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Municipal Building  
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## MEMORANDUM

To: Bar Harbor Town Council and Warrant Committee

cc: Department Heads

From: Kevin Sutherland, Town Manager

Date: February 18, 2022

**Re: Council budget adjustments made at 2/8 and 2/10 workshops**

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At the February 8 budget workshop, the Council made the following adjustment to the proposed budget:

- 1) to create a budget line 6510-5105 with \$39,175 for FY23 and reduce line 6520-4853 from \$39,175 to \$0

At the February 10 budget workshop, the Council made the following adjustments to the proposed budget:

Section 3, Expenses 10

- 2) to decrease line 1077-5386 (Highway – Contract Services Tree Pruning) from \$9,000 to \$5,000 coming from the General Fund and transfer in \$4,000 from the Parking Fund.

Section 6, CIP Expenses 2

- 3) to decrease CIP line 6136 (Municipal Building – Energy Audit/Improvements) from \$2,000 to \$0

Section 6, CIP Expenses 4

- 4) to decrease CIP line 6254 (Harbor - Gangways) from \$2,100 to \$0
- 5) to decrease CIP line 6258 (Harbor - Ferry Terminal Lot) from \$5,000 to \$0 coming from the General Fund and add \$5,000 from the Parking Fund to reach \$100,000
- 6) to decrease CIP line 6304 (Parks - Tree Planting) from \$8,000 to \$0
- 7) to decrease CIP line 6318 (Parks - Village Bandstand) from \$45,000 to \$5,000 and delay the project for a year

Section 6, CIP Expenses 5

- 8) to change CIP line 6402 (Highway - Backhoe) from \$3,000 coming from the general fund to \$70,000 coming from the Parking Fund. (The request was updated to \$70,000 toward two backhoes rather than \$3,000 toward one)
- 9) to change CIP line 6420 (Highway - Road Improvements) from \$200,000 appropriated from the Parking Fund to \$300,000 appropriated from the Parking Fund
- 10) to change CIP line 6426 (Highway - Sidewalk Constr) from \$100,000 coming from the Parking Fund to \$130,000 coming from the Parking Fund
- 11) to change CIP line 6452 (Highway – Plow Trucks) from \$50,000 from the Parking Fund to \$66,000 to fully fund from the Parking Fund

Section 6, CIP Expenses 7

- 12) to decrease CIP line 6608 (School – Computers & Technology) from \$57,000 to \$0
- 13) to decrease CIP line 6650 (School – Safety & Access Controls) from \$10,000 to \$0
- 14) to decrease CIP line 6654 (School – Bldg Concept Draw/Bldg Repair) by \$250,000 to make the appropriation \$3,000,000

**A housekeeping change reflected on the attached Town Council Budget Adjustments list:** \$42,000 from the Parking Fund had been shown in the Appropriation Column for CIP line 2145-6243, but not in the Parking Fund Allocated CIP Expenses list on page PARKING 4. This corrects that discrepancy.

# Town Council Budget Adjustments

FY Budget 23		Approved Changes		Totals
Cost Cntr.	Line Item - Description	No Tax Impact	Tax Impact	
<b>Actions taken</b>				
<b>Municipal Fund Town Council Adjustments:</b>				
2/3/22	Increase Hospice Volunteer of Hancock County (#1068-5965)		824	824
2/3/22	Decrease all other cooperating agencies to FY22 amount (#1068-XXXX)		(2,238)	(2,238)
2/3/22	Decrease Parks & Rec - Village Holidays Decorations (#1059-5932)		(3,270)	(3,270)
2/3/22	Decrease Parks & Rec - Seaside Cinema (#1059-5933)		(1,500)	(1,500)
2/10/22	Increase Parking CIP (6430-6243) Alloc in Parking	42,000		
2/10/22	Decrease CIP Harbor Gangways (2153-6254)		(2,100)	(2,100)
2/10/22	Decrease CIP funding Ferry Terminal Lot (2153-6258)		(5,000)	(5,000)
2/10/22	Increase CIP Parking Ferry Term Lot (6430-6258)	5,000		
2/10/22	Decrease CIP Parks&Rec Tree Planting (2159-6304)		(8,000)	(8,000)
2/10/22	Decrease CIP Village Bandstand (2159-6318)		(40,000)	(40,000)
2/10/22	Decrease CIP Backhoe (2177-6402)		(3,000)	(3,000)
2/10/22	Increase CIP Backhoe (2177-6402)		70,000	70,000
2/10/22	Increase Parking Backhoe (6430-6402)	70,000		
2/10/22	Decrease CIP funding Road Improvements (2177-6420)		(100,000)	(100,000)
2/10/22	Increase CIP Parking Road Improvements (6430-6420)	100,000		
2/10/22	Decrease CIP Sidewalk funding(2177-6426)		(30,000)	(30,000)
2/10/22	Increase CIP Parking Sidewalk (6430-6426)	30,000		
2/10/22	Decrease CIP funding Plow Trucks (2177-6452)		(16,000)	(16,000)
2/10/22	Increase CIP Parking Plow Trucks (6430-6452)	16,000		
2/10/22	Decrease Highway Tree Pruning (1077-5386)		(4,000)	(4,000)
2/10/22	Increase CIP Parking Tree Pruning (6430-5836)	4,000		
2/10/22	Decrease School CIP Computers&Technology (2194-6608)		(57,000)	(57,000)
2/10/22	Decrease School CIP Safety& Access Controls (2194-6650)		(10,000)	(10,000)
2/10/22	Decrease Muni Bldg CIP Energy Improvements (2124-6136)		(2,000)	(2,000)
2/10/22	Decrease School CIP Building Repair (2194-6654)		(250,000)	(250,000)
				0
	<b>Total (---) = reduction in taxes</b>	<b>267,000</b>	<b>(463,284)</b>	<b>(463,284)</b>
	<b>Taxes, as submitted by Town Mgr :</b>	10.55		20,480,117
	<b>Assessments:</b> Changes to HS & Cty			0
	<b>School</b> -Changes to date for Warrant & TC :			0
	<b>Municipal</b> - Portion of Budget, incl CrShp & Park			(463,284)
	Adjusted Tax Commitment			<b>20,016,833</b>
			(453,100)	
	Estimated Tax Valuation:			1,941,000,000
	Estimated New Tax Mill Rate:	<b>5.9%</b>		<b>10.31</b>

### Municipal Budget: Budget Summary for Warrant Article

Fund	Appropriation (Expenditures) Requested	Revenues Other Than Prop.Tax	Fund Balance Used	Property Taxes Needed	Tax Rate Change
<b>Assessments</b>					
County Assessment	879,200	0	0	879,200	5.0%
High School Assessment	3,791,681	0	0	3,791,681	8.6%
Overlay	89,789	0	0	89,789	0.0%
Total Assessments	4,760,670	0	0	4,760,670	7.7%
<b>Municipal Budget</b>					
General Fund	11,449,024	4,564,924	261,500	6,622,600	4.1%
Capital Improvement Program Fund	11,559,100	9,730,480	150,000	1,678,620	-15.3%
Dog Control Reserve Fund	2,400	2,400	0	0	n/a
Shellfish Conservation Reserve Fund	3,100	3,100	0	0	n/a
Cruise Ship Fund	664,556	664,556	0	0	n/a
Parking Meter Fund	2,539,954	1,839,500	700,454	0	n/a
Total Municipal Budget	26,218,134	16,804,960	1,111,954	8,301,220	-0.5%
	Approp. Warrant			LD-1	
<b>Education Budget</b>					
Elementary School Fund	8,005,481	586,500	464,038	6,954,943	13.3%
Total Education Budget	8,005,481	586,500	464,038	6,954,943	13.3%
		7%	6%	87%	
<b>Grand Totals</b>	38,984,285	17,391,460	1,575,992	20,016,833	5.9%

Mill Rate Calc:  
 $\frac{20,016,833}{1,941,000,000}$   
 0.01031

<b>Tax Rate Change</b>	
Tax Rate This year	\$10.31
Tax Rate Last Year	\$9.74
Tax Rate Increase	\$0.57
	<b>5.9%</b>

Total Taxable Valuation Next Year  
 \$1,941,000,000

<b>What Will It Cost Me?</b>		
Median Home Value	Total Tax Increase Per Month	Total Tax Increase Per Year
\$400,700	\$19.12	\$229

## Bar Harbor FY 2023 Budget Tax Calculation

	FY20	FY21	FY22	FY23	CHANGE	
DEPARTMENT EXPENSE SUMMARIES	Actual	Actual	Orig. Budget	Council Amended		
Town Council	\$ 36,324	\$ 34,886	\$ 37,312	\$ 39,490	\$ 2,178	5.8%
Town Manager	\$ 127,035	\$ 124,180	\$ 136,881	\$ 264,400	\$ 127,519	93.2%
Town Clerk	\$ 118,997	\$ 114,574	\$ 129,579	\$ 137,025	\$ 7,446	5.7%
Finance Dept	\$ 356,927	\$ 350,396	\$ 373,945	\$ 468,904	\$ 94,959	25.4%
Town Attorney	\$ 63,093	\$ 48,189	\$ 52,950	\$ 61,750	\$ 8,800	16.6%
Elections	\$ 14,342	\$ 22,713	\$ 16,777	\$ 16,777	\$ -	0.0%
Technology	\$ 162,299	\$ 161,983	\$ 180,285	\$ 205,893	\$ 25,608	14.2%
Municipal Building	\$ 72,925	\$ 74,671	\$ 83,808	\$ 91,210	\$ 7,402	8.8%
Town Offices	\$ 53,444	\$ 51,595	\$ 46,266	\$ 47,166	\$ 900	1.9%
Employee Benefits	\$ 1,616,261	\$ 1,693,296	\$ 1,893,100	\$ 2,160,754	\$ 267,654	14.1%
Code Enforcement	\$ 102,286	\$ 127,615	\$ 141,310	\$ 149,976	\$ 8,666	6.1%
Assessing	\$ 144,099	\$ 151,559	\$ 161,717	\$ 174,389	\$ 12,672	7.8%
Planning	\$ 200,303	\$ 209,209	\$ 224,276	\$ 241,876	\$ 17,600	7.8%
Miscellaneous	\$ 255,768	\$ 168,800	\$ 284,001	\$ 227,500	\$ (56,501)	-19.9%
Fire / EMS	\$ 926,568	\$ 910,200	\$ 1,041,192	\$ 1,471,159	\$ 429,967	41.3%
Public Fire Protection	\$ 585,604	\$ 585,604	\$ 585,604	\$ 585,604	\$ -	0.0%
Police Dept.	\$ 1,220,325	\$ 1,218,079	\$ 1,344,585	\$ 1,424,452	\$ 79,867	5.9%
Dispatch	\$ 230,903	\$ 257,130	\$ 259,226	\$ 284,564	\$ 25,338	9.8%
Public Safety Bldg	\$ 46,884	\$ 45,111	\$ 46,232	\$ 50,080	\$ 3,848	8.3%
Street Lights	\$ 36,519	\$ 15,958	\$ 21,370	\$ 15,370	\$ (6,000)	-28.1%
Harbor Dept	\$ 121,403	\$ 142,888	\$ 139,848	\$ 115,432	\$ (24,416)	-17.5%
Parks & Rec	\$ 435,961	\$ 409,647	\$ 463,090	\$ 481,899	\$ 18,809	4.1%
General Assist./COVID19 Exps	\$ 38,348	\$ 71,476	\$ 39,070	\$ 44,570	\$ 5,500	14.1%
Cooperating Agency	\$ 57,681	\$ 63,268	\$ 75,023	\$ 75,867	\$ 844	1.1%
Comfort Station	\$ 95,962	\$ 95,870	\$ 104,273	\$ 124,932	\$ 20,659	19.8%
Public Works	\$ 130,961	\$ 156,511	\$ 163,614	\$ 420,505	\$ 256,891	157.0%
Highway Dept	\$ 1,061,031	\$ 1,030,221	\$ 1,163,871	\$ 1,249,411	\$ 85,540	7.3%
Solid Waste	\$ 657,429	\$ 811,531	\$ 759,066	\$ 818,070	\$ 59,004	7.8%
<b>SUBTOTAL</b>	<b>\$ 8,969,682</b>	<b>\$ 9,147,160</b>	<b>\$ 9,968,271</b>	<b>\$ 11,449,024</b>	<b>\$ 1,480,753</b>	<b>14.9%</b>
Capital Improvements Transfer	\$ 2,518,273	\$ 2,089,694	\$ 2,073,092	\$ 1,828,620	\$ (244,472)	-11.8%
School Local - Transfer	\$ 5,674,670	\$ 5,763,043	\$ 6,112,039	\$ 6,954,943	\$ 842,904	13.8%
Other Transfers out						
TOTAL Expense Taxable	\$ 17,162,625	\$ 16,999,897	\$ 18,153,402	\$ 20,232,587	\$ 2,079,185	11.5%
Hancock County Assessment	\$ 735,028	\$ 786,763	\$ 833,472	\$ 879,200	\$ 45,728	5.5%
MDI High School Assessment	\$ 3,140,660	\$ 3,338,722	\$ 3,476,450	\$ 3,791,681	\$ 315,231	9.1%
Overlay Assessment	\$ 48,332	\$ 82,941	\$ 89,789	\$ 89,789	\$ -	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 21,086,645</b>	<b>\$ 21,208,323</b>	<b>\$ 22,553,113</b>	<b>\$ 24,993,257</b>	<b>\$ 2,440,144</b>	<b>10.8%</b>
<b>REVENUES</b>						
General Revenues	\$ 2,843,391	\$ 3,056,465	\$ 2,842,837	\$ 3,581,403	\$ 738,566	26.0%
Reserve-Use of Fund Bal one time Exp				\$ 261,500		
Reserve-Use of Fund Balance For CIP	\$ 55,000	\$ 55,000	\$ 100,000	\$ 150,000	\$ 50,000	50.0%
Transfers In -Cr Ship,Parkng,Dog, Shellfish	\$ 436,264	\$ 409,325	\$ 442,654	\$ 633,521	\$ 190,867	43.1%
<b>SUBTOTAL (REVENUES)</b>	<b>\$ 3,334,655</b>	<b>\$ 3,520,790</b>	<b>\$ 3,385,491</b>	<b>\$ 4,626,424</b>	<b>\$ 1,240,933</b>	<b>36.7%</b>
State Revenue Sharing	\$ 219,210	\$ 312,116	\$ 350,000	\$ 350,000	\$ -	0.0%
<b>TOTAL DEDUCTIONS</b>	<b>\$ 3,553,865</b>	<b>\$ 3,832,906</b>	<b>\$ 3,735,491</b>	<b>\$ 4,976,424</b>	<b>\$ 1,240,933</b>	<b>33.2%</b>
Net Commitment	\$17,892,429	\$18,210,067	\$18,817,622	\$20,016,833	\$1,199,211	6.4%
Taxable Valuation	\$ 1,509,909,600	\$ 1,530,257,700	\$ 1,931,994,100	\$ 1,941,000,000	\$ 9,005,900	0.5%
Mill Rate	<b>11.85</b>	<b>11.90</b>	<b>9.74</b>	<b>10.31</b>	<b>0.57</b>	<b>5.9%</b>
Total Municipal Budget	\$ 11,689,873	\$ 11,643,916	\$ 12,041,363	\$ 13,277,644		
- Total Deductions	\$ 3,396,134	\$ 3,405,318	\$ 3,735,491	\$ 4,976,424		
= Municipal Property Tax	\$ 8,293,739	\$ 8,238,598	\$ 8,305,872	\$ 8,301,220		-0.1%
LD-1 Levy Limit - maximum	\$ 8,016,991	\$ 8,279,884	\$ 8,709,829	\$ 8,982,008		
<b>Difference for LD-1 (under limit)</b>	<b>\$ 276,748</b>	<b>\$ (41,286)</b>	<b>\$ (403,957)</b>	<b>\$ (680,788)</b>	<b>\$ -</b>	