

TOWN OF KITTERY, MAINE



**TOWN BUDGET
FISCAL YEAR 2024**

GENERAL AND ENTERPRISE FUNDS

JULY 1, 2023 TO JUNE 30, 2024

TOWN COUNCIL

Judith Spiller, Chair
Colin McGuire, Vice-Chair
Celestyne Bragg
Cyrus Clark
George V. Dow IV
Cameron Hamm
Mary Gibbons Stevens

Town Manager

Kendra Amaral

Finance Director

Elizabeth Lallemand

SUBMITTED MAY 8, 2023

200 Rogers Road
Kittery, ME 03094

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TOWN MANAGER'S BUDGET MESSAGE

The enclosed Fiscal Year 2024 (FY24) Operating and Enterprise Fund budgets represent the culmination of the Town of Kittery's conservative approach to fiscal management and the focus on implementing the town's vision, goals, and objectives as expressed through the Comprehensive Plan, Council Annual Goals, and community priorities.

This budget, though divided by department and function, represents the collective spending plan for the delivery of core municipal services in the coming fiscal year.

The budget was developed with the assistance and input of our talented team of department heads. The spending plan relies on their expertise in delivering local services in the most responsive and cost-effective way possible. The Town utilizes a zero-based budgeting approach, meaning each service is reviewed for its alignment with community plans and goals, and each budget reflects the estimated genuine cost of providing those services in today's market.

The prior fiscal year budget was focused on implementing negotiated wages and benefits for town employees, addressing rapid inflation in the cost of the goods and services needed to provide municipal services, adding resources to expand communications, providing funding for expanded planning efforts around neighborhood level master plans, and moving into the newly renovated and expanded Rice Public Library with content and programs.

The FY24 spending plan is primarily a "level service" budget, meaning most of the cost increases support current services, and continuing work on various ongoing projects rather than adding new ones.

The weight of the pandemic has finally lifted, and the community has shifted its focus forward again. Goals, objectives, and initiatives at the forefront of the town's work plan, include climate adaptation and resiliency planning, increasing bicycle and pedestrian infrastructure, providing more opportunities for passive recreation for youth, and addressing the ever-growing housing crisis.

Kittery's financial position at the end of the prior year was strong, with an unassigned fund balance exceeding policy by over \$2M and sustained healthy cashflow. Additionally, construction is starting on various private sector developments that will significantly add to the town's total property valuation.

The Maine Department of Labor indicates unemployment in York County is 2.7%; while the US Bureau of Labor Statistics is showing unemployment for the region is at 2.2%. Both rates remain well below what is considered a "natural rate of unemployment." Labor shortages remain ubiquitous across all labor sectors and have led to direct impacts on the town's budget through recruitment and retention wage adjustments.

Kittery continues to lose ground on its housing affordability index. Median list prices for homes for sale are up 18% over the prior year, with the median home price as of March 2023 coming in at \$539,500. High demand and low supply are driving up prices and driving out younger people and families. The community is at a reflection point, trying to determine what change it is most willing to tolerate, an increase in new housing and population or a decrease in economic and age diversity. “No change” is not an option, as the market responds to higher demand and low supply of housing.

Relative to staffing, the town has struggled with recruitment and retention especially for entry-level, laborer, and unique positions. In addition to competing with more affluent communities in the region, the town is in the same labor markets as private sector employers, who have greater flexibility in setting and adjusting wages. To counterbalance this, the town implemented a number of personnel adjustments in the prior year, which impact the FY24 budget. These include base-rate adjustments for public safety, public works, and library personnel. The town also added one public safety dispatcher and four fulltime firefighters. To note, these changes reflect the demands and needs of the community at its current size and are not due to any perceived impact of recent growth in the community.

The Town Council adopted FY24 budget and annual goals that are integral to the proposed budget. The budget goals remain simply put and recognize that our community demands excellent service, good amenities, and well-maintained public infrastructure.

Adopt a budget that is progressive, responsible, responsive to community expectations and needs.

The Town Manager has annual goals that are also factored into the development of the budget and considered in the review of requests and needs articulated by each department.

The 2023 annual goals include:

- Complete the Gorges Road Fire Station expansion and relocate the ambulance services to that site.
- Review and recommend zoning updates to the Business Park zone to reflect community objectives, current market needs, and watershed sustainability objectives.
- Implement a program to improve communication around affordable housing needs and options.
- Implement building LED lighting conversions.
- Begin development of a comprehensive multi-year plan to reduce the carbon footprint of municipal operations.
- Implement changes to town signage, buildings, and services to be inclusive and welcoming to all.
- Launch a Police Citizens Academy and expand to other areas as appropriate (carried over from the prior fiscal year)
- Implement short-term recommendations of the Bike/Ped Master Plan.
- Complete a five-year strategic plan for the Rice Public Library.

- Advance the integration of General Assistance with local social services agencies.
- Complete the KCC Campus Master Plan.
- Complete the Memorial Field Assessment Plan.
- Assist in exploring and expanding recreation opportunities for youth in Kittery.

The FY24 budget has been developed to support work on these goals in a prudent manner, to continue work on existing long-term plans, and to properly support on-going operations.

BUDGET SUMMARY

The proposed FY24 budget, inclusive of municipal operations and capital spending is increasing \$719,748 or approximately 4.16% over the prior fiscal year. Approximately \$343,226, or 48%, is offset by non-property tax revenue, resulting in a projected tax levy increase of \$377,010.

The majority of the cost increases are associated with inflationary pressure on wages, benefits, supplies, materials, and vendor prices. In addition to market pressure, there are other contributing factors impacting the FY24 budget including:

- \$100,000 in additional State Revenue Sharing projections.
- \$281,786 in increased Police spending for wages and an additional Public Safety Dispatcher.
- \$40,000 increase in General Assistance to reflect the increased community need.
- \$145,000 in TIF funding to reflect a 65% segregation of tax revenue from the construction in progress at 76 Dennett Road.
- \$47,362 in Library personnel and non-personnel expenses reflecting the wage adjustments implemented in FY23 and the true cost of operating the newly renovated and expanded building.
- \$154,000 in additional capital spending on various projects and reserves.

This budget seeks to ensure the Town is offering competitive wages and benefits, keeping up with inflationary pressure, and responding to the taxpayers' growing demands for more service.

I wish to thank our Department Heads for their assistance in developing this budget proposal. The town is fortunate to have a dedicated, creative, resourceful, and forward-focused leadership team.

Sincerely,



Kendra Amaral
Town Manager

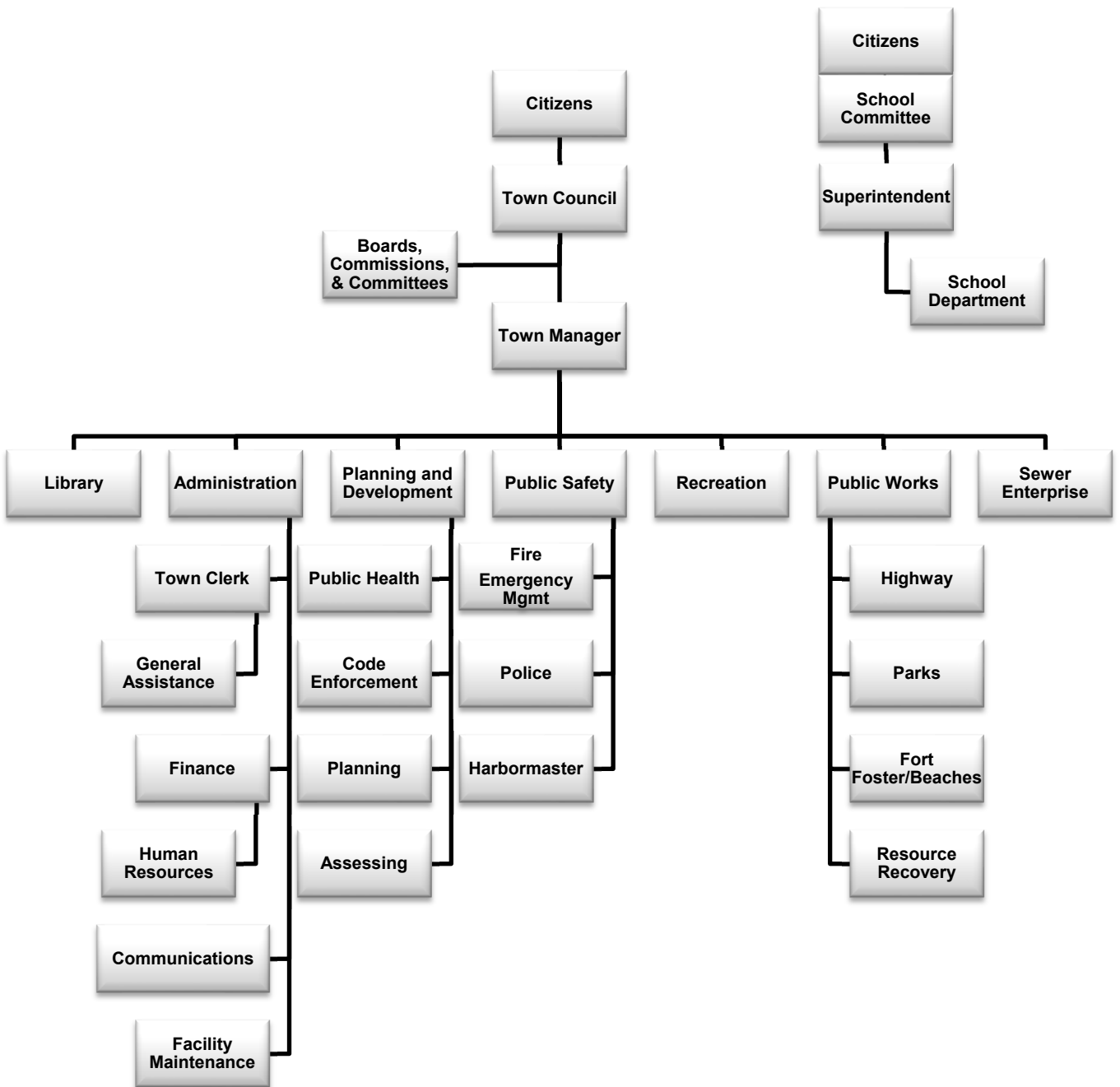
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Section I Overview



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TOWN ORGANIZATION CHART



BUDGET CALENDAR

The annual budget document is a numerical reflection of the Town of Kittery's values, priorities, and goals. It serves as a policy document and is used throughout the year as a guide to decision-making and implementation of these priorities and goals. The budget preparation and approval represent a critical process that involves many months of coordination, consideration, and compromise as all involved work together to best allocate financial resources, while being mindful and respectful of the tax burden on Kittery Citizens.

BUDGET CALENDAR

NOVEMBER

Capital Investment requests due to Town Manager

DECEMBER

JANUARY

Capital Investment requests reviewed by the Capital Investment
Committee

Town Manager and Superintendent meet to discuss overall financial picture

FEBRUARY

Operating Budget forms provided to Department Heads
Capital Improvement Plan updated and presented to Town Council

MARCH

Municipal revenue estimates, salary projections and budget requests due to the
Town Manager

Town Manager and Department Heads meet to discuss budget requests
School Committee Votes on School Budget and provides to Town Manager

APRIL

Town Manager finalizes proposed budget
School Committee votes on School Budget Ordinances and provides to Town Clerk

MAY

Public Hearing and Town Council vote on School Budget Articles
Town Manager presents Municipal Budget to Town Council and Council schedules
Municipal Budget Hearing and Vote

JUNE

Public Hearing – Town Meeting Articles and School Budget Validation Referendum
Town Election

COMMUNITY PROFILE

Founded in 1647, Kittery is Maine's oldest incorporated town. Located at the mouth of the Piscataqua River, Kittery's land area is approximately 23.2 square miles, with over 19 miles of waterfront, and 80.4 road miles of which the Town maintains 65 road miles.

According to the U.S. Census, Kittery has a projected population of 10,172. Kittery is the 22nd most populated municipality in Maine¹. The town is located within York County, which is the second most populated county in Maine. Kittery's daytime population nearly doubles year-round due to local employers and tourism.

Kittery residents live in approximately 5,100 housing units, which are approximately 66.5% owner occupied. The median household income is estimated by the U.S. Census Bureau at \$72,941², however, HUD estimates median household income for Kittery at \$115,000³. Approximately 8.3% of Kittery's residents have incomes below the poverty level. Median household income has remained steady over the past year, and the percentage of residents with incomes below the poverty level has increased 0.5%.

Kittery is directly adjacent to Portsmouth, New Hampshire, which has a population of over 22,277 people and a median income estimated at \$91,915². The city is accessible from Kittery by three bridges over the Piscataqua River.

Kittery's full-time residential population level is most similar to Wells, Kennebunk, and Old Orchard Beach in York County. Kittery's municipal budget, exclusive of school spending and capital, is consistent with these comparably sized communities.

Comparisons of Population, State Valuation¹, Municipal Budget⁴ and 2023 Tax Rate⁴

	Population	2023 State Valuation	2023 Municipal Budget	2023 Tax Rate
Wells	11,550	\$ 4,442,200,000	\$13,648,830	\$ 10.46
Kennebunk	11,669	\$ 3,540,950,000	\$19,092,547	\$ 14.60
Old Orchard Beach	9,108	\$ 2,428,200,000	\$20,526,908	\$ 12.24
Kittery	10,172	\$ 2,408,700,000	\$15,729,994	\$ 13.48

The town has a working waterfront, significant open space and parkland, and multiple vibrant commercial hubs including its Foreside district, the outlet malls, and its public marina at Pepperrell Cove.

Within the boundaries of the town exists the only land-based access to the Portsmouth Naval Shipyard. The Shipyard is federal land and is used in the maintenance and support of the Navy's fleet of nuclear-powered submarines. The Shipyard employs over 8,500 civilian and non-civilian personnel and is in the a multi-year \$109M infrastructure improvement effort that

¹ Source: Maine Revenue Service

² Source: U.S. Census Bureau, Population and Demographic information, ACS Five-Year Estimates

³ Source: HUD's Office of Policy Development & Research; Kittery, 2022 Estimate

⁴ Source: Town published Budget Documents and tax rate information

will expand its functional capacity and increase the number of submarines it can work on in drydock at one time.

Other large employers in the area include the Kittery Trading Post and the York Hospital Walk-In Care Center. The town's wharves support commercial fishing and lobstering, charter fishing, aquaculture, and recreational boating and fishing.

The town's amenities and features, its proximity to Portsmouth, and it being home to one of the largest employers in the region create higher demand for access to Kittery.

The town, and the State as a whole, are in a housing crisis, meaning housing production is not keeping pace with demand. Median list price as of April 2023, was \$539,500⁵, an increase of 18% over the prior year. The availability for "starter homes" and rental properties is exceptionally scarce. Average rental prices are \$2,500 to \$3,000. Affordable housing is housing that costs no more than 30% of household income if income is no more than 80% of the area median income. At current rental rates, Kittery housing is unaffordable to laborers, service industry workers, entry-level employees, and young people.

Overall, the community is aging and gentrifying at a faster pace each year. Businesses and property owners are responding accordingly by adjusting services, products, and prices to reflect the more affluent customers and clientele.

⁵ Source: Realtor.com

BUDGET OVERVIEW

Revenue	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed	\$ Change
Taxes						
Property Tax Revenue (Net Abatements)	25,080,211	26,578,131	27,175,789	28,857,387	29,924,021	1,066,634
PILOTs	9,477	3,123	6,276	3,200	3,200	-
	25,089,688	26,581,254	27,182,065	28,860,587	29,927,221	1,066,634
Revenue Generating Operations						
Recreation Fees	682,312	182,586	558,342	580,000	650,000	70,000
Solid Waste Fees & Fines	126,085	199,057	240,933	170,000	190,000	20,000
Fort Foster	271,048	353,286	278,999	325,000	325,000	-
Harbormaster Fees & Fines	142,711	205,856	183,633	148,600	147,100	(1,500)
Dispatch	122,005	123,576	138,360	150,000	200,171	50,171
Library Fees & Fines	9,212	2,139	2,251	2,000	2,000	-
	1,353,374	1,066,501	1,402,518	1,375,600	1,514,271	138,671
Local Receipts						
Excise (Auto/Boat)	1,998,904	2,145,384	2,107,924	1,956,000	1,984,000	28,000
Code Enforcement Fees	331,064	388,423	1,915,206	350,000	350,000	-
Lien Fees & Penalty Interest	38,793	59,471	58,047	49,000	52,000	3,000
Town Clerk & Registration Fees	57,077	70,183	72,649	54,000	59,000	5,000
Police Department Fees, Fines & Permits	72,552	70,786	50,897	45,950	45,450	(500)
Planning and Land Use Fees	10,604	9,628	13,011	9,000	9,000	-
Animal Control	3,955	1,916	3,946	2,000	2,000	-
Other Local Receipts	26,487	9,565	12,181	7,800	8,850	1,050
	2,539,437	2,755,357	4,233,861	2,473,750	2,510,300	36,550
State Provided						
State Revenue Sharing	648,212	880,453	1,139,122	1,125,000	1,225,000	100,000
Homestead Reimbursement	305,075	407,281	338,913	350,000	400,000	50,000
General Assistance	35,365	33,330	24,685	20,000	63,000	43,000
MDOT Highway	23,000	12,000	12,000	12,000	12,000	-
Other State Provided	5,849	6,491	2,723	2,000	2,000	-
School Revenue	1,967,336	1,967,336	2,490,448	2,468,937	3,043,738	574,801
	2,984,837	3,306,891	4,007,891	3,977,937	4,745,738	767,801
Other Revenue						
GMH Housing	311,223	289,137	311,742	310,000	320,000	10,000
Investment Income	70,808	19,407	12,227	20,000	20,000	-
School Resource Officer	47,741	55,274	55,274	55,000	56,650	1,650
Trust Revenue	33,750	12,500	12,500	18,000	0	(18,000)
Sewer Department Rental	22,900	22,900	22,900	25,000	108,835	83,835
Miscellaneous/Other	58,292	7,432	11,576	10,655	8,175	(2,480)
Carry forwards & Supplemental Appr	52,100	185,127	35,000	135,000	35,000	(100,000)
	596,814	591,778	461,219	573,655	548,660	(24,995)
TOTAL REVENUE	32,564,150	34,301,780	37,287,554	37,261,529	39,246,190	1,984,662
Expenses						
General Government	917,966	986,969	1,092,054	1,360,287	1,368,041	7,754
Shared Expenses	3,468,851	3,505,453	4,059,990	4,501,868	4,370,856	(131,012)
Planning & Code Enforcement	516,585	539,801	585,273	617,469	629,616	12,147
Public Safety	2,793,890	2,829,723	3,355,513	3,872,686	4,138,262	265,576
Public Works	1,774,225	1,924,417	2,123,400	2,335,798	2,424,971	89,173
Community and Human Services	1,597,404	1,310,785	1,431,131	1,538,356	1,686,138	147,782
County Tax	894,782	1,005,790	1,005,790	990,000	1,007,305	17,305
Streetlights	53,802	38,907	32,373	55,000	55,000	-
Hydrant Rental	254,179	255,149	255,149	268,950	275,725	6,775
Other	394,325	165,271	168,353	189,580	339,830	150,250
Education	17,695,885	18,672,378	19,284,752	19,980,622	21,245,048	1,264,426
Capital Investment	2,188,517	1,455,500	1,588,900	1,551,400	1,705,400	154,000
Overlay	-	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-	-
TOTAL EXPENSES	32,550,411	32,690,143	34,982,678	37,262,016	39,246,190	1,984,174

MIL RATE PROJECTION AND ALLOCATION

Mil Rate Projection

	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	COMMITTED FY23	PROPOSED FY24	\$ Change	% Change
Valuation Actual/Projected	1,478,141,893	2,064,279,273	2,120,959,499	2,151,987,242	2,188,987,242	37,000,000	1.72%
Taxes Committed/Projected	25,679,320	26,629,234	27,415,182	28,857,387	29,924,021	1,066,634	3.70%
Mil Rate	17.40	12.90	13.00	13.48	13.74	0.26	1.93%
Overlay	135,000	214,712	157,292	151,315	150,000	(1,315.00)	-0.87%
School Portion of Commitment	15,901,465	16,406,201	16,794,304	17,511,685	18,201,310	689,625	3.94%
Town Portion of Commitment	9,777,855	10,223,033	10,620,878	11,345,702	11,722,711	377,010	3.32%

Mil Rate Projection Allocation

	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	PROPOSED FY24	\$ Change
Mil Rate	17.40	12.90	13.00	13.48	13.74	\$ 0.26
Municipal	5.05	3.68	3.73	4.04	4.07	\$ 0.03
Capital	0.95	0.71	0.75	0.72	0.78	\$ 0.06
School	10.69	8.01	7.96	8.18	8.36	\$ 0.18
County	0.61	0.49	0.48	0.46	0.46	\$ 0.00
Overlay	0.09	0.10	0.07	0.07	0.07	\$ (0.00)

Undesignated Fund Balance History

	FY19	FY20	FY21	FY22
Municipal	\$ 6,313,900	\$ 6,494,008	\$ 8,131,323	\$ 10,273,357
School Department	-	313,049	-	-
Total	\$6,313,900	\$6,807,057	\$8,131,323	\$10,273,357
Budgeted Expenditures	32,542,749	32,682,514	35,251,747	37,262,016
Budgeted Monthly	2,711,896	2,723,543	2,937,646	3,105,168
2.5 Months Budgeted	6,779,739	6,808,857	7,344,114	7,762,920
Actual Months Town & School	2.33	2.50	2.77	3.31
Town and School Fund Balance as % of Total Budget	19.4%	20.8%	23.1%	27.6%

REVENUE SUMMARY

REVENUE SOURCES

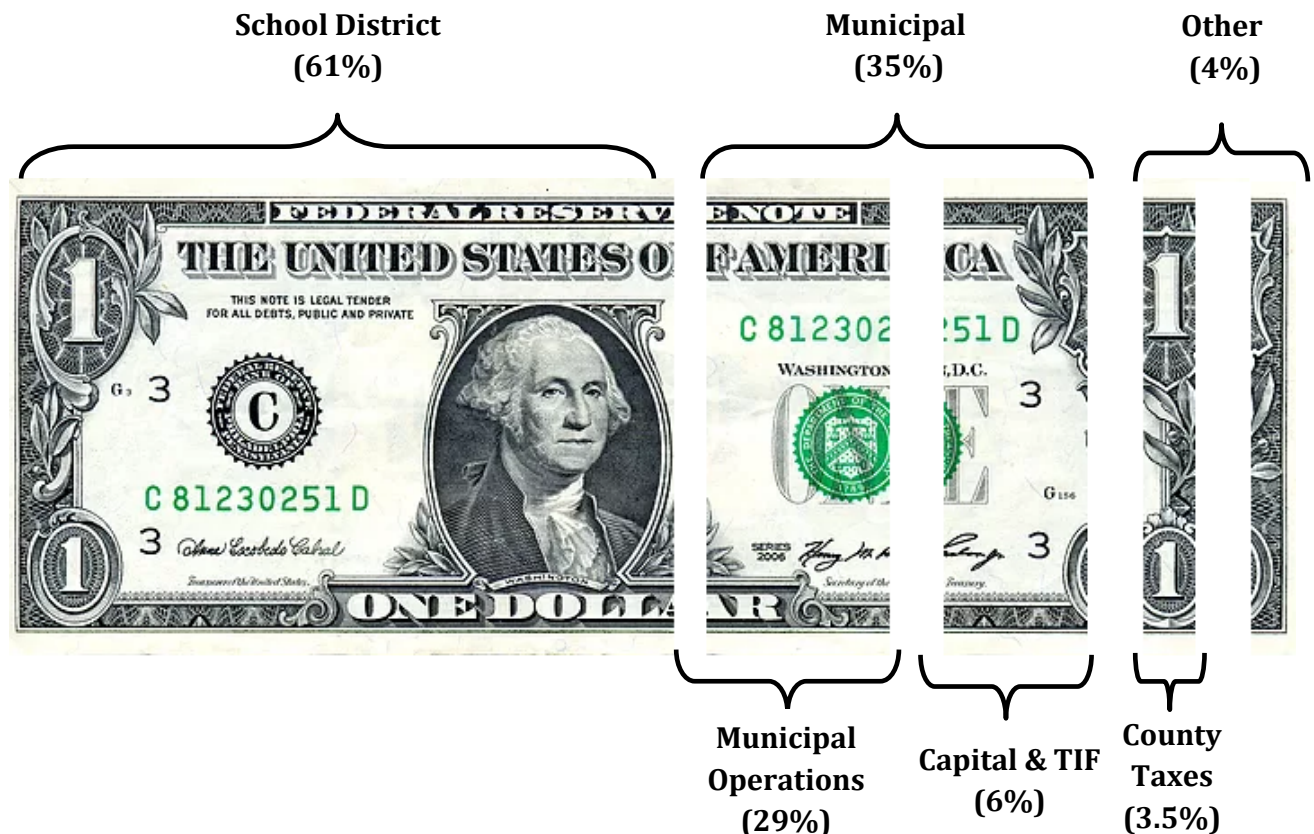
The Town of Kittery's primary revenue source is the local property tax. The property tax supports municipal, school, capital, and the town's share of the county operations. Approximately 76% of the annual town and school appropriation is expected to be funded through local property taxes, a 0.75% decrease from the prior year.

Approximately 35% of municipal operations are funded through non-property tax revenue, consistent with the prior fiscal year. Approximately 14% of school operations are funded through non-property tax revenue, an increase of 2% over the prior year. The town is a minimum receiver for education funding, meaning the state only provides financial support for mandated special education programs.

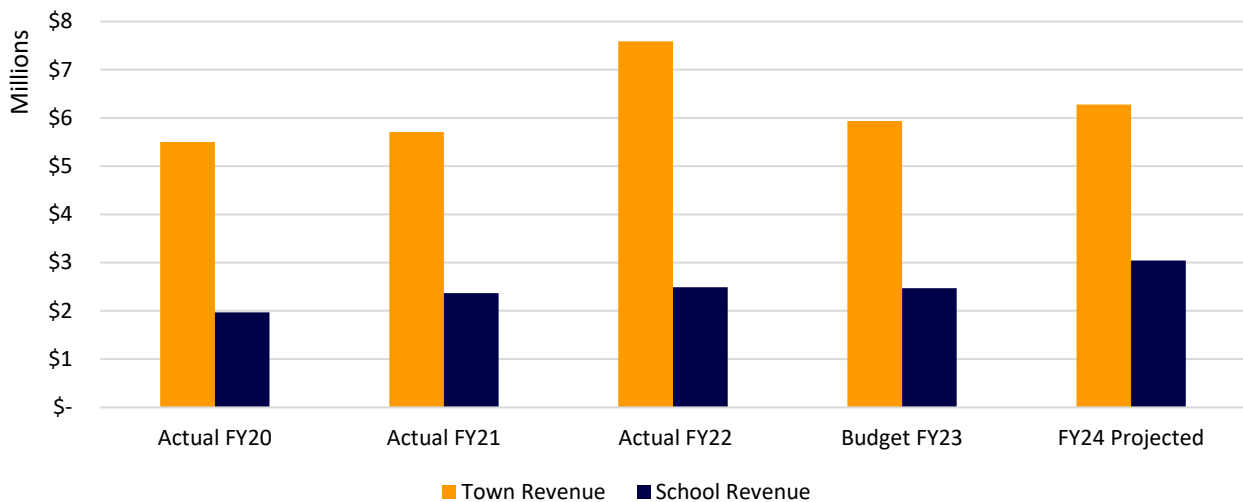
Each tax dollar paid supports a variety of local and county government functions. \$0.61 of every dollar paid in property tax supports Kittery's educational programs. The Town operations require \$0.29 of each property tax dollar. Municipal operations include public works, police, harbor master, administration, clerk services, planning and code enforcement, fire service, recreation, and other functions.

Capital and TIF are funded with \$0.06 from every property tax dollar raised, and the county receives \$0.035 of every dollar. The remaining is for ancillary charges such as the overlay.

Tax Dollar Breakdown



Non-Property Tax Revenue Sources



Revenue from municipal operations is expected to increase 5.78%, approximately \$343,226. A significant portion of the revenue increase is from increasing reimbursements and revenue sharing from the State of Maine.

The Kittery Community Center is continuing its steady growth out of the pandemic shutdowns that severely impacted the department's programs and offerings. The town has focused on keeping entrance/registration/ticket fees down despite inflationary pressures, to ensure the broadest range of the community can access and participate in community enrichment, recreation, and social programs. The staff have also been encouraged to try new configurations and ideas that respond to changed interests and trends resulting from pandemic factors. The staff continue to develop new and engaging opportunities and are partnering with other organizations in the area to offer programs for residents of all ages.

Demand for outdoor activities and access to beaches continues to remain high since the pandemic. While this translates to higher Fort Foster revenue, actual revenue is weather dependent. Hiring seasonal staff also remains a challenge and impacts revenue from Fort Foster. If the town is unable to hire sufficient seasonal staff to operate the park into the fall, the town will have to end gate pass collections earlier in the season, possibly in late August.

The Harbormaster operation continues to grow transient mooring and slip rentals, while mooring permits remain steady. More long-time mooring holders are choosing to release their mooring, which allows the mooring to be reassigned to boaters who have been on the waitlist for years.

The Town of Eliot has committed to a three-year public safety dispatch contract with increased payments to reflect the increased cost of providing services. The revenue projections include the new contractual rate for FY24.

Revenue Generating Operations

Revenue Projections	Actual FY20	Actual FY21	Actual FY22	Budget FY23	Projected FY24	Variance
Recreation	\$682,312	\$182,586	\$558,342	\$580,000	\$650,000	\$70,000
SW Fees & Fines	\$126,085	\$199,042	\$240,993	\$170,000	\$190,000	\$20,000
Fort Foster Fees	\$271,048	\$353,286	\$278,999	\$325,000	\$325,000	-
Harbormaster Fees	\$142,711	\$205,856	\$185,063	\$148,600	\$147,100	(\$1,500)
Dispatch Income	\$122,005	\$123,576	\$138,360	\$150,000	\$200,171	\$50,171
Total	\$1,344,162	\$1,064,346	\$1,401,757	\$1,373,600	\$1,512,271	\$138,671

REVENUE SHARING AND FEDERAL SUPPORT

Approximately 32.2% of non-property tax revenue will come from state Revenue Sharing, property tax relief reimbursement programs, and payment-in-lieu-of-taxes from the Portsmouth Naval Shipyard (PNSY). This is an increase of just less than 1% over the prior year, due primarily to greater state Revenue Sharing and lower Homestead Exemptions.

The Legislature continues to support the Governor's efforts to bring revenue sharing back to amounts proposed when the law was adopted. The legislation has always required 5% revenue sharing, though past Governors and Legislators have not saw fit to fully fund it.

TAXABLE VALUATION

Maine law requires municipalities to revalue real estate every 10 years or when assessed values go below 70% of market, whichever is sooner. Kittery completed a revaluation in 2020 which resulted in an increase in value of \$588M, bringing the total valuation to an estimated \$2,064,279,273. At the current rate of price escalation in Kittery's residential housing market, the town is expected to need another revaluation by 2026.

The town is currently projecting valuations will be at 85% of market value, meaning all property, except those undergoing permitted building improvements, is valued at approximately 85% of what the current market price for the property would be if sold. Rough calculations suggest a revaluation could reduce the tax rate by \$2.00 per thousand.

The largest growth in values for FY24 is projected to be in mixed-use property. Though still under construction, the estimated increase in value from 76 Dennett Road is over \$18M. Of this, 65% of the new value will be sequestered for the tax incentive financing program (TIF), and the remaining 35% of new value will flow to the general fund and support municipal operations.

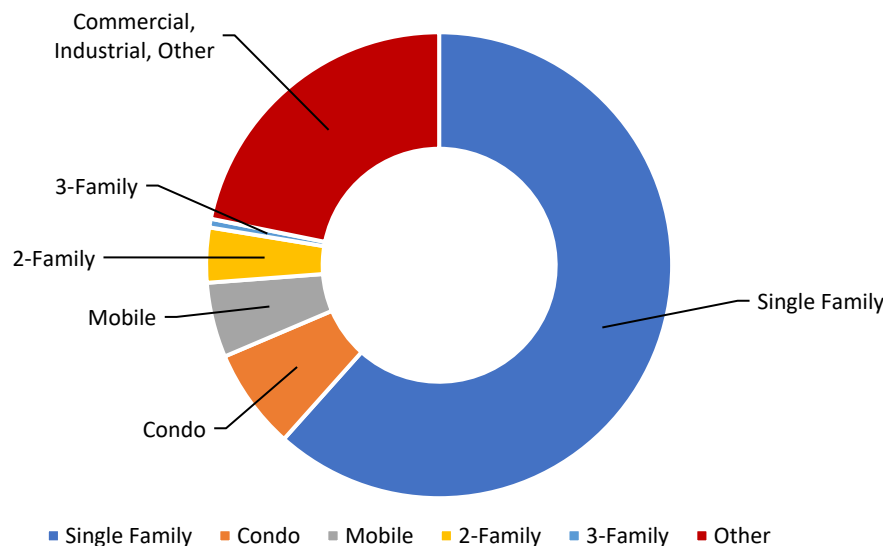
Approximately \$35M in property value will be exempted due to the Homestead Exemption provision of State law.

A new state-level tax program, the Property Tax Stabilization for Senior Citizens, goes into effect this year. In accordance with the state law, 36 MRS §6281, individuals who are age 65 years or older, who have had a homestead in the state for at least 10 years and are currently permanent residents are eligible to freeze their property tax bill for the remainder of their life in Maine. The frozen tax bill follows them, meaning they could sell their home and buy a more expensive home in Kittery or elsewhere and not have to pay the property tax associated with the assessed value of the higher valued home or the mil rate at the time. There is no income limit or means test associated with the law.

Kittery received 567 applications for the Property Tax Stabilization for Senior Citizens program. This represents 12% of Kittery's parcels and approximately \$3,578,715 in tax revenue in 2022. Based on the law's rules, the Town will lose approximately \$83,969 in tax generated revenue and receive a state reimbursement of the same amount. Since the reimbursement is dollar for dollar, and it is still unclear how the State expects municipalities to report the loss of revenue; the budget reflects the full value in assessed property and the normally resulting tax revenue.

This law was passed hastily without much effort in understanding the law's impact and cost over time. At present, the State intends to reimburse municipalities 100% of the lost revenue; however, it remains to be seen how long that commitment will last. There are also a number of bills being considered by the current Legislative Session to amend and repeal this law. The town is closely monitoring the legislative developments on this matter.

Residential Property Values as % by Category



The Town Council recently added its inclusionary housing zoning requirements to the Business Local zones (BL and BL-1). Inclusionary housing zoning requirements were adopted for the commercial zones in 2021 and have generated interest in converting aging strip malls (the outlet malls) into mixed use developments, with affordable housing mandates.

Following Council adoption of recreation and retail marijuana ordinances, the Town has permitted one retail marijuana operation on Route 1. Another was in the preliminary plan review phase but withdrew their application. Two more are undergoing Planning Board review.

Referring to the Comparable Communities chart, the town's operating budget (excluding education) is approximately \$1.4M below the average for the comparable communities; while the valuation is approximately \$1.3B below the average valuation. More importantly, it continues to hold that valuation is the largest factor in the tax rate relative to Kittery's comparable communities.

Comparable Communities

	State Valuation	Municipal Budget	Tax Rate
Wells FY23	\$ 4,442,200,000	\$13,648,830	\$ 10.46
Kennebunk FY23	\$ 3,540,950,000	\$19,092,547	\$ 14.60
Old Orchard Beach FY23	\$ 2,428,200,000	\$20,526,908	\$ 12.24
Kittery FY24 Proposed	\$ 2,188,987,000	\$16,295,742	\$ 13.74

REVENUE DETAIL

	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
43001 PROPERTY TAX REVENUE	9,951,262	10,322,652	10,381,485	11,345,702	11,722,711	377,010	
43003 PROPERTY TAX ABATEMENTS	(16,152)	(50,025)	(33,506)	-	-	-	
43004 PAYMENT IN LIEU OF TAXES-PILOT	9,477	3,123	6,276	3,200	3,200	-	
43006 HOMESTEAD/VETS/BLIND EXEMPT STATE REIMB	305,075	407,281	338,913	350,000	400,000	50,000	
43007 TREE GROWTH REVENUE	1,432	1,360	1,883	1,300	2,200	900	
43031 EXCISE TAX AUTOMOBILE	1,974,662	2,111,718	2,066,975	1,936,000	1,936,000	-	
43032 EXCISE TAX BOAT	24,242	33,666	40,949	20,000	48,000	28,000	
43109 SIGN PERMITS	5,841	2,475	1,725	2,000	2,000	-	
43110 CODE ENFORCEMENT FEES	331,064	388,423	1,915,206	350,000	350,000	-	
43113 BOARD OF ASSESSMENT REVIEW	-	800	100	-	-	-	
43114 ADDITIONAL LAND USE FEES	5,870	5,825	4,835	4,000	4,000	-	
43115 PLANNING FEES (SUBDIVISIONS)	4,734	3,803	8,176	5,000	5,000	-	
43120 TOWN CLERK FEES	22,015	25,784	28,056	24,000	24,000	-	
43121 WILDLIFE AGENT FEE	908	1,172	1,026	1,200	1,000	(200)	
43122 ANIMAL WELFARE AGENT FEE	1,699	1,727	1,098	1,600	1,600	-	
43130 TOWN REGISTRATION FEES	35,062	44,399	44,593	30,000	35,000	5,000	
43135 HWY PERMITS & FEES	16,117	1,724	5,997	1,500	1,500	-	
43140 SOLID WASTE PERMITS & FEES	93,445	125,960	105,402	80,000	90,000	10,000	
43145 SOLID WASTE RECYCLING	32,641	73,097	135,531	90,000	100,000	10,000	
43147 DINGHY FEES	10,157	14,699	14,813	11,000	12,000	1,000	
43148 TRANSIENT SLIP RENTAL	4,022	8,626	17,925	8,000	16,000	8,000	
43149 KPA APPLICATION FEES	1,505	1,125	1,750	500	500	-	
43150 MOORING FEES	97,672	151,642	109,828	100,000	85,000	(15,000)	
43151 LAUNCH FEE	18,749	17,860	16,927	14,000	15,000	1,000	
43152 TRANSIENT MOORING	1,505	7,065	14,439	8,000	12,000	4,000	
43153 WAIT LIST FEE	811	1,880	2,429	1,000	2,000	1,000	
43154 HARBOR & WATER USAGE FEE	4,941	55	-	-	-	-	
43155 CLAM LICENSE FEE	-	-	-	-	500	500	
43156 PIER USAGE FEES	2,950	2,278	5,372	2,400	2,600	200	
43157 MOORING LATE FEES	400	626	150	1,000	-	(1,000)	
43159 KAYAK RACK RENTAL	-	1	1,430	2,700	1,500	(1,200)	
43160 FORT FOSTER FEES	271,048	353,286	278,999	325,000	325,000	-	
43164 BEACH FIRE PERMITS	-	-	345	-	350	350	
43165 SPRINKLER PERMITS	100	-	200	-	-	-	
43210 LIEN FEES	6,067	6,355	7,102	7,000	7,000	-	
43220 PENALTY INTEREST	32,726	53,116	50,945	42,000	45,000	3,000	
43221 LIBRARY FINES AND FEES	5,912	2,139	2,251	2,000	2,000	-	
43320 RECREATION FEES	682,312	182,586	558,342	580,000	650,000	70,000	
43222 RENTAL INCOME	3,300	-	-	-	-	-	
43310 SALE OF ORDINANCES AND MAPS	2,413	-	-	-	-	-	
43330 ANIMAL CONTROL	3,955	1,916	3,946	2,000	2,000	-	
43335 POSTAGE	91	50	29	-	-	-	
43336 PHOTO COPIES	299	258	123	200	200	-	
43351 ACCIDENT REPORTS	3,585	2,451	2,890	3,000	2,500	(500)	
43352 PARKING TICKETS	46,640	49,675	30,362	25,000	25,000	-	
43353 GUN PERMITS	537	1,150	565	500	500	-	
43354 ELIOT DISPATCHING SERVICES	122,005	123,576	138,360	150,000	200,171	50,171	
43355 ORDINANCE FINES	425	550	100	350	350	-	
43356 WITNESS FEES	35	40	200	300	300	-	
43358 FALSE ALARMS	1,330	920	780	800	800	-	
43359 AMBULANCE DISPTACH FEES	20,000	16,000	16,000	16,000	16,000	-	

Continued on the next page.

FY24 Revenue Detail (cont'd)

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED	VARIANCE	%
43410 MDOT HWY MAINTENANCE REVENUE	23,000	12,000	12,000	12,000	12,000	-	
43420 STATE REVENUE SHARING	648,212	880,453	1,139,122	1,125,000	1,225,000	100,000	
43421 STATE PARK FEE REV SHARING	2,616	5,787	2,723	2,000	2,000	-	
43443 RESTITUTION INCOME/UNAPPROP	3,232	705	-	-	-	-	
43470 STATE OF MAINE GENERAL ASSISTA	35,365	33,330	24,685	20,000	63,000	43,000	
43480 MARY SAFFORD WILDES TRUST/WELF	33,750	12,500	12,500	18,000	-	(18,000)	
43510 INTEREST ON INVESTMENTS	70,808	19,407	12,227	20,000	20,000	-	
43530 MISCELLANEOUS REVENUE/UNAPPO	29,932	6,803	10,947	10,000	7,500	(2,500)	
43540 SEWER DEPT RENT	22,900	22,900	22,900	25,000	108,835	83,835	
43555 SNOWMOBILE/HANDICAP/ELDER	642	629	629	655	675	20	
43560 GMH HOUSING	311,223	289,137	311,742	310,000	320,000	10,000	
43576 TRANSFER IN FROM OTHER FUNDS	50,000	35,000	35,000	35,000	35,000	-	
43580 USE OF CARRY FORWARDS	2,100	-	-	100,000	-	(100,000)	
45015 FEMA REVENUE TO GF	-	141,127	-	-	-	-	
45020 MMA WKRS COMP DIVIDEND	27,718	-	-	-	-	-	
45025 SCHOOL RESOURCE OFFICER COMP	47,741	55,274	55,274	55,000	56,650	1,650	
TOTAL REVENUE	15,454,125	16,028,940	17,971,071	17,280,907	18,001,142	720,236	4.2%

EXPENSE SUMMARY

The FY24 annual tax commitment for municipal and school operations is projected to increase from \$28,857,387 to \$29,924,021 or approximately \$1,066,634 (3.7%). Total spending for municipal operations and capital is \$18,001,142, which is an increase of \$719,748 (4.16%). Non-tax revenue is projected to cover \$343,226 of the additional costs, approximately 48%; the remainder will be raised through the tax levy. The proposed property tax levy is approximately \$80,000 below the LD-1 limit for municipal appropriations.

A measure the town uses to evaluate its annual budget increase is the Employment Cost Index (ECI). This index better measures the inflationary pressure on the municipal budget, as the town is primarily a service provider, with costs for wages and benefits exceeding 63% of the annual budget. At the conclusion of March 2023, ECI was 5.7% meaning employment costs increased 5.7% over the prior year in this region. This is consistent with the prior two years and reflects the upward pressure on wages as workers across multiple sectors are in high demand and low supply. The Consumer Price Index (CPI) is at 4.3% for the region. Overall, the FY24 municipal and capital budget increase is below both ECI and CPI at 4.16%. The municipal operating budget, exclusive of county taxes, capital, and TIF, is increasing 2.7%, significantly below both ECI and CPI.

Kittery remains in line with its comparable communities, relative to the cost of providing major municipal services. Logically, the scale of spending for police, fire, highway, parks, solid waste, and other municipal services for this area of Southern Maine should be relatively consistent. The average budget proposed for FY24 for the town's comparable communities is \$19,539,883, exclusive of school/education budgets; compared to Kittery at \$18,001,142.

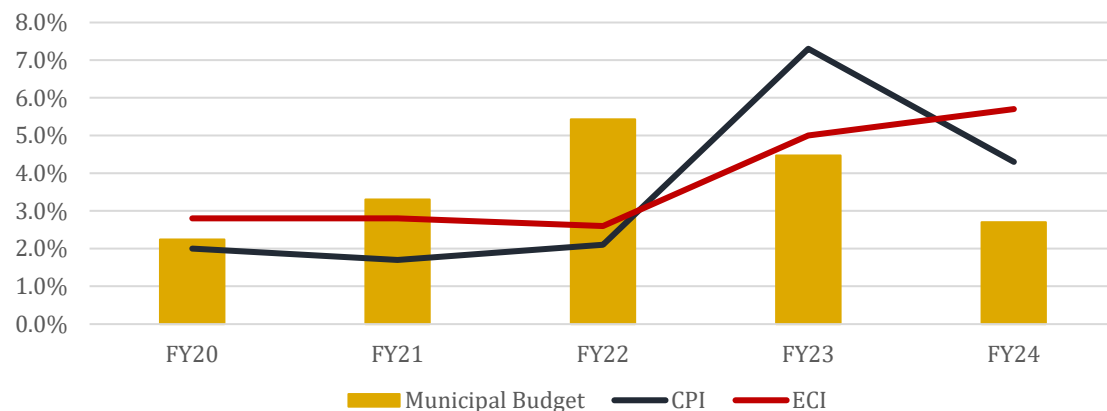
MUNICIPAL COST DRIVERS

The spending plan for the municipal and capital operations has been developed to support the priorities of the town in the coming fiscal year, to advance the annual goals and objectives, and to support the town's financial expectations.

Approximately \$10.3M in the \$16.3M operating budget (exclusive of capital) is associated with wages and benefits for active and retired employees. That represents 63.3% of the operating budget. Of that, approximately \$3.1M is dedicated to employer costs such as health and retirement benefits.

Wages increased by a factor of 3% for cost of living. Additional merit, longevity and salary adjustments are also factored in. Finally, the FY24 budget incorporates wage adjustments to address recruitment and retention. In 2022 and early 2023, the town engaged in mid-contract negotiations to address wage-competitiveness. Wages for various entry-level, laborers, and specialized positions have been sharply rising; and the town has had to increase wages to compete with other communities and the private sector employers in the region.

% Increase Consumer Price Index, Employment Cost Index, and Municipal Operations⁶



Health insurance rates are increasing on average 6% across the board. The town splits the cost of any premium increase over 2% with some of the employees, in accordance with their specific collective bargaining agreement. The only exceptions are the Police Department's represented units which do not have a shared risk model incorporated into their collective bargaining agreements.

The FY24 budget incorporates five new FTEs. The Police Department budget includes an additional Public Safety Dispatcher, which was added in 2023 to address unsustainable mandatory overtime and burnout. The Fire Department includes four additional full-time firefighters, approved by the Council in FY23 as a supplement to the adopted FY23 budget, bringing the total to eight full-time firefighters.

Though not adding positions, some roles were adjusted to address retention and recruitment. This includes shifting the Assistant Code Enforcement Officer to a Code Enforcement Officer role; for a net increase of \$20,117 in the Planning and Development Department. In the Administration Budget, the Sewer Bookkeeper was transitioned to a position allocated to Finance rather than Sewer; and the Sewer administrative charges were increased to cover the whole of the Finance Division's support of the Enterprise such as accounts payable, accounts receivable, finance management, human resources, and administrative support. The Sewer administrative charges are reflected as a revenue increase in the General Fund of \$83,835.

Most of the department budgets are "level-service" meaning there is no additional services or growth in operations anticipated in non-personnel spending. Cost increases are primarily being driven by inflationary factors on supplies, materials, and vendor contracts.

The only exception is the Police Department budget. This department not only has the additional Public Safety Dispatcher, noted above, it also has increased funding for the

⁶ Source: Bureau of Labor Standards, Consumer Price Index Northeast Region New England Division, Employment Cost Index, Civilian, 12 months ended Dec 2022. Municipal operations exclude capital, county taxes and TIF revenue offset.

expansion of the Community Outreach Liaison program implemented in partnership with York County Community Action, the Towns of Eliot and York.

Another major outlier is the Tax Increment Finance (TIF) budget. Development in the TIF district is underway. The value of the construction in process, as of April 1, is estimated at \$18.9M, of which 65% is segregated for the TIF fund. The result is a \$145,000 increase in TIF offsets. To note, the remaining 35% of the value contributes to the operating budget, meaning it reduces the overall tax burden on other property owners. The construction is still in process; therefore, the total new property value will not be realized until FY25.

SUMMARY OF DEPARTMENT EXPENDITURES

Expense Projections	ACTUAL FY20	ACTUAL FY21	ACTUAL FY22	BUDGET FY23	PROPOSED FY24	\$ Change	% Change
GENERAL GOVERNMENT							
Admin	897,490	959,175	1,078,239	1,333,937	1,339,191	5,254	0.39%
Council	3,581	3,410	2,865	5,650	5,650	-	0.00%
Elections	16,895	24,384	10,951	20,700	23,200	2,500	12.08%
Total General Government	917,966	986,969	1,092,054	1,360,287	1,368,041	7,754	0.57%
SHARED EXPENSES							
Retirement	533,703	535,959	576,390	655,418	644,783	(10,635)	-1.62%
FICA	404,612	401,393	429,671	528,382	550,224	21,842	4.13%
Workers Compensation	145,342	124,001	146,692	163,251	174,678	11,427	7.00%
Medical - Active Employees	1,127,592	1,180,744	1,329,010	1,586,280	1,457,112	(129,168)	-8.14%
Dental - Active Employees	11,416	13,006	15,649	17,120	19,037	1,917	11.20%
Property and Casualty Insurance	172,645	178,174	186,765	198,180	196,089	(2,091)	-1.06%
Self Insurance Claims	2,050	-	-	-	-	-	--
Retired Medical & Dental	178,574	192,522	196,032	200,000	200,000	-	0.00%
Misc Employee-Related Costs	65,276	65,120	50,945	53,520	54,440	920	1.72%
Employee Benefits & Insurance	2,641,210	2,690,920	2,931,154	3,402,151	3,296,363	(105,788)	-3.11%
Debt Service	827,641	814,532	1,128,835	1,099,717	1,074,493	(25,224)	-2.29%
Total Shared Expenses	3,468,851	3,505,453	4,059,990	4,501,868	4,370,856	(131,012)	-2.91%
PLANNING & CODE ENFORCEMENT							
Planning Board & BOA	7,661	7,629	10,785	-	-	-	--
Planning & Code Enforcement	508,429	531,651	573,967	616,949	628,576	11,627	1.88%
Misc Exp - Public Health	494	521	521	520	1,040	520	100.00%
Total Planning & Code Enforcement	516,585	539,801	585,273	617,469	629,616	12,147	1.97%
PUBLIC SAFETY							
Fire	322,071	352,911	575,057	995,715	959,442	(36,273)	-3.64%
Harbormaster	106,217	108,292	124,633	130,760	150,823	20,063	15.34%
Police	2,365,602	2,368,520	2,655,823	2,746,211	3,027,997	281,786	10.26%
Public Safety	2,793,890	2,829,723	3,355,513	3,872,686	4,138,262	265,576	6.86%
PUBLIC WORKS							
Highway	1,018,046	1,047,849	1,172,477	1,207,063	1,272,377	65,314	5.41%
Resource Recovery	497,540	561,665	590,138	686,323	706,184	19,861	2.89%
In Town Parks	132,717	177,578	223,923	253,043	251,131	(1,912)	-0.76%
Fort Foster/Beaches	125,923	137,326	136,861	189,369	195,279	5,910	3.12%
Public Works	1,774,225	1,924,417	2,123,400	2,335,798	2,424,971	89,173	3.82%
COMMUNITY & HUMAN SERVICES							
Library	395,715	434,671	433,771	484,931	532,293	47,362	9.77%
Recreation	1,041,778	730,900	829,207	890,025	945,669	55,644	6.25%
General Assistance	49,229	38,344	58,674	50,000	90,000	40,000	80.00%
Community Agencies	11,712	7,900	7,900	7,900	7,900	-	0.00%
Adult Education	98,970	98,970	101,579	105,500	110,275	4,775	4.53%
Community and Human Services	1,597,404	1,310,785	1,431,131	1,538,356	1,686,138	147,782	9.61%
MISC EXPENSES - OTHER							
County Tax	894,782	1,005,790	1,005,790	990,000	1,007,305	17,305	1.75%
Streetlights	53,802	38,907	32,373	55,000	55,000	-	0.00%
Hydrant Rental	254,179	255,149	255,149	268,950	275,725	6,775	2.52%
TIF	236,000	27,000	20,000	25,000	170,000	145,000	580.00%
Other Miscellaneous	158,325	138,271	148,353	164,580	169,830	5,250	3.19%
Miscellaneous Expenses	1,597,089	1,465,117	1,461,665	1,503,530	1,677,860	174,330	11.59%
Total Operating Expenses	12,666,008	12,562,265	14,109,026	15,729,994	16,295,742	565,748	3.60%
		-0.8%	12.3%	11.5%	3.6%		
CAPITAL IMPROVEMENT PLAN	2,188,517	1,455,500	1,588,900	1,551,400	1,705,400	154,000	9.93%
TOTAL MUNICIPAL EXPENSES	14,854,525	14,017,765	15,697,926	17,281,394	18,001,142	719,748	4.16%

FY24 COSTS BY CATEGORY

	Personnel	Utilities	Building/ Equip	Other	Total	% of Total
Administration	926,924	29,465	63,500	279,302	1,299,191	8.0%
Council	4,000	-	-	1,650	5,650	0.0%
Elections	6,000	-	-	17,200	23,200	0.1%
Planning	412,585	1,500	7,400	207,091	628,576	3.9%
Fire	791,423	47,957	56,809	61,487	957,676	5.9%
Police	2,604,746	60,105	98,000	265,146	3,027,997	18.6%
Harbormaster	99,832	6,941	8,500	35,550	150,823	0.9%
Public Works	1,359,493	47,528	136,300	881,650	2,424,971	14.9%
Recreation	623,249	79,850	35,675	206,895	945,669	5.8%
Miscellaneous	41,040	331,725	65,000	103,830	541,595	3.3%
Health and Retirement	2,375,371	-	-	-	2,375,371	14.6%
FICA	550,224	-	-	-	550,224	3.4%
Workers' Compensation	176,444	-	-	-	176,444	1.1%
Library	345,170	32,050	13,500	141,573	532,293	3.3%
Subtotal	10,316,501	637,121	484,684	2,201,374	13,639,680	
% of Total	63.3%	3.9%	3.0%	13.5%	83.7%	

OTHER

Property and Casualty	196,089	
General Assistance	90,000	
Community Support	7,900	
County Tax	1,007,305	6.2%
TIF	170,000	1.0%
Adult Education	110,275	
Debt	1,074,493	6.6%
Subtotal	2,656,062	16.3%

GRAND TOTAL	\$ 16,295,742
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CAPITAL INVESTMENT PLAN

The FY24-FY28 CIP was developed to limit the increase required on the annual appropriation and tax levy, while addressing present and future capital needs across multiple departments. The plan incorporates the rapid inflation experienced in the past two years and expected in the coming years.

The CIP Committee considered a 10-year time horizon projection for capital needs, the town's debt service projections through 2033, the "On the Horizon" project list, and the unassigned fund balance excess in its development of the CIP.

The proposed funding for capital in FY24 is \$1,705,400, representing an increase of \$154,000 from the previous year's CIP funding. For comparison, the pre-COVID five-year plan called for \$1.746M to be funded in FY24.

The FY24 plan meets most of the needs identified by departments. Due to the excess in the unassigned fund balance, a few one-time projects are proposed to be funded with unassigned funds through the warrant article process. This approach permits the projects to move forward without impacting the tax levy. As these are one-time projects, the approach does not create a structural deficit in the CIP in the future.

The CIP has been funded lean since FY2020, at the beginning of the COVID pandemic. The CIP funding requests have been lower than were projected pre-COVID, to provide relief for taxpayers and to make space for operational needs in responding to the financial impacts of COVID. It has been understood that the annual CIP appropriation will need to climb back up to pre-COVID levels, to effectively meet the town's ongoing capital needs and respond to rapidly increasing inflation. The FY24 CIP request reflects the implementation of the inevitable.

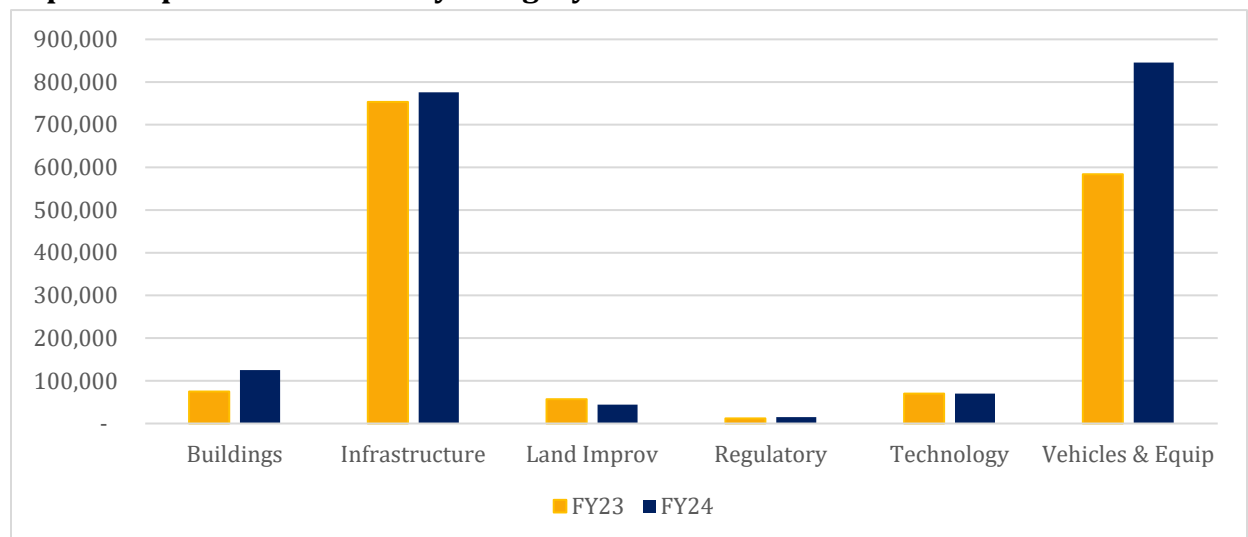
Debt service will be \$1,544,461, a decrease of \$253,050 from the prior year, due to the full repayment of the Mitchell School bond. The savings will inure to the School Department, on their annual operating budget. The town will see a reduction in debt service in FY2027 with the completion of the Road Improvements and the Community Center Annex bonds. The following year, the Fire Station bond will be completed. These three bonds equate to \$338,500 annually in debt service costs. With the added capacity, the CIP Committee is recommending the Ladder Truck, scheduled for replacement in FY2029-FY2030 be paid for through a bond. The cost of that apparatus is projected to be \$1.7M if inflation holds at an average of 5%. The town has more than sufficient bonding capacity, and this approach allows the town to avoid unnecessary spikes in the tax levy within the same period. The debt service dropping off by FY2028 equates to a \$3M bond in today's market.

Funding for Holding Accounts is proposed to increase \$75,000 from the prior fiscal year. The Five-Year Pavement Management Plan is currently primarily focused on the Village, one of the town's most densely populated areas. The long-awaited Walker/Wentworth project is scheduled to begin in 2024, as well as the repaving of the Route 1 Mall Road and replacement of the signalized intersections. Much of this work is being paid for by MDOT; however, the town is responsible for 20% of the project costs. Inflation will continue to be a factor in road reconstruction due to high demand stemming from significant federal funding, and low supply of materials and contractors.

The Capital Reserve Accounts are projected to increase \$221,000 from the prior year. There are a number of larger pieces of equipment in DPW that require replacement. Inflation is also a major factor in this category. The Fire Facility allocation has been added back; with the anticipation of the Gorges Road Fire Station expansion being completed in 2023. The KPA Boat request has been reduced from its' originally projected amount due to the utilization of the public safety impact fees for the purchase of a mission-appropriate boat. Conversely, the Harbormaster vehicle is beyond its useful life and is becoming excessively expensive to remain road safe. The replacement of that vehicle is scheduled for FY2024.

Most of the capital projects are proposed to be funded through warrant articles utilizing the excess unassigned fund balance. This includes the invasive plant management efforts at Fort Foster and Legion Pond; the continuation of the effort to convert municipal building interior lights to LED; and the resurfacing of the Shapleigh Field Track. The Bike/Ped Plan implementation funding has been removed for the time being, as the town staff work with MDOT on developing short-term projects and utilizing grant funds where possible. As the plans with MDOT become more flushed out, funding requests will be added back at the appropriate levels to accomplish the projects identified through the collaborative process.

Capital Improvement Costs by Category



FY24 Capital Improvement Plan

Project Name	TYPE	FY24 Plan
Right of Way Reserve	Infrastructure	\$ 600,000
Fire Apparatus & Vehicle Reserve	Vehicles & Equip	50,000
Open Space Reserve	Land Improv	-
Municipal Facility Reserve	Buildings	75,000
		\$ 725,000

DPW Vehicles & Equipment Reserve	Vehicles & Equip	\$ 450,000
MS4 Compliance Reserve	Infrastructure	40,000
Parks Reserve	Land Improv	20,000
Fire Equipment Reserve	Vehicles & Equip	60,400
Municipal Technology Reserve	Technology	70,000
KCC Vehicle Reserve	Vehicles & Equip	-
KCC Equipment Reserve	Vehicles & Equip	40,000
KCC Facility Reserve	Buildings	25,000
KPA Boat & Vehicle Reserve	Vehicles & Equip	40,000
KPA Equipment Reserve	Vehicles & Equip	15,000
KPA Facility Reserve	Infrastructure	10,000
Police Vehicle Reserve	Vehicles & Equip	155,000
Police Equipment Reserve	Vehicles & Equip	15,000
Fire Facility Reserve	Buildings	25,000
Town Hall Records Preservation	Regulatory	15,000
		\$ 980,400

LED Lighting Conversion	Infrastructure	-
Fort Foster Invasive Plant Management	Land Improv	-
Climate Action Plan	Infrastructure	-
Memorial Field Assessment	Infrastructure	-
Roadside Landscaping	Infrastructure	-
Legion Pond Restoration	Infrastructure	-
Bike/Ped Master Plan	Infrastructure	-
		\$ -

		\$ 1,705,400
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Section II

Department Budgets



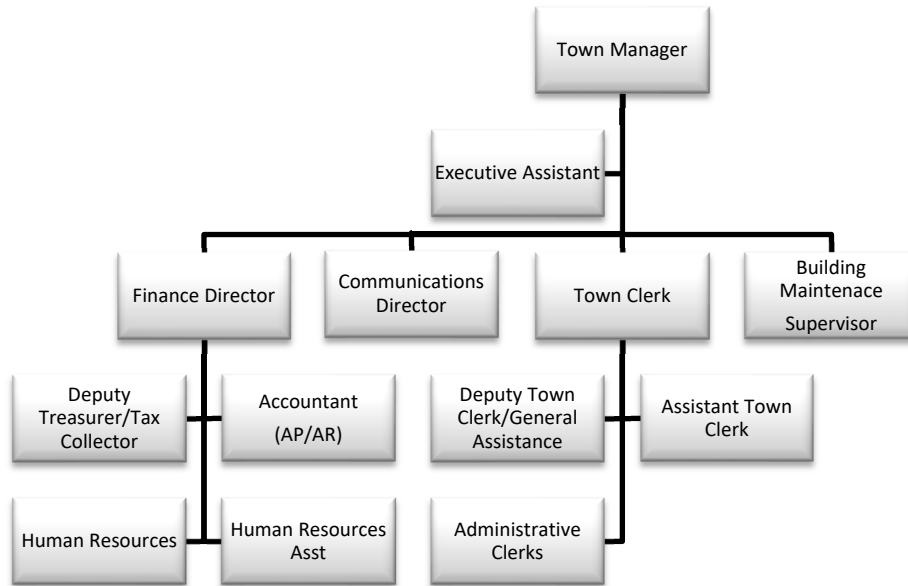
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ADMINISTRATION

MISSION STATEMENT

The mission of the Administration is to deliver municipal services in an efficient and cost-effective manner while meeting or exceeding the expectations of Kittery residents. The Administration budget includes the Town Clerk's Division, the Finance Division, Human Resources, Communications, and Facility Maintenance.

DEPARTMENT ORGANIZATION



PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Town Manager (shared with Sewer Fund)	0.75	0.75
Executive Assistant	1	1
Finance Director/Assistant Town Manager	1	1
Deputy Treasurer/Tax Collector	1	1
Accountant	1	1
Sewer Bookkeeper	1	0
Human Resources Manager	1	1
Human Resources Assistant	0	1
Building Maintenance Supervisor	1	1
Communications Director	1	1
Town Clerk	1	1
Deputy Town Clerk	1	1
Assistant Town Clerk	1	1.5
Administrative Clerk	1	0
Total FTE	12.75	12.25

BUDGET OVERVIEW

The Administration budget is projected to increase \$5,254, approximately 0.4%.

Unless otherwise noted, wage costs reflect the contractual cost of living increases and projected step and longevity adjustments based on years of service. The Council approved a 3.0% cost of living increase for FY24.

Personnel costs will decrease a net \$39,545, approximately 3.9%. This includes the reduction of the Clerk staff by 0.5 FTEs.

To improve clarity in the budget, the Finance division salaries and wages have been moved out to their own line item, "Finance Salaries." They had previously been lumped in with Clerks Salaries.

The cost of one of the finance staff members has been moved entirely into the Administration budget (rather than being charged to Sewer). An offsetting revenue line has been added to reflect the cost of administrative support services provided by the whole of the Finance Department. For more information, see the Sewer Budget page.

The Salary Adjustment line item is reduced approximately 69%, or \$90,000. This line item tends to fluctuate significantly depending on whether collective bargaining contract negotiations are underway or not. In a "negotiation year," the Administration budget carries a sum intended to cover the added costs anticipated from the negotiations for the whole organization (not just the Administration budget). When contracts are locked in, the annual cost-of-living increases are projected in each department budget based on the negotiated rate for that year. All seven union contracts are locked in until the end of FY24. Therefore, the wage, FICA, and retirement increases associated with cost-of-living adjustments in these contracts have been incorporated into their respective department budgets.

Non-personnel expenses are increasing \$44,799, or approximately 13.7%, primarily driven by increased costs for vendors, supplies, and preventative and ongoing maintenance for the buildings and equipment. Technology and software licenses such as financial software, archiving, and online services, are increasing approximately \$13,450. Other Professional Services will see increased costs of \$7,500 for prospective employee background checks, annual ordinance updates of the online Town Code, and other services.

The Town was fortunate to lock in electricity rates for 2022 – 2024 in November of 2021, prior to the rapid inflation of utility costs. The electricity rate (for supply) is \$0.07858/kWh. Comparatively, CMP's supply rate is currently 33% higher than the Town's rate.

ADMINISTRATION

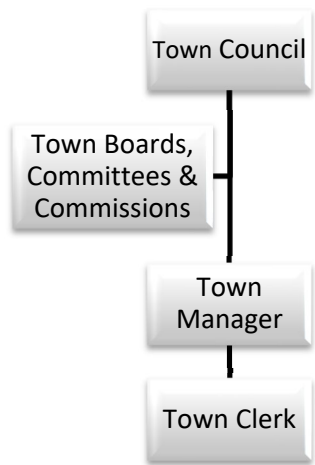
101110	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED	VARIANCE	%
64011 MANAGER SALARY (75%)	103,982	106,978	110,797	115,200	119,435	4,235	
64014 TOWN CLERK SALARY	79,489	81,934	84,999	87,961	74,904	(13,057)	
64017 CLERKS SALARIES	305,654	318,483	333,519	322,388	182,920	(139,468)	
NEW FINANCE SALARIES	-	-	-	-	185,991	185,991	
64018 HR MANAGER	60,815	63,330	71,023	74,983	80,071	5,088	
64046 COMMUNICATIONS DIRECTOR	-	-	-	71,400	74,094	2,694	
64026 FINANCE DIRECTOR SALARY	89,294	113,698	119,916	126,576	121,824	(4,752)	
TRNSF FACILITIES MAINTENANCE SUPERVISOR	-	-	161	59,055	60,829	1,774	
64027 CUSTODIAN WAGES	8,197	10,012	10,539	14,906	22,857	7,951	
64030 OVERTIME	3,389	699	1,851	4,000	4,000	-	
64031 SALARY ADJUSTMENT	-	-	-	130,000	40,000	(90,000)	
Total Personal Services	650,821	695,134	732,805	1,006,469	966,924	(39,545)	-3.9%
65010 POSTAGE	13,628	6,884	9,379	8,000	10,000	2,000	
65020 TELEPHONE & INTERNET	7,885	8,140	7,850	9,000	9,000	-	
65030 TRANSPORTATION	-	-	-	2,500	2,500	-	
65040 EDUCATIONAL/MEETING EXPENSES	2,548	831	4,207	5,000	5,000	-	
65060 PRINTING	4,730	6,821	11,677	13,000	14,500	1,500	
65080 LEGAL NOTICES/OTHER ADV	714	2,380	271	3,000	3,000	-	
65200 ELECTRICITY	9,968	10,184	11,532	13,440	13,440	-	
65220 WATER	317	317	317	412	500	88	
65230 FUEL OIL	3,892	3,439	4,487	4,500	5,200	700	
65240 DUMPSTERS	413	633	683	727	1,000	273	
65250 SEWER	299	299	344	325	325	-	
65300 MACHINE & EQUIPMENT MAINT	38,670	34,312	34,331	35,000	40,000	5,000	
65400 LEGAL SERVICES	37,609	45,805	101,090	65,000	75,000	10,000	
65410 COMPUTER SERVICES	42,814	44,080	52,682	52,000	65,450	13,450	
65415 WEB PAGE	3,892	4,461	7,720	8,000	6,000	(2,000)	
65430 AUDIT SERVICES	17,000	19,050	16,750	17,500	20,000	2,500	
65480 OTHER PROFESSIONAL SERVICES	25,759	39,621	44,699	37,500	45,000	7,500	
65500 MAINTENANCE OF BLDG/GROUNDS	7,976	9,009	9,066	16,500	20,000	3,500	
66010 OFFICE SUPPLIES	7,649	7,217	6,719	8,000	9,000	1,000	
66020 BOOKS/SUBSCRIPTIONS	1,047	1,094	1,203	1,500	1,500	-	
66025 MAINE MUNICIPAL ASSOC. DUES	12,928	13,207	14,004	14,564	15,352	788	
66030 OTHER SUPPLIES	-	-	680	-	1,000	1,000	
66035 ABSTRACTS & LIENS	3,944	4,256	4,951	9,500	6,000	(3,500)	
66040 JANITORIAL SUPPLIES & SERVICES	935	2,003	793	2,500	2,500	-	
67510 OFFICE FURNITURE & EQUIPMENT	2,050	-	-	-	1,000	1,000	
Total Expenses	246,669	264,041	345,434	327,468	372,267	44,799	13.7%
TOTAL ADMINISTRATION	897,490	959,175	1,078,239	1,333,937	1,339,191	5,254	0.4%

TOWN COUNCIL

MISSION STATEMENT

The members of the Town Council are the municipal officers of the Town of Kittery and have all the power and authority to perform all duties required of municipal officers under the laws of the State of Maine.

DEPARTMENT ORGANIZATION



PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Town Council (Stipend)	7	7
Town Manager (in Administration and Sewer Budgets)	N/A	N/A
Town Clerk (in Administration Budget)	N/A	N/A
Total FTE	N/A	N/A

BUDGET OVERVIEW

Members of the Town Council receive a stipend of \$20 for each meeting they attend. The Council is also eligible for expense reimbursement for travel to professional development programs, and for materials and supplies. Members of the Town Council historically have not sought reimbursement.

Other Professional Services covers the cost of training opportunities for Councilors. These are typically hosted by Maine Municipal Association and state agencies. Current Council members are taking advantage of the training and professional development opportunities offered including training on their roles as well as professional development opportunities that cover current issues and initiatives such as diversity, equity and inclusion, affordable housing, climate change, and mental health challenges.

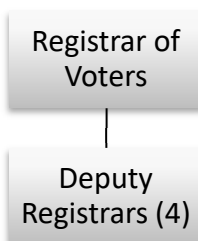
TOWN COUNCIL	FY20	FY21	FY22	FY23	FY24		
101115	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64001 COUNCIL STIPEND	3,440	3,320	2,820	4,000	4,000	1,180	
65480 OTHER PROF SERVICES	141	45	-	1,500	1,500	1,500	
66037 COUNCIL EXPENSES	-	45	45	150	150	105	
TOTAL TOWN COUNCIL	3,581	3,410	2,865	5,650	5,650	2,785	97%

ELECTIONS

MISSION STATEMENT

The Town Clerk serves as the Registrar of Voters and is responsible for conducting fair elections and coordinating all elections activity in Kittery. This includes the administration of local, state, and national elections along with the monitoring of candidate certifications and initiative petitions.

DEPARTMENT ORGANIZATION



PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Registrar (Town Clerk in Administration Budget)	1	1
Deputy Registrars (PT as needed)	4	4
Total FTE	N/A	N/A

BUDGET OVERVIEW AND RECOMMENDATION

FY24 elections include the November Town election, March presidential primary, and June School Budget Validation Referendum and warrant articles. The presidential primary is expected to draw a large turnout, though likely less than the general presidential election, which will take place in the following fiscal year (FY25).

ELECTIONS	FY20	FY21	FY22	FY23	FY24		
101130	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64020 PART TIME SALARIES/VOTER REG/ELECTIONS	3,059	8,721	3,138	5,000	6,000	1,000	
65000 ELECTION EXPENSES	189	189	207	800	1,000	200	
65010 POSTAGE	1,572	2,767	610	2,200	2,500	300	
65060 PRINTING	5,229	8,095	4,190	7,000	8,000	1,000	
65480 OTHER PROFESSIONAL SERVICES	3,230	2,480	2,807	5,500	5,500	-	
66010 OFFICE SUPPLIES	140	336	-	200	200	-	
67510 OFFICE FURNITURE & EQUIPMENT	3,476	1,796	-	-	-	-	
TOTAL ELECTIONS	16,895	24,384	10,951	20,700	23,200	2,500	12.1%

SHARED EXPENSES

DESCRIPTION

Shared Expenses represent employee and insurance costs that are shared by all departments. These items are non-discretionary; meaning they are part of the mandatory costs associated with an operation that employs people and owns property. A combined Shared Expenses budget allows for a better understanding of the impact of cost increases in health plans or retirement assessments on the overall operational costs of the town. This approach also directly recognizes that items such as FICA, Workers Compensation Insurance, health benefits for full-time employees, and retirement benefits are either federally mandated or negotiated through collective bargaining agreements, and therefore no one department has control over these costs, nor can any department head choose to forgo spending on these mandated items.

EMPLOYEE BENEFITS & INSURANCE

The total decrease for Employee Benefits and Insurance is \$105,788, approximately 3.1%.

The Shared Expenses reflect the addition of the four full-time firefighters and one public safety dispatcher. Also incorporated are the changes in employees' health plan selections, retirement enrollment, insurance rates, FICA, and workers compensation costs.

The anticipated rate increase from Allegiant Care, the primary insurer, is 6.5%. Some, though not all, of the collective bargaining agreements require a 50/50 cost share of increases of over 2% with the employees.

EMPLOYEE BENEFITS & INSURANCE 103000 - 103003	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED	VARIANCE	%
64050 MAINE STATE RETIREMENT	511,034	506,184	549,095	567,863	603,186	35,323	6.2%
64051 ICMA EMPLOYER SHARE	22,669	29,775	27,294	87,555	41,597	(45,958)	-52.5%
64060 FICA EMPLOYER SHARE	404,612	401,393	429,671	528,382	550,224	21,842	4.1%
64070 WORKERS COMPENSATION	145,342	124,001	146,692	163,251	174,678	11,427	7.0%
64090 MAJOR MEDICAL INSURANCE	1,127,592	1,180,744	1,329,010	1,586,280	1,457,112	(129,168)	-8.1%
64091 DENTAL INSURANCE	11,416	13,006	15,649	17,120	19,037	1,917	11.2%
64092 DISABILITY INSURANCE	32,536	32,281	32,264	34,000	34,000	-	0.0%
64090 RETIRED EMPLOYEE MEDICAL/DENTAL	178,574	192,522	196,032	200,000	200,000	-	0.0%
65101 MMA RISK POOL (PROP & CASUALTY)	172,645	178,174	186,765	198,180	196,089	(2,091)	-1.1%
68427 SELF INSURANCE CLAIMS	2,050	-	-	-	-	-	--
65115 UNEMPLOYMENT COMPENSATION	23,744	24,486	10,552	10,000	10,000	-	0.0%
65150 MISCELLANEOUS INSURANCE LIFE E	6,285	5,788	5,538	6,200	7,440	1,240	20.0%
65210 UNION CENTRAL LIFE INS	2,711	2,566	2,591	3,320	3,000	(320)	-9.6%
BENEFITS AND INSURANCE	2,641,210	2,690,920	2,931,154	3,402,151	3,296,363	(105,788)	-3.1%

DEBT SERVICE

BUDGET OVERVIEW

The municipal debt service is projected to decrease \$25,224, approximately 2.3%.

Municipal bonds become eligible for refinancing after 10 years. The town refinanced a bond in 2021 that resulted in \$700,000 in savings over the remaining life of the note. Bond issues are constantly reviewed for possible refunding opportunities that could result in cost savings over the remaining life of the debt.

The Capital Improvement Plan Committee is looking at a possible bond issuance around FY25 for the replacement of the ladder truck, which is projected to cost approximately \$1.7M. If this is pursued, any eligible and financially feasible refinancing will be incorporated into the issuance plan.

DEBT SERVICE	FY20	FY21	FY22	FY23	FY24		
101230	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
68057 RUSTLEWOOD FARM - PRINC	6,292	6,407	6,545	6,701	6,874	173	
68065 2006 FIRE STATION BOND	115,000	115,000	115,000	115,000	110,000	(5,000)	
68066 2010/2021 REFUND DPW BOND PRIN	35,000	35,000	16,500	16,500	16,250	(250)	
68067 2012 KCC BOND PRINC	275,000	275,000	275,000	275,000	275,000	-	
68068 2015 CIP BOND PRINCIPAL	225,000	225,000	225,000	225,000	225,000	-	
68069 KLT BRAVE BOAT HEADWATERS PRINC	11,592	11,741	11,910	12,101	12,314	213	
68071 LIBRARY BOND PRINCIPAL	-	-	240,000	240,000	240,000	-	
68257 RUSTLEWOOD FARM INTEREST	4,023	3,908	3,770	3,614	3,411	(203)	
68265 2006 FIRE STATION BOND INT	17,400	15,100	12,800	10,500	8,250	(2,250)	
68268 2015 CIP BONDS INTEREST	29,250	24,750	20,250	15,750	11,250	(4,500)	
68269 KLT BRAVE BOAT HEADWATERS INT	6,498	6,349	6,180	5,989	5,776	(213)	
68295 2010/2021 REFUND DPW BOND INT	14,312	13,503	113,133	4,557	4,063	(494)	
68297 2012 KCC BOND INT	88,275	82,775	5,474	71,775	66,275	(5,500)	
68271 LIBRARY BOND INTEREST	-	-	77,275	97,230	90,030	(7,200)	
DEBT & INTEREST	827,641	814,532	1,128,835	1,099,717	1,074,493	(25,224)	-2.3%

MISCELLANEOUS EXPENSES

DESCRIPTION

The Miscellaneous Expenses budget contains line items that do not fit neatly into other departmental categories or are line items that run across multiple departments. Miscellaneous also includes the revenue offset for the single TIF District, and funding for state mandated General Assistance.

BUDGET OVERVIEW

This budget is projected to have an overall increase of \$214,850 or approximately 13.8%

The largest increase is in the TIF Financing Plan. The new development at 76 Dennett Road is contributing approximately \$18,900,000 in new value this year, as "construction-in progress" as of April 1, 2023. Based on current projections for the mil rate, this equates to approximately \$261,000 in tax revenue. Because this is a tax incentive financing district, and based on the town's ordinance, the town will segregate 65% of the generated taxes, or approximately \$170,000, to the TIF, with the remaining going to support general operating costs of the Town.

General Assistance is projected to increase \$40,000, or approximately 80%. This is significantly less than the total that will be spent in FY23; which experienced a significant spike in General Assistance needs due to the expiration of the federal Rental Assistance program associated with COVID. The largest need for General Assistance is housing, and will continue to be housing until the town, region and state address the unhoused.

The annual County Tax assessment is increasing \$17,305, approximately 1.7%. The 65% of the sheltered new growth from 76 Dennett Road will help keep the town's share of the county taxes from sharply increasing. County taxes are assessed based on the town's total property value compared to other York County towns.

Hydrant rental fees from the Kittery Water District are increasing \$6,775 or approximately 2.5%.

All other increases are based on anticipated vendor and supply cost increases.

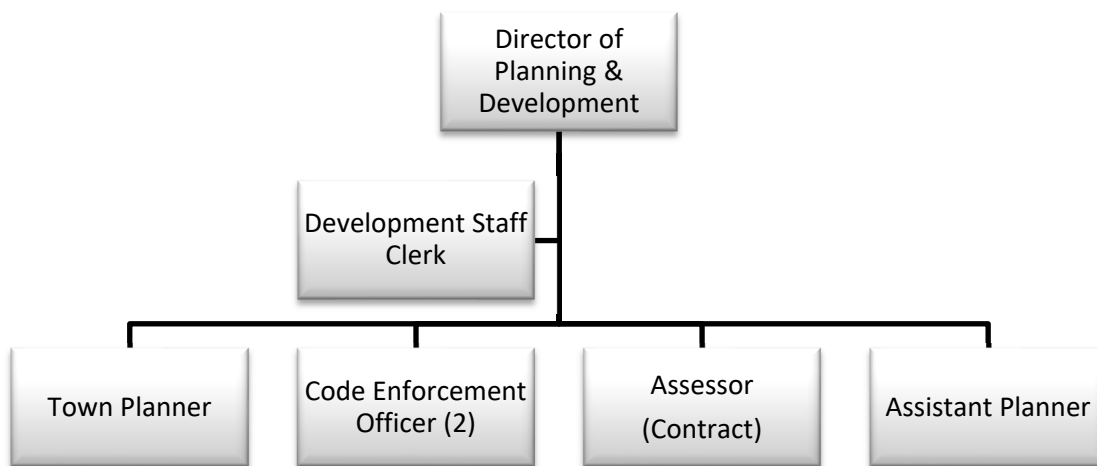
MISCELLANEOUS	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED	VARIANCE
101330 STREETLIGHTS						
65200 ELECTRICITY - STREETLIGHTS	35,045	17,997	18,482	35,000	30,000	(5,000)
65300 MACHINE & EQUIPMENT MAINT	18,757	20,910	13,891	20,000	25,000	5,000
101520 GENERAL ASSISTANCE						
65480 GENERAL ASSISTANCE	49,229	38,344	58,674	50,000	90,000	40,000
101530 PUBLIC HEALTH						
64020 PUBLIC HEALTH SALARIES	494	521	521	520	1,040	520
101150 COUNTY TAX						
65480 COUNTY TAX	894,782	1,005,790	1,005,790	990,000	1,007,305	17,305
101750 BANK FEES						
65954 BANK FEES & CHARGES	444	(11)	146	500	500	-
101155 TIF DISTRICTS						
65000 TIF FINANCING PLAN AMOUNT	236,000	27,000	20,000	25,000	170,000	145,000
101340 HYDRANTS						
65300 HYDRANT RENT MACHINE & EQUIP M	254,179	255,149	255,149	268,950	275,725	6,775
101740 MISCELLANEOUS - GENERAL						
65023 EPA STORMWATER 4 PROGRAM	21,094	18,964	21,467	25,000	25,000	-
65025 COMPUTER REPAIR/REPLACEMENT	66,156	49,103	53,787	65,000	65,000	-
65455 MEMORIAL DAY ACTIVITIES	-	-	-	-	750	750
65201 EV CHARGING STATION ELECTRICITY	-	-	601	-	1,000	1,000
65951 SHELLFISH CONSERVATION COMMISS	1,700	-	-	-	2,000	2,000
66036 CONSERVATION COMMISSION	-	-	-	500	-	(500)
68525 MOSQUITO/TICK/WEEDS CONTROL PRGM	36,750	38,856	38,580	38,580	38,580	-
68532 GIS WEB ACCOUNT	900	-	-	-	-	-
69200 PSAP PAID TO YORK PD	31,281	31,359	33,772	35,000	37,000	2,000
TOTAL MISCELLANEOUS EXPENSES	1,646,812	1,503,982	1,520,860	1,554,050	1,768,900	214,850

PLANNING AND DEVELOPMENT

MISSION STATEMENT

The Planning and Development Department works with property owners and the community to manage the evolution of land use within Kittery. This department assumes a significant leadership role in planning for and implementing the town's community and economic growth objectives, provides oversight of building projects, permitting, valuation and enforcement of land use and health and safety regulations. The department provides professional support to the Planning Board, Board of Appeals, Board of Assessment Review, and the Kittery Port Authority.

DEPARTMENT ORGANIZATION



PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Director of Planning & Development	1	1
Town Planner	1	1
Project/Assistant Planner	.5	.5
Development Staff Clerk	1	1
Code Enforcement Officer	1	2
Assistant Code Enforcement Officer	1	0
Total FTE	5.5	5.5

BUDGET OVERVIEW

The overall projected increase for this department is \$11,627, approximately 1.88%.

Unless otherwise noted, wage costs reflect the contractual cost of living increases and projected step and longevity adjustments based on years of service. The Council approved a 3.0% cost of living increase for FY24.

Personnel costs are increasing \$17,953, approximately 4.55%. The town recently hired a Planner; the rate being less than projected the prior fiscal year.

In FY23, the Assistant Code Enforcement Officer position was reclassified as a second Code Enforcement Officer position to address recruitment and retention. This has proven beneficial, as it has allowed the Code Enforcement team better capability to cover the ever-growing range of activity and need in town.

The net impact of the above-mentioned changes in staffing accounts for approximately \$8,117 of the personnel cost increases.

Operating expenses decreased \$6,326, or approximately 2.85%. The reduction reflects the spending needs anticipated for the coming year, combined with analysis of the prior year's expenditures. Many of the initiatives the Department will be working on in FY24 are funded from grants or capital projects.

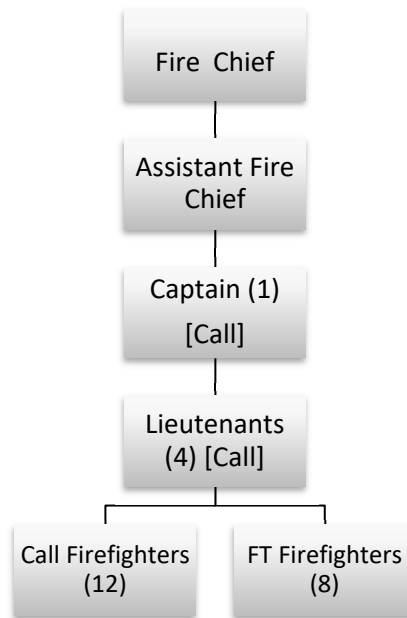
PLANNING & CODE ENFORCEMENT	FY20	FY21	FY22	FY23	FY24		
101721	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64042 DIRECTOR OF PLANNING AND DEVELOPMENT	100,879	103,076	106,932	112,875	119,339	6,464	
64006 PLANNER SALARY	49,544	64,431	56,667	75,000	63,000	(12,000)	
64005 CODE ENFORCEMENT SALARIES	85,714	71,442	73,080	76,595	154,642	78,047	
64010 DEVELOPMENT STAFF CLERK	35,102	41,044	42,271	43,410	45,477	2,067	
64017 ASSISTANT PLANNER	25,533	20,245	26,882	28,822	30,128	1,306	
64018 ASST CODE ENFORCEMENT OFFICER	42,778	52,967	61,655	57,930	-	(57,930)	
64030 OVERTIME	250	93	501	-	-	-	
Total Personal Services	339,799	353,298	367,988	394,632	412,585	17,953	4.55%
65010 POSTAGE	1,212	1,875	1,145	1,550	1,200	(350)	
65020 TELEPHONE & INTERNET	1,538	1,856	1,820	1,500	1,500	-	
65030 TRANSPORTATION	829	(51)	663	600	300	(300)	
65040 EDUCATIONAL/MEETING EXPENSES	2,079	1,187	3,059	4,000	3,000	(1,000)	
65060 PRINTING	191	113	10	450	300	(150)	
65080 LEGAL NOTICES & OTHER ADVERTIS	930	1,366	6,008	3,000	1,400	(1,600)	
65300 MACHINE & EQUIPMENT MAINT	3,686	3,667	3,131	3,200	3,200	-	
65310 VEHICLE MAINTENANCE	115	114	-	500	500	-	
65311 GAS, GREASE & OIL	447	420	-	-	-	-	
65314 VEHICLE LEASE	-	471	1,893	1,885	1,885	-	
65400 LEGAL SERVICES	843	1,359	3,724	4,000	2,500	(1,500)	
65410 COMPUTER SERVICES	-	23,371	30,162	31,676	32,500	824	
65411 BOARD OF ASSESSMENT REVIEW	-	-	183	200	200	-	
65423 PERSONAL PROPERTY EVAL. SERVICES	6,000	1,500	7,500	-	-	-	
65425 VISION INTERNET	8,889	-	-	-	-	-	
65480 OTHER PROFESSIONAL SERVICES	134,159	135,185	138,036	161,000	159,000	(2,000)	
65521 UNIFORMS	100	-	335	300	400	100	
66010 OFFICE SUPPLIES	878	202	630	850	750	(100)	
66020 BOOKS/SUBSCRIPTIONS	441	33	214	500	350	(150)	
66026 SMPDC MEMBERSHIP	5,520	5,685	5,685	5,856	5,856	-	
66030 OTHER SUPPLIES	25	-	102	250	150	(100)	
66035 ABSTRACTS & LIENS TRANSFERS	726	-	-	-	-	-	
67510 OFFICE FURNITURE & EQUIPMENT	21	-	1,679	1,000	1,000	-	
Total Expenses	168,630	178,352	205,979	222,317	215,991	(6,326)	-2.85%
TOTAL PLANNING & CODE ENFORCEMENT	508,429	531,651	573,967	616,949	628,576	11,627	1.88%

FIRE DEPARTMENT

MISSION STATEMENT

The Kittery Fire Department provides services for the preservation and protection of life, property, and the environment. The department protects the community from the adverse effects of fire, medical emergencies, hazardous material incidents and natural disasters. The department focuses its efforts on providing rapid, professional, and humanitarian service, essential in keeping the community healthy and safe.

DEPARTMENT ORGANIZATION



PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Fire Chief	1	1
Assistant Fire Chief	0.25	0.25
Full-time Firefighters	8	8
Total FTE	9.25	9.25

BUDGET OVERVIEW

In September of 2022, The Kittery Town Council voted to add funding to the Fire Department budget to hire four additional full-time firefighters. This was following notification that the town was not awarded the SAFER Grant. The year-to-year comparisons provided here reflect the increased FY23 budget resulting from the Town Council's additional appropriation.

The department budget is projected to decrease \$36,273, or approximately 3.6%.

Operating with eight full-time firefighters has been a crucial step towards providing fire and emergency response for Kittery and is greatly improving the safety of the community. With that, the Town still falls well behind in having adequate 24/7 service.

The call firefighter response through calendar year 2022 shows the availability and response of call firefighters continues to drop off. Some of the most reliable firefighters responding to calls are not SCBA qualified, meaning they cannot enter a building, or engage in the suppression and rescue operations on the scene.

Kittery still relies heavily on mutual aid from our neighbors on certain calls for fire and rescue. The Fire Department is responding to more structure fires due to the aging of existing housing and commercial buildings; and increases in extreme weather events resulting from climate change.

Kittery's firefighters are dedicated, well-trained and equipped, and committed to the fire service. In 1975, Kittery had 72 firefighters on the roster. Today, Kittery has a total of 12 call firefighters, of which 5 are qualified, or approximately 42%, based on the State of Maine certification requirements and medical review.

Regardless of qualifications or status, a firefighter must still respond to a call for service to be truly helpful. Safe fire response requires a minimum of nine firefighters and one Incident Commander, for a total of 10. Full-time firefighters have been included in the below counts if they are responding outside of their normal shift. For Kittery, this has been extremely common.

Average Response by Month, Day of Week, and Time

Day of the Week	12AM - 8AM						8AM - 4PM						4PM - 12AM					
	2017	2018	2019	2020*	2021	2022	2017	2018	2019	2020*	2021	2022	2017	2018	2019	2020*	2021	2022
Sunday	10.0	9.8	8.8	8.2	6.2	3.9	11.4	9.9	9.1	9.5	7.7	5.8	13.0	10.1	11.8	10.1	8.8	6.4
Monday	10.6	8.8	7.8	6.8	6.8	2.1	11.2	8.4	7.9	8.9	7.3	4.7	14.1	10.0	10.0	10.3	8.8	6.9
Tuesday	8.5	8.4	7.4	8.3	7.3	4.1	9.8	8.5	9.0	8.8	7.5	3.6	14.6	12.3	11.0	11.0	10.0	7.9
Wednesday	11.0	8.0	9.1	7.8	6.9	3.4	9.6	9.3	8.6	9.5	7.7	4.6	12.6	11.4	10.4	9.1	8.8	5.4
Thursday	9.0	8.9	8.8	8.5	7.2	4.2	9.9	8.1	8.0	8.2	7.0	3.3	12.3	11.3	10.7	11.0	10.4	6.8
Friday	11.2	7.3	6.9	7.6	6.4	3.9	9.2	7.5	7.5	9.0	7.9	4.2	11.5	8.9	10.4	8.6	8.0	6.0
Saturday	11.5	9.3	9.0	8.1	6.4	4.8	9.8	10.0	8.5	9.1	7.7	5.0	12.0	10.6	9.3	8.9	6.6	6.6

	2017	2018	2019	2020*	2021	2022
AVE Call Firefighters per Call	11.2	9.4	9.2	9.3	7.9	5.3
AVE SCBA Call Fighters per Call						2.7

Month	Firefighters per Call					
	2017	2018	2019	2020*	2021	2022
January	13.2	9.3	9.8	9.5	9.1	5.2
February	12.0	10.2	9.6	7.8	7.8	4.6
March	11.9	9.9	9.1	10.8	8.7	5.8
April	12.7	10.7	8.3	10.6	8.3	5.5
May	11.6	9.1	9.4	10.7	8.2	4.7
June	11.5	9.5	8.2	9.3	7.8	7.0
July	11.5	9.6	8.7	8.3	6.5	5.3
August	9.5	9.5	8.9	8.5	7.2	4.6
September	9.7	8.2	10.8	7.4	7.4	5.9
October	10.0	8.9	8.9	8.6	7.3	5.3
November	9.9	8.4	9.1	10.0	8.2	4.6
December	10.5	9.0	9.5	9.7	8.5	5.1

Unless otherwise noted, wage costs reflect the contractual cost of living increases and projected step and longevity adjustments based on years of service. The Council approved a 3.0% cost of living increase for FY24. The budget also reflects a mid-year base wage adjustment implemented in 2023 as part of a larger retention and recruitment package.

Personnel costs are declining \$57,262, approximately 6.7%, from the FY23 budget and Council approved additional funding. The personnel budget has been adjusted to reflect the new hires, resulting in a reduction in estimated wages. The call firefighter wages have also been reduced to reflect the continuing reduction in response. Full-time firefighters responding to calls outside of their normal shift are paid overtime.

Non-personnel costs are increasing \$20,989 or 14.4%. These costs include utility costs, fuel costs, and the cost for maintenance of equipment and apparatus; all resulting from inflation.

The Town expects the Gorges Road Fire Station expansion to be complete by the second quarter of FY24. Stewarts Ambulance will be responsible for rent payments once they begin occupying the Gorges Road Station. Negotiation of the rental agreement is underway.

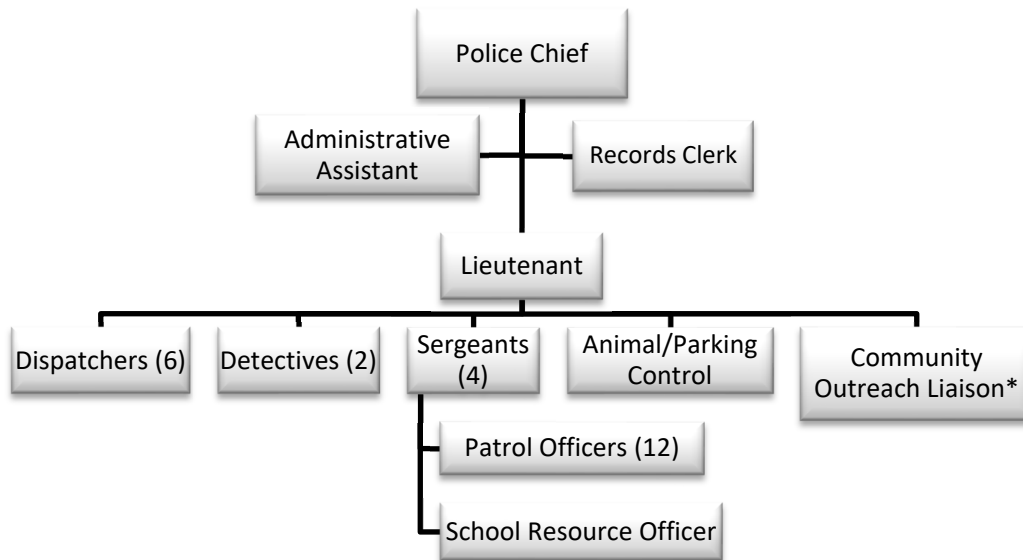
FIRE		FY20	FY21	FY22	FY23	FY24		
101320		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64003	FIRE CHIEF SALARY	90,870	92,854	98,887	107,435	109,302	1,867	
64044	FULL TIME FIREFIGHTER SALARIES	-	-	186,852	581,037	536,334	(44,703)	
64045	OVERTIME FT FIREFIGHTER (formerly	-	-	32,342	55,000	55,000	-	
64020	PART TIME SALARIES	119,921	131,218	97,465	102,493	77,187	(25,306)	
64043	ON-CALL FIREFIGHTING PAY	13,309	12,447	12,155	2,720	13,600	10,880	
64095	ACCIDENT & HEALTH	2,072	2,072	1,682	1,766	1,766	-	
Total Personal Services		226,172	238,591	429,383	850,451	793,189	(57,262)	-6.7%
64050	POSTAGE	36	19	32	-	50	50	
65020	TELEPHONE & INTERNET	7,736	7,664	9,132	8,374	9,180	806	
65040	EDUCATIONAL/MEETING EXPENSES	1,396	2,431	2,085	2,235	2,600	365	
64045	TRAINING	1,595	2,953	1,189	4,650	4,650	-	
65046	HEALTH/PHYSICAL	1,620	1,596	1,200	7,600	7,600	-	
65080	LEGAL NOTICES/OTHER ADVERTISE	-	-	275	-		-	
65200	ELECTRICITY	7,727	7,900	9,158	9,731	11,112	1,381	
65220	WATER	293	293	365	312	425	113	
65230	FUEL OIL	13,492	12,458	19,471	22,570	26,840	4,270	
65250	SEWER	500	407	664	400	400	-	
65300	MACHINE & EQUIPMENT MAINT	21,108	37,124	41,374	35,419	40,419	5,000	
65302	PROTECTIVE & SAFETY EQUIPMENT	1,566	4,188	5,529	3,660	3,660	-	
65311	GAS, GREASE & OIL	6,209	7,121	8,580	8,388	15,390	7,002	
65312	TIRES & TUBES	943	6,392	-	-		-	
65330	RADIO MAINTENANCE	1,476	1,737	1,443	2,867	2,867	-	
65480	OTHER PROFESSIONAL SERVICES	6,724	6,350	7,955	7,896	8,570	674	
65500	MAINTENANCE OF BLDG/GROUNDS	10,899	8,185	14,189	15,390	15,390	-	
65521	UNIFORMS - FT FIREFIGHTERS	-	-	2,800	5,600	5,600	-	
66010	OFFICE SUPPLIES	407	-	330	672	800	128	
66020	BOOKS/SUBSCRIPTIONS/DUES	80	-	-	200	200	-	
66040	JANITORIAL SUPPLIES & SERVICES	329	447	696	600	1,000	400	
67505	EXTINGUISHER MAINTENANCE	256	318	320	500	1,000	500	
67515	LANTERNS & BATTERIES	33	301	-	200	500	300	
67520	OPERATING EQUIPMENT	11,472	6,436	18,888	8,000	8,000	-	
Total Expenses		95,899	114,320	145,674	145,264	166,253	20,989	14.4%
TOTAL FIRE		322,071	352,911	575,057	995,715	959,442	(36,273)	-3.6%

POLICE DEPARTMENT

MISSION STATEMENT

The Kittery Police Department works in partnership with the community to enforce the law, preserve the peace and protect the rights, lives, and property of all people. As guardians of the community, the department strives to ensure a high quality of life in a respectful, fair, and compassionate manner.

DEPARTMENT ORGANIZATION



*- provided via contract with York County Community Action

PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Chief	1	1
Lieutenant	1	1
Sergeants	4	4
Detective	2	2
Patrol Officer	12	12
School Resource Officer	1	1
Lead Dispatcher	1	1
Dispatcher	4.5	5
Animal Control Officer	1	1
Administrative Assistant	1	1
Community Outreach Liaison (Contracted)	0.3	1
Records Clerk	1	1
Total FTE	29.80	31.00

BUDGET OVERVIEW

The overall Police budget is increasing \$281,786, approximately 10.26%.

Unless otherwise noted, wage costs reflect the contractual cost of living increases and projected step and longevity adjustments based on years of service. The Council approved a 3.0% cost of living increase for FY24. The budget also reflects a mid-year base wage adjustment negotiated with the Supervisors, Police Officers, and Public Safety Dispatchers units, and implemented in 2023 as part of a larger retention and recruitment package.

Total personnel expenses are increasing \$229,586 or approximately 9.67%. This includes the addition of a Public Safety Dispatcher added during FY23 to address the considerable number of mandatory overtime shifts and issues of burnout with the Dispatch team. Additionally, four more officers now qualify for the 13% longevity benefit in the coming year due to their years of service.

The Police Department has consistently had to rely heavily on overtime to cover shifts due to vacancies, time at the Criminal Justice Academy for training, and normal workplace absences. The Town Council added an Officer to the budget in FY22 using a year-end transfer. The full benefit of the Officer added in FY22 still has not yet been realized.

Non-personnel expenses are increasing \$52,200 or 14.07%.

Per Town Council request, \$28,000 in additional funding for the Community Outreach Liaison has been included to support more hours dedicated to Kittery. The position is housed in York County Community Action and shared with York and Eliot.

The remaining \$24,200 in non-personnel cost increases reflect the impacts of inflation on the cost of fuel, maintenance, supplies, and materials.

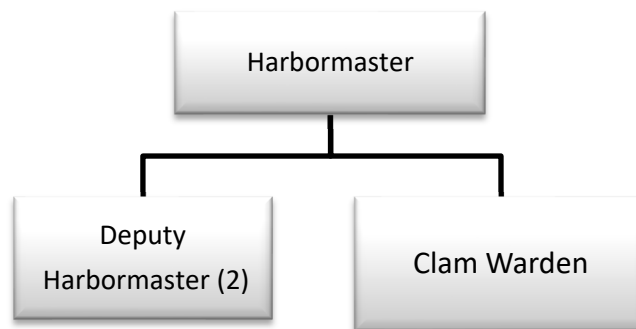
POLICE	FY20	FY21	FY22	FY23	FY24		
101310	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64002 POLICE CHIEF FT SALARY	97,940	101,639	103,837	107,435	115,992	8,557	
64012 SERGEANTS SALARIES	308,056	312,774	334,012	356,618	400,183	43,565	
64013 SCHOOL RESOURCE OFFICER	43,506	60,445	57,892	71,959	78,532	6,573	
64014 DETECTIVES SALARIES	139,241	138,234	144,267	154,296	167,347	13,051	
64015 PATROLMEN SALARIES	652,100	715,313	771,712	838,111	916,657	78,546	
64016 DISPATCHER SALARIES	291,370	292,112	335,473	329,385	384,020	54,635	
64017 ADMINISTRATIVE ASSISTANTS	82,049	96,523	99,782	101,473	109,440	7,967	
64022 ANIMAL CONTROL OFFICER SALARY	58,629	66,260	70,971	76,990	84,910	7,920	
64023 LIEUTENANT SALARY	129,988	81,620	85,121	89,830	97,880	8,050	
64024 NIGHT DIFFERENTIAL	15,845	15,605	15,215	15,500	15,500	-	
64034 PHYSICAL FITNESS STIPEND	3,300	1,500	7,940	14,700	14,000	(700)	
64027 CUSTODIAN WAGES	13,192	13,667	14,171	16,455	18,285	1,830	
64030 OVERTIME	253,735	222,919	250,904	200,000	200,000	-	
64033 SICK TIME BUY BACK	-	-	-	2,408	2,000	(408)	
Total Personal Services	2,088,950	2,118,611	2,291,298	2,375,160	2,604,746	229,586	9.67%
65010 POSTAGE	388	931	1,030	870	870	-	
65020 TELEPHONE & INTERNET	23,043	24,880	33,160	30,000	37,000	7,000	
65030 TRANSPORTATION	2,971	2,800	3,018	2,800	3,200	400	
65040 EDUCATIONAL/MEETING EXPENSES	19,238	17,635	27,313	26,500	28,150	1,650	
65060 PRINTING	978	8,926	909	4,450	8,600	4,150	
65080 LEGAL NOTICES/OTHER ADVERTISE	254	541	-	850	850	-	
65200 ELECTRICITY	13,291	13,579	15,376	15,000	15,000	-	
65220 WATER	423	423	423	545	545	-	
65230 FUEL OIL	5,471	5,449	6,169	5,500	6,000	500	
65240 DUMPSTERS	671	844	910	970	1,160	190	
65250 SEWER	399	399	458	400	400	-	
65300 MACHINE & EQUIPMENT MAINT	71,642	66,131	69,388	83,000	88,500	5,500	
65310 VEHICLE MAINTENANCE	34,093	22,192	32,927	31,000	29,000	(2,000)	
65311 GAS, GREASE, OIL, & TIRES	32,092	29,692	45,010	48,125	50,000	1,875	
65470 DOG EXPENSE	-	85	422	750	1,800	1,050	
65480 OTHER PROFESSIONAL SERVICES	2,837	1,204	35,117	3,000	3,500	500	
65500 MAINTENANCE OF BLDG/GROUNDS	1,393	2,129	6,139	5,000	5,000	-	
65521 UNIFORMS	25,009	20,898	29,918	27,000	31,500	4,500	
65693 SOCIAL SERVICES PARTNER	-	-	6,875	28,000	56,000	28,000	
66010 OFFICE SUPPLIES	3,473	3,167	3,790	4,000	4,500	500	
66020 BOOKS/SUBSCRIPTIONS	2,942	2,964	3,053	5,715	6,500	785	
66030 OTHER SUPPLIES	5,191	3,285	5,771	7,800	5,400	(2,400)	
66032 ARMORY SUPPLIES	24,205	17,307	29,344	30,000	30,000	-	
66040 JANITORIAL SUPPLIES & SERVICES	1,622	2,411	2,652	3,000	3,000	-	
67510 OFFICE FURNITURE & EQUIPMENT	195	1,455	1,384	1,500	1,500	-	
67517 BULLET PROOF VESTS	4,832	581	3,968	5,276	5,276	-	
Total Expenses	276,652	249,908	364,524	371,051	423,251	52,200	14.07%
TOTAL	2,365,602	2,368,520	2,655,823	2,746,211	3,027,997	281,786	10.26%

HARBORMASTER

MISSION STATEMENT

The Harbormaster is responsible for maintenance and development of the port, harbor, and navigable tidal waters within the jurisdiction of the town's Port Authority. The Kittery Port Authority establishes the rules and regulations for the jurisdictional tidal waters, and the fees and fines collected by the town.

DEPARTMENT ORGANIZATION



PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Harbormaster	1	1
Deputy Harbormaster (seasonal)	0.5	1
Clam Warden	0	0.5
Dock Attendant (seasonal)	0.5	0.5
Total FTE	2.0	3.0

BUDGET OVERVIEW

The Harbormaster budget is projected to increase \$14,382, approximately 12.4%.

Unless otherwise noted, wage costs reflect the contractual cost of living increases and projected step and longevity adjustments based on years of service. The Council approved a 3.0% cost of living increase for FY24.

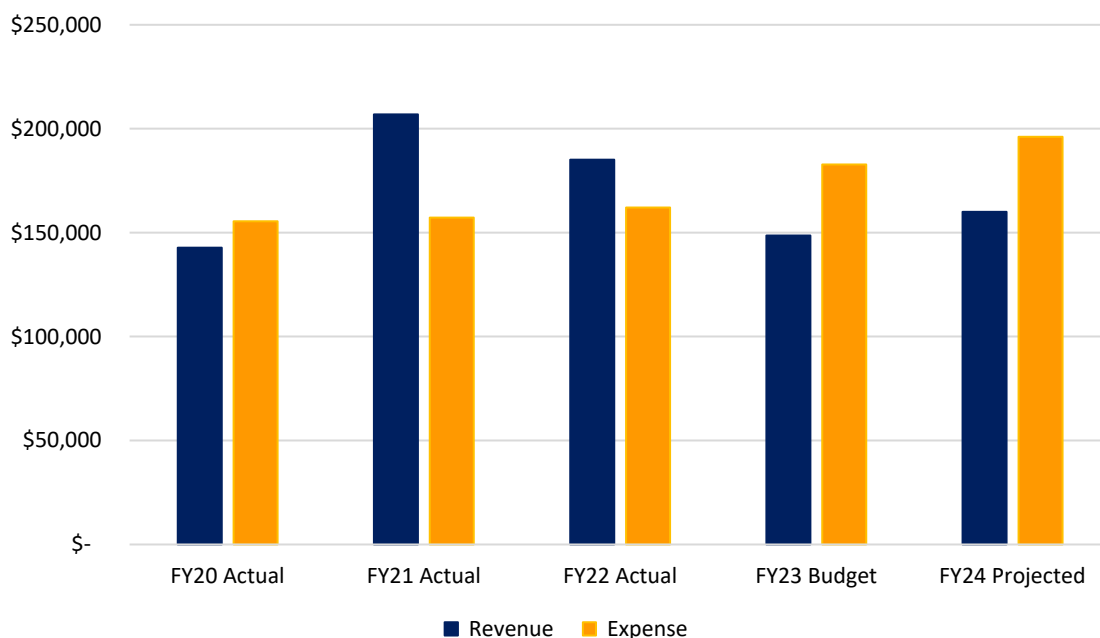
Total personnel costs are increasing \$7,703 or approximately 8.4%. Personnel are important during the boating season; they ensure the safety of boaters and visitors to the facilities, and collect revenue for use of the piers, floats, and boat launches. The staff also help enforce parking regulations at Pepperrell Cove during the busy season. The Clam Warden stipend covers the Clam Warden's work monitoring shellfish harvesting and shellfish ordinance compliance in the winter.

Deputy Harbormaster rates continue to increase as the market for seasonal employees remains competitive. Activity on the water, and the boating public's demand for service continues to grow, requiring more support from the Deputy Harbormasters, which translates to more seasonal hours.

The Town is expecting delivery of the new Harbormaster vessel, which was purchased with public safety impact fees. The new vessel has enhanced safety features, can handle harsher conditions, and has additional equipment for both rescue and fire operations. This new equipment will ensure the Harbormaster and other public safety personnel who respond to water-based emergencies are able to do so safely and with the tools and equipment they need to be effective. This is especially critical as the Coast Guard continues to restrict and reduce their operations in the area.

Non-personnel costs are projected to increase by \$12,360 or approximately 32.0%. The cost increases reflect the break-in period for the new vessel and the continued growth of activity on the water and at the public marina facilities. Additional funding has also been added for float relocation/removal as needed in response to storms. Climate change's impact of extreme weather events, storm surge, and higher winds has resulted in the need for crane services to temporarily move the floats to prevent damage from storms.

Harbormaster Revenues and Expenses*



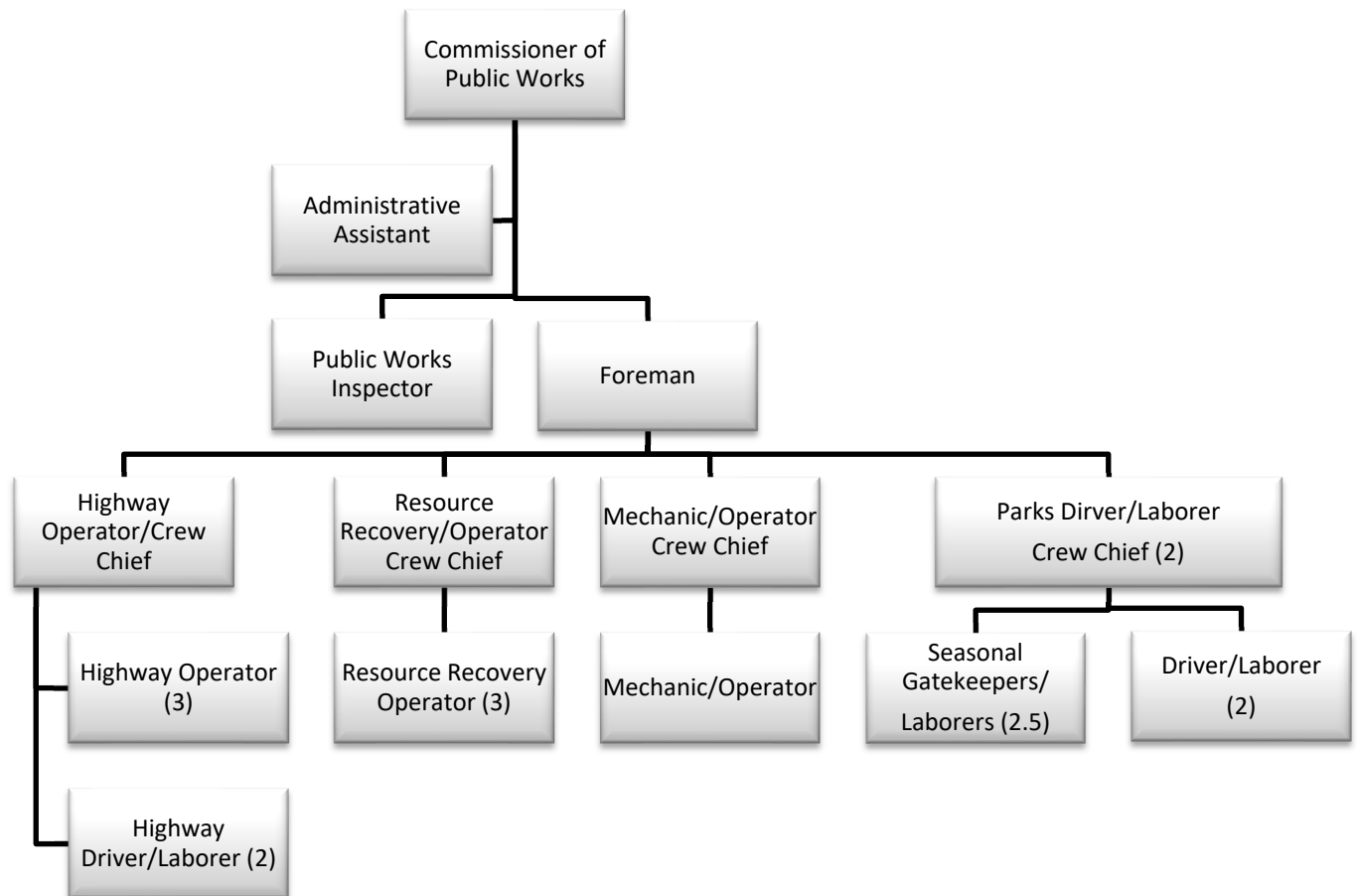
Notes:

* - Excludes capital expenditures

HARBORMASTER	FY20	FY21	FY22	FY23	FY24		
101840	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64010 HARBORMASTER SALARY	58,323	60,396	61,848	65,162	66,390	1,228	
64020 PART TIME SALARIES	17,146	20,432	24,969	26,967	33,442	6,475	
Total Personal Services	75,469	80,829	86,817	92,129	99,832	7,703	8.4%
65010 POSTAGE	124	342	210	250	250	-	
65020 TELEPHONE & INTERNET	1,756	1,807	2,181	2,000	2,600	600	
65030 TRANSPORTATION	219	-	-	-	-	-	
65052 PETTY CASH REPLENISHMENT	(180)	-	-	-	-	-	
65080 LEGAL NOTICES/OTHER ADVERTISE	-	-	88	-	-	-	
65200 ELECTRICITY	1,764	1,793	1,757	2,016	2,016	-	
65220 WATER	169	168	175	515	525	10	
65240 DUMPSTERS/TRASH REMOVAL	701	872	1,118	1,000	1,800	800	
65250 SEWER	-	-	-	-	-	-	
65305 BOAT EQUIPMENT MAINTENANCE	2,579	3,724	4,798	3,500	5,000	1,500	
65310 VEHICLE MAINTENANCE	3,986	-	2,324	1,000	3,500	2,500	
65311 GAS, GREASE & OIL	950	1,052	1,785	2,250	5,500	3,250	
65452 SAFETY	-	454	-	-	-	-	
65460 SIGNS	-	350	-	-	-	-	
65462 RIGGING	10,920	6,830	13,731	12,000	14,000	2,000	
65463 SANITATION	1,302	1,322	1,861	2,000	2,500	500	
65470 PROFESSIONAL DEVELOPMENT	600	172	1,061	1,500	1,500	-	
65480 OTHER PROFESSIONAL/CONTRACTED	2,065	2,764	2,006	3,000	2,500	(500)	
65500 MAIN BLDG/GROUNDS WHARVES/HARBOR	3,377	4,981	3,495	5,500	4,500	(1,000)	
65521 UNIFORMS	207	353	714	1,300	2,000	700	
66010 OFFICE SUPPLIES	211	314	72	300	300	-	
66030 OTHER SUPPLIES	-	-	-	-	2,000	2,000	
66040 JANITORIAL SUPPLIES & SERVICES	-	166	442	500	500	-	
Total Expenses	30,748	27,464	37,817	38,631	50,991	12,360	32.0%
TOTAL HARBORMASTER	106,217	108,292	124,633	130,760	150,823	20,063	15.3%

PUBLIC WORKS**MISSION STATEMENT**

The Department of Public Works endeavors to maintain the town's roadways and drainage infrastructure to enable safe and convenient travel within town; to maintain the town's parks and open spaces for the enjoyment of residents and visitors; and to maintain an efficient means of meeting town waste disposal and recovery needs.

DEPARTMENT ORGANIZATION

PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Commissioner of Public Works	1	1
Administrative Assistant	1	1
Foreman	1	1
Mechanic/Operator	2	2
Highway Equipment Operator	2	4
Highway Driver/Laborer II	4	2
Parks Driver/Laborer II	4	4
Parks Seasonal	2.5	2.5
Resource Recovery Operators	4	4
Public Works Inspector	1	1
Total FTE	22.5	22.5

BUDGET OVERVIEW

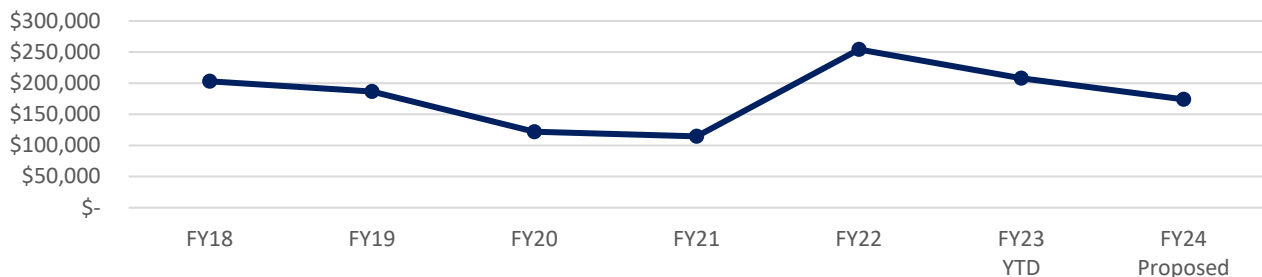
The Public Works budget is projected to increase a combined \$176,591, or 8.2%.

Unless otherwise noted, wage costs reflect the contractual cost of living increases and projected step and longevity adjustments based on years of service. The Council approved a 3.0% cost of living increase for FY24. The FY24 budget also reflects the transition of two Driver/Laborer positions to Light Equipment Operators in the Highway division, which were negotiated in 2023 as part of a larger retention and recruitment package.

Highway

The Highway budget has a \$65,314 increase, approximately 5.4%. The predominate increase is in personnel costs; approximately \$53,314, which reflects the above noted shift of two Driver/Laborer positions to Light Equipment Operators. The additional Light Equipment Operators will allow for greater cross-training opportunities and more flexibility on job assignments.

Non-personnel expense increases are being held to just the increased cost of salt for winter weather operations. The budget for salt is projected to increase \$12,000 due to additional ice events and the increased cost of salt. Ice events are increasing, while plowable events are decreasing. Ice events come from thaw/freeze that happens with “warmer” winter days, winter rains, and low accumulation snow and sleet events.

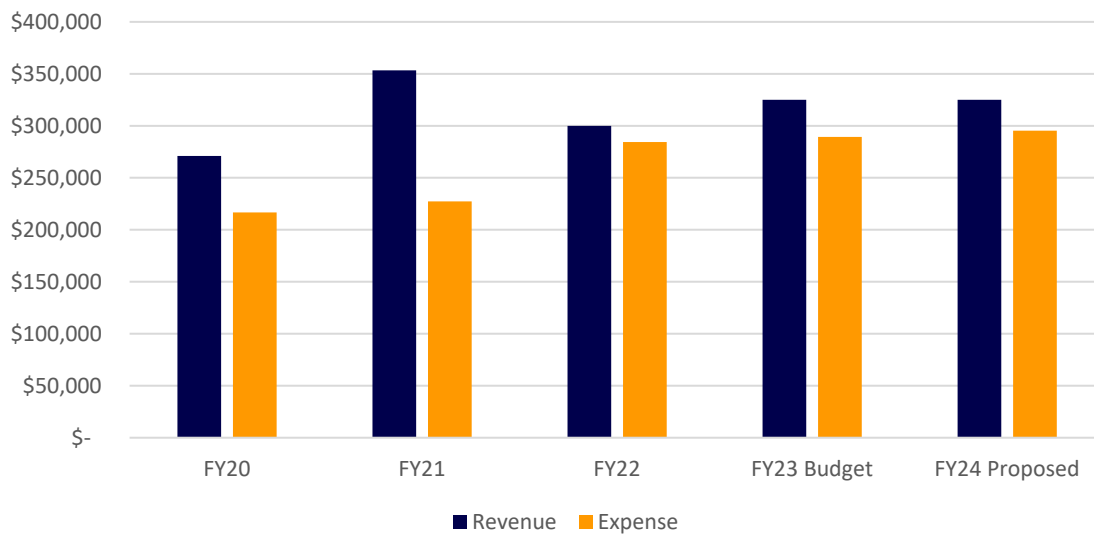
Road Salt

Parks

In Town Parks is projected to decrease \$1,912 or approximately -0.8%. A longtime team member who has served Kittery for over 22 years, has retired. The position will likely be filled by an existing team member or new employee, either way, they will not be earning the same longevity rate as the 22-year employee.

Fort Foster expenses are expected to increase \$5,910, approximately 3.1%. The increase is wholly in personnel costs. Seasonal staff wages are increasing to be competitive with other entry-level/labor positions in the private sector. Without seasonal staff, Fort Foster cannot operate its gate or keep up with maintenance of the grounds, restrooms, and other areas enjoyed throughout the summer. Seasonal positions are becoming increasingly difficult to fill each year; at the current trajectory, the town will have to reevaluate the gate operations in the next five years.

Fort Foster Revenue and Expenses*



Notes:

* - Excludes capital expenditures, includes employee benefits (Share Expenses Budget)

- COVID-19 pandemic impacted gate operations, required all entrants to have a pass purchased in advance via credit card

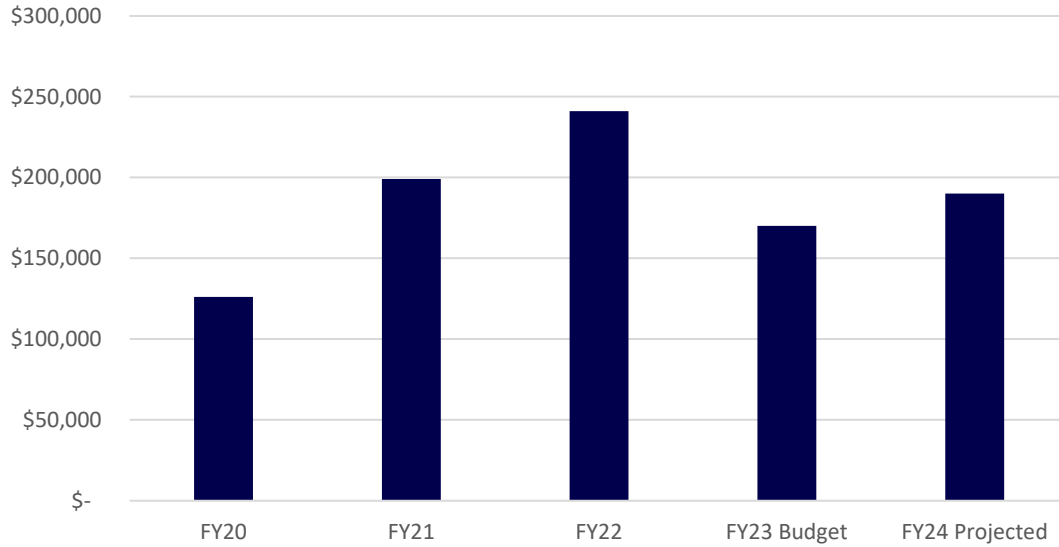
Resource Recovery Facility

The Resource Recovery Facility budget is projected to increase \$19,861, approximately 2.9%.

The most significant increase is in personnel costs associated with cost of living and longevity increases.

An additional \$3,500 has been added to the Zero Waste Program for the composting initiative. Other Professional Services (solid waste transport and tipping fees) are being reduced \$3,500 to reflect the reduction in tonnage resulting from recycling, composting, and the successful relaunch of the Freebie Barn.

Resource Recovery Center Revenue



DPW SUMMARY

SUBMISSION	FY20 ACTUALS	FY21 ACTUALS	FY22 ACTUALS	FY23 BUDGET	FY24 PROPOSED	VARIANCE	%
Highway	1,018,046	1,047,849	1,172,477	1,207,063	1,272,377	65,314	5.4%
Resource Recovery	497,540	561,665	590,138	686,323	706,184	19,861	2.9%
Parks	132,717	177,578	223,923	253,043	251,131	(1,912)	-0.8%
Ft. Foster/Beaches	125,923	137,326	136,861	189,369	195,279	5,910	3.1%
	1,774,225	1,924,417	2,123,400	2,335,798	2,424,971	89,173	3.8%

HIGHWAY 101410	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED	VARIANCE
64004 HIGHWAY 35% COMM SALARY	34,365	35,497	36,433	38,973	39,885	912
64010 FULL TIME SALARIES	478,596	491,027	493,922	543,165	594,096	50,931
64015 ADMINISTRATIVE ASSISTANT	51,753	55,882	46,437	48,900	50,371	1,471
64020 PART TIME SALARIES	5,683	-	-	-	-	-
64029 OVERTIME - SNOW & STORMS	57,927	38,597	48,747	75,000	75,000	-
64030 OVERTIME	8,194	14,658	12,117	8,000	8,000	-
Total Personal Services	636,518	635,661	637,657	714,038	767,352	53,314
65010 POSTAGE	113	194	124	500	500	-
65020 TELEPHONE & INTERNET	4,239	5,284	5,361	4,200	4,200	-
65030 TRANSPORTATION	560	13	500	750	750	-
65040 EDUCATIONAL/MEETING EXPENSES	637	252	254	4,000	4,000	-
65060 PRINTING	194	496	283	600	600	-
65080 LEGAL NOTICES/OTHER ADVERTISE	-	1,036	789	1,000	1,000	-
65200 ELECTRICITY	4,557	4,579	6,108	4,600	4,600	-
65220 WATER	1,339	1,339	1,339	2,500	2,500	-
65230 FUEL OIL	5,433	8,090	5,243	7,000	7,000	-
65250 SEWER	400	400	400	400	400	-
65300 MACHINE & EQUIPMENT MAINT	14,954	9,573	14,146	18,000	18,000	-
65302 PROTECTIVE & SAFETY EQUIPMENT	3,053	3,067	3,208	3,000	3,000	-
65303 FACILITY SAFETY INSPECTION EXP	1,490	1,555	648	1,250	1,250	-
65310 VEHICLE MAINTENANCE	22,579	22,863	24,503	20,000	20,000	-
65311 GAS, GREASE & OIL	40,680	35,073	39,540	64,875	64,875	-
65312 TIRES & TUBES	6,190	6,703	7,299	8,000	8,000	-
65450 TARRING & PATCHING	15,566	23,787	18,233	12,000	12,000	-
65452 SALT	121,899	114,685	254,202	160,000	172,000	12,000
65454 SAND	1,680	439	-	2,100	2,100	-
65456 GRAVEL & FILL	2,942	2,875	2,752	3,000	3,000	-
65458 DRAINAGE SUPPLIES	4,669	4,720	3,430	5,000	5,000	-
65460 SIGNS	5,998	7,925	3,785	10,000	10,000	-
65462 STRIPING	34,223	42,099	42,740	54,000	54,000	-
65466 SNOW REMOVAL EQUIP/PARTS	18,834	23,765	18,667	22,000	22,000	-
65480 OTHER PROFESSIONAL SERVICES	27,367	33,250	24,275	30,000	30,000	-
65500 MAINTENANCE OF BLDG/GROUNDS	3,993	12,637	11,146	6,500	6,500	-
65521 UNIFORMS	3,600	5,122	3,701	4,400	4,400	-
65522 C.D.L PROGRAMS	206	868	934	850	850	-
66009 SHOP SUPPLIES	14,859	19,154	17,455	19,000	19,000	-
66010 OFFICE SUPPLIES	686	854	1,090	1,000	1,000	-
66011 HAND TOOLS	632	1,010	742	600	600	-
66020 BOOKS/SUBSCRIPTIONS	722	1,245	1,410	1,500	1,500	-
66030 OTHER SUPPLIES	-	193	396	400	400	-
66040 JANITORIAL SUPPLIES & SERVICES	11,086	4,744	7,753	8,500	8,500	-
67514 PLANT EQUIPMENT	1,419	1,425	1,025	1,500	1,500	-
67518 RENTAL EQUIPMENT	2,695	6,439	7,883	3,000	3,000	-
67520 OPERATING EQUIPMENT	130	2,019	1,595	2,000	2,000	-
67540 IMPROVEMENTS TO BLDGS/GROUNDS	1,905	2,414	1,860	5,000	5,000	-
Total Expenses	381,528	412,188	534,820	493,025	505,025	12,000
TOTAL HIGHWAY	1,018,046	1,047,849	1,172,477	1,207,063	1,272,377	65,314

PARKS	FY20	FY21	FY22	FY23	FY24		
101730	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64007 PARKS 10% COMM SALARY	9,819	10,142	10,410	11,135	11,396	261	
64010 FULL TIME SALARIES	50,859	90,654	147,374	161,960	159,787	(2,173)	
64020 PART TIME SALARIES	8,573	11,600	-	-	-	-	
64030 OVERTIME	187	45	710	1,600	1,600	-	
Total Personal Services	69,437	112,441	158,493	174,695	172,783	(1,912)	-1.1%
65020 TELEPHONE & INTERNET	-	-	-	-	-	-	
65040 EDUCATIONAL/MEETING EXPENSES	-	-	60	100	100	-	
65060 PRINTING	-	-	-	100	100	-	
65080 LEGAL NOTICES/OTHER ADVERTISE	-	-	-	150	150	-	
65200 ELECTRICITY	907	1,082	1,291	1,723	1,723	-	
65220 WATER	4,041	4,222	4,227	7,600	7,600	-	
65300 MACHINE & EQUIPMENT MAINT	1,065	1,758	2,610	2,000	2,000	-	
65302 PROTECTIVE & SAFETY EQUIPMENT	258	908	1,050	1,050	1,050	-	
65303 FACILITY SAFETY INSPECTION EXP	340	1,153	13	625	625	-	
65310 VEHICLE MAINTENANCE	948	1,100	3,119	2,400	2,400	-	
65311 GAS, GREASE & OIL	2,499	1,855	3,254	9,100	9,100	-	
65312 TIRES & TUBES	-	1,156	925	1,000	1,000	-	
65457 LOAM & SOD	120	1,313	1,571	3,500	3,500	-	
65480 OTHER PROFESSIONAL SERVICES	31,225	47,236	45,214	45,000	45,000	-	
65500 MAINTENANCE OF BLDG/GROUNDS	21,169	406	194	1,000	1,000	-	
65521 UNIFORMS	400	2,284	1,116	1,200	1,200	-	
66011 HAND TOOLS	148	77	66	150	150	-	
66030 OTHER SUPPLIES	161	42	150	150	150	-	
66040 JANITORIAL SUPPLIES & SERVICES	-	-	-	500	500	-	
67520 OPERATING EQUIPMENT	-	543	570	1,000	1,000	-	
Total Expenses	63,279	65,137	65,430	78,348	78,348	-	0.0%
TOTAL PARKS	132,717	177,578	223,923	253,043	251,131	(1,912)	-0.8%

FORT FOSTER AND BEACHES		FY20	FY21	FY22	FY23	FY24		
101735		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64007 PARKS 15% COMM SALARY		14,728	15,213	15,614	16,702	17,094	392	
64010 FULL TIME SALARIES		47,174	54,796	35,163	46,617	51,035	4,418	
64020 PART TIME SALARIES		38,174	48,540	42,847	78,500	79,600	1,100	
64030 OVERTIME		11,185	5,867	5,295	8,000	8,000	-	
Total Personal Services		111,261	124,416	98,920	149,819	155,729	5,910	3.9%
65020 TELEPHONE & INTERNET		1,444	1,632	1,759	1,400	1,400	-	
65040 EDUCATIONAL/MEETING EXPENSES		-	-	-	100	100	-	
65060 PRINTING		2,650	959	1,932	3,500	3,500	-	
65080 LEGAL NOTICES/OTHER ADVERTISE		-	-	-	200	200	-	
65200 ELECTRICITY		202	236	349	575	575	-	
65220 WATER		-	-	-	600	600	-	
65300 MACHINE & EQUIPMENT MAINT		55	243	2,695	1,500	1,500	-	
65302 PROTECTIVE & SAFETY EQUIPMENT		352	536	600	600	600	-	
65303 FACILITY SAFETY INSPECTION EXP		100	775	40	625	625	-	
65310 VEHICLE MAINTENANCE		534	818	2,037	2,400	2,400	-	
65311 GAS, GREASE & OIL		555	353	1,624	9,100	9,100	-	
65312 TIRES & TUBES		265	471	1,307	700	700	-	
65480 OTHER PROFESSIONAL SERVICES		835	-	3,744	4,000	4,000	-	
65500 MAINTENANCE OF BLDG/GROUNDS		830	2,644	2,193	4,500	4,500	-	
65510 PAINTING		70	401	329	400	400	-	
65521 UNIFORMS		400	628	372	800	800	-	
66011 HAND TOOLS		140	157	29	150	150	-	
66030 OTHER SUPPLIES		189	828	15,363	1,000	1,000	-	
66040 JANITORIAL SUPPLIES & SERVICES		5,054	1,011	2,069	6,000	6,000	-	
67520 OPERATING EQUIPMENT		986	1,218	1,500	1,200	1,200	-	
67575 SEAPOINT BEACH		-	-	-	200	200	-	
Total Expenses		14,662	12,910	37,942	39,550	39,550	-	0.0%
TOTAL FORT FOSTER AND BEACHES		125,923	137,326	136,861	189,369	195,279	5,910	3.1%

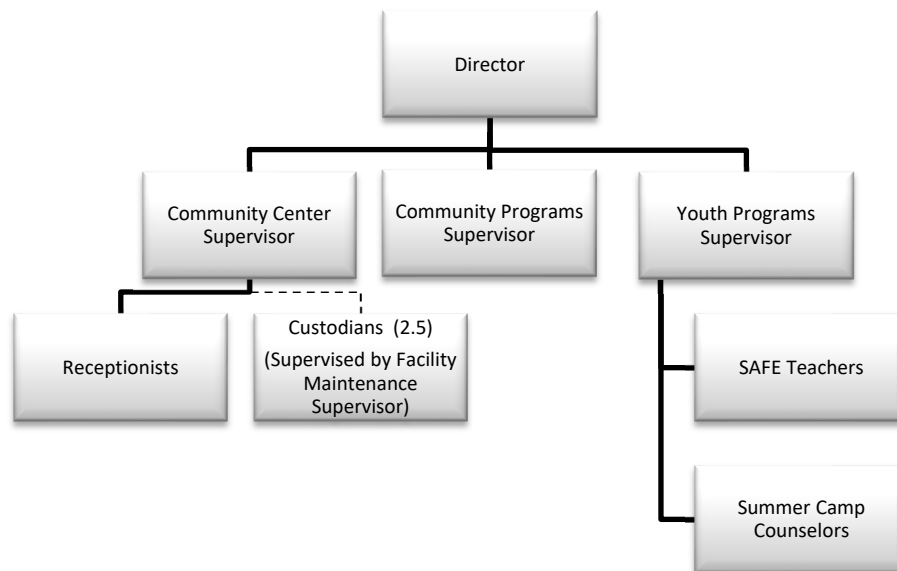
RESOURCE RECOVERY CENTER	FY20	FY21	FY22	FY23	FY24		
101930	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64009 SOLID WASTE 40% COMM SALARY	39,274	40,569	41,638	44,540	45,583	1,043	
64010 FULL TIME SALARIES	163,548	172,597	164,500	187,728	206,546	18,818	
64020 PART TIME SALARIES	-	-	-	-	-	-	
64030 OVERTIME	12,082	7,346	17,110	11,500	11,500	-	
Total Personal Services	214,904	220,512	223,249	243,768	263,629	19,861	8.1%
65020 TELEPHONE & INTERNET	857	909	1,562	2,000	2,000	-	
65030 TRANSPORTATION	-	-	-	200	200	-	
65040 EDUCATIONAL/MEETING EXPENSES	500	-	201	1,000	1,000	-	
65060 PRINTING	2,026	2,140	2,592	2,000	2,000	-	
65090 ZERO WASTE PROGRAM EXPENSES	-	-	2,818	2,500	6,000	3,500	
65200 ELECTRICITY	17,074	16,208	18,590	12,700	12,700	-	
65220 WATER	527	527	590	1,000	1,000	-	
65230 FUEL OIL	-	-	1,133	1,230	1,230	-	
65300 MACHINE & EQUIPMENT MAINT	1,904	10,445	10,800	10,000	10,000	-	
65302 PROTECTIVE & SAFETY EQUIPMENT	750	1,150	1,720	1,000	1,000	-	
65303 FACILITY SAFETY INSPECTION EXPENSES	391	1,759	640	1,250	1,250	-	
65311 GAS, GREASE & OIL	7,508	5,132	6,740	16,275	16,275	-	
65312 TIRES & TUBES	94	1,094	2,524	3,000	3,000	-	
65480 OTHER PROFESSIONAL SERVICES	238,886	281,281	290,427	336,000	332,500	(3,500)	
65500 MAINTENANCE OF BLDG/GROUNDS	1,453	8,526	8,995	8,000	8,000	-	
65521 UNIFORMS	2,800	3,312	2,121	2,000	2,000	-	
66009 SHOP SUPPLIES	2,989	3,648	5,933	6,000	6,000	-	
66010 OFFICE SUPPLIES	155	145	236	250	250	-	
66011 HAND TOOLS	100	334	-	200	200	-	
66030 OTHER SUPPLIES	104	42	265	250	250	-	
66040 JANITORIAL SUPPLIES & SERVICES	1,514	1,512	2,752	2,200	2,200	-	
67516 PLANT EQUIPMENT MAINTENANCE	3,003	2,990	6,253	26,000	26,000	-	
67553 ASPHALT SURFACE MAINTENANCE	-	-	-	7,500	7,500	-	
Total Expenses	282,636	341,152	366,890	442,555	442,555	-	0.0%
TOTAL RESOURCE RECOVERY CENTER	497,540	561,665	590,138	686,323	706,184	19,861	2.9%

KITTERY COMMUNITY CENTER

MISSION STATEMENT

The Kittery Community Center provides recreation activities and services that contribute to the physical, emotional, and social well-being of Kittery citizens. Through this mission, it provides athletic, educational, and cultural experiences for all ages that assist in contributing to a full and meaningful way of life.

DEPARTMENT ORGANIZATION



PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Director	1	1
Community Center Supervisor	1	1
Community Programs Supervisor	1	1
Youth Programs Supervisor	1	1
FT Custodian	1	2
PT Custodian	1	0.5
Receptionists	2	2
Bookkeeper	0.5	0
SAFE Teachers	2	2
Total FTE	10.5	10.5

BUDGET OVERVIEW

The Kittery Community Center (KCC) budget is increasing \$55,644, approximately 6.3%.

The KCC continues its steady progression back to pre-pandemic operations. The priority has been on developing and reintroducing programs that may not initially cover their own costs but provide beneficial recreational and enrichment opportunities for the broadest range of residents. This has meant holding the ticket prices and registration fees down.

In September of 2022, the forest preschool program was relaunched. Now run by Brixham Montessori Friends School and White Pines, and the KCC provides the location, for a minor rental fee, and Brixham and White Pines operates the program.

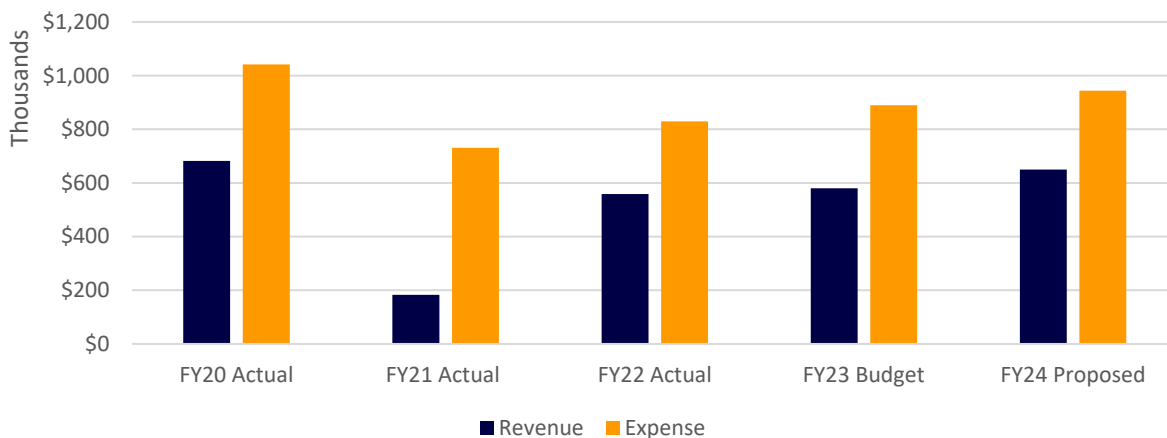
Unless otherwise noted, wage costs reflect the contractual cost of living increases and projected step and longevity adjustments based on years of service. The Council approved a 3.0% cost of living increase for FY24.

The departure of the Bookkeeper allowed the KCC to reallocate resources to areas of greater need, specifically custodian services. The impact of the elimination of the Bookkeeper position and transition of a part-time custodian to full-time is a net reduction in costs of \$9,141.

Despite the above noted savings, the overall personnel budget is increasing \$46,966 or approximately 8.1%. The increase is primarily driven by the competition for entry-level workers in the SAFE Afterschool and Summer programs. Market forces are driving the starting rates for these positions into the \$17 per hour range, as we compete with area businesses for seasonal and part-time staff. The total cost increase in the SAFE Afterschool and Summer program wages is \$43,100 or approximately 94% of the personnel cost increases.

Operating expenses are increasing \$8,678, approximately 2.8%. The largest increase is in summer program expenses associated with the increased cost for transportation, entrance fees for field trips, and supplies.

Recreation Department Revenues and Expenses*



* - Excludes capital expenditures

1. Closed KCC in March of 2020 due to pandemic; full programming did not resume until late FY21.

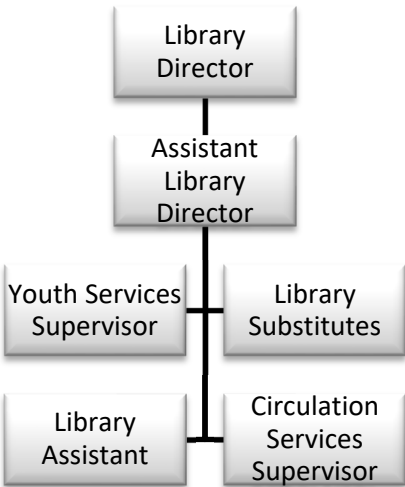
RECREATION		FY20	FY21	FY22	FY23	FY24		
101830		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
64008 RECREATION DIRECTOR SALARY		82,446	85,118	90,189	90,720	95,558	4,838	
64009 ASST DIRECTOR/GEN MGR		60,215	42,057	-	-	-	-	
64038 COMMUNITY CENTER SUPERVISOR		-	-	6,446	51,418	52,980	1,563	
64010 EARLY CHILDHOOD SUPERVISOR		42,580	2,446	-	-	-	-	
64012 COMMUNITY PROGRAM SUPERVISOR		46,432	47,094	46,767	52,268	52,980	712	
64041 FACILITIES MAINT. SUPERVISOR		52,641	55,029	57,582	-	-	-	
64013 ASST EARLY CHILDCARE SUPER		25,390	-	-	-	-	-	
64014 LEAD TEACHERS		63,730	1,627	-	-	-	-	
64015 YOUTH PROGRAMS SUPERVISOR		37,771	38,946	52,095	53,474	55,099	1,625	
64016 RECEPTIONISTS		55,241	46,287	66,227	70,125	74,850	4,725	
64017 BOOKKEEPER/SECRETARY		21,437	27,476	21,706	24,808	-	(24,808)	
64020 PT SAFE SCHOOL YEAR SALARIES		28,977	72,565	55,854	55,522	69,073	13,551	
64021 SAFE SUMMER SALARIES		51,222	15,261	74,015	88,838	119,931	31,093	
64024 FT CUSTODIAN		34,168	38,412	39,465	41,339	80,613	39,274	
64025 PRE-SCHOOL STAFF SALARIES		122,291	568	-	-	-	-	
64026 INSTRUCTORS STIPENDS		3,006	975	6,925	7,200	6,600	(600)	
64027 PT CUSTODIAN WAGES		32,108	30,778	37,803	37,321	13,714	(23,607)	
64028 THEATRE TECHNICIANS		100	-	-	250	350	100	
64030 OVERTIME		2,144	1,687	2,711	3,000	1,500	(1,500)	
Total Personal Services		761,901	506,324	557,785	576,283	623,249	46,966	8.1%
65010 POSTAGE		1,280	375	1,158	1,325	1,195	(130)	
65020 TELEPHONE & INTERNET		3,825	4,024	3,697	3,860	3,750	(110)	
65030 TRANSPORTATION/ADMISSIONS		3,758	2,481	11,387	10,000	-	(10,000)	
65060 PRINTING		8,500	6,615	8,280	9,400	8,950	(450)	
65080 LEGAL NOTICES/OTHER ADVERTISE		113	-	-	-	-	-	
65200 ELECTRICITY / UTILITIES		33,746	27,385	34,457	40,880	35,000	(5,880)	
65220 WATER		3,329	3,185	3,202	3,422	3,350	(72)	
65230 NATURAL GAS		30,701	31,365	27,269	32,000	33,500	1,500	
65250 SEWER		3,657	1,310	1,797	3,300	2,750	(550)	
65300 MACHINE & EQUIPMENT MAINT		4,306	3,749	1,887	4,305	925	(3,380)	
65310 VEHICLE MAINTENANCE		13	(11)	18	250	250	-	
65478 PROGRAM SERVICES		2,351	2,474	2,516	2,500	2,500	-	
65480 OTHER PROFESSIONAL SERVICES		1,456	2,642	2,076	2,000	2,000	-	
65500 MAINTENANCE OF BLDG/GROUNDS		18,934	27,202	20,537	18,000	23,000	5,000	
65521 UNIFORMS		213	226	339	-	-	-	
65610 SAFE SCHCOOL YEAR PROGRAM EXP		1,110	10,835	160	3,500	3,000	(500)	
65615 SAFE SUMMER PROGRAM EXPENSES		35,061	3,084	25,744	42,000	63,000	21,000	
65620 ADVENTURE ADOLESCENT CAMP		-	-	-	-	-	-	
65630 INSTRUCTORS-CONTRACTED		30,292	18,246	36,216	30,000	33,000	3,000	
65640 SPECIAL EVENTS		6,107	7,027	7,379	7,000	7,500	500	
65650 SENIOR PROGRAMS		5,816	-	-	2,000	1,500	(500)	
65670 TEAM EXPENSE		6,257	2,908	4,783	6,500	6,500	-	
65680 PRESCHOOL PROGRAM EXPENSES		7,484	447	-	-	-	-	
65801 CONTRACTED SERVICES		50,932	55,263	60,261	67,500	69,000	1,500	
65802 ANNEX UTILITIES		982	-	2,629	2,000	1,500	(500)	
65803 MISCELLANEOUS		3,986	3,213	4,604	3,500	3,500	-	
66010 OFFICE SUPPLIES		2,555	2,078	3,010	3,000	3,000	-	
66030 OTHER SUPPLIES		368	1,117	248	2,000	1,500	(500)	
66031 THEATRE SUPPLIES		423	-	649	750	750	-	
66040 JANITORIAL SUPPLIES & SERVICES		12,324	7,338	7,120	12,750	11,500	(1,250)	
Total Expenses		279,877	224,575	271,422	313,742	322,420	8,678	2.8%
TOTAL RECREATION		1,041,778	730,900	829,207	890,025	945,669	55,644	6.3%

RICE PUBLIC LIBRARY

MISSION STATEMENT

The mission of the Rice Public Library focuses on promoting literacy and lifelong learning in a welcoming environment by ensuring access to local, national, and global resources for all individuals. The Rice Public Library seeks to offer a collection of materials that engage the interests of the community through a variety of print, electronic, and emerging media, address educational and cultural interests of the community, and collect, preserve, and disseminate local and regional historical information.

DEPARTMENT ORGANIZATION



PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Library Director	1	1
Assistant Library Director (formerly Technical Services)	0	1
Circulation Services Supervisor	1	1
Youth Librarian Supervisor	1	1
Technical Services Supervisor	1	0
Cataloguing Assistant/Custodian	1	1
Library Services Assistant	1	1
Substitutes (PT)	Varies	Varies
Total FTE	6.0	6.0

BUDGET OVERVIEW

The budget is projected to increase \$47,362, approximately 9.8%. The Library transitioned into its consolidated and expanded space in the prior fiscal year. The transition year provided invaluable information about how the new facility will impact the annual operating budget.

Since opening the newly renovated and expanded Library facility, the Rice Public Library has seen a sharp increase in patrons, program participants, and circulation of materials. In April of 2023, the Rice Public Library issued its 1,000th new Library card since reopening to service less than twelve months earlier. This is a major milestone and reinforces the impact that accessible and welcoming public spaces can have on their ability to serve a broad range of community members.

Unless otherwise noted, wage costs reflect the contractual cost of living increases and projected step and longevity adjustments based on years of service. The Council approved a 3.0% cost of living increase for FY24.

Wages are increasing \$33,255 or approximately 10.7%. In addition to cost-of-living, merit, and longevity increases, the increase reflects salary adjustments negotiated in 2023 as part of a larger retention and recruitment package. Specific to the Library, it was noted that the Technical Services Supervisor had been serving as a de facto Assistant Library Director for years but paid less than the Children's Services Librarian. Additionally, the Circulation Services Supervisor had been historically underpaid compared to the Children's Services Supervisor, though both positions held generally comparable responsibilities and workload. Finally, the Library Assistant had an hourly rate that was less than the rates for many of the seasonal positions in other departments. The recruitment and retention package negotiated with the union in 2022-2023 addressed the wage disparities while bringing overall wages up to competitive rates.

The remaining increase of \$14,107 is for non-personnel costs. Of the increase, a portion simply reflects the actual cost of operating the new building. As noted above, it was expected that a full year of operation, through the heating and cooling seasons, and with increased patrons, the department would have more concrete costs for the utility, building preventative maintenance contracts, and program materials needed.

The Rice Public Library is currently in the process of developing a five-year Strategic Plan. This is an important next step in the modernization of the library's services. The Strategic Plan will be a compilation of key participant and community input, and will shape the development of programs, and curation of the collection materials. The Strategic Plan will also guide the evolution of library services as the needs and focus of the community evolves. Finally, the Strategic Plan will inform the development of the annual budget and help focus staff on the types of grants to pursue in the coming years.

RICE PUBLIC LIBRARY	FY20	FY21	FY22	FY23	FY24		
101810	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
65002 LIBRARY DIRECTOR	80,788	82,561	86,744	90,324	93,732	3,408	
64010 LIBRARY FULL TIME	191,696	200,559	208,420	215,891	245,739	29,848	
65003 LIBRARY PART TIME	8,029	4,987	9,210	5,700	5,700	-	
Total Personal Services	280,513	288,107	304,374	311,915	345,170	33,255	10.7%
65010 POSTAGE	119	643	87	600	400	(200)	
65020 TELEPHONE	1,280	1,618	2,606	1,200	3,750	2,550	
65060 PRINTING	-	-	48	400	400	-	
65200 ELECTRICITY	5,063	5,449	4,817	7,500	14,400	6,900	
65220 WATER	293	293	183	400	1,500	1,100	
65230 HEATING	7,314	6,617	2,321	9,500	12,000	2,500	
65250 SEWER	800	800	500	800	400	(400)	
65338 E-BOOKS CHILD		249	999	1,000	1,000	-	
65339 AUDIOVISUAL CHILD/TEEN	-	1,051	827	1,100	700	(400)	
65340 E-BOOKS ADULT	3,449	6,037	4,648	12,000	10,000	(2,000)	
65341 AUDIOVISUAL ADULT	11,130	14,548	10,022	6,420	6,000	(420)	
65342 COPIER	3,694	3,525	1,235	3,000	3,000	-	
65431 PROFESSIONAL DUES	351	111	475	500	500	-	
65432 TECHNOLOGY	11,639	12,819	14,515	15,000	16,500	1,500	
65433 PROGRAMS - ADULT	9,287	2,798	3,654	14,000	14,000	-	
65434 PROGRAMS- CHILD/TEEN	-	8,516	9,559	9,000	9,000	-	
65435 CONFERENCES & WORKSHOPS	199	102	35	200	200	-	
65480 OTHER PROFESSIONAL (DELIVERY)	-	2,049	2,449	4,000	2,500	(1,500)	
65500 GROUNDS MAINTENANCE	9,623	11,217	3,476	5,000	5,000	-	
65505 BUILDING REPAIRS/MAINTENANCE	8,434	8,029	7,724	6,500	7,500	1,000	
65803 MISCELLANEOUS	976	1,088	487	1,250	1,250	-	
66010 OFFICE SUPPLIES	2,549	926	982	2,000	2,000	-	
66012 LIB PROCESSING SUPPLIES	-	3,392	2,131	3,600	3,600	-	
66020 BOOKS/MAGS/NEWS ADULT	37,816	37,463	39,399	48,523	52,000	3,477	
66021 BOOKS CHILD/TEEN	11	15,236	14,927	18,523	18,523	-	
67510 OFFICE EQUIPMENT/FURNITURE	1,175	1,991	1,293	1,000	1,000	-	
Total Expenses	115,202	146,564	129,397	173,016	187,123	14,107	8.2%
TOTAL LIBRARY	395,715	434,671	433,771	484,931	532,293	47,362	9.8%

COMMUNITY AGENCIES

MISSION STATEMENT

Through Community Agencies, the Town seeks to provide funding to non-profit agencies that provide support services for the residents of Kittery.

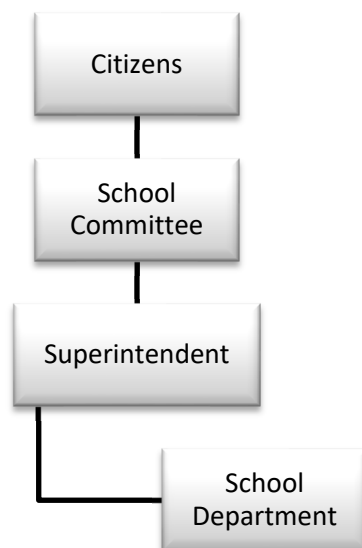
BUDGET OVERVIEW

The projected budget is unchanged from the prior year and remains focused on those agencies that directly help Kittery residents with essential needs such as housing, food, transportation, and case work.

COMMUNITY AGENCIES	FY20	FY21	FY22	FY23	FY24		
101540	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
65479 FAIR TIDE	1,800	2,000	2,000	2,000	2,000	-	
65482 AIDS RESPONSE SEACOAST	965	-	-	-	-	-	
65487 CARING UNLIMITED	2,847	-	-	-	-	-	
65492 YORK COUNTY COMMUNITY ACTION	2,500	2,500	2,500	2,500	2,500	-	
65497 SO MAINE AREA AGENCY ON AGING	1,400	1,400	1,400	1,400	1,400	-	
65499 CROSSROADS HOUSE	2,000	2,000	2,000	2,000	2,000	-	
65528 SO MAINE VETERANS MEMORIAL CEMETERY	200	-	-	-	-	-	
TOTAL COMMUNITY AGENCIES	11,712	7,900	7,900	7,900	7,900	-	0%

SCHOOL DEPARTMENT

The Kittery School Department is organized under the authority of the elected School Committee, who relies upon the Superintendent to manage the day-to-day operations of the department.



In contrast to other Town Department budgets that are submitted for final approval by Town Council, the School Department's annual budget is subject to a three-step process: 1) the School Committee must vote on its recommended budget, 2) the Town Council must vote to place the School Committee's submittal on the Town Meeting warrant, and 3) the final approval of the budget is subject to direct vote at the June Town Meeting Secret Ballot.

BUDGET OVERVIEW

The School Department budget is projected to increase \$1,264,426 or approximately 6.33%. The increase is offset by non-property tax revenue of \$574,801. The remainder, \$689,625 will be raised through the tax levy; this represents an approximately 3.94% increase in levy contributed funds.

The School Department budget presentation is presented separately and is available by visiting www.kitteryschools.com.

SCHOOL DEPARTMENT	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 PROPOSED	VARIANCE	%
REGULAR INSTRUCTION	6,957,318	7,465,221	7,843,384	7,991,346	8,242,753	251,407	
SPECIAL EDUCATION	3,947,542	4,258,384	4,368,790	4,392,472	4,581,907	189,435	
CAREER & TECHNICAL	5,000	5,000	6,752	6,752	7,824	1,072	
OTHER INSTRUCTION	340,668	369,797	368,605	366,157	376,237	10,080	
STUDENT & STAFF SUPPORT	1,942,731	1,957,801	2,054,847	2,212,623	2,388,951	176,328	
SYSTEM ADMINISTRATION	622,541	699,712	748,915	832,571	910,482	77,911	
SCHOOL ADMINISTRATION	1,035,314	1,043,010	1,080,585	1,113,698	1,295,562	181,864	
TRANSPORTATION & BUSES	609,034	652,500	686,979	715,541	776,905	61,364	
FACILITIES MAINTENANCE	1,356,587	1,360,981	1,304,898	1,411,669	1,554,489	142,820	
DEBT SERVICE & OTHER COMMITMENTS	789,150	769,972	720,997	697,793	469,938	(227,855)	
ALL OTHER EXPENDITURES	90,000	90,000	100,000	240,000	640,000	400,000	
TOTAL SCHOOL EXPENSES	17,695,885	18,672,378	19,284,752	19,980,622	21,245,048	1,264,426	6.33%
TOTAL SCHOOL REVENUE	1,967,336	2,366,873	2,490,448	2,468,937	3,043,738	574,801	23.28%
TOTAL TAX APPROPRIATION	15,728,549	16,305,504	16,794,304	17,511,685	18,201,310	689,625	3.94%

ADULT EDUCATION

BUDGET OVERVIEW

Adult Education refers to an education program primarily operated for individuals beyond the compulsory school age. It is administered by school administrative units, through a career-pathways and service system, that includes intake, assessment, advising, instruction and individual learning plans; is guided by data management and analysis, annual monitoring and annual professional development plans; uses appropriately certified staff; is designed to meet identified local needs; makes use of partnerships and alignment with workforce development, postsecondary institutions and support services; and offers at least 3 of the following:

- A. Basic literacy instruction or instruction in English as a Second Language
- B. High school completion courses
- C. College transition courses
- D. Enrichment courses
- E. Adult workforce training and retraining
- F. Adult career and technical education

BUDGET HIGHLIGHTS

The town's projected contribution to this function is projected to increase \$4,775, approximately 4.5%.

The overall cost of Adult Education services is increasing to reflect increase in labor costs and inflation in the cost of services and materials. Total cost for Adult Education is increasing \$15,334, or 7.8%, while offsetting revenues is increasing \$10,559, or 5.3%.

The Adult Education team have been working collaboratively with Town staff on workforce development and municipal job introduction opportunities for historically challenging positions to fill, such as wastewater treatment, public safety dispatch, police service, youth services, and public works. This effort dovetails with the workforce development Adult Education already provides for private sector retail and service businesses in the Seacoast region.

ADULT EDUCATION

	FY20	FY21	FY22	FY23	FY24		
REVENUE	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	VARIANCE	%
State Subsidy	41,001	43,798	48,467	41,040	45,815	4,775	
Carry Forward - Adult Ed	24,563	22,432	31,701	39,904	39,904	-	
Enrichment Fees	30,203	30,000	15,000	15,500	20,308	4,808	
Local Funds	98,970	98,970	101,579	105,500	110,275	4,775	4.5%
Workforce Fees				1,000	1,000	-	
Fees from Other Schools	500	502	-	-	500	500	
Donations from Private Sources	-	-	-	-	-	-	
Private Grants	2,200	2,900	940	1,559	2,035	476	
TOTAL ADULT EDUCATION REVENUE	\$ 197,437	\$ 198,601	\$ 197,687	\$ 197,687	\$ 219,837	\$ 15,334	7.8%
EXPENSES							
Workforce Training							
Salaries - Professionals	9,120	9,120	9,348	9,950	10,950	1,000	
Salaries - Other	1,000	1,000	1,200	1,200	1,500	300	
FICA - Professionals	219	219	136	144	159	15	
FICA - Other	77	77	92	92	115	23	
Retirement - Professionals	2,906	2,906	2,906	2,906	2,906	-	
Work Comp - Professionals	39	39	39	39	46	8	
Work Comp - Reg EEs	5	5	5	5	6	1	
Contracted Services (ACCP Advisor)	15,186	15,641	16,111	16,111	16,755	644	
Supplies - Instructional	100	100	200	1,200	1,200	-	
Books - Workforce	1,000	1,000	1,000	1,000	1,000	-	
Total Workforce Training	29,651	30,107	31,036	31,036	34,637	1,991	6.4%
High School Completion							
Salaries - Professionals	7,920	7,920	9,990	9,990	10,990	1,000	
Salaries - Other	-	-	-	-	1,000	1,000	
FICA - Professionals	300	300	152	152	159	7	
FICA - Other Employees	-	-	-	-	77	77	
Retirement - Professionals	300	329	403	403	403	-	
Work Comp - Professionals	43	43	43	43	52	9	
Work Comp -Other	-	-	-	-	4	4	
Contracted Services (ACCP Advisor)	13,359	13,760	14,172	14,172	14,739	567	
Instructional Supplies	870	870	870	870	870	-	
Total High School Completion	22,792	23,222	25,631	25,631	28,294	2,663	10.4%
Local Literacy							
Salaries - Professionals	2,000	2,000	2,000	2,000	3,000	1,000	
Salaries - Other	-	-	-	-	1,000	1,000	
FICA - Professionals	30	153	153	153	230	77	
FICA - Other	-	-	-	-	77	77	
Retirement - Professionals	80	80	80	80	80	-	
Work Comp - Professionals	10	10	10	10	12	2	
Instructional Supplies	100	100	100	100	155	55	
Total Local Literacy	2,220	2,343	2,343	2,343	4,553	2,210	94.3%
Enrichment							
Salaries - Enrichment	6,000	14,700	6,500	7,000	9,800	2,800	
FICA - Enrichment	459	1,125	497	536	750	214	
Retirement - Enrichment	50	50	-	-	-	-	
Work Comp - Enrichment	30	74	19	20	24	4	
Prof Services - Adult Ed	8,905	205	205	205	205	-	
Total Enrichment	15,444	16,153	7,221	7,221	10,779	3,018	41.8%

	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET	VARIANCE	%
Administration							
Asst. Director Salaries	51,904	53,461	55,867	58,101	60,425	2,324	
Clerical Salaries	6,203	6,389	6,389	6,580	6,844	263	
(Assist) Director Health Benefit	9,413	10,166	10,979	10,979	11,198	220	
Dental	-	-	437	437	454	17	
FICA - Admin	750	775	795	818	822	3	
FICA - Clerical	496	489	489	503	524	20	
Retirement - Asst Director	2,068	2,224	2,280	2,280	2,280	-	
Tuition - Admin	1,000	1,350	1,350	1,350	1,350	-	
Work Comp - Admin	258	258	175	175	210	35	
Work Comp - Reg EE	31	31	20	20	24	4	
EE Train & Develop	200	200	100	100	150	50	
Professional Services (Director)	39,700	35,709	38,553	38,553	40,095	1,542	
Copier Service Agreement	200	200	200	200	200	-	
Copier Lease	200	200	200	200	200	-	
Postage	1,500	1,500	1,500	1,500	1,500	-	
Telephone	400	400	1,000	400	800	400	
Online Software Apps	300	300	300	300	300	-	
Advertising	4,000	4,200	4,200	4,200	4,200	-	
Printing	850	850	850	850	850	-	
Travel - Reg	500	500	300	300	350	50	
Travel - Professional Dev	550	550	350	350	375	25	
Supplies	700	700	700	700	700	-	
Food- Adult Ed Admin	200	200	100	100	100	-	
Tech Supplies	300	300	300	1,300	1,300	-	
Supplies - Graduation	325	325	325	325	325	-	
Tech Equipment >\$5K	-	-	-	-	-	-	
Tech Equipment <\$5K	1,000	1,000	1,000	2,000	2,000	-	
Tech Hardware <\$5K	2,000	2,000	1,000	1,000	1,500	500	
Dues and Fees	2,500	2,500	2,500	2,500	2,500	-	
Total Administration	127,548	126,776	131,456	131,456	141,575	5,453	4.1%
TOTAL ADULT EDUCATION EXPENSES	\$ 197,655	\$ 198,601	\$ 197,687	\$ 197,687	\$ 219,837	\$ 15,334	7.8%

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Section III

Sewer Enterprise



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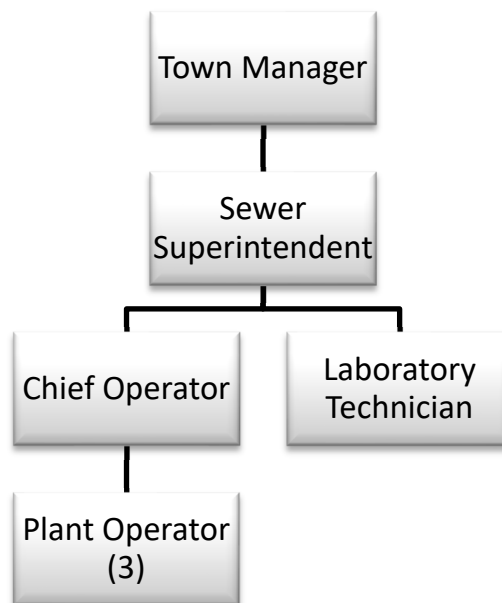
SEWER ENTERPRISE

MISSION STATEMENT

The Kittery Wastewater Treatment operation was created as an enterprise fund in 1969. Known as the Sewer Department, their mission is to protect the local environment through the collection and treatment of wastewater.

An enterprise fund is separate from the town's General Fund in that its expenses are not borne by the taxpayers; but rather by a proportional fee charged to those who are connected to the sewer line. The fund is designed to support the sewer operation, with the revenues directly applied to department expenses.

DEPARTMENT ORGANIZATION



PERSONNEL SUMMARY

POSITION	FY23 Budget	FY24 Proposed
Town Manager	0.25	0.25
Superintendent	1	1
Chief Operator	1	1
Plant Operator (formerly Operator I & II, Maint Tech)	3	3
Laboratory Technician	1	1
Total FTE	7.25	7.25

BUDGET OVERVIEW

Beginning in FY19, the town embarked on a five-year plan designed to ensure revenues meet annual operating and capital needs and began an effort to reestablish an appropriate reserve balance for the fund. The plan also included paying down a deficit balance resulting from the

general fund providing significant cash flow for the Enterprise during the sewer expansion phase in 2014/2016.

The objectives of the five-year plan were achieved two years ahead of schedule, with the Fund ending FY22 with \$543,654 in its unassigned fund balance, or approximately 2.45 months of operating costs. The Town policy is to have 2.5 months of operating costs in unassigned fund balance.

The success of the five-year plan is expected to be short-lived. The Enterprise fund will be operating under strain in FY24 due to factors not anticipated in 2018 when the new rate plan was enacted. The straining factors include unanticipated post pandemic rapid inflation, new state legislation that increases sludge disposal costs and discourages revenue generating septage processing, and the recent opposition of growth in the former Business Park zone which the Town Council of 2015/2016 anticipated would cover the planned debt balloon in FY25. Due to these factors, a rate increase is anticipated to be required by FY25.

The Sewer Enterprise Fund is projected to raise \$2.69M in revenue to meet its annual operating expenses and annual debt. This is expected to be \$126,893 less than projected operating costs. The Fund will utilize its unassigned fund to cover an operating deficit if it materializes.

The Fund has approximately \$1.52M in capital reserves, including approximately \$278,846 in general capital reserves, and \$1,245,426 in betterment and impact fees.

Revenue is projected to increase \$85,000, approximately 3.3%, over the prior year. Factored into the revenue is a reduction in septage revenue of \$30,000 due to the impacts septage treatment has on detectable PFAS in the sludge. Revenue from the Navy, Navy Housing, and the Town of Eliot is increasing a total of \$10,000. Conservation and reductions of inflow and infiltration on their respective sides of the sewer mains are impacting their overall flows.

As noted in previous years, the most pressing concern for the fund is the increase of \$173,921 in sewer debt service in FY25. The debt for the 2016 sewer main expansion was structured to balloon eight years following its issuance, on the expectation that development of the land between Route 236 and Dennett Road will be built out and add new revenue to offset the debt service. To date, only one development has been permitted for that area. There is the potential for redevelopment on the Route 1 Mall corridor, however, if approved it would not produce any appreciable sewer flow for at least three years. The debt balloon alone will increase the FY25 budget by 6%, exclusive of any other normal annual cost increases.

The operating budget is expected to increase \$158,665, approximately 6.0%.

Unless otherwise noted, wage costs reflect the contractual cost of living increases and projected step and longevity adjustments based on years of service. The Council approved a 3.0% cost of living increase for FY24.

Personnel costs are increasing by \$24,687, approximately 4.9%, excepting for the change being made to the Sewer Bookkeeper position. Health insurance is increasing \$37,482, primarily due to staff transitions from individual to family plans.

Relative to the Sewer Bookkeeper, the FY24 budget has been developed to address an identified imbalance in General Fund support of Sewer operations. In past budgets, this position was charged entirely to the Sewer Department, though the person provided support to the Finance Department for non-Sewer matters. Conversely, the Sewer Department was never truly charged for the level of administrative support provided by the General Fund employees for processing bills, collecting payments, payroll processing, human resources, or fiscal management.

Beginning this fiscal year, a more accurate accounting of these shared services is being implemented. It is reflected by the elimination of the Sewer Bookkeeper Salary (this position is being covered in the General Fund Administration budget), and the increase of the indirect costs to reflect the allocation of resources utilized to support the Sewer Department. The net is an increase in Sewer costs of \$30,913 which will be paid to the General Fund.

Debt is decreasing briefly (FY24 only) by \$71,801 due to the pay off the 1992 bond (refinanced in 2003). As noted above, FY25 will see a significant increase in debt when the 2016 bond balloons.

The two largest increases for the Sewer Department in FY24 are in chemicals and sludge disposal. Chemicals are experiencing a significant inflationary increase, with the cost of materials, production, and shipping rising due to labor shortages and higher energy costs that impact the whole supply chain. Chemical costs are expected to increase 52% or approximately \$65,000.

Sludge disposal is also increasing because of legislation enacted in 2022 and coming into effect in early 2023. The impacts of these new laws effectively reduce the options for sludge disposal within Maine. This means sludge must be shipped further, for higher transport costs. Sludge disposal is projected to increase 27% or approximately \$63,000.

	FY20	FY21	FY22	FY23	FY24		
SEWER REVENUE	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	VARIANCE	%
43210 SEWER LIEN FEES	-	-	-	-	-	-	-
43220 PENALTY INTEREST	3,479	3,545	4,355	3,000	3,000	-	-
43360 SPECIAL CONTRACT REVENUE	16,335	13,963	13,129	15,000	15,000	-	-
45001 REVENUE US NAVY	530,032	496,905	547,252	500,000	500,000	-	-
45002 REVENUE US NAVY HOUSING	102,866	132,221	120,837	105,000	115,000	10,000	10,000
45003 REVENUE SEPTAGE	152,293	275,515	261,914	150,000	120,000	(30,000)	(30,000)
45004 REVENUE TOWN OF ELIOT	205,468	204,841	218,803	200,000	200,000	-	-
45005 REVENUE RESIDENTIAL & COMMERCIAL	1,665,711	1,651,421	1,616,214	1,500,000	1,600,000	100,000	100,000
45006 EXPANSION ASSESSMENT REVENUE	91,358	142,839	131,336	125,000	130,000	5,000	5,000
45007 SEWER INTEREST REVENUE	12,354	13,346	4,269	7,500	7,500	-	-
45008 PERMITS AND MISC SEWER REVENUE	240	-	(265)	-	-	-	-
	2,780,137	2,934,596	2,917,844	2,605,500	2,690,500	85,000	3.3%
EXPENSES	2,325,699	2,240,535	2,361,713	2,658,729	2,817,393	158,665	6.0%
NET	454,438	694,060	556,131	(53,229)	(126,893)		

SEWER ENTERPRISE FUND

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED	VARIANCE	%
602760 GENERAL OPERATIONS							
64011 TOWN MANAGER SALARY (25%)	34,661	35,659	36,932	38,400	38,412	12	
64012 SUPERINTENDENT SALARY	97,941	101,171	103,837	107,897	113,718	5,821	
64013 OFFICE CLERK SALARY	49,137	49,845	51,342	52,922	-	(52,922)	
64031 SALARY & POSITION ADJUSTMENT	-	-	-	-	2,500	2,500	
64050 MAINE STATE RETIREMENT	14,712	15,152	15,981	16,404	11,599	(4,804)	
64051 ICMA EMPLOYER SHARE	1,974	2,062	2,139	2,241	2,305	64	
64060 FICA EMPLOYER SHARE	13,010	12,941	13,614	15,003	11,638	(3,365)	
64070 WORKERS COMPENSATION	15,433	11,110	8,393	11,813	12,645	832	
64090 MAJOR MEDICAL INSURANCE	148,202	129,108	130,962	125,977	163,458	37,482	
64091 DENTAL INSURANCE	2,433	2,433	2,445	1,500	1,500	-	
64092 DISABILITY INSURANCE	-	-	-	11,813	4,750	(7,063)	
65101 MMA RISK POOL	29,366	30,283	31,630	33,565	34,604	1,039	
65350 INDIRECT COSTS	22,900	22,900	22,900	25,000	108,835	83,835	
65430 AUDIT SERVICES	3,900	4,050	3,250	3,900	3,900	-	
65480 OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	
66035 ABSTRACTS & LIENS - SWR	190	152	133,088	500	500	-	
68060 DEBT SERVICE (PRINCIPAL & INTEREST)	767,504	765,954	631,183	763,738	691,937	(71,801)	
NEW CAPITAL EXPENSES	-	-	-	-	-	-	
TOTAL GENERAL OPERATIONS	1,201,363	1,182,820	1,187,697	1,210,671	1,202,300	(8,371)	-0.7%
602750 TREATMENT PLANT							
64010 TREATMENT PLANT LABOR	197,599	157,473	170,090	159,465	196,267	36,803	
64019 PLANT MAINT LABOR	29,320	49,213	64,542	61,591	53,235	(8,356)	
64030 OVERTIME	33,291	21,212	19,041	40,000	40,000	-	
65015 CELLULAR PHONE	-	-	215	-	-	-	
65020 TREATMENT PLANT TELEPHONE	4,098	4,027	4,791	4,400	4,400	-	
65040 TREATMENT PLANT EDUCATIONAL/MT	1,510	3,810	3,330	5,000	5,500	500	
64050 MAINE STATE RETIREMENT	35,822	32,661	34,763	35,937	37,860	1,923	
64060 FICA EMPLOYER SHARE	26,584	24,088	27,761	26,953	28,395	1,442	
65200 TREATMENT PLANT ELECTRICITY	84,248	97,488	108,552	110,000	110,000	-	
65220 TREATMENT PLANT WATER	3,357	3,638	3,435	5,000	3,900	(1,100)	
65230 TREATMENT PLANT FUEL (WOOD PELLETS)	11,930	11,092	11,899	16,000	15,000	(1,000)	
65310 TREATMENT PLANT MOTOR VEHICLE	15,310	11,731	16,551	45,000	28,000	(17,000)	
65316 TREATMENT PLANT GENERATOR FUEL	-	786	792	2,400	2,400	-	
65410 TREATMENT PLANT COMPUTER SERV	12,616	9,983	9,892	16,000	16,000	-	
65480 TREATMENT PLANT OTHER PROF/CON	57,686	56,949	59,892	70,000	80,000	10,000	
65500 TREATMENT PLANT BLDG MAINT	2,024	2,435	1,713	5,000	5,000	-	
65930 ALARMS	1,067	108	1,641	2,000	2,000	-	
65955 TREATMENT PLANT SLUDGE MGT	150,234	147,589	161,917	230,000	293,000	63,000	
66010 TREATMENT PLANT OFFICE SUPPLIE	4,870	3,361	4,077	5,000	6,000	1,000	
66300 TREATMENT PLANT SUPPLIES	21,505	7,015	18,897	32,000	32,000	-	
66340 LABORATORY CHEMICALS/SUPPLIES	12,530	13,386	16,101	18,000	20,000	2,000	
66400 TREATMENT PLANT REPAIRS/STRUCT	693	1,085	1,431	5,000	5,000	-	
66410 TREATMENT PLANT REPAIRS/EQUIPM	18,767	17,052	14,739	28,000	28,000	-	
66420 TREATMENT PLANT TOOL/EQUIPMENT	12,454	7,835	10,299	28,000	28,000	-	
66450 TREATMENT PLANT CHEMICALS & MA	96,273	123,732	139,536	125,000	190,000	65,000	
66520 TREATMENT PLANT SAFETY EQUIPME	13,669	8,236	10,337	14,000	15,000	1,000	
TOTAL TREATMENT PLANT	847,458	815,983	916,235	1,089,746	1,244,958	155,212	14.2%

SEWER ENTERPRISE FUND

	FY20 ACTUAL	FY21 BUDGET	FY22 ACTUAL	FY23 BUDGET	FY24 PROPOSED	VARIANCE	%
602702 SEWER LINES							
65692 SEWER LINES LABOR	22,623	20,042	21,566	19,962	24,014	4,052	
65480 LINES CONTRACT/PROF SVCS	13,415	6,333	1,715	26,000	30,000	4,000	
65691 LINES - SUPPLIES	5,898	3,999	8,773	14,000	16,000	2,000	
TOTAL SEWER LINES	41,937	30,374	32,054	59,962	70,014	10,052	16.8%
602709 PUMP STATIONS (consolidated)							
64010 PUMP STATION LABOR	51,891	45,895	57,828	63,767	57,939	(5,828)	
65015 PUMP STATION TELEPHONE	666	712	752	780	800	20	
65200 PUMP STATION ELECTRICITY	48,243	45,594	53,176	50,815	54,000	3,185	
65220 PUMP STATION WATER	1,420	1,156	925	1,420	1,420	-	
65315 PUMP STATION GENERATOR FUEL	1,829	606	688	2,000	2,000	-	
65467 PUMP STATION CONTRACTUAL SVCS	23,572	24,360	20,195	45,000	45,000	-	
65930 PUMP STATION ALARM	6,273	6,637	5,455	6,700	7,000	300	
66300 PUMP STATION SUPPLIES	3,809	1,645	4,349	6,000	6,000	-	
66320 PUMP STATION PARTS	17,607	13,396	8,584	22,000	32,000	10,000	
TOTAL PUMP STATIONS (CONSOLIDATED)	155,312	140,002	151,952	198,482	206,159	7,677	3.9%
602715 PUMP STATION # 6 - PNSY							
64010 PUMP STATION # 6 LABOR	11,713	12,694	19,332	24,691	16,199	(8,492)	
65200 PUMP STATION # 6 ELECTRICITY	12,830	8,575	10,632	15,000	15,000	-	
65220 PUMP STATION # 6 WATER	529	1,058	1,058	1,100	1,100	-	
65315 PUMP STATION GENERATOR FUEL	-	166	617	400	600	200	
65480 PUMP STATION # 6 CONTRACTOR SE	16,902	8,845	6,908	10,000	10,000	-	
65930 PUMP STATION # 6 ALARM	70	183	108	300	300	-	
66300 PUMP STATION # 6 SUPPLIES	864	235	630	1,000	1,000	-	
66320 PUMP STATION # 6 PARTS	1,554	2,888	1,221	6,000	6,000	-	
TOTAL PUMP STATION # 6 (PNSY)	44,460	34,644	40,506	58,491	50,199	(8,292)	-14.2%
602716 PUMP STATION # 7 - ELIOT							
64010 PUMP STATION # 7 LABOR	20,282	18,219	24,814	22,846	23,524	678	
65200 PUMP STATION # 7 ELECTRICITY	4,425	5,090	6,176	5,090	6,400	1,310	
65220 PUMP STATION # 7 WATER	177	236	236	240	240	-	
65315 PUMP STATION GENERATOR FUEL	-	860	-	300	500	200	
65480 PUMP STATION # 7 CONTRACTOR SE	10,030	12,267	1,419	10,000	10,000	-	
65930 PUMP STATION # 7 ALARM	-	-	117	200	200	-	
66300 PUMP STATION # 7 SUPPLIES	54	-	182	200	400	200	
66320 PUMP STATION # 7 PARTS	202	40	326	2,500	2,500	-	
TOTAL PUMP STATION # 7 (ELIOT)	35,170	36,712	33,269	41,376	43,764	2,388	5.8%
TOTAL SEWER ENTERPRISE	2,325,699	2,240,535	2,361,713	2,658,729	2,817,393	158,665	6.0%

Town of Kittery						2024	2025	2026	2027	2028
New/Replacement Schedule and Estimated Costs										
Sewer Dept										
Vehicles and Equipment										
		Annual Inflation:	4.00%							
Pump Station #13 Gen	2019	65,000	Capital	Collection						
Truck 452 F-550 Dump	2011	70,000	Capital	WWTF		78,740				
Truck 451 F-550 Utility	2019	68,000	Capital	WWTF						
Truck Pickup F-250	2020	42,000	Capital	WWTF						
Truck Flatbed F-550	2010	58,000	Capital	WWTF					70,566	
Chevy Tahoe	2009	42,000	Capital	WWTF	45,427					
Annual I/I Sewer Lines	Various	50,000	Capital	Collection	54,080	56,243	58,493	60,833	63,266	
Pump Station #21 Upgrade	2021	175,000	Impact	Collection						
PS #6 VFD #1	2009	7,000	Capital	Collection						
SBR Tank #1 & 2 Diffusers	2014	33,436	Capital	WWTF			39,115			
PS #7 controls	2016	45,000	Capital	Eliot Specific						
Pump Station SCADA	2024	250,000	Capital	Collection						
Computer Lab Tech	2022	1,800	Operating	WWTF					2,190	
Computer SCADA 1	2022	14,000	Capital	WWTF						
Computer Chief Operator	2022	1,800	Operating	WWTF					2,190	
Computer SCADA 2	2022	14,000	Capital	WWTF						
Computer Superintendent	2022	2,000	Operating	WWTF					2,433	
Computer - surveillance	2011	1,500	Operating	WWTF		1,687				
Sludge Holding Tank Blower 1	2015	18,000	Capital	WWTF						
Plant Lap top 1	2019	1,200	Operating	WWTF						1,518
Superintendents Laptop	2020	1,500	Operating	WWTF		1,687				
Magnum Generator	2012	35,000	Capital	Collection						
Plant SBR Panel	1993	42,000	Capital	WWTF						
Onan Portable Generator 1	1998	25,000	Capital	Collection			29,246			
Onan Portable Generator 2	1998	25,000	Capital	Collection					30,416	
Sludge Holding Tank Blr 2	2008	12,000	Capital	WWTF						
Hypo tank	1993	6,000	Capital	WWTF			7,019			
PS 8 VFD 1	2010	5,000	Operating	Collection	5,408					
Hypo pump 1	2010	3,000	Operating	WWTF						3,796
Hypo pump 2	2010	3,000	Operating	WWTF						3,796
Bisulfite pump 1	2010	3,000	Operating	WWTF		3,375				
Bisulfite pump 2	2010	3,000	Operating	WWTF		3,375				
Bisulfite Tank	1993	2,000	Operating	WWTF						
Security Fence	1993	40,000	Capital	WWTF	43,264					
EQ Pump 1	1999	10,000	Capital	WWTF		11,249				
EQ Pump 2	1999	10,000	Capital	WWTF			11,699			
EQ pump 3	1999	10,000	Capital	WWTF					12,167	
Headworks Roof	1993	15,000	Capital	WWTF						18,980
Chem/Blower Room roof	1993	15,000	Capital	WWTF						
Decanter SBR tank 1-1	2006	14,000	Capital	WWTF			16,378			
Decanter SBR tank 1-2	2006	7,000	Capital	WWTF		7,874				
Decanter SBR tank 2-1	2006	7,000	Capital	WWTF	7,571					
Decanter SBR tank 2-2	2023	33,000	Capital	WWTF						
Head works Grit Pump	2017	6,000	Capital	WWTF						
Headworks Blower 1	2014	4,000	Operating	WWTF	4,326					
Headworks Blower 2	2014	4,000	Operating	WWTF		4,499				
Skid Steer	2010	42,500	Capital	WWTF						
Sludge Holding Tank Blower 2	2014	15,000	Capital	WWTF						
Bio Filter media	2021	7,000	Capital	WWTF		7,874				
Headworks Screening Unit	2008	47,000	Capital	WWTF						
Boiler Admin Building	2008	44,000	Capital	WWTF						
Boiler Centrifuge Building	2008	44,000	Capital	WWTF						
SBR #1 & #2 Aeration Diffusers	2016	30,000	Capital	WWTF			35,096			
PS# 7 Generator	2007	70,000	Capital	Eliot Specific						
New Holland Skid steer	2011	42,675	Capital	WWTF						
Auma Actuator 1	2012	7,800	Capital	WWTF					9,490	
Auma Actuator 2	2012	7,800	Capital	WWTF			9,125			
Auma Actuator 3	2012	7,800	Capital	WWTF					9,490	
Auma Actuator 4	2012	7,800	Capital	WWTF					9,490	
Auma Actuator 5	2012	7,800	Capital	WWTF					9,490	
SBR Aeration Blower Motor 1	2021	5,000	Capital	WWTF						
SBR Aeration Blower Motor 2	2017	5,000	Capital	WWTF					6,083	
SBR Aeration Blower Motor 3	2017	5,000	Capital	WWTF					6,083	
Jet Rodder	2011	43,400	Capital	WWTF		48,819				
Septage Pump 1	1993	10,000	Capital	WWTF						
Septage Pump 2	1993	10,000	Capital	WWTF						
Septage Pump 3	2015	10,000	Capital	Collection						
Septage Pump 4	2015	10,000	Capital	Collection						12,653
PS #21 Generator	2014	70,000	Impact	Collection	75,712					
Plant Generator	2014	250,000	Capital	WWTF						
PS #22 Generator	2014	70,000	Capital	Collection						
PS #23 Generator	2014	70,000	Capital	Collection						
PS #24 Generator	2014	70,000	Capital	Collection						
JD Loader	1996	75,000	Capital	WWTF						94,899
Garage Roof	2014	25,000	Capital	WWTF						
Ash Shed Roof	2010	10,000	Capital	WWTF						
Office/ Lab Roof	2011	24,800	Capital	WWTF					30,173	
Plant Windows	2015	37,000	Capital	WWTF						
I&I Study Collection System	2005	120,000	Capital	Collection		134,984				
PS 3 Upgrade Design work	2023	18,000	Capital	Collection	19,469					
PS 11 New Panel & VFD's	1998	50,000	Capital	Collection						
Engineering For Nitrogen removal	2022	74,000	Capital	WWTF						
Treatment Plant Signs	1983	12,000	Capital	WWTF			14,038			
Pump Station VFDs	2015	15,000	Capital	Collection						
PS #9 Generator	1993	100,000	Capital	Collection						
PS# 6 Generator	1993	70,000	Capital	Collection						88,572
PS# 3 Pump	2023	8,500	Capital	Collection						
PS# 4 Pump	2023	7,800	Capital	Collection						
PS# 9 VFD	2023	7,254	Capital	Collection						
Capacity and Flow Study	2023	50,000	Capital	Collection	54,080					
TOTAL					309,338	360,406	220,209	261,094	287,480	