

Other stuff.

**Assessments,
Operations Transfers Out,
Clarifying the Budget Review Process,
motions made by Council,
Additional budget pages
February 8, 2022**



1086 Assessments (Section 3, Page 11)



			2021	2022	2022	2023
			ACTUAL	ORIG BUD	PROJECTION	DEPARTMENT
1086 ASSESSMENTS						
1086	5900	ASSESSMENTS-COUNTY	\$ 786,763	\$ 833,472	\$ 833,472	\$ 879,200
1086	5902	ASSESSMENTS-HIGH SCHOOL	\$ 3,338,723	\$ 3,476,450	\$ 3,476,450	\$ 3,791,681
1086	5904	ASSESSMENT-TAX OVERLAY	\$ -	\$ 89,789	\$ -	\$ 89,789
TOTAL	ASSESSMENTS		\$ 4,125,486	\$ 4,399,711	\$ 4,309,922	\$ 4,760,670

Also part of the budget summary for Warrant Article
(Section 1, Page 5)

Assessments - County

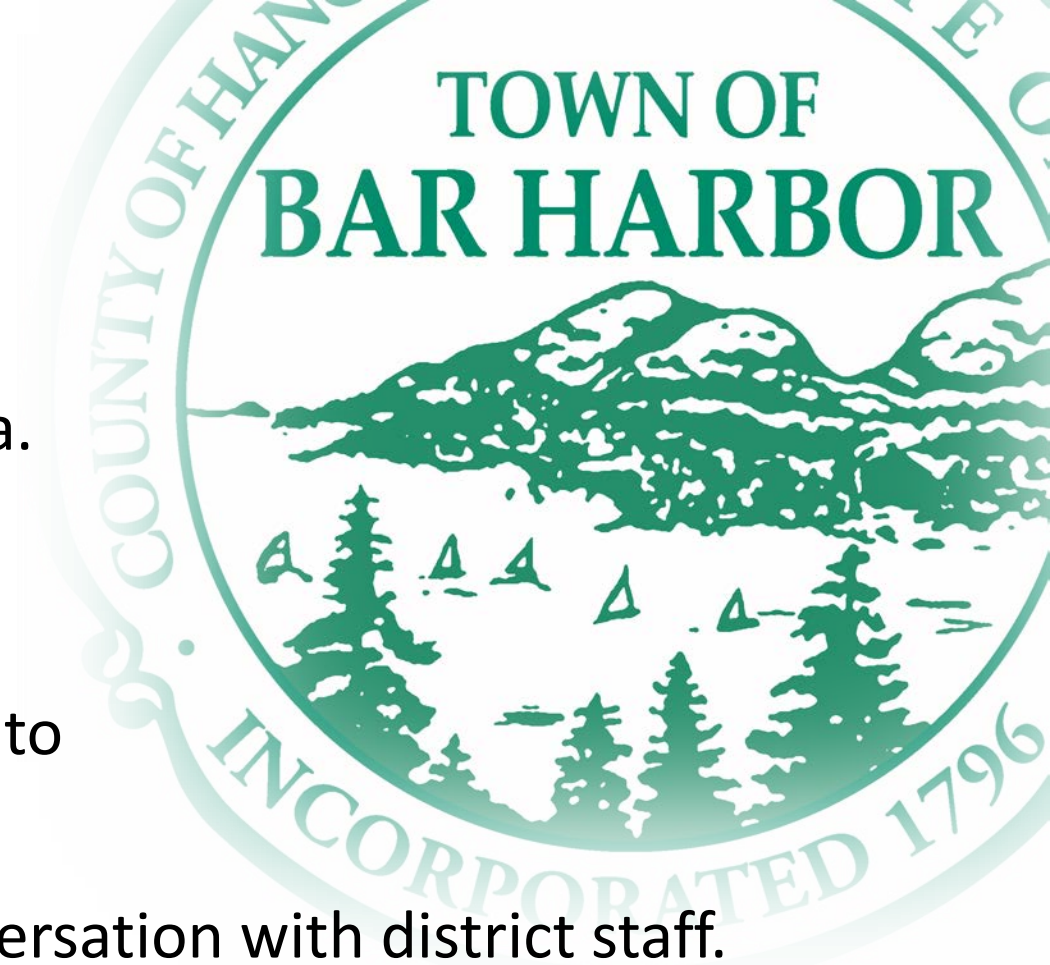
- County Fiscal Year is the Calendar Year.
- They start the budget process in August.
- Bar Harbor, based on our valuation compared to the rest of the County, pays 12.57% of the \$6,991,339 needed to cover County expenses.
\$879,045 (County Budget Chart [HERE](#), page 11)

Fun Facts: Other Two top contributors are Mount Desert at 15.34% and Ellsworth at 7.97%, the next group includes Southwest Harbor and Tremont.



Assessments – High School

- The High School Budget is based on a formula.
- 67% on State Valuation compared to the four participating communities
- 33% based on Student Enrollment compared to participating communities
- The amount \$3,791,681 is based on our conversation with district staff. But the final budget for the high school is in the process of approval
- <https://www.mdirss.org/school-boards/board-members-trustees-meetings>
- Scroll down to calendar, which shows on April 6:
- MDI High School Annual Budget Meeting 6:00 pm



Assessments – Overlay

- This was explained as part of
Budget Memo #2, Question 5
- In the budget book, it is mentioned in:
Section 1, Page 5 and Section 3, Page 11
- Overlay is a hedge against those who do not pay their taxes. We budget under the assumption that everyone pays 100% of their tax bill. However, if someone does not pay, we use this expense to make our own revenues whole (a standard practice).



Operations Transfers Out



			2021	2022	2022	2023
			ACTUAL	ORIG BUD	PROJECTION	DEPARTMENT
1088 OPER TRANSFERS OUT						
1088	5980	TRANSFERS-CIP PROGRAM	\$ 2,089,694	\$ 2,073,092	\$ 2,073,092	\$ 2,281,720
1088	5982	TRANSFERS-ELEMENTARY SCH	\$ 5,763,043	\$ 6,112,039	\$ 6,112,039	\$ 6,954,943
TOTAL	OPER TRANSFERS IN/OUT		\$ 7,852,737	\$ 8,185,131	\$ 8,185,131	\$ 9,236,663

CIP Revenues (Section 6, Page 1

REVENUES GOING INTO THE CAPITAL IMPROVEMENT PROGRAM

Non-Tax Revenue	\$417,251
Sale of Bonds	\$7,500,000
General Fund - Property Tax Supported	\$2,131,720
General Fund - Use of Fund Balance	\$150,000
Sewer/Water Funds	\$10,000
Parking Fund	\$1,289,935
Cruise Ship Fund	\$246,294

\$11,745,200

Warrant Article (Section 1, Page 5)

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
Assessments					
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%
Municipal Budget					
General Fund	11,459,208	4,564,924	261,500	6,632,784	4.3%
Capital Improvement Program Fund	11,745,200	9,463,480	150,000	2,131,720	7.5%
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	2,272,954	1,839,500	433,454	0	n/a
Total Municipal Budget	26,147,418	16,537,960	844,954	8,764,504	5.0%
Approp. Warrant				LD-1	
Education Budget					
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%	
Grand Totals	38,913,569	17,124,460	1,308,992	20,480,117	8.3%



Operations Transfers Out



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Elementary School

- Budget Book Section 10.
- Staff from the School and the district will make their presentation this evening



Warrant Article (Section 1, Page 5)

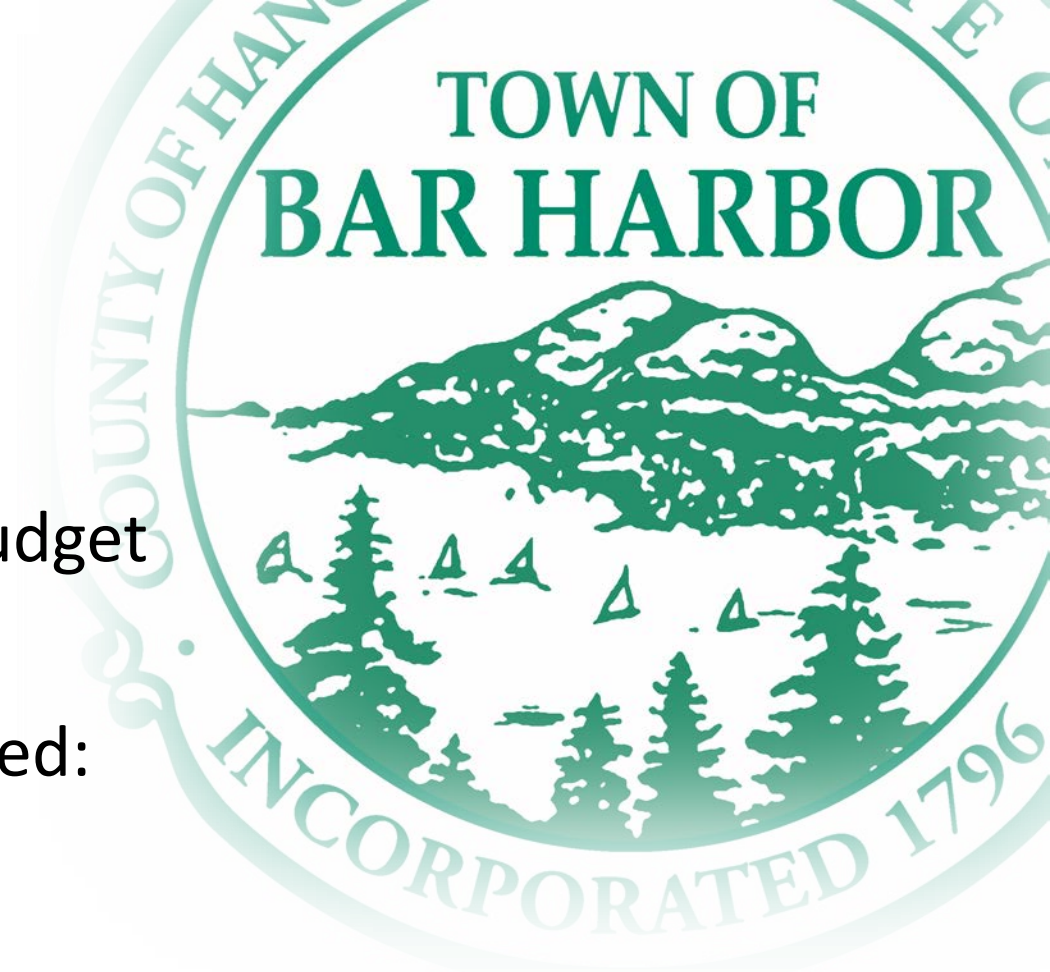
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Clarifying Budget Review Process

- Section [C-31 of the Town Charter](#)
Preparation and submission of the budget
- Amended 11-3-2020. First budget impacted:
FY23 (aka the one we're preparing).



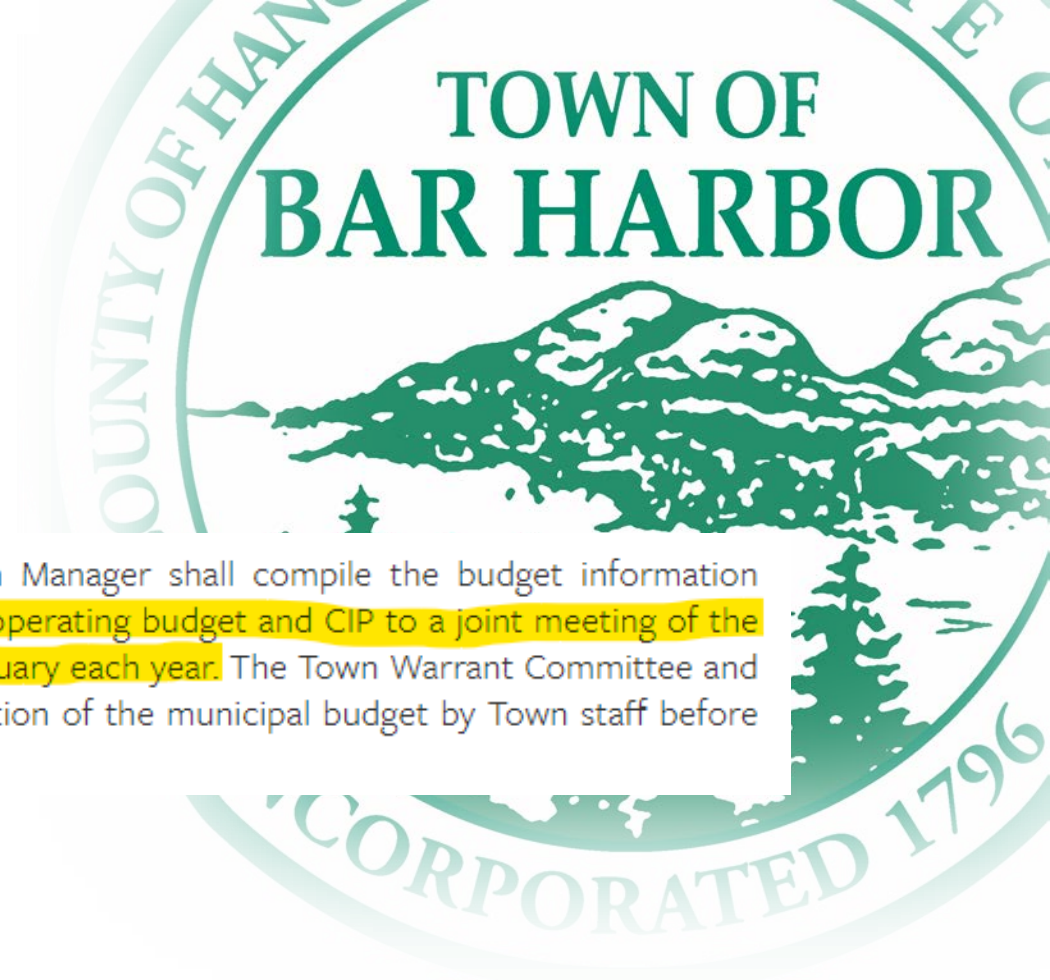
Clarifying Budget Review Process

- Step 1

- c. Submittal of budget to the Council and Warrant Committee. The Town Manager shall compile the budget information submitted, prepare the budget as provided in this section, and submit the operating budget and CIP to a joint meeting of the Town Council and Warrant Committee on or before the last Tuesday in January each year. The Town Warrant Committee and Town Council shall then jointly meet with Town staff for detailed presentation of the municipal budget by Town staff before proceeding to independent review.

- Step 2

- c. Submittal of budget to the Council and Warrant Committee. The Town Manager shall compile the budget information submitted, prepare the budget as provided in this section, and submit the operating budget and CIP to a joint meeting of the Town Council and Warrant Committee on or before the last Tuesday in January each year. The Town Warrant Committee and Town Council shall then jointly meet with Town staff for detailed presentation of the municipal budget by Town staff before proceeding to independent review.



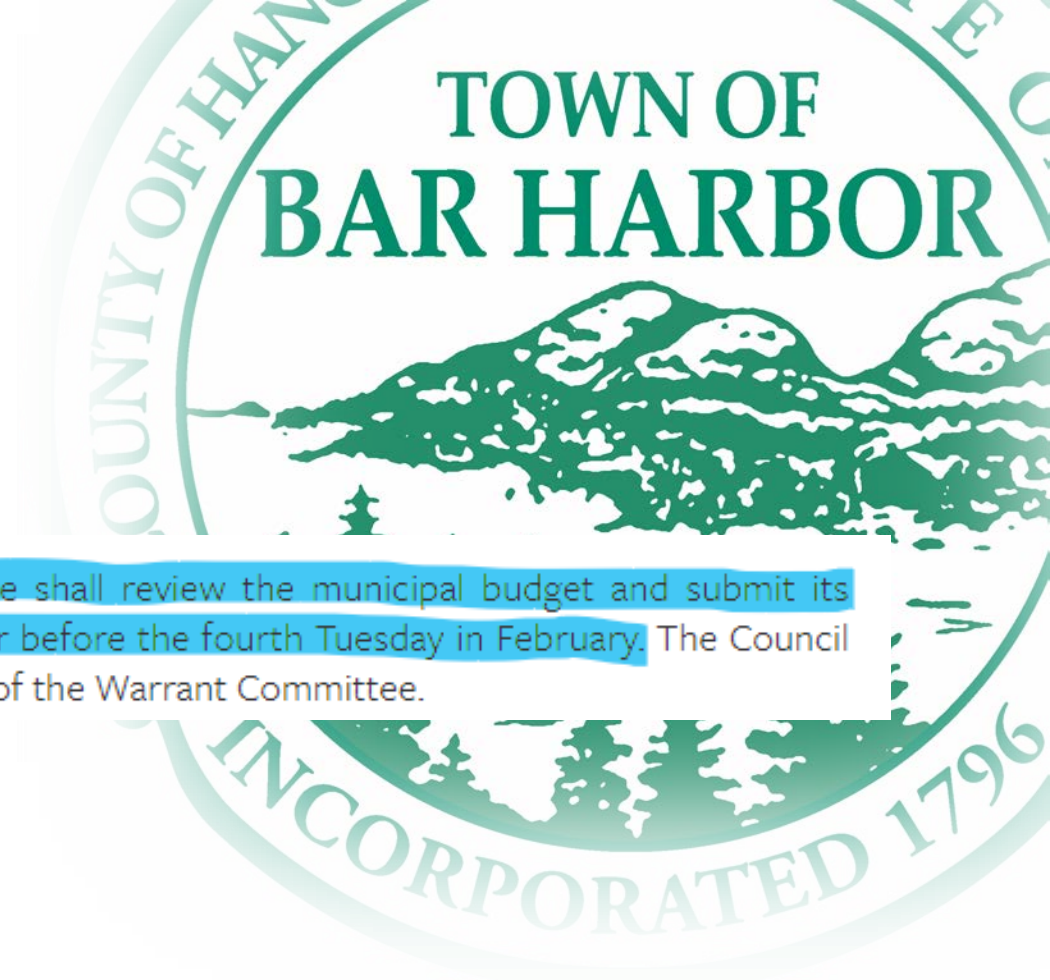
Clarifying Budget Review Process

- Step 3

- D. Warrant Committee and Town Council Review. The Warrant Committee shall review the municipal budget and submit its recommendations to the Council at a joint meeting of those bodies on or before the fourth Tuesday in February. The Council shall review the municipal and school budgets and the recommendations of the Warrant Committee.

- Step 4

- E. Tentative adoption of budget by Council. The proposed budget as presented and reviewed shall be tentatively adopted by the Council with or without amendments on or before the first Tuesday of March of each calendar year and Council shall fix a time and a place for holding a public hearing on the budget prior to the fourth Tuesday of March of each calendar year.



Clarifying Budget Review Process

- Step 5

- G. Adoption of budget by Council. The Town Council shall hear public comment at the budget hearing, review the budget, adopt it with or without change and recommend it to Town Meeting on or before the fourth Tuesday in March.

- Step 6

- H. The recommendations of the Warrant Committee pertaining to the municipal budget shall be provided to the Town Meeting as set forth in § C-5C(1)(a) and (2)(b).



Motions Made By Council

- 4 changes were approved:
totaling \$6,184 in reductions
- Email with documentation was sent at:
5:55pm this evening
- Documents will be added tomorrow to:
www.barharmormaine.gov/budget

