

# Town of Eliot

## Fiscal Year 2025 Budget Workbook

December 28, 2021,

**“First Draft”**

Town of Eliot Manager Michael J. Sullivan



## **Honorable Eliot Select Board and Budget Committee,**

Thank you all for playing an important role in the budgetary process. As the Town of Eliot elected leaders your leadership in addressing the needs of the community and assigning a cost is not an enviable or simple task. The complexities of balancing need and affordability for the taxpayer is an extreme balancing act. I will do my best to support your collective reasoning and ultimately the wish of the voters as we progress through the budget season.

This document is a work product resulting from hundreds of labor hours from department managers, the Finance Director, the Assistant Town Manager, and the Town Manager. We sought input from key staff, vendors, contractors, other municipalities, and wide-ranging sources as to cost trends for the fiscal year 2025. This information collection process began in August and is on-going.

Thank you to the incredible Town of Eliot employees for participating in this annual project. Their insight and observations are critical in allowing me as Town Manager to do my level best in quilting together those sometimes-disparate perspectives to craft a FY 25 budget will deliver service to the citizens of Eliot in a manner they are accustomed to. It is worth noting those deliverables are often as much as eighteen months in the future. This time gap adds to the degree of difficulty in predicting the end result.

As we all are acutely aware we are living in an interesting time where compensation increases are being offset by increased prices for goods at services for employees. It is not substantially different in terms of a municipality, as gains from increased taxes, fees or other various sources are realized gains become tempered by increased pricing of fuel, materials, and insurance, just to name a few. I have given great attention in considering the cost of employees who provide the essential services for the public, they are critical to our mission to serve.

The budget is an exercise in balance with a fair amount of estimating the causal effect of reshaping an organization to prepare for the future. If we cut or reallocate from line "A", will we be able to provide the service promised in line "B", if we do not address staffing compensation will we be able to retain talented members of the team, if we do not offer training do we risk adding to customer frustration by way of unintentional incompetency, these are all reasonable questions I/we ask continuously when molding a municipal budget.

This draft continues to examine how Eliot can best invest in itself, how can we improve and where can we gain efficiencies. We constantly refer to these core commitments throughout the annual budget discussion. We also need to ask, is this particular service appropriate to provide or is it better provided by the private market, regional approaches or by some other new pathway.

I respectfully submit this fiscal year 2025 draft budget for your review and consideration.

Thank you,

*Michael J. Sullivan*

Town of Eliot, Manager (December 28, 2023)

PLEASE NOTE THE GRAPHS DEPICTED FOR VARIOUS DEPARTMENTS MAY HAVE CHANGED FROM THIS DRAFT.

Please continuously refer to the updated version on the website for the latest edits of this workbook.

## Reserve Funds.

Division	Expense	Object	FY 24 Beginning Balance	FY24 Actual to Nov. 30	FY24 End Balance	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>CAPITAL PROJECT FUNDS/SPECIAL REVENUE FUNDS/TRUST FUNDS</b>								
nds	Public Works Reserve	Misc.	Misc.	760,491.54		760,491.54		
		Misc. Total		760,491.54	0.00	760,491.54	0.00	0.00
	<b>Public Works Reserve Total</b>			760,491.54	0.00	760,491.54	0.00	0.00
nds	Police Dept. Reserve	Misc.	Misc.	140,781.41	7,749.21	133,032.20		
		Misc. Total		140,781.41	7,749.21	133,032.20	0.00	0.00
	<b>Police Department Reserve Total</b>			140,781.41	7,749.21	133,032.20	0.00	0.00
nds	Fire Dept. Reserve	Misc.	Misc.	912,314.63	704,081.63	208,233.00		
		Misc. Total		912,314.63	704,081.63	208,233.00	0.00	0.00
	<b>Fire Department Reserve Total</b>			912,314.63	704,081.63	208,233.00	0.00	0.00
nds	Land Bank	Misc.	Misc.	50,921.48	4,015.48	46,906.00		
		Misc. Total		50,921.48	4,015.48	46,906.00	0.00	0.00
	<b>Land Bank Total</b>			50,921.48	4,015.48	46,906.00	0.00	0.00
nds	Parks/Facilities Reserve	Misc.	Misc.	50,588.67	0.00	50,588.67		
		Misc. Total		50,588.67	0.00	50,588.67	0.00	0.00
	<b>Parks/Facilities Reserve Total</b>			50,588.67	0.00	50,588.67	0.00	0.00
nds	PS Impact Fees	Misc.	Misc.	109,110.57	0.00	109,110.57		
		Misc. Total		109,110.57	0.00	109,110.57	0.00	0.00
	<b>PS Impact Fees Total</b>			109,110.57	0.00	109,110.57	0.00	0.00
nds	Stormwater	Misc.	Misc.	32,383.73		32,383.73		
		Misc. Total		32,383.73	0.00	32,383.73	0.00	0.00
	<b>Stormwater Total</b>			32,383.73	0.00	32,383.73	0.00	0.00
nds	CSD Reserve	Misc.	Misc.	34,622.03	0.00	34,622.03		
		Misc. Total		34,622.03	0.00	34,622.03	0.00	0.00
	<b>CSD Reserve Total</b>			34,622.03	0.00	34,622.03	0.00	0.00
nds	Town Hall Reserve	Misc.	Misc.	622,324.28		622,324.28		
		Misc. Total		622,324.28	0.00	622,324.28	0.00	0.00
	<b>Town Hall Reserve Total</b>			622,324.28	0.00	622,324.28	0.00	0.00
nds	T-Station Reserve	Misc.	Misc.	45,120.00		45,120.00		
		Misc. Total		45,120.00	0.00	45,120.00	0.00	0.00
	<b>T-Station Reserve Total</b>			45,120.00	0.00	45,120.00	0.00	0.00
nds	Grant Match Reserve	Misc.	Misc.	200,000.00	0.00	200,000.00		
		Misc. Total		200,000.00	0.00	200,000.00		
	<b>Grant Match Reserve Total</b>			200,000.00	0.00	200,000.00		
nds	Sewer Reserve	Misc.	Misc.	101,677.93	0.00	101,677.93		
		Misc. Total		101,677.93	0.00	101,677.93	0.00	0.00
	<b>Sewer Reserve Total</b>			101,677.93	0.00	101,677.93	0.00	0.00
nds	Rt. 236 TIF	Misc.	Misc.	6,573,407.74	665,412.22	5,907,995.52		
		Misc. Total		6,573,407.74	665,412.22	5,907,995.52	0.00	0.00
	<b>Rt. 236 TIF Total</b>			6,573,407.74	665,412.22	5,907,995.52	0.00	0.00
nds	Eliot Commons TIF	Misc.	Misc.	47,886.08	92,648.36	-44,762.28		
		Misc. Total		47,886.08	92,648.36	-44,762.28	0.00	0.00
	<b>Eliot Commons TIF Total</b>			47,886.08	92,648.36	-44,762.28	0.00	0.00
<b>nds Total</b>				<b>9,681,630.09</b>	<b>1,473,906.90</b>	<b>8,207,723.19</b>	<b>0.00</b>	<b>0.00</b>
Admin. Reserve	Misc.	Misc.		120,000.00		120,000.00		
	Misc. Total			120,000.00	0.00	120,000.00	0.00	0.00
	<b>Administration Reserve Total</b>			120,000.00	0.00	120,000.00	0.00	0.00
Wage & Training	Misc.	Misc.		55,931.50		55,931.50		
	Misc. Total			55,931.50	0.00	55,931.50	0.00	0.00
	<b>Wage &amp; Training Reserve Total</b>			55,931.50	0.00	55,931.50	0.00	0.00
Senior Tax Abatement	Misc.	Misc.		25,000.00		25,000.00		
	Misc. Total			25,000.00	0.00	25,000.00	0.00	0.00
	<b>Senior Tax Abatement Total</b>			25,000.00	0.00	25,000.00	0.00	0.00
				<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>0.00</b>

If you go to the last budget tab (before “Capital”) you will find “Reserve” accounts. You all may recall we made some significant changes to how we approach these accounts during the last fiscal budget cycle.

Our main focus was to untether funds which were being siloed for mostly imaginary emergencies. While not a harmful practice in its base form, it can cripple investment in capital needs while tying up substantial amounts of revenue the taxpayer has paid into a system meant to enhance their civic experience. Approaching reserves differently should not be seen as “let’s just spend all as quickly as possible”, but a pragmatic approach to balancing investment critically important in the financial and physical health of a town!

As a guideline I have segregated the funds in a manner meant to reflect how the funds were directed by the Town Meeting. The system has safeguards, the reserve funds are established by a vote of Town Meeting, cannot be expended without an additional specific vote of the Select Board and to close the cycle, cannot be replenished without a new vote of a subsequent Town Meeting.

Equipment like Fire Engines, DPW trucks or moderate to large size projects take multiple fiscal years of funding, having a reasonable level through reserve accounts and flexibility in the funding practices is warranted. We recently ordered the manufacturer has started to assemble a new Engine #4 for the Eliot Fire Department; it will be over two years before it is in-service, heavy-duty plow trucks an eight to ten months before available for service for the DPW, a basic FD command vehicle has taken the better part of a year, police cruiser are nearly a year out. These long schedules add to the planning challenges.

As the budget process proceeds, I will make some recommendations to the “Reserve” funds based on the FY 23 audit, particularly as to the unassigned fund balance which I believe will be healthy (over \$3m). I will ask if the SB and BC would agree to have money from the unassigned balance transferred to some of the various reserves if appropriate in a separate warrant on this ballot or perhaps the November 2024 ballot. This will avoid any direct impact on property taxes for FY 25.

**Fixed Assessments.**

Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Estimate	Select Board Approved	Budget Comm. Approved
<b>FIXED ASSESSMENTS - Z</b>											
School Dept.	Misc.	MSAD #35	10,204,534.00	10,518,719.00	10,660,451.00	10,961,812.00	4,564,261.25		11,883,000.00		
	<b>Misc. Total</b>		10,204,534.00	10,518,719.00	10,660,451.00	10,961,812.00	4,564,261.25	0.00	11,883,000.00	0.00	0.00
<b>School Dept. Total</b>			10,204,534.00	10,518,719.00	10,660,451.00	10,961,812.00	4,564,261.25	0.00	11,883,000.00	0.00	0.00
County Tax	Misc.	County Tax	518,838.60	504,239.03	500,414.99	529,715.06	529,715.06		569,715.00		
	<b>Misc. Total</b>		518,838.60	504,239.03	500,414.99	529,715.06	529,715.06	0.00	569,715.00	0.00	0.00
<b>County Tax Total</b>			518,838.60	504,239.03	500,414.99	529,715.06	529,715.06	0.00	569,715.00	0.00	0.00
Overlay	Misc.	Misc.				415,451.00	7,047.44				
						415,451.00	7,047.44				
						<b>415,451.00</b>	<b>7,047.44</b>				
TIF Expense	Misc.	Misc.				1,316,490.35	0.00				
						1,316,490.35	0.00				
						<b>1,316,490.35</b>	<b>0.00</b>				
Oper. Trans.	Misc.	Misc.	1,042,658.01	784,461.82	509,575.50	1,960,000.00	1,960,000.00	0.00	0.00		
	<b>Misc. Total</b>		1,042,658.01	784,461.82	509,575.50	1,960,000.00	1,960,000.00	0.00	0.00	0.00	0.00
<b>Oper. Trans. Total</b>			1,042,658.01	784,461.82	509,575.50	1,960,000.00	1,960,000.00	0.00	0.00	0.00	0.00
Library	Misc.	Library	200,600.00	241,433.94	242,500.00	238,661.00	119,330.50		245,611.91		
	<b>Misc. Total</b>		200,600.00	241,433.94	242,500.00	238,661.00	119,330.50	0.00	245,611.91	0.00	0.00
<b>Library Total</b>			200,600.00	241,433.94	242,500.00	238,661.00	119,330.50	0.00	245,611.91	0.00	0.00
<b>Grand Total</b>			11,966,630.61	12,048,853.79	11,912,941.49	15,422,129.41	7,180,354.25	0.00	12,698,326.91	0.00	0.00

The next tab moving from right to left is “Fixed Assessments”. The major line in that category would be “School Dept.”. At nearly \$12 million it dwarfs any other financial commitment from the Town of Eliot. The General Fund budget is more than 30% less. However, last year the district budget growth was about a 3% growth due to the School Board and Superintendents diligence, I expect the final number will come in less than the 8%. This is at this point in the process a

placeholder. The increase was based largely on the CIP, with the rise in wages and given the fact that about 80 to 85% of the budget is related to those cost factors.

The FY 25 budget process for Marshwood has just begun and final numbers will likely not be available until early April. The “County Assessment” may not be available until as late as June. Library appearing on this tab as requested by the Wm. Fogg Library Trustees.

TIF and Overlay will not be available as it happens by way of commitment by Assessor. The items on this tab are subject to little oversight by the municipality, before or after Town Meeting vote, and are constructed by other agencies through their formulas.

**General Assistance.**

G	H	I	J	K	L	M	N	O	P	Q	R	S
Department	Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>GENERAL ASSISTANCE - T</b>												
General Asst	General	Assistance	Electricity	177.64	215.00	1,133.73	4,200.00	200.00		1,200.00		
General Asst	General	Assistance	Food	100.00	70.11		1,200.00	0.00		900.00		
General Asst	General	Assistance	Heat	0.00	1,040.00	1,928.75	8,700.00	0.00		3,000.00		
General Asst	General	Assistance	Housing	6,547.45	5,999.00	22,652.66	6,300.00	7,104.00		29,400.00		
General Asst	General	Assistance	Prescriptions	0.00	0.00		500.00	0.00		375.00		
		<b>Assistance Total</b>		<b>6,825.09</b>	<b>7,324.11</b>	<b>25,715.14</b>	<b>20,900.00</b>	<b>7,304.00</b>	<b>0.00</b>	<b>34,875.00</b>	<b>0.00</b>	<b>0.00</b>
General Asst	General	G/A Other	Burial Expenses	75.00	1,795.00	2,050.00	2,000.00	0.00		2,500.00		
General Asst	General	G/A Other	Household Expenses	3,652.33	0.00	1,030.00	1,000.00	0.00		1,000.00		
General Asst	General	G/A Other	Sewer Expenses	0.00	0.00		1,000.00	0.00		300.00		
General Asst	General	G/A Other	Tax Expenses	0.00	0.00			0.00		0.00		
General Asst	General	G/A Other	Water Expenses	0.00	0.00		1,000.00	0.00		700.00		
General Asst	General	G/A Other	Contract Admin	0.00	0.00	0.00	0.00	0.00		18,000.00		
		<b>G/A Other Total</b>		<b>3,727.33</b>	<b>1,795.00</b>	<b>3,080.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>General Total</b>				<b>10,552.42</b>	<b>9,119.11</b>	<b>28,795.14</b>	<b>25,900.00</b>	<b>7,304.00</b>	<b>0.00</b>	<b>57,375.00</b>	<b>0.00</b>	<b>0.00</b>

When you look at this tab you will see a good barometer of rising housing costs. The rents we are mandated to fulfill have seemingly doubled over the last five years. I would also draw your attention to the \$18,000 admin item for General Assistance. All but that amount is 75% reimbursable from the state and there is discussion to have that go to 90% reimbursement at the state level.

Once an agreement is finalized the \$18,000 would be the amount for FY 25, we would pay Mainspring to administer General Assistance. This would provide the General Assistance Services with a more comprehensive approach to the issue and logically would be able to impact repetitive pattern of families who suffer economic struggles. Mainspring will be able to offer wrap around services more effectively, with familial access to mental health, job training, temporary/permanent housing, and health care services we simply are not as adept at coordinating.

We have met several times with the principal partners of Mainspring, including attending the recent groundbreaking at 22 Shaleigh Road in Kittery. Eliot’s General Administrator Melissa Albert has been part of the discussion and will still play an important role in overseeing Eliot’s General Assistance administration.

As you may be aware, Ms. Albert is very experienced in this area, is seen by her peers in other communities as a subject expert and recently was invited to serve on the statewide GA professional associations executive committee. She will still serve as a safeguard to ensure Eliot residents in need of services are being properly treated and qualified. She also will be overseeing the charges and our reimbursement for services from the State of Maine DHHS.

I am confident this new model will be more effective as a regional wholistic approach to economic insecurity and long-term will spawn a more cost-effective approach for client success. It will

certainly not lessen Ms. Albert’s workload, as she will be expanding the significant gap in our Human Resource efforts. This is an area of focus, from policy to people to practice, how we serve our employees and how we communicate policy. Development and execution of those policies is become more complex and demanding much more oversight. The Assistant Town Manger has and will continue to accept more of that critical oversight responsibility.

**Community Service Department (CSD).**

Department	Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
CSD	General	Salaries	Regular	152,879.92	146,041.50	129,609.58	174,436.00	66,261.56		153,008.00		
CSD	General	Salaries	Overtime	268.77	1,624.48	4,420.58	500.00	2,865.62		1,000.00		
		<b>Salaries Total</b>		<b>153,148.69</b>	<b>147,665.99</b>	<b>134,030.16</b>	<b>174,936.00</b>	<b>69,127.18</b>	<b>0.00</b>	<b>154,008.00</b>	<b>0.00</b>	<b>0.00</b>
CSD	General	Employee Benefits	Wellness & Training	125.99	1,317.04		700.00	97.75	2,000.00	2,000.00		
CSD	General	Employee Benefits	Mileage	0.00	0.00		300.00	0.00	300.00	300.00		
		<b>Employee Benefits Total</b>		<b>125.99</b>	<b>1,317.04</b>	<b>0.00</b>	<b>1,000.00</b>	<b>97.75</b>	<b>2,300.00</b>	<b>2,300.00</b>	<b>0.00</b>	<b>0.00</b>
CSD	General	Community Relations	Advertising/Public Notices	0.00	554.47		800.00	587.96	1,000.00	1,000.00		
CSD	General	Community Relations	Services/Outreach	0.00	0.00		12,500.00	0.00	12,500.00	10,500.00		
CSD	General	Community Relations	Special Events	0.00	1,468.44		1,000.00	0.00	1,000.00	1,000.00		
		<b>Community Relations Total</b>		<b>0.00</b>	<b>2,022.91</b>	<b>0.00</b>	<b>14,300.00</b>	<b>587.96</b>	<b>14,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>0.00</b>
CSD	General	Service Fees	Communications	4,689.66	4,919.79	4,866.14	5,700.00	1,746.53	5,700.00	5,700.00		
		<b>Service Fees Total</b>		<b>4,689.66</b>	<b>4,919.79</b>	<b>4,866.14</b>	<b>5,700.00</b>	<b>1,746.53</b>	<b>5,700.00</b>	<b>5,700.00</b>	<b>0.00</b>	<b>0.00</b>
CSD	General	Supplies	Postage	163.31	116.00	60.00	600.00	0.00	500.00	400.00		
CSD	General	Supplies	Gasoline	1,085.08	1,399.68	0.00	1,500.00	0.00	1,500.00	1,200.00		
CSD	General	Supplies	Dept./Office	4,904.97	4,763.66	1,604.97	4,200.00	1,089.61	4,200.00	3,800.00		
		<b>Supplies Total</b>		<b>6,153.36</b>	<b>6,279.34</b>	<b>1,664.97</b>	<b>6,300.00</b>	<b>1,089.61</b>	<b>6,200.00</b>	<b>5,400.00</b>	<b>0.00</b>	<b>0.00</b>
CSD	General	Rep. & Maint	Vehicle	2,201.11	92.79	144.27	1,500.00	131.22	2,000.00	2,000.00		
CSD	General	Rep. & Maint	Building	52.53	0.00				250.00	50.00		
		<b>Rep. &amp; Maint Total</b>		<b>2,253.64</b>	<b>92.79</b>	<b>144.27</b>	<b>1,500.00</b>	<b>131.22</b>	<b>2,250.00</b>	<b>2,050.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>General Total</b>			<b>166,371.34</b>	<b>162,297.86</b>	<b>140,705.44</b>	<b>203,736.00</b>	<b>72,780.19</b>	<b>30,950.00</b>	<b>181,958.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CSD Total</b>				<b>166,371.34</b>	<b>162,297.86</b>	<b>140,705.44</b>	<b>203,736.00</b>	<b>72,780.19</b>	<b>30,950.00</b>	<b>181,958.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CSD FEE BASED PROGRAMMING</b>												
CSD Fee Based	Staffing	Salaries	Regular	47,773.72	55,883.84	76,597.40	165,414.00	33,472.17		146,414.00		
CSD Fee Based	Staffing	Salaries	Overtime	10.58	202.87	3,053.52	800.00	411.21		400.00		
		<b>Salaries Total</b>		<b>47,784.30</b>	<b>56,086.71</b>	<b>79,650.92</b>	<b>166,214.00</b>	<b>33,883.38</b>	<b>0.00</b>	<b>146,814.00</b>	<b>0.00</b>	<b>0.00</b>
CSD Fee Based	Staffing	Employee Benefits	Training/Wellness	20,343.47	22,094.16	3,729.99		0.00				
CSD Fee Based	Staffing	Employee Benefits	Health Ins.		7,783.69	12,743.04	0.00	0.00				
CSD Fee Based	Staffing	Employee Benefits	Uniforms	94.92	859.50	3,033.50	1,200.00	0.00				
CSD Fee Based	Staffing	Employee Benefits	FICA	2,596.81	3,477.38	4,915.76	4,894.00	0.00				
CSD Fee Based	Staffing	Employee Benefits	Medicare	607.33	813.29	1,149.63	1,021.00	0.00				
		<b>Employee Benefits Total</b>		<b>23,642.53</b>	<b>35,028.02</b>	<b>25,571.92</b>	<b>7,115.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Staffing Total</b>			<b>71,426.83</b>	<b>91,114.73</b>	<b>105,222.84</b>	<b>173,329.00</b>	<b>33,883.38</b>	<b>0.00</b>	<b>146,814.00</b>	<b>0.00</b>	<b>0.00</b>
CSD Fee Based	Programming	Program Expense	Supplies/Materials	641.66	5,638.05	14,072.12	8,000.00	2,891.28	10,000.00	10,000.00		
CSD Fee Based	Programming	Program Expense	Contracted Services		21,053.99	10,000.00	10,000.00	8,160.30	12,000.00	12,000.00		
CSD Fee Based	Programming	Program Expense	Trips		1,190.10	22,199.83	28,500.00	12,678.08	26,000.00	28,000.00		
CSD Fee Based	Programming	Program Expense	Transportation		11,355.99	15,000.00	15,000.00	5,762.27	15,000.00	15,000.00		
		<b>Program Expense Total</b>		<b>641.66</b>	<b>6,828.15</b>	<b>68,681.93</b>	<b>61,500.00</b>	<b>29,491.93</b>	<b>63,000.00</b>	<b>65,000.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Programming Total</b>			<b>641.66</b>	<b>6,828.15</b>	<b>68,681.93</b>	<b>61,500.00</b>	<b>29,491.93</b>	<b>63,000.00</b>	<b>65,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CSD Fee Based Total</b>				<b>72,068.49</b>	<b>97,942.88</b>	<b>173,904.77</b>	<b>234,829.00</b>	<b>63,375.31</b>	<b>63,000.00</b>	<b>211,814.00</b>	<b>0.00</b>	<b>0.00</b>

Last year began to present a budget that reflected a fee-based programming for CSD, this allowed a better understanding of what was being funded by the General Fund (taxpayers). It is commonplace in “Recreation Departments” (similar to Eliot CSD) for programs which a limited number of citizens participate or those which a targeted to various segments of the community (i.e., KidsPlay, AIP, sports, etc.) to pay for the cost of the program they are participating, as opposed to the taxpayer paying for the programs without being interested or sometimes allowed to participate.

You will see throughout the General Fund in most departments the most valued budget item is the employee, with compensation/benefits running at 80% or greater of the total department budget (CSD 84% for non-fee based, not including benefits). Eliot is not exceptional in this regard; most cities and towns experience (and many service businesses) similar percentages. Like it or not it is a “people” business we are in, another reason why HR is critical.

This year we will recommend changing Eliot Community Service Department to Eliot Recreation Department, which is a more common industry terminology for the services they provide. CSD has begun to expand offerings to the mature community (seniors and adults), including activities, trips,

luncheons etc. CSD will continue to coordinate functions and use of recreational properties. CSD will work with the Public Works on preparation and maintenance of properties. The Police Department will continue to take on a greater role of enforcement at the Boat Basin in FY 24.

### Sewer Department.

Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Proposed	Select Board Approved
General	Debt Service	Interest						68,091.00	68,091.00	
General	Debt Service	Loan Servicing Fees						17,233.00	17,233.00	
	<b>Debt Service Total</b>		0.00	0.00	0.00	0.00	0.00	361,885.00	361,885.00	0.00
General	Miscellaneous	Depreciation Expense	0.00	0.00	0.00	95,000.00	0.00	93,200.00	93,200.00	
General	Miscellaneous	Transfer to Other Funds	33,521.18	32,144.36	135,600.00	256,670.00	0.00	125,000.00	125,000.00	
	<b>Construction Projects Total</b>		33,521.18	32,144.36	135,600.00	351,670.00	0.00	218,200.00	218,200.00	0.00
<b>General Total</b>			<b>248,606.36</b>	<b>252,717.04</b>	<b>417,129.37</b>	<b>588,370.00</b>	<b>154,879.15</b>	<b>936,435.00</b>	<b>936,435.00</b>	<b>0.00</b>
Pump St.#1	Utilities	Electricity	1,012.57	234.89	304.48	350.00	190.14	400.00	400.00	
Pump St.#1	Utilities	Water	0.00	0.00	36.65	150.00	36.65	150.00	150.00	
Pump St.#1	Utilities	Propane	0.00	2,375.08					0.00	
	<b>Utilities Total</b>		1,012.57	2,609.97	341.13	500.00	226.79	550.00	550.00	0.00
Pump St.#1	Rep. & Maint.	Equipment	4,948.29	5,657.17	6,520.15	7,000.00	1,256.28	7,500.00	7,500.00	
Pump St.#1	Rep. & Maint.	Building	283.33	0.00		3,000.00		1,000.00	1,000.00	
	<b>Rep. &amp; Maint. Total</b>		5,231.62	5,657.17	6,520.15	10,000.00	1,256.28	8,500.00	8,500.00	0.00
<b>Pump St.#1 Total</b>			<b>6,244.19</b>	<b>8,267.14</b>	<b>6,861.28</b>	<b>10,500.00</b>	<b>1,483.07</b>	<b>9,050.00</b>	<b>9,050.00</b>	<b>0.00</b>
Pump St.#2	Utilities	Electricity	1,407.55	256.42	324.64	350.00	190.14	400.00	400.00	
Pump St.#2	Utilities	Water	36.65			150.00	0.00	150.00	150.00	
	<b>Utilities Total</b>		1,444.20	256.42	324.64	500.00	190.14	550.00	550.00	0.00
Pump St.#2	Rep. & Maint.	Equipment	7,958.66	6,405.08	7,821.42	7,000.00	1,666.38	7,500.00	7,500.00	
Pump St.#2	Rep. & Maint.	Building				3,000.00	0.00	1,000.00	1,000.00	
	<b>Rep. &amp; Maint. Total</b>		7,958.66	6,405.08	7,821.42	10,000.00	1,666.38	8,500.00	8,500.00	0.00
<b>Pump St.#2 Total</b>			<b>9,402.86</b>	<b>6,661.50</b>	<b>8,146.06</b>	<b>10,500.00</b>	<b>1,856.52</b>	<b>9,050.00</b>	<b>9,050.00</b>	<b>0.00</b>
Pump St.#3	Utilities	Electricity	252.54	209.09	135.48	350.00	240.44	400.00	400.00	
Pump St.#3	Utilities	Water				150.00	0.00	150.00	150.00	
	<b>Utilities Total</b>		252.54	209.09	135.48	500.00	240.44	550.00	550.00	0.00
Pump St.#3	Rep. & Maint.	Equipment	8,359.45	7,176.68	12,953.91	7,000.00	1,219.63	8,000.00	8,000.00	
Pump St.#3	Rep. & Maint.	Building				3,000.00	1,087.50	1,000.00	1,000.00	
	<b>Rep. &amp; Maint. Total</b>		8,359.45	7,176.68	12,953.91	10,000.00	2,307.13	9,000.00	9,000.00	0.00
<b>Pump St.#3 Total</b>			<b>8,611.99</b>	<b>7,385.77</b>	<b>13,089.39</b>	<b>10,500.00</b>	<b>2,547.57</b>	<b>9,550.00</b>	<b>9,550.00</b>	<b>0.00</b>
<b>Grand Total</b>			<b>272,865.40</b>	<b>275,031.45</b>	<b>445,226.10</b>	<b>619,870.00</b>	<b>160,766.31</b>	<b>964,085.00</b>	<b>964,085.00</b>	<b>0.00</b>

The Sewer Budget has historically been something maintained internally, and not in a formal sense, unfortunately. It is unclear as to what the Budget Committees role is in regard to this process, as the taxpayers are not “technically” effected by the operational costs as those are funded by ratepayers. It is a problem many cities and towns struggle with “the ratepayers are (almost) always taxpayers, but the taxpayers are often not ratepayers.

The Sewer Budget is being presented and will be on the warrant as required at the behest of the auditors and as a best practice. The SB acts as the de facto Sewer Commission (i.e. sets rates, authorizes agreements, empowers TM to act in “Sewer” matters). It does not affect the taxpayer directly per say, however, any borrowing is on the full faith and credit of the Town of Eliot.

In the remote chance the Sewer Budget cannot meet its borrowing or contractual obligations it may fall on the town to act. I would suggest presently reserves are healthy for the system, and projected rates should be sufficient to cover costs. The chances the taxpayers would be burdened is not on the horizon and through responsible management of the fund any warning signs should give ample opportunity to adjust rates to satisfy all present and future commitments. The Select Board has authorized a rate study to be completed by Tighe and Bond. The study will examine the long term viability of the rates to cover all costs.

There is no General Fund revenue for the budget of the Sewer enterprise in this budget proposal all cost (borrowing, Kittery Sewer, construction etc.) will be paid through rates or in some cases a voter approved TIF. The Select Board is the default ‘Sewer Commission’ (authorizing rates, projects, agreements). If there are any reasonable expenses (legal, labor, contractors, consultants) associated

with the sewer system I am confident the Select Board would act in the best interest of the citizens of Eliot at-large and assign and adjust the rates appropriately.

**Public Works.**

Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>PUBLIC SAFETY / STREET LIGHTS - L</b>											
Street Light	Contract Svc	Contract Fee	0.00	12,647.01	12,971.54	17,000.00	3,276.87		16,000.00		
	<b>Contract Svc Total</b>		0.00	12,647.01	12,971.54	17,000.00	3,276.87	0.00	16,000.00	0.00	0.0
<b>Street Light Total</b>			<b>0.00</b>	<b>12,647.01</b>	<b>12,971.54</b>	<b>17,000.00</b>	<b>3,276.87</b>	<b>0.00</b>	<b>16,000.00</b>	<b>0.00</b>	<b>0.0</b>
<b>HIGHWAY DEPARTMENT - M</b>											
Highway Dept	Salaries	Regular	127,546.63	130,336.16	149,988.87	104,265.00	52,054.04	164,694.40	168,972.00		
Highway Dept	Salaries	Union	241,647.57	235,926.02	290,927.39	315,501.00	122,786.17	371,196.80	379,350.00		
Highway Dept	Salaries	Overtime	5,772.22	5,010.20	7,604.18	3,000.00	2,165.13	3,150.00	3,150.00		
Highway Dept	Salaries	Summer	11,323.66	11,134.43		21,000.00	5,155.50	21,000.00	14,000.00		
	<b>Salaries Total</b>		386,290.08	382,406.81	448,520.44	443,766.00	182,160.84	560,041.20	565,472.00	0.00	0.0
Highway Dept	Employee Benefits	Training/Wellness	4,155.71	3,742.47	2,206.42	5,000.00	1,127.86	5,000.00	5,000.00		
Highway Dept	Employee Benefits	Mileage	0.00	335.52	380.91	125.00	0.00	300.00	300.00		
Highway Dept	Employee Benefits	Uniforms	10,301.30	8,543.04	10,911.67	12,000.00	5,596.90	15,000.00	15,000.00		
	<b>Employee Benefits Total</b>		14,457.01	12,621.03	13,499.00	17,125.00	6,724.76	20,300.00	20,300.00	0.00	0.0
Highway Dept	Community Relations	Advertising/Public Notices	0.00	85.49	14.00	500.00	0.00	0.00	0.00	0.00	0.0
	<b>Community Relations Total</b>		0.00	85.49	14.00	500.00	0.00	0.00	0.00	0.00	0.0
Highway Dept	Service Fees	Communications	6,294.37	7,348.52	5,948.00	7,300.00	3,223.03	7,300.00	7,300.00		
Highway Dept	Service Fees	Toilets	1,735.00	2,055.00	3,750.00	3,500.00	5,187.49	3,500.00	3,500.00		
Highway Dept	Service Fees	Consulting	1,673.13	0.00			0.00	2,000.00	2,000.00		
	<b>Service Fees Total</b>		9,702.50	9,403.52	9,698.00	10,800.00	8,410.52	12,800.00	12,800.00	0.00	0.0
Highway Dept	Contract Svc	Contract Maintenance	0.00	244.00	2,650.00	20,000.00	10,545.00	20,000.00	14,000.00		
	<b>Contract Svc Total</b>		0.00	244.00	2,650.00	20,000.00	10,545.00	20,000.00	14,000.00	0.00	0.0
Highway Dept	PW Contract	Paving/Crushing			484,451.21	1,224,368.41	322,647.81	1,000,000.00	800,000.00		
Highway Dept	PW Contract	Striping	16,317.33	7,491.78	16,427.36	29,000.00	0.00	29,000.00	24,000.00		
Highway Dept	PW Contract	Tree Clear/Brush Cutting	8,925.00	8,825.00	12,000.00	13,000.00	7,500.00	22,000.00	22,000.00		
Highway Dept	PW Contract	Catch Basin Maint.	3,787.50	0.00	4,648.75	8,500.00	0.00	8,500.00	8,200.00		
	<b>PW Contract Total</b>		29,029.83	16,316.78	517,533.32	1,274,868.41	330,147.81	1,059,500.00	854,200.00	0.00	0.0
Highway Dept	Utilities	Heating	5,922.85	5,417.06	5,122.35	7,000.00	184.86	7,000.00	7,000.00		
Highway Dept	Utilities	Electricity	5,335.11	2,578.60	1,120.75	2,500.00	591.44	2,500.00	2,500.00		
Highway Dept	Utilities	Water	962.59	277.18	508.59	1,300.00	92.30	1,300.00	1,000.00		
	<b>Utilities Total</b>		12,220.55	8,272.84	6,751.69	10,800.00	868.60	10,800.00	10,500.00	0.00	0.0
Highway Dept	Supplies	Fuel	28,436.11	40,673.25	45,658.19	45,000.00	16,048.87	45,000.00	40,000.00		
Highway Dept	Supplies	Gravel Mat. & Cold Patch	15,701.28	15,673.26	5,799.41	26,000.00	813.12	26,000.00	21,000.00		
Highway Dept	Supplies	Drainage & Erosion Stone	21,534.29	36,968.95	3,884.71	33,500.00	2,960.59	33,500.00	33,500.00		
Highway Dept	Supplies	Dept./Office	15,813.93	9,203.79	5,499.37	10,000.00	1,070.04	10,000.00	8,000.00		
Highway Dept	Supplies	Topsoil/Seed/Mulch	8,882.56	3,597.83	362.00	5,000.00	1,155.96	5,000.00	4,000.00		
Highway Dept	Supplies	Guardrail	16,350.00	4,000.00		10,000.00	0.00	10,000.00	4,000.00		
	<b>Supplies Total</b>		106,718.17	110,117.08	61,203.68	129,500.00	22,048.58	129,500.00	110,500.00	0.00	0.0
Highway Dept	Rep. & Maint	Equipment	32,062.43	31,036.15	17,877.17	46,000.00	11,777.64	46,000.00	37,000.00		
Highway Dept	Rep. & Maint	Vehicle	117,983.70	72,454.03	65,561.28	115,500.00	18,904.23	115,500.00	105,500.00		
Highway Dept	Rep. & Maint	Building	10,177.86	5,515.76	7,285.52	8,200.00	1,311.28	8,200.00	8,200.00		
Highway Dept	Rep. & Maint	Signs	6,789.67	5,436.48	6,162.25	6,800.00	2,394.49	6,800.00	7,000.00		
Highway Dept	Rep. & Maint	Grounds	5,774.85	8,968.99	6,357.82	7,100.00	441.47	7,100.00	6,500.00		
	<b>Rep. &amp; Maint Total</b>		172,788.51	123,411.41	103,244.04	183,600.00	34,829.11	183,600.00	164,200.00	0.00	0.0
<b>Highway Dept Total</b>			<b>731,206.65</b>	<b>662,878.96</b>	<b>1,163,114.17</b>	<b>2,090,959.41</b>	<b>595,735.22</b>	<b>1,996,541.20</b>	<b>1,751,972.00</b>	<b>0.00</b>	<b>0.0</b>
<b>PUBLIC WORKS / SNOW &amp; WINTER - P</b>											
Snow & Wint	Salaries	Regular	9,899.34	9,280.04	37,466.00	4,000.00	0.00	4,000.00	4,000.00		
Snow & Wint	Salaries	Overtime	22,522.12	31,549.17	31,696.07	50,000.00	0.00	50,250.00	50,250.00		
	<b>Salaries Total</b>		32,421.46	40,829.21	69,162.07	54,000.00	0.00	54,250.00	54,250.00	0.00	0.0
Snow & Wint	Supplies	Fuel	0.00	0.00		8,000.00	0.00	8,000.00	13,000.00		
Snow & Wint	Supplies	Sand & Salt	111,166.21	173,597.89	165,356.34	151,500.00	29,796.57	151,500.00	145,000.00		
	<b>Supplies Total</b>		111,166.21	173,597.89	165,356.34	159,500.00	29,796.57	159,500.00	158,000.00	0.00	0.0
Snow & Wint	Repair & Maint.	Equipment	8,212.48	0.00		8,500.00	1,794.18	8,500.00	5,000.00		
Snow & Wint	Repair & Maint.	Storm Damage	0.00	0.00		0.00	0.00	0.00	0.00		
	<b>Repair &amp; Maint. Total</b>		8,212.48	0.00	0.00	8,500.00	1,794.18	8,500.00	5,000.00	0.00	0.0
<b>Snow &amp; Wint Total</b>			<b>151,800.15</b>	<b>214,427.10</b>	<b>234,518.41</b>	<b>222,000.00</b>	<b>31,590.75</b>	<b>222,250.00</b>	<b>217,250.00</b>	<b>0.00</b>	<b>0.0</b>
<b>PUBLIC WORKS / ROADS &amp; BRIDGES - O</b>											
Roads&Bridg	Contract Svc	Equip Lease	5,876.67	1,245.00	0.00	0.00	0.00				
	<b>Contract Svc Total</b>		5,876.67	1,245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Roads&Bridg	PW Contract	Sweeping	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00		
	<b>PW Contract Total</b>		0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00	0.0
<b>Roads&amp;Bridg Total</b>			<b>5,876.67</b>	<b>1,245.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.0</b>
<b>TRANSFER STATION - Q</b>											
T-Station	Salaries	Regular	26,378.31	25,236.86	42,430.92	0.00					
T-Station	Salaries	Union	101,073.62	81,655.77	106,196.16	138,512.00	57,787.94	135,320.13	155,212.00		

(incomplete depiction of Public Works budget, see appendices)

The Public Works budget does have somewhat of a “roller coaster” profile this year. In attempting to balance the impact of the FY 25 budget in terms of my recommendation to increase compensation, I have made cuts to contract services.



In reviewing these cuts with the Public Works Manager and the PW Administrative Assistant our consensus is the budget will suffice for FY 2025. While it will not be as aggressive in addressing the back log of road paving. With the \$800K requested and a small amount (\$100K or less) left after the spring paving schedule of a dozen public streets there will be an impressive number of public streets contracted in FY 25 (about 18 to 25) to be rebuilt.

The Public Works and I believe the residents of Eliot are pleased with the number of streets being addressed and the manner they are being repaired. We have had some hydrology issues in some areas (Wood, Leach, Bolt Hill) as the new pavement is much less permeable, contours are adjusted when crowns are returned and berms adjustments force flows in some unexpected ways. Of course, the volume of some of the runoff this past July and August added to the challenges.

While some of the issues on private land have existed for generations, we are working on some solutions which does not add to the private property issues and is comprehensive in planning for resilience from these larger rain events in the future. It does not allow or seek to allow the municipality to do work on private property or accept responsibility for increased flow on private parcels. Cost associated with those improvements will be considered from existing reserves, the GF budget, or other available sources, before any consideration is made to ask for the funds to be raised and appropriated by taxation.

Transfer Station cost is up due primarily to labor and tipping fees for solid waste. We are confident, although we expect there will be some “getting use to” proposed changes in operations in the Spring of 2024 there will be some modest increase in revenues from the Transfer Station to offset a modest portion of those budget increases.

We also had a review of the operation with help from Eco Maine and there were some suggestions as to staffing which may produce some minor savings. We also will continue discussions to see if we can craft the right model to serve the needs of Eliot residents through a regional or a contractual relationship to control costs, manage receipts and improve service to the public.

The Public Works Department will continue to provide property maintenance from scheduled mowing, shoveling, minor building maintenance and other services within their capabilities. I am working towards having a Facility Management function added to the responsibilities of the PW.

This area of oversight is becoming more critical for towns as building safety and maintenance responsibilities continue to expand. Scheduling fire safety device annual inspections, coordinating alarm maintenance and updates, ensuring any required training happen on time, work with our P&C provider, OSHA, MEDOL and employees to ensure we are creating the safest workplace possible and scheduling and coordinating repairs when necessary. Workplace injuries are expensive!

The Facilities Management will be folded to the greatest extent into the duties and responsibilities of the Public Works Administrative Assistant as we progress, it comes at a particularly opportune time as we are drawing closer to renovations at the PD and the Town Hall rebuild. I have found from experience having a facilities person learning about the properties as they get built is invaluable. There is no contemplated additional compensation at this time, it will require some rearrangement of responsibilities, all of which I expect to be within budget as proposed.

There are sufficient funds for “salt and sand” within the budget (\$145K) and enough in the Public Works reserve in case of an extraordinary or unexpected need for road treatment products. The strategy would be to replace those funds if need to the reserves in the future.

### Fired Department.

Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>FIRE DEPARTMENT - C</b>											
Fire	Salaries	Regular	112,588.49	135,105.93	133,679.28	209,279.00	112,847.45	220,925.00	220,925.00		
Fire	Salaries	EMA	0.00	0.00		12,000.00	1,235.50	12,000.00	12,000.00		
	<b>Salaries Total</b>		112,588.49	135,105.93	133,679.28	221,279.00	114,082.95	232,925.00	232,925.00	0.00	0.00
Fire	Employee Benefits	Training/Wellness	3,594.41	6,862.76	6,573.66	7,000.00	349.41	8,000.00	8,000.00		
Fire	Employee Benefits	Mileage	0.00	0.00	0.00	250.00	0.00	250.00	250.00		
Fire	Employee Benefits	Uniforms	199.25	0.00	58.25	1,000.00	0.00	1,000.00	1,000.00		
	<b>Employee Benefits Total</b>		3,793.66	6,862.76	6,631.91	8,250.00	349.41	9,250.00	9,250.00	0.00	0.00
Fire	Service Fees	Communications	9,592.81	9,364.53	9,092.61	10,600.00	4,033.54	11,500.00	11,500.00		
	<b>Service Fees Total</b>		9,592.81	9,364.53	9,092.61	10,600.00	4,033.54	11,500.00	11,500.00	0.00	0.00
Fire	Emer. Mngmnt	EMA Supplies	0.00	189.77	282.42	1,000.00	0.00	1,000.00	1,000.00		
	<b>Emer. Mngmnt Total</b>		0.00	189.77	282.42	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
Fire	Contract Svc	SCBA Maint	3,558.08	424.62	1,857.00	4,000.00	0.00	4,300.00	4,300.00		
Fire	Contract Svc	FD Equip. Testing	4,000.95	3,991.35	5,499.80	5,900.00	1,450.00	6,350.00	6,350.00		
	<b>Contract Svc Total</b>		7,559.03	4,415.97	7,356.80	9,900.00	1,450.00	10,650.00	10,650.00	0.00	0.00
Fire	Utilities	Heating	5,263.28	9,728.81	9,505.10	10,500.00	0.00	11,000.00	11,000.00		
Fire	Utilities	Electricity	3,487.50	1,819.56	2,891.01	4,700.00	1,659.79	4,700.00	4,700.00		
Fire	Utilities	Water	109.95	149.08	146.60	200.00	36.65	225.00	225.00		
	<b>Utilities Total</b>		8,860.73	11,697.45	12,542.71	15,400.00	1,696.44	15,925.00	15,925.00	0.00	0.00
Fire	Supplies	Postage	0.00	0.00	0.00	50.00	0.00	50.00	50.00		
Fire	Supplies	Fuel	3,851.79	5,761.42	9,696.24	9,000.00	2,488.82	10,000.00	10,000.00		
Fire	Supplies	Dept./Office	732.24	902.29	532.06	900.00	581.81	1,000.00	1,000.00		
Fire	Supplies	Fire Dept.	7,626.71	13,579.19	11,590.44	14,500.00	2,511.63	15,000.00	15,000.00		
	<b>Supplies Total</b>		12,210.74	20,242.90	21,818.74	24,450.00	5,582.26	26,050.00	26,050.00	0.00	0.00
Fire	Rep. & Maint	Equipment	1,321.97	1,138.39	1,978.77	2,800.00	444.32	3,000.00	3,000.00		
Fire	Rep. & Maint	Vehicle	9,850.48	4,069.01	16,354.26	12,500.00	7,947.79	13,500.00	13,500.00		
Fire	Rep. & Maint	Building	4,763.07	4,972.44	3,286.42	7,500.00	936.07	9,000.00	9,000.00		
	<b>Rep. &amp; Maint Total</b>		15,935.52	10,179.84	21,619.45	22,800.00	9,328.18	25,500.00	25,500.00	0.00	0.00
Fire	Insurance	Fire Fighter	0.00	0.00		1,400.00	0.00	1,400.00	1,400.00		
	<b>Insurance Total</b>		0.00	0.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00	0.00
<b>Fire Total</b>			<b>170,540.98</b>	<b>198,059.15</b>	<b>213,023.92</b>	<b>315,079.00</b>	<b>136,522.78</b>	<b>334,200.00</b>	<b>332,800.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FIRE HYDRANT - G</b>											
Fire Hydrant	Contract Svc	Fire Hydrant	81,492.60	81,492.60	87,252.57	94,000.00	89,451.00	94,000.00	94,000.00		
	<b>Contract Svc Total</b>		81,492.60	81,492.60	87,252.57	94,000.00	89,451.00	94,000.00	94,000.00	0.00	0.00
<b>Fire Hydrant Total</b>			<b>81,492.60</b>	<b>81,492.60</b>	<b>87,252.57</b>	<b>94,000.00</b>	<b>89,451.00</b>	<b>94,000.00</b>	<b>94,000.00</b>	<b>0.00</b>	<b>0.00</b>

As I have stated before the Eliot Fire Department provides incredible service to the community for an exceptional value. It is becoming clearer due to the volume of calls an all-volunteer Fire Service will become more difficult to maintain going forward.

The amount of training for Eliot FD, both required and sought, is impressive. It is not exceptional to hear five or more calls for service for me in TH or to witness evening or Saturday training sessions. The calls vary from structure fires to car accidents to brush fires to water rescues to assisting residents who have fallen to just about any other difficult situation you can imagine.

A total FY 2025 budget (\$332K) most of the increase for FY25 stems from modest 5% increases which will bring the hourly rate slightly over \$20 and hour. Preparing for a full-time department over the next decade is essential.

### Debt Service

Department	Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov 30	Department Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>DEBT SERVICE - W</b>												
Debt Service	Short Term Debt	Debt Service	Prinpa	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Debt Service	Short Term Debt	Debt Service	Interest	0.00	0.00	0.00			0.00	0.00	0.00	0.00
Debt Service	Short Term Debt	Debt Service	User Servicing Fees	0.00	0.00	0.00			0.00	0.00	0.00	0.00
	<b>Short Term Debt Total</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	Long Term Debt	Debt Service	Prinpa	55,513.90	55,553.12	54,673.85	55,911.00	55,754.78	54,025.00	54,025.00		
Debt Service	Long Term Debt	Debt Service	Interest	18,380.38	17,692.37	13,398.50	89,854.40	7,592.92	1,901.00	1,901.00		
Debt Service	Long Term Debt	Debt Service	User Servicing Fees	6,863.61	6,898.40	4,982.24	17,721.00	4,888.80	3.00	6.00		
Debt Service	Long Term Debt	Debt Service	Reserve	15,554.86	14,657.75	14,389.41	121,721.00	21,287.20	145,248.00	145,248.00		
	<b>Long Term Debt Total</b>			136,813.35	129,823.99	129,265.51	285,207.00	129,594.79	181,007.00	181,007.00	0.00	0.00
<b>Debt Service Total</b>				<b>136,813.35</b>	<b>129,823.99</b>	<b>129,265.51</b>	<b>285,207.00</b>	<b>129,594.79</b>	<b>181,007.00</b>	<b>181,007.00</b>	<b>0.00</b>	<b>0.00</b>

I have snuck this one in out of order, sorry. The most significant increase was the Engine 3 lease for “Debt Service”. Town Hall debt will not hit the GF in FY 26.

## Police Department.

Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>POLICE DEPARTMENT - D</b>											
Police	Salaries	Regular	138,340.20	146,143.86	163,548.86	170,416.00	69,150.41	169,720.00	169,720.00		
Police	Salaries	Union	417,944.73	465,484.02	462,387.69	601,866.00	207,473.88	691,392.00	691,392.00		
Police	Salaries	Reserve	4,224.23	6,326.58	455.62	4,000.00	0.00	4,000.00	4,000.00		
Police	Salaries	Outside Act	6,467.50	22,880.00	39,733.75	32,000.00	16,050.00	32,000.00	32,000.00		
Police	Salaries	Overtime	58,255.83	70,591.52	105,286.39	72,600.00	26,365.56	81,340.00	81,340.00		
Police	Salaries	Grant Enforc	14,515.28	6,821.36	95.70	9,000.00	0.00	6,000.00	6,000.00		
Police	Salaries	Harbormaster	7,244.16	7,902.72	7,902.72	4,500.00	0.00	4,500.00	4,500.00		
Police	Salaries	Boat Basin Seasonal Staff				78,000.00	5,186.51	21,000.00	21,000.00		
	<b>Salaries Total</b>		646,991.93	726,150.06	779,410.73	972,382.00	324,226.36	1,009,952.00	1,009,952.00	0.00	0.00
Police	Employee Benefits	Training/Wellness	18,678.22	14,337.52	10,278.77	16,500.00	13,422.80	18,000.00	18,000.00		
Police	Employee Benefits	Uniforms	26,310.92	4,965.51	8,483.46	6,000.00	1,184.02	19,000.00	19,000.00		
	<b>Employee Benefits Total</b>		44,989.14	19,303.03	18,762.23	22,500.00	14,606.82	37,000.00	37,000.00	0.00	0.00
Police	Community Relations	Advertising/Public Notices	0.00	0.00	0.00	200.00	1,428.00	200.00	200.00		
Police	Community Relations	Services/Outreach	0.00	0.00	0.00	600.00	0.00	600.00	600.00		
	<b>Community Relations Total</b>		0.00	0.00	0.00	800.00	1,428.00	800.00	800.00	0.00	0.00
Police	Service Fees	Communications	17,742.90	18,429.10	9,777.24	9,750.00	5,457.53	14,150.00	14,150.00		
	<b>Service Fees Total</b>		17,742.90	18,429.10	9,777.24	9,750.00	5,457.53	14,150.00	14,150.00	0.00	0.00
Police	Contract Svc	Specialized Software	17,022.50	4,636.13	21,698.09	17,710.00	0.00	17,700.00	17,700.00		
Police	Contract Svc	Contra Maint	512.69	2,443.30	2,689.52	8,125.00	512.67	8,500.00	8,500.00		
Police	Contract Svc	Animal Cont.	10,693.13	10,353.00	1,784.48	15,000.00	0.00	15,000.00	15,000.00		
Police	Contract Svc	Regional Social Services				54,000.00	13,750.00	54,000.00	54,000.00		
	<b>Contract Svc. Total</b>		28,228.32	17,432.43	26,172.09	94,835.00	14,262.67	95,200.00	95,200.00	0.00	0.00
Police	Utilities	Heating	2,843.45	4,665.73	5,114.34	8,460.00	1,261.91	8,250.00	8,250.00		
Police	Utilities	Electricity	5,318.90	2,344.77	4,242.87	3,000.00	2,468.23	3,000.00	3,000.00		
Police	Utilities	Water	163.96	146.60	109.95	200.00	36.65	200.00	200.00		
	<b>Utilities Total</b>		8,326.31	7,157.10	9,467.16	11,660.00	3,766.79	11,450.00	11,450.00	0.00	0.00
Police	Supplies	Postage	76.31	83.91	0.00	250.00	171.17	250.00	250.00		
Police	Supplies	Fuel	11,036.21	12,579.84	20,347.77	22,000.00	6,170.79	22,000.00	22,000.00		
Police	Supplies	Dept./Office	7,895.93	7,401.70	6,093.09	8,500.00	2,803.37	8,500.00	8,500.00		
Police	Supplies	Ammunition	2,237.44	3,408.96	3,815.76	3,600.00	0.00	3,800.00	3,800.00		
	<b>Supplies Total</b>		21,245.89	23,474.41	30,256.62	34,350.00	9,145.33	34,550.00	34,550.00	0.00	0.00
Police	Rep. & Maint	Vehicle	20,166.73	18,716.55	13,021.17	20,000.00	5,732.76	20,000.00	17,000.00		
Police	Rep. & Maint	Building	12,038.33	11,500.75	20,888.28	10,000.00	3,886.42	10,000.00	10,000.00		
	<b>Rep. &amp; Maint Total</b>		32,205.06	30,217.30	33,909.45	30,000.00	9,619.18	30,000.00	27,000.00	0.00	0.00
<b>Police Total</b>			<b>799,729.55</b>	<b>842,163.43</b>	<b>907,755.52</b>	<b>1,176,277.00</b>	<b>382,512.68</b>	<b>1,233,102.00</b>	<b>1,230,102.00</b>	<b>0.00</b>	<b>0.00</b>
<b>24 HOUR ANSWERING SERVICE - I</b>											
24 Hr. Answ	Contract Svc	24 Hr. Answ	123,360.00	138,360.00	192,650.00	200,171.00	100,085.50	207,994.00	207,994.00		
24 Hr. Answ	Contract Svc	PSAP	20,735.00	22,330.00	23,925.00	29,576.00	29,575.75	31,315.50	31,315.50		
	<b>Contract Svc Total</b>		144,095.00	160,690.00	216,575.00	229,747.00	129,661.25	239,309.50	239,309.50	0.00	0.00
24 Hr. Answ	Utilities	Communicat.	7,672.43	11,600.31	332.51	6,400.00	620.85	2,000.00	2,000.00		
	<b>Utilities Total</b>		7,672.43	11,600.31	332.51	6,400.00	620.85	2,000.00	2,000.00	0.00	0.00
<b>24 Hr. Answ Total</b>			<b>151,767.43</b>	<b>172,290.31</b>	<b>216,907.51</b>	<b>236,147.00</b>	<b>130,282.10</b>	<b>241,309.50</b>	<b>241,309.50</b>	<b>0.00</b>	<b>0.00</b>

The Eliot Police Department increased most significantly due to my recommendation to increase sworn officer positions from six to eight. This will allow some needed re-organizing to meet shift demands, training requirements/needs, regional participation, and a commitment to keep officers and the public safe.

Presently we have one open position which we have struggled, as most departments have to fill. Recently (November) we had two new officers return from the mandatory full time police academy. It was over a year for both from hire to being a fully sworn officers available the Eliot PD for shift assignment. It has been evident by every city and town's struggle to get qualified candidates into their department, as fewer people are seeking this field as a career.

While the Eliot Police Department, including Chief Moya should be immensely proud of their work, they also, as am I acutely aware, of the growing number of dangerous incidents they face every day. I suspect there are few outside of the victims, the perpetrators, Eliot Police and Kittery Police (who are called as back up and have limitations as well) are intimately familiar at the rise in calls for this town.

The blotter tells the story of more domestic violence calls, more property damage calls, vehicular accidents and more intervention requests. The need for appropriate back-up and hierarchical review of incidents, added to training needs are all integral to a well performing PD. While this department

has done a great deal with limited resources, adding to the department, and adjusting the organization model to the present-day realities is vital to public safety in Eliot.

The PD took over some of the Boat Basin responsibilities from CSD in July. It seemed logical that they are better suited to enforce parking, safety, and other activities. The PD viewed the new assignment proudly and were directly responsible for increased revenues. July and August revenues were up, over the previous year. It is hard to make a comparison as there are certainly other factors at work i.e., COVID social recovery, cost factors for boating, and other components which may have caused an increase in collections but suffice to say we were happy with the progress for year one of the experiment.

There was an adjustment made for the Boat Basin seasonal staff which lowered that line item significantly. We will continue to monitor it for FY 25 to see if it is sufficient. There are requests for equipment (kiosk, security camera system) for FY 25 and 26 as capital to assist in making collection of fees more efficient and making the Boat Basin safer for all.

The Town of Eliot, after a long pursuit of a regional solution for the Animal Control Officer position was unsuccessful, advertised and found a good candidate for the ACO position. Eliot resident Paul Shield accepted the offer and is presently going through the certification process through the State of Maine. It goes without saying we hope this works out for all, as it was a struggle to replace the previous ACO.

We are also seeing and/or expecting modest increases in regional services we contract for such as PSAP and dispatch.

### Committees and Outside Agencies

Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>COMMITTEES - X</b>											
Committees	Town Comm.	Aging	3,019.32	410.77	1,593.61	2,000.00	425.25	2,000.00	2,000.00		
Committees	Town Comm.	Agriculture & Food Security				1,000.00	34.95	1,000.00	1,000.00		
Committees	Town Comm.	Budget Comm	1,200.00	2,753.69	3,662.30	3,780.00	834.71	3,780.00	3,780.00		
Committees	Town Comm.	Conservation	780.60	567.89	1,099.44	1,520.00	150.00	1,520.00	1,520.00		
Committees	Town Comm.	Plan. Bd.	16,424.61	19,913.32	12,009.48	25,000.00	3,020.67	25,000.00	25,000.00		
Committees	Town Comm.	Bd. Appeal	2,689.09	2,373.17	4,528.83	5,000.00	182.00	5,000.00	5,000.00		
	<b>Town Comm. Total</b>		<b>24,113.62</b>	<b>26,018.84</b>	<b>22,893.66</b>	<b>38,300.00</b>	<b>4,647.58</b>	<b>38,300.00</b>	<b>38,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Committees Total</b>			<b>24,113.62</b>	<b>26,018.84</b>	<b>22,893.66</b>	<b>38,300.00</b>	<b>4,647.58</b>	<b>38,300.00</b>	<b>38,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OUTSIDE AGENCIES - Y</b>											
O/S Agencies	Town Comm.	Festival Day	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		
O/S Agencies	Town Comm.	Memorial Day									
O/S Agencies	Town Comm.	Historical S	2,500.00	2,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00		
	<b>Town Comm. Total</b>		<b>4,000.00</b>	<b>4,000.00</b>	<b>5,000.00</b>	<b>7,000.00</b>	<b>5,800.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>
O/S Agencies	Soc. Service Contributions	Eastern Trail Mngmnt Dist.	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00		
O/S Agencies	Soc. Service Contributions	Cornerstone VNA						5,374.00	5,374.00		
O/S Agencies	Soc. Service Contributions	Footprints	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00	12,000.00		
O/S Agencies	Soc. Service Contributions	Caring Unlimited	0.00	0.00	0.00	2,015.00	2,015.00	2,015.00	2,015.00		
O/S Agencies	Soc. Service Contributions	Mainspring	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00		
O/S Agencies	Soc. Service Contributions	Day One Youth Substance						1,000.00	0.00		
O/S Agencies	Soc. Service Contributions	MHC@Home	0.00	0.00	0.00	500.00	0.00	900.00	900.00		
O/S Agencies	Soc. Service Contributions	Life Flight	0.00	0.00	0.00	0.00	0.00	1,679.25	0.00		
O/S Agencies	Soc. Service Contributions	Southern ME Agency on Aging	1,000.00	239.12	0.00	1,500.00	0.00	2,000.00	2,000.00		
O/S Agencies	Soc. Service Contributions	Seacoast Shipyard Assoc.						500.00	500.00		
O/S Agencies	Soc. Service Contributions	MPR	0.00	0.00	0.00	0.00	0.00	100.00	0.00		
O/S Agencies	Soc. Service Contributions	York County Comm. Action	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00		
O/S Agencies	Soc. Service Contributions	York County Shelter	0.00	0.00	0.00	750.00	0.00	1,500.00	0.00		
	<b>Soc. Service Total</b>		<b>3,100.00</b>	<b>2,839.12</b>	<b>4,100.00</b>	<b>68,615.00</b>	<b>65,615.00</b>	<b>82,168.25</b>	<b>77,889.00</b>	<b>0.00</b>	<b>0.00</b>
<b>O/S Agencies Total</b>			<b>7,100.00</b>	<b>6,839.12</b>	<b>9,100.00</b>	<b>75,615.00</b>	<b>76,415.00</b>	<b>87,168.25</b>	<b>82,889.00</b>	<b>0.00</b>	<b>0.00</b>

None of the Town Boards and Committees budgets have increased from last year. Each has treated their budgets responsibly and I have recommended the amounts requested. I believe two items are noteworthy, first the ECC has requested that the annual contribution to the Land Trust go from

\$5,000 in FY 24 to \$19,000 in FY25. I believe the reasoning to be sound, as costs for properties, the costs related to maintaining parcels and the value inherent to land preservation have increased.

The second noteworthy change is the Planning Board will now receive a modest stipend for their hard work. It had been budgeted in the FY 24 budget and their request has been authorized by the Select Board which by charter has the power to set compensation for appointed boards and commission members.

As previously mentioned, I am withholding a complete “Reserve Fund” recommendation until the completion of the FY 23 audit which will include reserve balances. If those balances come in as I suspect my recommendation will likely be to have a separate article for Reserves, either in June or perhaps in November. The strategy would be if there are appropriate reserves to fund those recommendations from unassigned funds. The audit is overdue but much nearer to completion than in previous years and should be completed in late January or early February.

### Land Use Department.

Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>LAND USE OFFICE - A</b>										
Salaries	Regular	245,075.29	262,852.58	269,404.12	293,291.00	123,383.68	332,851.00	332,851.00		
Salaries	Overtime	1,205.38	5,254.87	2,347.12	2,000.00	371.25	1,000.00	1,000.00		
<b>Salaries Total</b>		<b>246,280.67</b>	<b>268,107.45</b>	<b>271,751.24</b>	<b>295,291.00</b>	<b>123,754.93</b>	<b>333,851.00</b>	<b>333,851.00</b>	<b>0.00</b>	<b>0.00</b>
Employee Benefits	Training/Wellness	295.00	1,460.61	1,095.00	2,000.00	1,227.11	3,000.00	3,000.00		
Employee Benefits	Mileage	237.35	1,782.66	1,290.46	3,000.00	196.50	1,400.00	1,400.00		
<b>Employee Benefits Total</b>		<b>532.35</b>	<b>3,243.27</b>	<b>2,385.46</b>	<b>5,000.00</b>	<b>1,423.61</b>	<b>4,400.00</b>	<b>4,400.00</b>	<b>0.00</b>	<b>0.00</b>
Community Relations	Advertising/Public Notices	0.00	0.00	0.00	5,000.00	543.57	6,000.00	6,000.00		
Community Relations	Land Use Services	0.00	0.00	0.00	500.00	0.00	500.00	500.00		
<b>Community Relations Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,500.00</b>	<b>543.57</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>0.00</b>	<b>0.00</b>
Service Fees	Communications	0.00	0.00	0.00	800.00	0.00	500.00	500.00		
Service Fees	Consulting	262.50	2,315.40	4,486.39	8,000.00	2,128.98	9,000.00	9,000.00		
<b>Service Fees Total</b>		<b>262.50</b>	<b>2,315.40</b>	<b>4,486.39</b>	<b>8,800.00</b>	<b>2,128.98</b>	<b>9,500.00</b>	<b>9,500.00</b>	<b>0.00</b>	<b>0.00</b>
Contract Svc	Mapping	12,686.25	13,317.00	8,542.50	23,900.00	16,268.75	35,000.00	35,000.00		
Contract Svc	Dept. Specific Tech	9,990.00	22,951.00	26,565.25	15,000.00	9,155.00	21,000.00	21,000.00		
Contract Svc	Contract Maint.	0.00	0.00	0.00	2,000.00	0.00	3,000.00	3,000.00		
<b>Contract Svc Total</b>		<b>22,676.25</b>	<b>36,268.00</b>	<b>35,107.75</b>	<b>40,900.00</b>	<b>25,423.75</b>	<b>59,000.00</b>	<b>59,000.00</b>	<b>0.00</b>	<b>0.00</b>
Supplies	Dept./Office	0.00	145.97	0.00	200.00	276.41	200.00	200.00	200.00	200.00
<b>Supplies Total</b>		<b>0.00</b>	<b>145.97</b>	<b>0.00</b>	<b>200.00</b>	<b>276.41</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
		<b>269,751.77</b>	<b>310,080.09</b>	<b>313,730.84</b>	<b>355,691.00</b>	<b>153,551.25</b>	<b>413,451.00</b>	<b>413,451.00</b>	<b>200.00</b>	<b>200.00</b>

The increases in the Land Use Department are centered mostly around two areas. The first is compensation for the Planner, Assessor, Code Enforcement Officer/Health Agent, and Land Use Assistant. Wage increases for these four exceptional employees totaled just under \$40K, this will include PBE (if achieved), COLA and necessary adjustments, usually related to taking on new tasks, projects or significant inconsistencies in salary compared to similar internal or external opportunities/positions.

The second area of increase of just under \$20K is related to increases and upgrades mapping and GIS tools, as well as some department specific technology (Assessing, Iworqs and other software). The mapping serves several departments and the public.

The Land Use group comes under the Town Manager in the present organizational model. It is made up of some very dedicated employees with very difficult responsibilities. They are the people who keep the guardrails on and often have to give people very unsettling news. When your property assessment is not what you thought, or your permit has been denied, or your development is not within a land use ordinance parameter, or there has been a complaint lodge about something

regarding your property, most individuals are not inclined to be thrilled with the bearer of bad tidings. This group in my opinion is brilliant at being professional and accommodating but ridged to the rule of ordinance or code when appropriate.

This group also generates revenue which offset a portion of their costs. Fees are reviewed occasionally to ensure we are competitive and cost effective within the different disciplines.

### Town Clerk's Office

Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>CLERK'S OFFICE - A</b>											
Clerks' Office	Salaries	Regular	212,479.44	203,162.20	232,958.38	259,130.00	105,814.84	282,086.00	282,086.00		
Clerks' Office	Salaries	Overtime	340.30	3,463.42	6,406.24	2,200.00	4,469.56	8,000.00	8,000.00		
	<b>Salaries Total</b>		212,819.74	206,625.62	239,364.62	261,330.00	110,284.40	290,086.00	290,086.00	0.00	0.00
Clerks' Office	Employee Benefits	Training/Wellness	110.00	622.44	1,524.00	9,000.00	1,226.05	7,000.00	7,000.00		
Clerks' Office	Employee Benefits	Mileage	0.00	79.52	79.91	400.00	0.00	300.00	300.00		
	<b>Employee Benefits Total</b>		110.00	701.96	1,603.91	9,400.00	1,226.05	7,300.00	7,300.00	0.00	0.00
Clerks' Office	Community Relations	Advertising/Public Notices	0.00	151.98	0.00	800.00	0.00	800.00	800.00		
Clerks' Office	Community Relations	Services/Outreach	0.00	0.00	0.00	800.00	0.00	400.00	400.00		
	<b>Community Relations Total</b>		0.00	151.98	0.00	1,600.00	0.00	1,200.00	1,200.00	0.00	0.00
Clerks' Office	Service Fees	Record Pres. & Codification	0.00	0.00	0.00	12,000.00	0.00	12,000.00	12,000.00		
Clerks' Office	Service Fees	Tran Liens	3,876.00	3,376.00	3,537.80	6,000.00	2,356.00	6,000.00	6,000.00		
	<b>Service Fees Total</b>		3,876.00	3,376.00	3,537.80	18,000.00	2,356.00	18,000.00	18,000.00	0.00	0.00
Clerks' Office	Supplies	Dept./Office	0.00	89.60	0.00	100.00	327.49	100.00	100.00		
	<b>Supplies Total</b>		0.00	89.60	0.00	100.00	327.49	100.00	100.00	0.00	0.00
<b>Clerks' Office Total</b>			<b>216,805.74</b>	<b>210,945.16</b>	<b>244,506.33</b>	<b>290,430.00</b>	<b>114,193.94</b>	<b>316,686.00</b>	<b>316,686.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ELECTIONS - B</b>											
Elections	Salaries	Regular	11,999.72	3,945.79	4,258.28	8,500.00	1,476.60	12,000.00	12,000.00		
Elections	Salaries	Overtime		3,858.84	5,262.58	300.00	606.21	1,000.00	1,000.00		
	<b>Salaries Total</b>		11,999.72	7,804.63	9,520.86	8,800.00	2,082.81	13,000.00	13,000.00	0.00	0.00
Elections	Community Relations	Advertising/Public Notices	0.00	0.00	0.00	1,600.00	0.00	1,000.00	1,000.00		
	<b>Community Relations Total</b>		0.00	0.00	0.00	1,600.00	0.00	1,000.00	1,000.00	0.00	0.00
Elections	Service Fees	Ballots	4,598.46	3,602.54	4,301.00	4,000.00	657.77	6,000.00	6,000.00		
Elections	Service Fees	Tabulation	2,917.88	2,654.20	2,515.35	4,000.00	1,317.81	3,000.00	3,000.00		
	<b>Service Fees Total</b>		7,516.34	6,256.74	6,816.35	8,000.00	1,975.58	9,000.00	9,000.00	0.00	0.00
Elections	Contract Svc	Equip Lease	1,817.00	2,000.00	2,000.00	3,200.00	0.00	3,200.00	3,200.00		
	<b>Contract Svc Total</b>		1,817.00	2,000.00	2,000.00	3,200.00	0.00	3,200.00	3,200.00	0.00	0.00
Elections	Supplies	Election Supplies	10,117.19	438.49	1,107.09	2,000.00	0.00	2,000.00	2,000.00		
	<b>Supplies Total</b>		10,117.19	438.49	1,107.09	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00
<b>Elections Total</b>			<b>31,450.25</b>	<b>16,499.86</b>	<b>19,444.30</b>	<b>23,600.00</b>	<b>4,058.39</b>	<b>28,200.00</b>	<b>28,200.00</b>	<b>0.00</b>	<b>0.00</b>

This department is (as of this writing) finally at full staffing. It has allowed the Town Clerk to take some well-deserved time off this holiday season. She will be back for what will prove to be an interesting year. With two elections to go in FY24 and two more in FY 25, including a Presidential election it will be a challenge.

There has been a tremendous amount of training and certifications for this department. In my two years in Eliot, I believe this department has been fully staffed for less than thirty days total in my tenure. Even with being fully staff, whether vacation, illness or attending required training in Augusta. The citizen volume in this department has no rival in the town operation.

Again, the bulk of the increase in this budget is compensation. These increases are necessary as we work to retain our staff. Compensation along with a safe and positive work environment will stop the poaching and actually turn the tables on other communities. We all should not be insulated from criticism, but exposing public employees to positive reinforcement should not be a foreign idea.

As we look at construction at Town Hall this department will be by far the most disrupted. This adds a level of difficulty to the budget which will not likely be discovered until we are in construction. There may be a need to address those costs either through the project or through contingency expenditure.

The Town Clerk has done well beyond expectation this past year as 100% of her staff changed in a eleven month period (2 retirements, 1 transfer). Clerk Rawski has not only attracted quality staff she has been able to train them to an impressive level of competence in a short period of time. Her effort is recognized and appreciated.

### Administration.

Department	Division	Expense	Object	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Actual to Nov. 30	Department Request	Town Manager Proposed	Select Board Approved	Budget Comm. Approved
<b>ADMINISTRATION - A</b>												
Gen Gov't	Admin	Salaries	Regular	246,340.03	282,518.42	284,548.02	326,439.00	127,644.93	367,345.00	367,345.00		
Gen Gov't	Admin	Salaries	Select Board Stipend	5,962.40	5,962.40	5,705.40	5,963.00	1,490.60	5,967.00	5,967.00		
Gen Gov't	Admin	Salaries	Overtime	8,569.62	2,934.33	2,011.76	4,800.00	780.61	200.00	200.00		
<b>Salaries Total</b>				<b>260,872.05</b>	<b>291,415.15</b>	<b>292,265.18</b>	<b>337,202.00</b>	<b>129,916.14</b>	<b>373,512.00</b>	<b>373,512.00</b>	<b>0.00</b>	<b>0.00</b>
Gen Gov't	Admin	Employee Benefits	Human Resources	0.00	454.96		2,000.00	310.64	2,000.00	2,000.00		
Gen Gov't	Admin	Employee Benefits	Training/Wellness	2,335.98	2,257.26	18,479.67	25,000.00	1,066.76	23,000.00	23,000.00		
Gen Gov't	Admin	Employee Benefits	Mileage	358.03	484.59	829.63	1,900.00	109.14	1,200.00	1,200.00		
Gen Gov't	Admin	Employee Benefits	Unemployment Insurance	0.00	1,523.63		3,500.00	0.00	1,500.00	1,500.00		
Gen Gov't	Admin	Employee Benefits	Worker's Comp. Insurance	69,762.90	61,155.30	66,863.70	79,400.00	17,910.90	79,880.00	79,880.00		
Gen Gov't	Admin	Employee Benefits	Health Insurance	435,806.09	445,389.33	480,507.14	475,234.00	224,906.58	605,982.00	605,982.00		
Gen Gov't	Admin	Employee Benefits	FICA	136,745.39	140,641.19	156,302.36	191,191.00	71,716.98	222,550.00	222,550.00		
Gen Gov't	Admin	Employee Benefits	Medicare	31,980.25	32,892.13	36,554.53	38,695.00	16,705.04	52,025.00	52,025.00		
Gen Gov't	Admin	Employee Benefits	MPERs	223,230.64	205,828.07	214,893.32	199,879.00	104,490.34	314,868.00	314,868.00		
<b>Employee Benefits Total</b>				<b>900,219.28</b>	<b>890,626.46</b>	<b>974,430.35</b>	<b>1,016,799.00</b>	<b>437,216.38</b>	<b>1,303,005.00</b>	<b>1,303,005.00</b>	<b>0.00</b>	<b>0.00</b>
Gen Gov't	Admin	Community Relations	Advertising/Public Notices	5,024.30	1,597.39	6,048.08	4,900.00	3,069.88	7,100.00	7,100.00		
Gen Gov't	Admin	Community Relations	Services/Outreach	416.87	0.00		200.00	0.00	200.00	200.00		
Gen Gov't	Admin	Community Relations	Awards	520.00	696.96	1,288.00	1,500.00	42.71	1,800.00	1,800.00		
<b>Community Relations Total</b>				<b>5,961.17</b>	<b>2,294.35</b>	<b>7,336.08</b>	<b>6,600.00</b>	<b>3,112.59</b>	<b>9,100.00</b>	<b>9,100.00</b>	<b>0.00</b>	<b>0.00</b>
Gen Gov't	Admin	Service Fees	Communications	5,678.10	7,472.18	8,011.17	6,100.00	18,335.29	7,125.00	7,125.00		
Gen Gov't	Admin	Service Fees	Prof. Association Memberships	13,954.00	13,974.44	17,773.00	17,500.00	5,326.00	17,800.00	17,800.00		
Gen Gov't	Admin	Service Fees	Sec Alarm	624.00	624.00	756.00	1,000.00	1,403.63	4,000.00	4,000.00		
Gen Gov't	Admin	Service Fees	Video Stream	2,750.00	3,025.00	3,750.00	3,500.00	1,000.00	3,600.00	3,600.00		
Gen Gov't	Admin	Service Fees	Printing/Reproduction/Destruct	4,685.42	4,808.40	3,629.52	7,200.00	1,173.16	5,200.00	5,200.00		
Gen Gov't	Admin	Service Fees	Consulting	0.00	0.00		4,000.00	2,200.00	6,000.00	6,000.00		
Gen Gov't	Admin	Service Fees	Finance	13,464.00	8,480.47	5,946.52	7,000.00	359.60	7,000.00	7,000.00		
<b>Service Fees Total</b>				<b>41,155.52</b>	<b>38,384.49</b>	<b>39,866.21</b>	<b>46,300.00</b>	<b>29,797.68</b>	<b>50,725.00</b>	<b>50,725.00</b>	<b>0.00</b>	<b>0.00</b>
Gen Gov't	Admin	Contract Svc	Auditor	3,315.00	27,285.00	17,500.00	14,000.00	13,200.00	20,000.00	20,000.00		
Gen Gov't	Admin	Contract Svc	Legal Serv.	81,031.54	58,822.45	30,209.88	60,000.00	8,451.00	55,000.00	55,000.00		
<b>Contract Svc Total</b>				<b>84,346.54</b>	<b>86,107.45</b>	<b>47,709.88</b>	<b>74,000.00</b>	<b>21,651.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.00</b>
Gen Gov't	Admin	Technology	Hardware Expenses				4,500.00	8,239.78	10,200.00	10,200.00		
Gen Gov't	Admin	Technology	Software Expenses	35,053.82	52,217.70	56,525.26	65,000.00	13,998.65	62,000.00	62,000.00		
Gen Gov't	Admin	Technology	Tech/IT Service Expenses	43,044.60	45,300.89	56,734.65	48,000.00	17,892.04	46,000.00	46,000.00		
<b>Technology Total</b>				<b>78,098.42</b>	<b>97,518.59</b>	<b>113,259.91</b>	<b>117,500.00</b>	<b>40,130.47</b>	<b>118,200.00</b>	<b>118,200.00</b>	<b>0.00</b>	<b>0.00</b>
Gen Gov't	Admin	Utilities	Electricity	3,882.06	1,226.02	2,262.51	4,000.00	1,329.18	3,800.00	3,800.00		
Gen Gov't	Admin	Utilities	Water	668.24	663.01	738.40	700.00	184.60	750.00	750.00		
<b>Utilities Total</b>				<b>4,550.30</b>	<b>1,889.03</b>	<b>3,000.91</b>	<b>4,700.00</b>	<b>1,513.78</b>	<b>4,550.00</b>	<b>4,550.00</b>	<b>0.00</b>	<b>0.00</b>
Gen Gov't	Admin	Supplies	Postage	10,157.02	11,591.07	13,655.16	16,500.00	7,759.17	16,700.00	16,700.00		
Gen Gov't	Admin	Supplies	Dept./Office	12,294.49	8,922.33	8,836.63	10,000.00	5,482.84	13,500.00	13,500.00		
<b>Supplies Total</b>				<b>22,451.51</b>	<b>20,513.40</b>	<b>22,491.79</b>	<b>26,500.00</b>	<b>13,242.01</b>	<b>30,200.00</b>	<b>30,200.00</b>	<b>0.00</b>	<b>0.00</b>
Gen Gov't	Admin	Rep. & Maint	Equipment	0.00	0.00		2,000.00	0.00	2,000.00	2,000.00		
Gen Gov't	Admin	Rep. & Maint	Building	5,600.92	8,928.63	8,780.67	12,000.00	5,573.13	10,000.00	10,000.00		
<b>Rep. &amp; Maint Total</b>				<b>5,600.92</b>	<b>8,928.63</b>	<b>8,780.67</b>	<b>14,000.00</b>	<b>5,573.13</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.00</b>
Gen Gov't	Admin	Insurance	Property & Casualty	66,059.00	67,079.00	68,826.00	74,352.00	36,843.00	78,813.00	78,813.00		
<b>Insurance Total</b>				<b>66,059.00</b>	<b>67,079.00</b>	<b>68,826.00</b>	<b>74,352.00</b>	<b>36,843.00</b>	<b>78,813.00</b>	<b>78,813.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Admin Total</b>				<b>1,469,314.71</b>	<b>1,504,756.55</b>	<b>1,577,966.98</b>	<b>1,717,953.00</b>	<b>718,996.18</b>	<b>2,055,105.00</b>	<b>2,055,105.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>				<b>1,469,314.71</b>	<b>1,504,756.55</b>	<b>1,577,966.98</b>	<b>1,717,953.00</b>	<b>718,996.18</b>	<b>2,055,105.00</b>	<b>2,055,105.00</b>	<b>0.00</b>	<b>0.00</b>

This budget includes a sizable increase to employee health insurance of \$130,748, this includes the 4.7% increase we are aware of for January 1, 2024, and another 6% for anticipated increase for January 1, 2025. We also include funding for the two new positions in the PD and a small cushion in the event other eligible employees come on to the plan.

We continue to look at some options which may lower the cost of health insurance. Presently we are insured by the Maine Municipal Association Health Insurance Trust. There has been progress made and we are in our due diligence phase with a proposed plan to go with another broker. It is critically important we thoroughly vet the options before making a decision which will affect employees and their families.

If it turns out, we can save money, or we have overestimated the residual balance would be returned to the general fund. However, we still have a way to go before a final decision is made, in the interim what is proposed is what health insurance would cost for the employer (Town of Eliot).

The other increase (\$41K) is in the area of compensation, this increase includes the Town Manager, the Assistant Town Manager, the Finance Director, and a new part-time Financial Clerk. The new position "Finance Clerk", is assisting with entering data, coordinating warrant payments, assists departments with cash receipts, reconciling accounts, assisting auditors, and generally speaking helping keep the books in order. As we start to recover from a period of disarray, the Finance Director will be able to allocate more time to financial policy development, investment strategies, training staff and doing more in-depth cost analysis of our service model.

Maine Public Employee Retirement System (MPERS) rates were up significantly as well adding \$114K to employment costs and the overall FY 2025 budget draft recommendation. Property and Casualty insurance premiums are estimated to rise, but have not been set (March, maybe) or have the rebates for compliance have been awarded for FY 2025.

### **Additional Information.**

Thank you again! Please note I have tried to provide a comprehensive narrative for the fiscal issues and demands I see, as Town Manager facing the Town of Eliot for fiscal year 2025 at this time. The "draft" budget as depicted is an earnest attempt to describe what it will cost to continue town services at a high service level.

The "Revenue" and "Capital Annual Projection" draft/estimates, requests from outside agencies, boards and commissions, and material related to the FY 2025 budget process are attached. As stated, several times in this document I am hopeful the Select Board, the Budget Committee and most importantly the voters will support a new strategy to funding capital needs by way of unassigned funds and as outlined. There by not directly impacting annual taxation for FY 25.

Within reason I would respectfully request questions be submitted through the respective chair. This will allow a well-researched thoughtful answer to be placed on the web for all interested parties to review. This is a transparent means to get accurate information to the voters as they make decisions. I fully realize and respect there may be questions which need to clarify in an open session and encourage productive dialogue in regard to that subject matter. I will do my best to be prepared to answer the inquiries or I will research the matter and deliver a detailed reply at a later date.

The web link for the FY 25 budget will be <https://www.eliotmaine.org/town-manager/pages/fy25-town-managers-budget-proposal> for this cycle. Inquiries can be send to [msullivan@eliotme.org](mailto:msullivan@eliotme.org) or feel free to call 207.451.1205, if not available I will get back to the caller as soon as possible.

Respectfully submitted,

*Michael J. Sullivan*

Michael J. Sullivan

Town of Eliot, Manager



