1,500	105	1,500	-	0.00%
0818101 502810	UNIFORMS & PROTECTIVE CLOTHING	700	722	700	-	0.00%
0818101 504200	VEHICLE MAINT & REPAIR	4,000	1,310	4,000	-	0.00%
0818101 504220	FLEET MAINT - HEAVY EQUIPMENT	2,000	3,151	2,000	-	0.00%
0818101 506230	HOUSEHOLD HAZ WASTE PROGRAM	6,700	7,266	8,100	1,400	20.90%
TOTAL SEWER LINE MAINTENANCE		405,515	333,093	415,323	9,808	2.42%
TOTAL CASH OPERATING EXPENSES		2,712,040	2,146,222	2,836,617	124,577	4.59%

Account #	Description	FY2025 Approved	FY25 YTD a/o 5.10.25	FY2026 Request	\$\$ Change	% Change
87 DEBT SERVICE						
0818701 509000	DEBT PRINCIPAL - LINES	243,781	243,781	239,954	(3,827)	-1.57%
0818701 509010	DEBT INTEREST - LINES	129,835	79,554	122,327	(7,507)	-5.78%
0818701 509020	BANK CHARGES - LINES	6,130	2,615	4,367	(1,763)	-28.75%
0818702 509000	DEBT PRINCIPAL - BLDGS & IMPRV	281,399	281,399	284,516	3,117	1.11%
0818702 509010	DEBT INTEREST - BLDGS & IMPRVM	97,629	30,110	93,961	(3,668)	-3.76%
0818702 509020	BANK CHARGES - BLDGS & IMPRVMN	4,998	4,998	4,978	(20)	-0.41%
TOTAL DEBT SERVICE		763,771	642,457	750,103	(13,669)	-1.79%
90 DEPRECIATION						
0819000 509500	INFRASTRUCTURE / LINES	310,000	-	325,000	15,000	4.84%
0819000 509510	BUILDINGS & IMPROVEMENTS	325,000	-	300,000	(25,000)	-7.69%
0819000 509520	MACHINERY & EQUIPMENT	170,000	-	160,000	(10,000)	-5.88%
TOTAL DEPRECIATION		805,000	-	785,000	(20,000)	-2.48%
GRAND TOTAL ALL WPCF EXPENSES						
		4,280,811	2,788,679	4,371,719	90,908	2.12%

FULL TIME EQUIVALENT (FTE) EMPLOYEES FY25 APPROVED COMPARED TO FY26 REQUEST

WASTEWATER DEPARTMENT	FULL TIME EQUIVALENT		ANNUAL
	FY25	FY26	SALARY
	APPROVED	REQUEST	FY26
ADMINISTRATION			
Superintendent (50% charged to General Fund)	0.50	0.50	46,301
Chief Operator (10% charged to General Fund)	0.90	0.90	81,886
Utility Billing Clerks*	0.40	0.40	9,704
	1.80	1.80	
WPCF PLANT			
Process Control Manager	1.00	1.00	84,050
Operator II - Days	4.00	4.00	50,212
Operator II - Nights	2.00	2.00	48,194
	7.00	7.00	
COLLECTION SYSTEM OPERATIONS			
Collection System Supervisor	1.00	1.00	81,193
Environmental Technicians** (20% each to GF)	1.60	1.60	41,503
Engineer (85% to GF; 5% to WA)	0.10	0.10	9,682
Assistant Engineer (65% to GF; 15% to WA)	0.20	0.20	15,411
	2.90	2.90	
WASTEWATER DEPARTMENT TOTAL	11.70	11.70	

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

Water Pollution Control Facility Revenues

Account #	Description	FY2025 Approved	FY25 YTD a/o 5.10.25	FY2026 Estimated	\$\$ Change	% Change
SEWER - OPERATIONAL REVENUE						
0800003 380001	SEWER BILLING	3,130,424	2,352,038	3,205,017	74,593	2.38%
0800003 380002	SEWER BILLING - NONMETERED	35,000	25,188	32,000	(3,000)	-8.57%
0800003 380004	SEWER ABATEMENTS	(30,000)	(20,957)	(10,000)	20,000	-66.67%
	TOTAL CHARGES FOR SERVICES	3,135,424	2,356,269	3,227,017	91,593	2.92%
0800004 300333	UNIVERSAL WASTE FEES	500	-	500	-	0.00%
0800004 300490	MISCELLANEOUS REVENUES	15,000	12,638	13,000	(2,000)	-13.33%
0800004 300860	AMORTIZED DEBT SERVICE	149	149	149	-	0.00%
0800004 380400	HAULED WASTEWATER REVENUES	280,000	309,016	301,315	21,315	7.61%
0800004 380401	SEWER CONNECTIONS FEES	300	-	300	-	0.00%
0800004 380402	BREWER LEACHATE TREATMENT	20,000	18,333	20,000	-	0.00%
	TOTAL OTHER MISC INCOME	315,949	340,136	335,264	19,315	6.11%
	SEWER OPERATIONAL REVENUE TOTAL	3,451,373	2,696,405	3,562,281	110,908	3.21%
SEWER - NON OPERATING REV AND OTHER FINANCING SOURCES						
0800003 300307	NSF FEES	50	-	50	-	0.00%
0800003 300499	OVER/SHORT	(100)	-	(100)	-	0.00%
0800005 300894	TIF SPECIAL PROJECT FUND	24,488	24,488	24,488	-	0.00%
0800006 300999	FUND BALNC (to fund depreciation)	805,000	-	785,000	(20,000)	-2.48%
	TOTAL OTHER REV AND SOURCES	829,438	24,488	809,438	(20,000)	-2.41%
	SEWER REVENUE AND SOURCES TOTAL	4,280,811	2,720,893	4,371,719	90,908	2.12%
GRAND TOTAL WPCF CASH INFLOW						
		4,280,811	2,720,893	4,371,719	90,908	2.12%

City of Brewer

Wastewater Capital Improvement Program

FY2026

Project Descriptions

Pump Stations -- \$30,000

Hardy Street Pump Station PLC Controls - \$30,000

The computerized controls at the City's major pump station are beyond obsolete and can no longer be patched or repaired as parts for that system are hard to source and often well used. Several times the controls have failed, resulting in staff staying on site to manually operate the pumps for long periods of time. We need a replacement system to modernize the controls in order to be able to have ready spare parts and technical support. To be funded with asset reserve monies.

Other Machinery & Equipment -- \$55,000

Collections System Box Truck - \$55,000

Unit #403 is a 2007 Chevrolet box truck used by the collection systems team all across the City. The cargo area of the truck houses the computer system that controls our tractor mounted camera system, which serves both sewer and stormwater systems as well as the occasional use to check culverts for Public Works and Engineering Departments. The truck is among the oldest in the City that sees regular use and provides information that is critical to all areas of City infrastructure and compliance with State and Federal laws that we cannot get anywhere else. The truck has seen several mechanical repairs in recent years including a significant rear axle repair and worsening wheel well and body frame deterioration due to rust and nearly twenty years of use. In addition, our camera equipment is due for replacement in the near future and that is more easily done in a new vehicle. Truck #403 is a vital piece of equipment the Environmental Services Department uses to better serve the residents of Brewer and ensure the continued protection of our infrastructure and the environment. To be funded with asset reserve monies.

Collection System -- \$40,000

Maple Street Connection - \$40,000

There is a stretch of City infrastructure on Maple Street, which affects sewer and stormwater, that needs to be replaced. This project will be funded with reserve monies as well as the reallocation of funds leftover from the FY24 South Main Street sewer replacement project.

FY2026 WPCF Capital Improvement Program

DESCRIPTION	ACQ. YEAR	LIFE	REPLMT YEAR	REPLMT COST	LIFE LEFT	CARRYFWD? CASH OUTLAY	FY2026	FY2027	FY2028	FY2029	FY2030
PUMP STATIONS											
Brewer Cove (*)	1973	25	1998	1,000,000	-24						
Dirigo Drive	2004	25	2029	1,000,000	7				1,000,000		
Hardy Street (**)	1973	25	1998	18,000,000	-24					1,000,000	
Hardy Street PS - Pump Replacement	2014	15	2029	75,000	3					75,000	
Hardy Street PS-PLC Controls Replace						reserve	30,000				
Sparks	2004	25	2029	1,000,000	7					1,000,000	
South Main (*****)	1983	25	2008	1,500,000	-14				1,500,000		
PUMP STATION TOTAL							30,000	0	2,500,000	2,075,000	0
OTHER MACHINERY & EQUIPMENT											
Collections Camera System (equips #403)	2012	10	2022	108,000	0		0	108,000			
BFP Perforated Rollers (Purchase & install)	2012	15	2027	34,000	1			34,000			
#703 Service Truck	2019	10	2029	40,000	3						
#403 Collection System Box Truck (houses c Trav-L-Vac	2007	15	2022	55,000	0	reserve	55,000			40,000	
2020	2020	10	2030	25,000	4						25,000
MACHINERY & EQUIPMENT TOTAL							55,000	142,000	0	40,000	25,000
BUILDINGS & IMPROVEMENTS											
WPCF-PAINT EXTERIOR	2010	20	2030	50,000	4						50,000
WPCF-Central AC-Administration Area	2010	20	2030	35,000	4						35,000
BUILDINGS & IMPROVEMENTS TOTAL				4,840,500			0	0	0	0	85,000
SEWER LINES & CSO											
Maple Street Sewer Replcmnt - Illicit Connecti2025/26						rsrve/realloc	40,000				
CSO Master Plan Projects											
Priority 2 - Brewer Cove District CSOs - Replace sewer--S Brewer Dr, Tibbetts								1,970,000			
Priority 3 - Sherwood Forest								600,000			
Priority 4 - Multiple areas									2,045,000		
CSO Master Plan Update	2021	5	2027	12,000				12,000			
SEWER LINES TOTAL							40,000	2,582,000	2,045,000	0	0
GRAND TOTAL							125,000	2,724,000	4,545,000	2,115,000	110,000

CAPITAL IMPROVEMENT FUNDING	Asset Management Reserve	115,280
	Sewer rates	
	Reallocation from completed projects	9,720
TOTAL		125,000

City of Brewer
Summary of Principal Debt Maturities - Wastewater
6/30/2025

Year	Plant MMBB 06 GO-SRF	Lines MMBB 09 ARRA	USDA 2012 92-21	USDA 2012 92-25	2014FR MMBB	2015 MMBB	2021 USDA-PH1	2021 MMBB	2021 USDA-PH2	2022 REFI	2024 MMBB	estimated 2025 CWSRF	TOTAL
2026	13,001	17,045	15,441	25,469	84,750	6,750	43,041	25,000	123,835	110,000	20,000	40,138	524,469
2027		17,045	15,866	26,169	84,750	6,750	43,794	25,000	126,002	115,000	20,000	40,138	520,513
2028		17,045	16,302	26,889	82,000	6,750	44,560	25,000	128,207	120,000	20,000	40,138	526,891
2029		17,045	16,750	27,628	79,000	6,750	45,340	25,000	130,285	130,000	10,000	40,138	527,936
2030		8,522	17,211	28,388	84,750	6,750	46,133	25,000	132,731	125,000		40,138	514,623
2031			17,684	29,169	84,750	6,750	46,941	25,000	135,054	135,000		40,138	520,485
2032			18,171	29,971	82,000	6,750	47,762	25,000	137,417	145,000		40,138	532,208
2033			18,670	30,795	84,500	6,750	48,598	25,000	139,682	155,000		40,138	549,133
2034			19,184	31,642	84,750	6,750	49,448	25,000	142,266	155,000		40,138	554,178
2035			19,711	32,512		6,750	50,314	100,000	144,756	70,000		40,138	464,181
2036			20,253	33,406		6,750	51,194		147,289	75,000		40,138	374,031
2037			20,810	34,325		6,750	52,090		149,754	75,000		40,138	378,867
2038			21,382	35,269			53,002		152,487	80,000		40,138	382,278
2039			21,971	36,239			53,929		155,156			40,138	307,432
2040			22,575	37,235			54,873		157,871			40,138	312,692
2041			23,196	38,259			55,833		160,551				277,839
2042			23,804	39,289			56,810		163,444				283,347
2043							57,805		166,304				224,108
2044							58,816		169,214				228,030
2045							59,845		172,124				231,969
2046							60,893		175,188				236,080
2047							61,958		178,253				240,212
2048							63,043		181,373				244,415
2049							64,146		184,529				248,675
2050							64,945		187,536				252,482
2051													0

PRINCIPAL OUTSTANDING BY FISCAL YEAR

Fiscal Year	Plant MMBB 06 GO-SRF	Lines MMBB 09 ARRA	USDA 2012 92-21	USDA 2012 92-25	2014FR MMBB	2015 MMBB	2021 USDA-PH1	2021 MMBB	2021 USDA-PH2	2022 REFI	2024 MMBB	estimated 2025 CWSRF	TOTAL
FY26		59,657	313,540	517,188	665,500	74,250	1,292,074	300,000	3,717,473	1,380,000	50,000	561,926	8,932,607
FY27		42,612	297,674	491,018	581,750	67,500	1,248,280	275,000	3,591,470	1,265,000	30,000	521,789	8,412,094
FY28		25,567	281,372	464,129	499,750	60,750	1,203,720	250,000	3,463,263	1,145,000	10,000	481,651	7,885,203
FY29		8,522	264,622	436,501	420,750	54,000	1,158,380	225,000	3,332,978	1,015,000	0	441,514	7,337,267
FY30	0	0	247,411	408,113	336,000	47,250	1,112,247	200,000	3,200,247	890,000		401,376	6,842,644

City of Brewer
Summary of Interest Debt Maturities - Wastewater
6/30/2025

Lines																										
Year	MMBB 06		MMBB09	USDA 2012		USDA 2012	92-25	2014FR	MMBB	2015	2021		2021	MMBB	USDA-PH2	2022	2024	CWSRF	2025	TOTAL						
	GO-SRF	230		ARRA 0%	92-21						MMBB	USDA-PH1									MMBB					
2026		230		9,047	14,923		1,578		2,231	23,365	3,691	67,223		61,588		2,276		30,103		216,254						
2027				8,622	14,223		1,400		2,135	22,611	3,752	65,056		57,188		1,587		28,096		204,670						
2028				8,186	13,503		1,222		2,004	21,845	3,547	62,851		52,588		968		26,089		192,803						
2029				7,738	12,764		1,050		1,831	21,065	3,522	60,773		46,588		306		24,083		179,718						
2030				7,277	12,004		884		1,644	20,272	3,307	58,327		40,088				22,076		165,879						
2031				6,804	11,223		706		1,448	19,464	3,068	56,004		33,838				20,069		152,624						
2032				6,317	10,421		528		1,244	18,643	3,332	53,641		29,788				18,062		141,975						
2033				5,818	9,597		356		1,030	17,807	2,927	51,376		22,538				16,055		127,503						
2034				5,304	8,750		178		808	16,957	2,447	48,792		14,788				14,048		112,071						
2035				4,777	7,880				582	16,091	1,095	46,302		9,750				12,041		98,518						
2036				4,235	6,986				352	15,211		43,769		7,475				10,034		88,062						
2037				3,678	6,067				118	14,315		41,304		5,038				8,028		78,547						
2038				3,106	5,123					13,403		38,571		2,600				6,021		68,823						
2039				2,517	4,153					12,476		35,902						4,014		59,062						
2040				1,913	3,157					11,532		33,187						2,007		51,795						
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

FY26	0				78,239		129,062		6,324		13,198		301,323		26,996		934,902		322,263		2,861		210,723		2,025,890
FY27					69,617		114,839		4,924		11,063		278,712		23,243		867,679		265,075		1,274		182,626		1,819,053
FY28					61,431		101,336		3,702		9,059		256,867		19,697		802,624		212,488		306		156,537		1,624,045
FY29					53,693		88,572		2,652		7,228		235,802		16,175		739,773		165,900		0		132,454		1,442,250
FY30					46,416		76,569		1,768		5,583		215,530		12,868		679,000		125,813				110,379		1,273,925

City of Brewer
Total Maturity - Principal & Interest : Wastewater
6/30/2025

Year	Debt Principal	Debt Interest	Debt Fees	Total Payments	Chg from Prior Yr
2026	524,469	216,254	9,342	750,065	21,655
2027	520,513	204,670	13,238	738,422	(11,643)
2028	526,891	192,803	12,858	732,551	(5,871)
2029	527,936	179,718	12,466	720,120	(12,431)
2030	514,623	165,879	12,085	692,587	(27,533)
2031	520,485	152,624	11,417	684,525	(8,062)
2032	532,208	141,975	11,036	685,220	694
2033	549,133	127,503	10,919	687,555	2,336
2034	554,178	112,071	10,689	676,938	(10,618)
2035	464,181	98,518	6,209	568,908	(108,030)
2036	374,031	88,062	5,975	468,068	(100,841)
2037	378,867	78,547	5,742	463,155	(4,912)
2038	382,278	68,823	5,508	456,609	(6,546)
2039	307,432	59,062	5,274	371,769	(84,841)
2040	312,692	51,795	5,041	369,528	(2,241)
2041	277,839	44,504	2,800	325,143	(44,385)
2042	283,347	38,944	-	322,291	(2,852)
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	9,457,076	2,174,921	140,598	11,772,596	

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
2025	12.10	\$121.00	5.0%	Lower consumption. Continued increase in electricity cost.
2026	12.46	\$124.60	3.0%	Slightly lower consumption. Continued increase in utility costs.

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	FY2025-26
Priority 2**			
Brewer Cove District	Replace clay sewer Tibbetts Street - 300 ft South Brewer Drive/Brewer Street - 2,200 ft	\$355,000 \$1,615,000	FY2027 FY2027
Priority 3			
Sherwood Forest	Replace sewers to remove infiltration Cross-country sewer	\$600,000	FY2027
Priority 4***			
Parker Street, Outer Wilson Street North Main, Spring Street Parkway North, Park Ave	Excess Flow Evaluation Sewer remediation / replacement	\$45,000 \$2,000,000	FY2028 FY2028

Already Funded Cost - Priority 1* \$2,085,000
Future Year Estimated Cost - Priority 2, 3 and 4*** \$4,615,000**

* The City has awarded the contract for this project. The work will take place in 2025. 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.

** The City has submitted an application seeking \$1,576,000 in federal grant funding for this project.

*** 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
FY2026 Budget**

Table of Contents

Section

S) Table of Contents

T) Budget Highlights

U) Water Revenues and Expenses

 ♦ Budget Summary..... U-1

 ♦ Line Item Revenue Detail U-2

 ♦ Line Item Spending Detail U-3

V) Five-year Capital Improvement Program

 ♦ Project Descriptions V-1

 ♦ Line Item Expense and Funding Detail V-2

W) Water Staffing and Salaries

X) Debt Retirement Schedule

FY2026 Water Department Budget

Department Purpose

To deliver the highest quality drinking water with uninterrupted service, prioritizing exceptional customer care, continuous improvement, and the safety of both our customers and employees. We are committed to maintaining a high-quality system—from our watershed to the point of distribution—while providing this service at the most reasonable cost possible.

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

This year, we are experiencing a modest increase in overall costs. This rise is primarily driven by loan repayments, increases in electricity rates, and building maintenance.

To support continued operations and improve the condition of our facilities, we are proposing a modest increase in our budget for necessary maintenance of our office building. The facility has seen years of deferred maintenance and now requires essential repairs, including roofing, doors, siding, and trim replacement. Our plan is to address these needs in phases, completing the work as a series of small projects over the next several years to responsibly manage costs.

We are also in the second year of our three-year capital plan aimed at funding critical system improvements. Through diligent effort, we have secured significant grant funding to help offset the costs of these projects, minimizing the financial impact on our ratepayers. However, a portion of the funding includes a low-interest loan, and we will begin making payments on that loan during this fiscal year.

Our department remains committed to proactive maintenance practices that support system reliability and longevity. These efforts include leak detection, valve exercising, system flushing, and other essential activities that ensure we continue to deliver safe, high-quality drinking water to our customers with minimal service disruption.

Water Rates

To ensure continued financial stability and to responsibly cover rising operational and maintenance expenses, the Water Department is recommending a modest 5% rate increase for the upcoming fiscal year. This adjustment will support our ability to maintain high-quality service, invest in critical infrastructure, and uphold the long-term integrity of our water system.

This adjustment would increase the minimum water bill by \$4.70 per quarter, or \$18.90 per year. For the average residential household using 1,400 cubic feet of water per quarter, the increase would be \$5.90 per quarter, or \$23.60 per year.

Staffing

Our current staffing consists of 12 full-time positions: three treatment plant operators, three administrative staff, one meter specialist, and five distribution crew members. While this team continues to meet the essential demands of our system, the staffing level within the distribution crew remains at minimum levels needed to support preventive maintenance, infrastructure repairs, and ongoing meter replacement efforts.

Recognizing current budget constraints, we are not proposing any changes to staffing at this time.

Infrastructure Improvements

In FY2026, the Water Department plans to complete several key infrastructure projects critical to the reliability and longevity of our system.

The Birchwood main installation will mark the final phase of the Sherwood Forest project, which began last year. Loan repayment for this project will also commence during the fiscal year.

We will also initiate and complete the Lower Wilson Street mainline replacement, a project previously approved and essential for improving service reliability in that area.

At the start of FY2026, we will begin the recoating and improvement of the Levenseller storage tank, a project expected to be completed within the year. This initiative is supported by substantial federal funding, with the remaining costs to be covered by our dedicated tank reserve funds.

In addition, we will upgrade plant communications infrastructure through the installation of fiber-optic technology. This upgrade will enhance system monitoring and reliability, and it will be fully funded through federal ARPA funds secured by the City.

These projects represent a continued commitment to reinvesting in our infrastructure and delivering high-quality service to our customers.

**City of Brewer
Water Department
FY2026 Budget
SUMMARY**

<u>Water Expenses</u>	FY2025 Approved	FY2026 Proposed	\$ Incr/(Decr)	PCT CHANGE
ADMINISTRATION	\$ 683,255	\$ 742,230	\$ 58,975	8.63%
PLANT OPERATIONS	540,401	596,030	\$ 55,629	10.29%
HATCASE POND OPERATION	77,250	78,250	\$ 1,000	1.29%
TRANSMISSION & DISTRIB	801,027	791,529	\$ (9,498)	-1.19%
DEBT SERVICE	1,127,847	1,160,019	\$ 32,173	2.85%
DEPRECIATION	42,684	19,410	\$ (23,274)	0.00%
AMORTIZATION	2,280	2,280	\$ -	0.00%
	<u>\$ 3,274,745</u>	<u>\$ 3,389,748</u>	<u>\$ 115,003</u>	<u>3.51%</u>

<u>Water Revenue</u>				
CHARGES FOR SERVICES	\$ 3,222,920	\$ 3,330,923	\$ 108,003	3.35%
OTHER OPERATING REVENUE	51,825	58,825	7,000	13.51%
OTHER FINANCING	-	-	-	0.00%
	<u>\$ 3,274,745</u>	<u>\$ 3,389,748</u>	<u>\$ 115,003</u>	<u>3.51%</u>

Water Department Revenues

Account #	Description	FY2025 Approved	FY25 YTD a/o 5.9.25	FY2026 Estimated	\$\$ Change	% Change
WATER - OPERATING REVENUES						
0700003	370001 METERED - RESIDENTIAL	1,563,910	1,181,457	1,610,239	46,329	2.96%
0700003	370002 METERED - COMMERCIAL	398,525	333,657	423,610	25,085	6.29%
0700003	370003 METERED - INDUSTRIAL	2,350	2,792	2,895	545	23.19%
0700003	370004 METERED - GOVT'L AGENCIES	109,885	77,652	103,750	(6,135)	-5.58%
0700003	370005 PUBLIC FIRE PROTECTION	965,240	730,337	1,001,437	36,197	3.75%
0700003	370006 PRIVATE FIRE PROTECTION	159,510	122,269	165,492	5,982	3.75%
0700003	370009 MISCELLANEOUS REVENUES	25,000	23,403	25,000	-	0.00%
0700003	370099 ABATEMENTS	(1,500)	(2,015)	(1,500)	-	0.00%
	TOTAL CHARGES FOR SERVICES	3,222,920	2,469,553	3,330,923	108,003	3.35%
0700004	300307 NSF FEES	25	20	25	-	0.00%
0700004	300310 OUTSIDE EXTRAS	-	790	-	-	
0700004	300400 INTEREST EARNINGS	15,000	14,234	15,000	-	0.00%
0700004	370400 BILLING COSTS CHARGED TO SEWER	18,000	18,782	18,000	-	0.00%
0700004	370401 LABORATORY SERVICES INCOME	18,000	26,215	25,000	7,000	38.89%
0700004	370402 NON-DEPARTMENTAL INCOME	300	327	300	-	0.00%
0700004	370403 REIMBURSEMENT FOR DAMAGES	500	280	500	-	0.00%
	TOTAL OTHER MISC INCOME	51,825	70,561	58,825	7,000	13.51%
	WATER OPERATING REVENUE TOTAL	3,274,745	2,540,114	3,389,748	115,003	3.51%
GRAND TOTAL		3,274,745		3,389,748	115,003	3.51%

Water Department Expenditures

Account #	Description	FY2025 Approved	FY25 YTD a/o 5.9.25	FY2026 Request	\$\$ Change	% Change
75 ADMINISTRATION						
0717500 500000	PERMANENT EMPLOYEES	185,874	168,740	192,627	6,753	3.63%
0717500 500500	HEALTH INSURANCE	34,875	33,016	50,396	15,521	44.50%
0717500 500502	HRA	4,501	4,501	3,108	(1,393)	-30.95%
0717500 500510	MAINE STATE RETIREMENT	20,026	16,705	21,523	1,497	7.48%
0717500 500520	MEDICARE	2,933	2,320	3,060	127	4.33%
0717500 500522	PAID FAMILY MEDICAL LEAVE	1,011	299	1,055	44	4.31%
0717500 500530	GROUP LIFE INSURANCE	-	13	-	-	
0717500 500867	PHONE STIPEND	390	335	390	-	0.00%
0717501 501000	LEGAL SERVICES	3,000	160	3,000	-	0.00%
0717501 501010	AUDIT SERVICES	5,500	3,950	5,320	(180)	-3.27%
0717501 501015	MANAGEMENT SERVICES	33,960	31,130	32,928	(1,032)	-3.04%
0717501 501020	ACCOUNTING SERVICES	35,888	31,063	36,392	504	1.40%
0717501 501021	CUSTOMER ACCOUNTS SERVICES	27,888	25,568	28,740	852	3.06%
0717501 501025	ENGINEERING SERVICES	5,000	-	5,000	-	0.00%
0717501 501060	OTHER (TECHNOLOGY)	14,829	7,192	22,161	7,332	49.44%
0717502 500800	WORKERS COMPENSATION	25,000	19,341	25,000	-	0.00%
0717502 500810	UNEMPLOYMENT	3,000	-	3,000	-	0.00%
0717502 500860	TRAINING, CONFERENCES & MTGS	2,000	825	2,000	-	0.00%
0717502 500862	TRAVEL	-	220	-	-	
0717502 500864	PUBLICATIONS & DUES	4,000	1,410	4,000	-	0.00%
0717502 501043	CONTRACTED SRVCS - JANITORIAL	6,180	5,393	6,180	-	0.00%
0717502 501091	MAINT CONTRACTS / SERVICE CALL	3,500	849	3,500	-	0.00%
0717502 501100	LICENSING & OTHER FEES	7,000	7,295	7,000	-	0.00%
0717502 501200	INSUR - PROPERTY/GENL LIABILTY	20,000	18,409	20,000	-	0.00%
0717502 501210	INSURANCE- VEHICLE	6,300	8,671	8,800	2,500	39.68%
0717502 501230	INSURANCE - OTHER	500	98	500	-	0.00%
0717502 501300	TELEPHONE	3,300	775	3,450	150	4.55%
0717502 501310	ELECTRICITY	5,400	4,344	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	6,102	10,500	-	0.00%
0717502 502200	OFFICE SUPPLIES & EXPENSES	1,700	2,669	2,000	300	17.65%
0717502 502310	COMPUTER SUPPLIES & EXPENSES	3,900	437	3,900	-	0.00%
0717502 502900	MISC SUPPLIES & EXPENSES	1,500	1,032	1,500	-	0.00%
0717502 503000	MINOR EQUIPMENT	600	-	600	-	0.00%
0717502 504000	BUILDING MAINT & REPAIR	6,000	639	15,000	9,000	150.00%
0717502 504100	EQUIPMENT MAINT & REPAIR	600	-	600	-	0.00%
0717502 504500	CAPITAL RESERVE FUNDNG	100,000	50,000	100,000	-	0.00%
0717502 509130	CIP FUNDING	60,000	-	77,000	17,000	28.33%
0717502 509200	BILLING OPERATIONS	22,000	26,009	22,000	-	0.00%
0717502 509310	REG COMMISSION EXPENSE - OTHER	13,500	11,372	13,500	-	0.00%
TOTAL ADMINISTRATION		683,255	490,880	742,230	58,975	8.63%

Account #	Description	FY2025 Approved	FY25 YTD a/o 5.9.25	FY2026 Request	\$\$ Change	% Change
77 PLANT OPERATIONS						
0717700 500000	PERMANENT EMPLOYEES	196,667	164,297	203,638	6,971	3.54%
0717700 500100	OVERTIME - REGULAR	16,000	15,861	18,000	2,000	12.50%
0717700 500500	HEALTH INSURANCE	47,671	41,151	68,526	20,855	43.75%
0717700 500502	HRA	4,950	4,950	5,164	214	4.32%
0717700 500510	MAINE STATE RETIREMENT	19,470	17,836	20,771	1,301	6.68%
0717700 500520	MEDICARE	2,852	2,437	2,953	101	3.54%
0717700 500522	PAID FAMILY MEDICAL LEAVE	983	313	1,018	35	3.53%
0717701 501040	OUTSIDE LAB SERVICES	5,000	2,279	5,000	-	0.00%
0717701 501065	OTHER SERVICES	9,000	7,774	9,000	-	0.00%
0717702 502100	AMMONIUM SULFATE	18,000	13,427	18,000	-	0.00%
0717702 502105	CORROSION CONTROL	30,000	24,214	40,000	10,000	33.33%
0717702 502110	FLOURIDE	4,500	-	4,500	-	0.00%
0717702 502120	SODIUM HYPOCHLORITE	25,000	26,077	27,000	2,000	8.00%
0717702 502121	LIQUID OXYGEN	10,000	8,844	12,000	2,000	20.00%
0717703 500860	TRAINING, CONFERENCES & MTGS	1,000	181	1,000	-	0.00%
0717703 500862	TRAVEL	100	23	100	-	0.00%
0717703 501091	MAINT CONTRACTS / SERVICE CALL	8,500	8,277	8,500	-	0.00%
0717703 501300	TELEPHONE	2,208	-	3,360	1,152	52.17%
0717703 501310	ELECTRICITY	55,000	52,113	56,000	1,000	1.82%
0717703 502020	HEATING FUEL	24,000	15,183	26,000	2,000	8.33%
0717703 502600	INTERNAL LAB EXPENSES	16,000	17,316	22,000	6,000	37.50%
0717703 502700	MATERIALS & SUPPLIES	1,500	450	1,500	-	0.00%
0717703 502810	UNIFORMS & PROTECTIVE CLOTHING	1,000	158	1,000	-	0.00%
0717703 502900	MISC SUPPLIES & EXPENSES	1,000	531	1,000	-	0.00%
0717703 503000	MINOR EQUIPMENT	2,000	40	2,000	-	0.00%
0717703 504000	BUILDING MAINT & REPAIR	16,000	5,933	16,000	-	0.00%
0717703 504100	EQUIPMENT MAINT & REPAIR	20,000	17,366	20,000	-	0.00%
0717703 504300	RADIO & ALARM MAINT & REPAIR	2,000	-	2,000	-	0.00%
TOTAL PLANT OPERATIONS		540,401	447,030	596,030	55,629	10.29%
83 HATCASE POND OPERATIONS						
0718300 501065	OTHER SERVICES	4,350	3,848	4,350	-	0.00%
0718301 501310	ELECTRICITY	62,000	55,691	62,000	-	0.00%
0718301 502015	FUEL FOR POWER PRODUCTION	4,000	-	5,000	1,000	25.00%
0718301 502600	LABORATORY EXPENSES	100	-	100	-	0.00%
0718301 502700	MATERIALS & SUPPLIES	400	59	400	-	0.00%
0718301 502900	MISC SUPPLIES & EXPENSES	400	-	400	-	0.00%
0718301 503000	MINOR EQUIPMENT	500	-	500	-	0.00%
0718301 504400	PUMP STATION MAINT & REPAIR	5,000	1,398	5,000	-	0.00%
0718301 509050	LEASE PAYMENTS	500	-	500	-	0.00%
TOTAL HATCASE POND OPERATIONS		77,250	60,995	78,250	1,000	1.29%

Account #	Description	FY2025 Approved	FY25 YTD a/o 5.9.25	FY2026 Request	\$\$ Change	% Change
85 TRANSMISSION & DISTRIBUTION						
0718500 500000	PERMANENT EMPLOYEES	380,134	312,085	391,113	10,979	2.89%
0718500 500050	PARTTIME & TEMP EMPLOYEES	15,000	-	-	(15,000)	-100.00%
0718500 500100	OVERTIME - REGULAR	16,000	19,035	16,000	-	0.00%
0718500 500200	OTHER COMPENSATION	3,420	3,150	4,400	980	28.65%
0718500 500500	HEALTH INSURANCE	109,052	79,053	97,453	(11,599)	-10.64%
0718500 500501	HEALTH INSUR - WAGE STIPEND	4,573	4,966	10,393	5,820	127.27%
0718500 500502	HRA	11,413	11,413	8,165	(3,248)	-28.46%
0718500 500510	MAINE STATE RETIREMENT	39,094	31,760	40,302	1,208	3.09%
0718500 500511	ICMA - 401(A) RETIREMENT TRUST	333	1,478	1,656	1,323	397.30%
0718500 500520	MEDICARE	6,077	4,618	6,120	43	0.71%
0718500 500522	PAID FAMILY MEDICAL LEAVE	2,096	574	2,110	14	0.69%
0718500 500530	GROUP LIFE INSURANCE	248	288	266	18	7.26%
0718500 500540	DISABILITY INSURANCE	243	178	206	(37)	-15.10%
0718501 501065	OTHER SERVICES	25,000	59,042	25,000	-	0.00%
0718501 501071	PUBLIC WORKS SUPPORT	15,000	9,109	15,000	-	0.00%
0718502 500860	TRAINING, CONFERENCES & MTGS	4,000	1,052	4,000	-	0.00%
0718502 500862	TRAVEL	500	124	500	-	0.00%
0718502 501171	EQUIPMENT RENTAL	1,000	1,914	1,000	-	0.00%
0718502 501176	RAILROAD LEASE	65	40	65	-	0.00%
0718502 501310	ELECTRICITY	5,500	5,822	5,500	-	0.00%
0718502 502000	GASOLINE	12,600	7,080	12,600	-	0.00%
0718502 502010	DIESEL FUEL	8,400	5,630	8,400	-	0.00%
0718502 502020	HEATING FUEL	3,360	2,563	3,360	-	0.00%
0718502 502710	MATERIALS & SUPPLIES - LINES	70,000	70,256	70,000	-	0.00%
0718502 502720	MATERIALS & SUPPLIES - METERNG	15,000	9,287	15,000	-	0.00%
0718502 502800	SAFETY SUPPLIES & EXPENSES	2,000	396	2,000	-	0.00%
0718502 502810	UNIFORMS & PROTECTIVE CLOTHING	6,920	4,893	6,920	-	0.00%
0718502 502900	MISC SUPPLIES & EXPENSES	1,400	535	1,400	-	0.00%
0718502 503000	MINOR EQUIPMENT	4,000	1,763	4,000	-	0.00%
0718502 504000	BUILDING MAINT & REPAIR	2,000	228	2,000	-	0.00%
0718502 504100	EQUIPMENT MAINT & REPAIR	7,000	9,538	7,000	-	0.00%
0718502 504200	VEHICLE MAINT & REPAIR	15,000	7,219	15,000	-	0.00%
0718502 504210	OIL & LUBRICATION	600	301	600	-	0.00%
0718502 504550	TRANSMISSION LINE MAINTENANCE	14,000	12,957	14,000	-	0.00%
TOTAL TRANSMISSION & DISTRIBUTION		801,027	678,348	791,529	(9,498)	-1.19%
TOTAL CASH OPERATING EXPENSES		2,101,934	1,677,253	2,208,039	106,105	5.05%

Account #	Description	FY2025 Approved	FY25 YTD a/o 5.9.25	FY2026 Request	\$\$ Change	% Change
87 DEBT SERVICE						
0718700 509000	DEBT PRINCIPAL	763,858	708,734	778,734	14,876	1.95%
0718700 509010	DEBT INTEREST	332,305	291,305	340,817	8,512	2.56%
0718700 509020	BANK CHARGES	31,684	15,373	40,469	8,785	27.73%
TOTAL DEBT SERVICE		1,127,847	1,015,411	1,160,019	32,173	2.85%
90 DEPRECIATION						
0719000 509500	INFRASTRUCTURE / LINES	42,684	162,522	19,410	(23,274)	-54.53%
0719000 509510	BUILDINGS & IMPROVEMENTS	-	99,717	-	-	
0719000 509520	MACHINERY & EQUIPMENT	-	56,495	-	-	
0719000 509530	DEPRECIATION - VEHICLES	-	25,644	-	-	
TOTAL DEPRECIATION		42,684	344,378	19,410	(23,274)	-54.53%
91 AMORTIZATION						
0719100 579110	AMORTIZED DEFFERED DEBITS	2,280	1,140	2,280	-	0.00%
TOTAL AMORTIZATION		2,280	1,140	2,280	-	0.00%
GRAND TOTAL ALL WATER EXPENSES		3,274,745	3,038,183	3,389,748	115,003	3.51%

City of Brewer Water Capital Improvement Program FY2026

Project Descriptions

Machinery and Equipment -- \$77,000

Replace Meters (6% per year) – \$70,000

The Water Department manages over 3,500 individually metered accounts, many of which have been in service for over 20 years and are showing signs of wear. To ensure long-term rate stability, we continue our strategy of replacing 5–6% of meters and remote readers annually. This proactive approach prevents large-scale system replacements every 16–20 years and reduces the need for borrowing.

This year's budget proposes a \$10,000 increase to this line item to account for rising meter costs while maintaining our replacement goals. This ongoing capital initiative is funded through an annual transfer from the Water Operating Fund and focuses on replacing aging meters most at risk of failure.

Leak Detection Correlation Equipment – \$7,000

We rely on correlation and acoustic listening devices to detect and pinpoint leaks, which helps minimize emergency repair costs and reduce water loss.

Our current ground microphone and digital listening device has failed. Replacing this essential equipment is critical for accurate and efficient leak detection and remains an integral part of our system maintenance strategy.

Water System Infrastructure -- \$0

No new projects – \$0

In FY2026, we will complete the water main replacement projects currently underway in the Sherwood Forest neighborhood and along Wilson Street. In addition, we will paint the Levenseller Standpipe, a project approved in last year's CIP and funded, in part, with a \$1.006 million federal grant. We will also complete the previously approved upgrade of the Hayes Treatment Plant's communication infrastructure.

FY2026 Water Department Capital Improvement Program

MUNIS Acct	DESCRIPTION	LIFE	YEAR PURCHASED	REPLMT COST	FUNDING SOURCE	FY2025 CRRYFWD	CASH OUTLAY	FY2027	FY2028	FY2029	FY2030
MACHINERY & EQUIPMENT											
0571003-573012	Replace meters add radio reads 6% per year	18	2020-20XX	900,000	rates			70,000	70,000	70,000	70,000
	Purchase and install fixed base antenna	20	2024				70,000	35,000			
0571003-573021	Ozone monitors	10	2018	45,000							
0571003-573018	Copier / Printer for Office	5	2019	5,000							
	Travel Vac for Distribution System	15	2010	25,000					45,000	5,000	
	Air Exhaust for Soda Ash system	15	2012	8,000				50,000			
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				60,000			
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	
0571003-573032	Sensus reading equipment x2 and software	6	2016	15,850							
0571003-573040	Leak detection correlation equipment	20+	2020		rates		7,000		20,000		
MACHINERY & EQUIPMENT TOTAL											
							77,000	293,000	135,000	191,000	70,000
BUILDINGS & IMPROVEMENTS											
0571002-572003	Building Repairs at WTP (roof)	20	2012	10,000							
0571001-571008	Rebuild Hatcase Pond Road from WTP to PS	15	2011	35,000				75,000			
	Replace Generator at Hayes TP							35,000			
	Replace furnace Hayes TP							80,000			
BUILDINGS & IMPROVEMENTS TOTAL											
							0	270,000	0	0	0
WATER SYSTEM INFRASTRUCTURE											
	Replace pipe at 0.5 miles per year \$200 per ft							528,000	528,000	528,000	528,000
WATER LINES TOTAL											
							0	528,000	528,000	528,000	528,000
CAPITAL IMPROVEMENT PROGRAM TOTAL											
							77,000	1,091,000	663,000	719,000	598,000
CAPITAL IMPROVEMENT FUNDING											
	Watershed Reserve Account										
	Carryforward/Reallocation										
	Water Rates (0717502-509130)										
	TOTAL						77,000				
							<u>77,000</u>				

FULL TIME EQUIVALENT (FTE) EMPLOYEES FY25 APPROVED COMPARED TO FY26 REQUEST

WATER DEPARTMENT	FULL TIME EQUIVALENT		ANNUAL
	FY25 APPROVED	FY26 REQUEST	SALARY FY26
ADMINISTRATION			
Superintendent	1	1	110,775
Office / Finance Manager	1	1	81,939
Utility Billing Clerk	1	1	47,830
	<u>3</u>	<u>3</u>	
OZONE PLANT			
Lead Operator	1	1	66,316
Plant Operator	2	2	57,584
	<u>3</u>	<u>3</u>	
TRANSMISSION & DISTRIBUTION			
Foreman	1	1	73,829
Specialist II	1	1	59,882
Specialst I	2	2	56,710
Utility Floater	2	2	52,178
	<u>6</u>	<u>6</u>	
WATER DEPARTMENT TOTAL	<u><u>12.00</u></u>	<u><u>12.00</u></u>	

NOTE: The Water Department also pays a percentage of the salary and benefits for the City Engineer, the Engineering Project Manager, and the Finance Utility Billing Clerk in recognition of the work these employees do on behalf of the Water Department. In FY2026, the Water Department will pay 5%, 15% and 15%, respectively, of the these salaries. In addition, 25% of the Water Utility Billing Clerk's salary and benefits are charged to the Sewer Department in recognition of work performed on its behalf.

**CITY OF BREWER
Water Department
Principal Debt Maturities
6/30/2025**

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	2024 LSL Vac Truck	ESTIMATE	TOTAL
									2025 DWSRFs	
2026	36,250	29,670	36,750	8,500	50,675	134,513	405,000	22,376	54,148	777,881
2027		29,670	36,750	8,500	50,675	134,513	420,000	22,376	89,198	791,681
2028		29,670	36,750	8,500	50,675	134,513	435,000	22,376	89,198	806,681
2029		29,670	36,750	8,500	50,675	134,513	455,000	22,376	89,198	826,681
2030			36,750	8,500	50,675	134,513	475,000	22,376	89,198	817,011
2031				8,500	50,675	134,513	495,000	22,376	89,198	800,261
2032				8,500	50,675	134,513	515,000	22,376	89,198	820,261
2033					50,675	134,513	540,000	22,376	89,198	836,761
2034					50,675	134,513	470,000	22,376	89,198	766,761
2035						134,513	415,000		89,198	638,711
2036						134,513	425,000		89,198	648,711
2037						134,513	230,000		89,198	453,711
2038						134,513	230,000		89,198	453,711
2039						134,513	145,000		89,198	368,711
2040						134,513	115,000		89,198	338,711
2041						134,513	125,000		89,198	348,711
2042							125,000		89,198	214,198
2043									89,198	89,198
2044									89,198	89,198
2045									89,198	89,198
2046									35,050	35,050

PRINCIPAL OUTSTANDING AT FISCAL YEAR END

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	2024 LSL Vac Truck	ESTIMATE	TOTAL
									2025 DWSRFs	
2026	-	89,008	147,000	51,000	405,400	1,883,183	5,615,000	179,006	1,694,753	10,064,349
2027	-	59,338	110,250	42,500	354,725	1,883,183	5,195,000	156,630	1,605,555	9,407,181
2028	-	29,668	73,500	34,000	304,050	1,748,670	4,760,000	134,254	1,516,358	8,600,499
2029	-		36,750	25,500	253,375	1,614,157	4,305,000	111,879	1,427,160	7,773,820
2030	-		-	17,000	202,700	1,479,644	3,830,000	89,503	1,337,963	6,956,809

**CITY OF BREWER
Water Department
Interest Debt Maturities
6/30/2025**

FY	2005C MMBB	Fee Only 2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	Fee Only 2024 LSL Vac Truck	ESTIMATE 2025 DWSRFs	TOTAL
2026			1,838	692	5,815	21,522	242,950		67,702	340,519
2027			1,470	574	5,131	20,177	226,750		64,317	318,419
2028			1,103	446	4,447	18,832	209,950		60,932	295,709
2029			735	284	3,763	17,487	188,200		57,547	268,015
2030			368	229	3,079	16,142	165,450		54,162	239,428
2031				95	2,394	14,796	141,700		50,777	209,763
2032					1,710	13,451	126,850		47,391	189,403
2033					1,026	12,106	101,100		44,006	158,239
2034					342	10,761	74,100		40,621	125,824
2035						9,416	58,825		37,236	105,477
2036						8,071	45,338		33,851	87,259
2037						6,726	31,525		30,466	68,717
2038						5,381	24,050		27,081	56,511
2039						4,035	16,575		23,696	44,306
2040						2,690	11,863		20,311	34,863
2041						1,345	8,125		16,926	28,437
2042							4,063		13,540	19,645
2043									10,155	10,155
2044									6,770	6,770
2045									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	2024 LSL Vac Truck	ESTIMATE 2025 DWSRFs	TOTAL
2026			3,675	1,629	21,892	161,416	1,434,463		643,169	2,266,243
2027			2,205	1,055	16,761	141,239	1,207,713		578,852	1,947,824
2028			1,103	609	12,314	122,407	997,763		517,920	1,652,115
2029			368	324	8,552	104,920	809,563		460,374	1,384,100
2030			-	95	5,473	88,779	644,113		406,212	1,144,671

**CITY OF BREWER
Water Department
Administrative Fee Maturities
6/30/2025**

FY	2005C MMBB	2009F MMBB	2010LA MMBB	2011C MMBB	2013SRF MMBB	2020DWSRF MMBB	2022 Refinance	2024 LSL Vac Truck	ESTIMATE 2025 DWSRFs	TOTAL
2026		1,483	1,929		2,825	7,802		1,119	25,245	40,403
2027		1,483	1,911		2,790	7,735		1,119	8,795	23,833
2028		1,483	1,893		2,756	7,667		1,119	8,625	23,543
2029		1,483	1,874		2,722	7,600		1,119	8,456	23,254
2030			1,856		2,688	7,533		1,119	8,287	21,482
2031					2,653	7,465		1,119	8,117	19,355
2032					2,619	7,398		1,119	7,948	19,085
2033					2,585	7,331		1,119	7,779	18,814
2034					2,551	7,264		1,119	7,610	18,543
2035						7,196			7,440	14,637
2036						7,129			6,152	13,282
2037						7,062			5,983	13,045
2038						6,995			5,814	12,809
2039						6,927			5,645	12,572
2040						6,860			5,475	12,336
2041						6,793			5,306	12,099
2042									5,137	5,137
2043									4,968	4,968
2044									4,798	4,798
2045									4,629	4,629

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

FY	DEBT PRINCIPAL	DEBT INTEREST	DEBT FEES	TOTAL PAYMENTS	CHG FROM PRIOR YR
2026	777,881	340,519	40,403	1,158,803	143,392
2027	791,681	318,419	23,833	1,133,933	(24,870)
2028	806,681	295,709	23,543	1,125,934	(7,999)
2029	826,681	268,015	23,254	1,117,951	(7,983)
2030	817,011	239,428	21,482	1,077,921	(40,030)
2031	800,261	209,763	19,355	1,029,379	(48,542)
2032	820,261	189,403	19,085	1,028,749	(630)
2033	836,761	158,239	18,814	1,013,814	(14,935)
2034	766,761	125,824	18,543	911,129	(102,685)
2035	638,711	105,477	14,637	758,824	(152,304)
2036	648,711	87,259	13,282	749,251	(9,573)
2037	453,711	68,717	13,045	535,472	(213,779)
2038	453,711	56,511	12,809	523,030	(12,442)
2039	368,711	44,306	12,572	425,589	(97,442)
2040	338,711	34,863	12,336	385,909	(39,679)
2041	348,711	28,437	12,099	389,246	3,337
2042	214,198	19,645	5,137	238,979	(150,267)
2043	89,198	10,155	4,968	104,320	(134,659)
2044	89,198	6,770	4,798	100,766	(3,554)
2045	89,198	3,385	4,629	97,212	(3,554)
TOTAL	10,976,745	2,610,845	318,623	13,906,213	

