

FY26 Budget
Charts Table of Contents

Fund Balance History	CHARTS 2
General Fund Expense Details	CHARTS 3-15
Debt Service Information	CHARTS 16-18
Administrative Services	CHARTS 19-20
Ambulance Runs	CHARTS 21
Code Enforcement Permits	CHARTS 22
Shellfish Fund	CHARTS 23
Dog Fund	CHARTS 24

Fund Balance History: As Per Audit

	-----Assigned-----			Unassigned	Total
	Working Capital (10% of Revenues)	Insurance Reserve	Encumbrances		
Audited 6/30/2009	\$1,488,000		\$45,497	\$237,685	\$1,771,182
Audited 6/30/2010	\$1,508,000	\$ 57,000	\$70,320	\$696,033	\$2,331,353
Audited 6/30/2011	\$1,589,000	\$57,000	\$27,185	\$850,243	\$2,523,428
Audited 6/30/2012	\$1,706,000	\$85,000	\$25,287	\$1,170,977	\$2,987,264
Audited 6/30/2013	\$1,745,000	\$528,333	\$36,253	\$840,746	\$3,150,332
Audited 6/30/2014	\$1,783,000	\$500,000	\$20,575	\$623,932	\$2,927,057
Audited - 6/30/2015	\$1,819,000	\$500,000	\$25,374	\$322,092	\$2,666,466
Audited - 6/30/2016	\$1,878,000	\$500,000	\$44,591	\$509,311	\$2,931,902
Audited - 6/30/2017	\$1,905,000	\$500,000	\$54,077	\$621,603	\$3,080,680
Audited - 6/30/2018	\$1,941,000	\$500,000	\$64,500	\$760,950	\$3,266,450
Audited - 6/30/2019	\$ 2,033,000	\$ 500,000	\$ 55,776	\$ 987,552	\$ 3,576,328
audited - 6/30/2020	\$ 2,165,000	\$ 500,000	\$ 42,015	\$ 1,175,520	\$ 3,882,535
Audited - 6/30/2021	\$ 2,296,000	\$ 500,000	\$ 163,875	\$ 2,198,020	\$ 5,157,895
Audited 6/30/2022	\$ 2,348,000	\$ 500,000	\$ 167,220	\$ 2,675,738	\$ 5,690,958
Audited 6/30/2023	\$ 2,412,500	\$ 550,000	\$ 198,315	\$ 2,476,986	\$ 5,637,801
Ann'l Fund Bal Adj for W/Cap-'24 audit	\$ 221,500			\$ (221,500)	
Use of Fund Balance for FYCIP				\$ (50,000)	\$ (50,000)
Assessing Overlay				\$ 72,671	\$ 72,671
Higher Revenue than budgeted				\$ 683,779	\$ 683,779
Lower Expenses than budgeted				\$ 783,400	\$783,400
Un Audited 6/30/2024	\$ 2,634,000	\$ 550,000	\$198,315	\$ 3,745,336	\$ 7,127,651

**TOWN OF BAR HARBOR
NEXT YEAR BUDGET DETAIL REPORT
2026 FISCAL YEAR BUDGET**

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1010 TOWN COUNCIL					
1010 5808 - PROFESSIONAL DUES & LICENSES				\$ 14,000.00	
MMA	1	\$ 11,870.00	\$ 11,870.00		
ME Service Center Coalition	1	\$ 660.00	\$ 660.00		
League Of Towns	1	\$ 820.00	\$ 820.00		
Other	1	\$ 650.00	\$ 650.00		
TOTAL TOWN COUNCIL					\$ 25,900
1012 TOWN MANAGER					
1012 5100 - WAGES-SALARIES				\$ 163,959.00	
Town Manager +2.5%	1	\$ 163,959.00	\$ 163,959.00		
1012 5808 - PROFESSIONAL DUES & LICENSES				\$ 2,400.00	
ICMA	1	\$ 1,000.00	\$ 1,000.00		
MTCMA	1	\$ 200.00	\$ 200.00		
iclea greenhouse gas subscription	1	\$ 1,200.00	\$ 1,200.00		
TOTAL TOWN MANAGER					\$ 183,359
1014 TOWN CLERK					
1014 5100 - WAGES-SALARIES				\$ 95,202.06	
TClerk salary	1	\$ 95,202.06	\$ 95,202.06		
1014 5105 - WAGES-HOURLY				\$ 51,667.20	
Deputy Clerk 2.5%	2080	\$ 24.84	\$ 51,667.20		
1014 5335 - CONT SRV-MAILINGS				\$ 4,700.00	
two mailings	1	\$ 4,700.00	\$ 4,700.00		
1014 5350 - CONT SRV-ORDINANCE CODING				\$ 9,000.00	
factors on # & complexity of ordinance amendments	1	\$ 9,000.00	\$ 9,000.00		
1014 5368 - CONT SRV-COMPUTER LIC & SPPT				\$ 1,195.00	
ecode annl maintenance	1	\$ 1,195.00	\$ 1,195.00		
TOTAL TOWN CLERK					\$ 165,974
1016 FINANCE					
1016 5100 - WAGES-SALARIES				\$ 304,884.47	
Treas./Fin Dir 2.5%	1	\$ 124,821.46	\$ 124,821.46		
Tax Coll/PR Sprvstr.+2.5%	1	\$ 89,528.52	\$ 89,528.52		
Personnel/Business.+2.5%	1	\$ 90,534.49	\$ 90,534.49		
1016 5105 - WAGES-HOURLY				\$ 176,523.04	
Amb Agent/DMV Agent 2.5%+0.40 lngvty	1952.45	\$ 30.22	\$ 59,003.04		
Accntant/Dpty TC +2.5%	2080	\$ 28.96	\$ 60,236.80		
Accounts Payable 2.5%	2080	\$ 27.54	\$ 57,283.20		
1016 5138 - WAGES - OT MUTUAL AID				\$ 8,902.40	
Amb Agent Mutual Aid	2080	\$ 4.28	\$ 8,902.40		
1016 5368 - CONT SRV-COMPUTER LIC & SPPT				\$ 53,985.00	
11 MUNIS software modules , 5% increase	1	\$ 44,385.00	\$ 44,385.00		
MUNIS oper system OSDBA	1	\$ 8,400.00	\$ 8,400.00		
fixed asset software annual software	1	\$ 1,200.00	\$ 1,200.00		
1016 5808 - PROFESSIONAL DUES & LICENSES				\$ 475.00	
GFOA Membership	1	\$ 175.00	\$ 175.00		
Various staff memberships	1	\$ 300.00	\$ 300.00		
1016 5844 - TRAINING/WORKSHOPS/ETC				\$ 2,900.00	
Munis Conference	1	\$ 1,500.00	\$ 1,500.00		
varios MMA conferences	3	\$ 200.00	\$ 600.00		
Reimb TC for class	1	\$ 800.00	\$ 800.00		
TOTAL FINANCE					\$ 581,870

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1018 LEGAL COUNCIL					
1018 5340 - CONT SRV-LEGAL-GENERAL				\$ 200,000.00	
on going law suits - increased due to Cruise	1	\$ 200,000.00	\$ 200,000.00		
Ship litigation. If lose case increase appropriation (FY24). FY25 anticipate lower costs.					
FY26 won cruise ship litigation but on going additional lawsuits and appeals.					
TOTAL LEGAL COUNSEL				\$	237,750
1020 ELECTIONS					
1020 5110 - WAGES-OVERTIME				\$ 3,000.00	
Deputy TC OT	1	\$ 1,500.00	\$ 1,500.00		
TC stipend election	1	\$ 1,500.00	\$ 1,500.00		
1020 5350 - CONT SRV-BALLOT BX PROGRAM				\$ 3,000.00	
combined with 1020-5364	1	\$ 3,000.00	\$ 3,000.00		
1020 5364 - CONT SRV-LEASE VOTE MACH				\$ -	
combined with 1020-5350 in FY26	1	\$ -	\$ -		
TOTAL ELECTIONS				\$	20,400
1022 TECHNOLOGY DIVISION					
1022 5100 - WAGES-SALARIES				\$ 110,772.57	
TSA +2.5%	1	\$ 110,772.57	\$ 110,772.57		
1022 5334 - CONT SRV-GEN'L & PROF FEES				\$ 2,500.00	
Gen'l support labor-Grohs	1	\$ 500.00	\$ 500.00		
Email support labor-Paramo	1	\$ 500.00	\$ 500.00		
BMC Phone labor	1	\$ 1,000.00	\$ 1,000.00		
VMWare-BranchPond	1	\$ 500.00	\$ 500.00		
1022 5368 - CONT SRV-TECH. LIC & SPPT				\$ 37,455.00	
CISCO IOS -Teracai	1	\$ 710.00	\$ 710.00		
dotgov.gov domain-CCard	1	\$ 400.00	\$ 400.00		
DNS host & mail srvr-Paramo	1	\$ 310.00	\$ 310.00		
Laserfiche maint.-GenCode	1	\$ 4,000.00	\$ 4,000.00		
VMWare Spprt-Prod level	1	\$ 3,900.00	\$ 3,900.00		
Mitel phone lics.-BMC	1	\$ 420.00	\$ 420.00		
Symantec-CDW anti virus	1	\$ 1,300.00	\$ 1,300.00		
Firewall -CXTEC (placeholder)	1	\$ 100.00	\$ 100.00		
NENA 911 fee-ph# locations	1	\$ 265.00	\$ 265.00		
Exchange email for staff-CCard	20	\$ 204.00	\$ 4,080.00		
Teamviewer remote spprt-CCrd	1	\$ 625.00	\$ 625.00		
First Light-Video cloud stor.	12	\$ 430.00	\$ 5,160.00		
SSL Cert.-CivicPlus -ICON Ent	1	\$ 110.00	\$ 110.00		
Zoom licenses	10	\$ 500.00	\$ 5,000.00		
Visio license	1	\$ 200.00	\$ 200.00		
Assessing, Office lic. Nirto, APFD, Nova Deed plotter	1	\$ 1,250.00	\$ 1,250.00		
Adobe Asst Fire Chief	1	\$ 625.00	\$ 625.00		
TSA Watchguard annual and spamblock, hard drive replc.	1	\$ 2,250.00	\$ 2,250.00		
(2) adobe licenses for Planning	2	\$ 625.00	\$ 1,250.00		
ARCGIS for staff planner	1	\$ 700.00	\$ 700.00		
web support	12	\$ 400.00	\$ 4,800.00		
1022 5390 - CONT SRV-WEB SITE SERVICES				\$ 18,900.00	
People's GIS Maps on Line	1	\$ 3,300.00	\$ 3,300.00		
People's Forms/Document Mgr	1	\$ 4,400.00	\$ 4,400.00		
CivicPlus hosting & sup	1	\$ 7,900.00	\$ 7,900.00		
Web broadcast streaming- town hall streams	12	\$ 275.00	\$ 3,300.00		
1022 5512 - UTIL-INTERNET/WEB ACCESS				\$ 2,700.00	
AOS91 internet access	1	\$ 1,500.00	\$ 1,500.00		
UNIV OF ME-IP lease	12	\$ 100.00	\$ 1,200.00		
Spectrm-backup & free WIFI, fiber lease removes this	12	\$ -	\$ -		

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1022 5700 - EQP PURCH-COMPUTER/PRNTRS				\$ 56,337.00	
Ambulance FZ 33 Tablet for run use	1	\$ 4,500.00	\$ 4,500.00		
code Laptop for CEO	1	\$ 1,200.00	\$ 1,200.00		
Clerk:PC, laser printer, Dymo printer for deputy	1	\$ 1,400.00	\$ 1,400.00		
Contingency	1	\$ 3,000.00	\$ 3,000.00		
Hard Drives dock stat's etc.	1	\$ 875.00	\$ 875.00		
Copier deed plot lic	1	\$ 2,619.00	\$ 2,619.00		
Finance : Deputy TC counter 1	1	\$ 4,500.00	\$ 4,500.00		
deputy TC PD, TC laptop, FD laptop					
Fire: Cradlepoint, 3 600 for Eng 3	1	\$ 6,559.00	\$ 6,559.00		
antenna for eng 3 cradlept, cradlepoint support					
PC upper office, PC Training Room					
Harbor:	1	\$ 2,250.00	\$ 2,250.00		
Skiff float camera, Install outside of bldg					
Highway	1	\$ 2,100.00	\$ 2,100.00		
PC for Safety Ofc, PC for Ofc Mgr					
Parking cradlepoint support	1	\$ 109.00	\$ 109.00		
Planning	1	\$ 1,700.00	\$ 1,700.00		
\$1200 MG laptop, \$500 for two monitors					
PD Dispatch FIT HX500 \$2600	1	\$ 15,275.00	\$ 15,275.00		
\$1400 laptop for MH coord					
\$6400 toughbook for 503, \$4450 cradlepoint					
\$425 replace batters for ups units					
Public Works	1	\$ 6,400.00	\$ 6,400.00		
Cisco wireless access point \$500, 1400 PW dir					
laptop, 3700 new camera at ballfield comfort station					
for gravel lot. 800 install camera on bldg and wire					
TSA: 850 watchgard spamblock, 100 annl renew	1	\$ 2,800.00	\$ 2,800.00		
850 hard drive replace for (4) laptops					
new tech position laptop	1	\$ 1,050.00	\$ 1,050.00		
TOTAL TECHNOLOGY DIVISION				\$	244,665

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1024 MUNICIPAL BUILDING					
1024 5115 - WAGES-PART TIME 2.50%	1144	\$ 25.22	\$ 28,851.68	\$ 28,851.68	
1024 5300 - CONT SRV-FIRE/SECRTY ALARM				\$ 2,100.00	
Eagle F-ann'l elevtr tests	1	\$ 375.00	\$ 375.00		
Eagle-ann'l fire monitoring	1	\$ 475.00	\$ 475.00		
Eagle-Full fire inspection	1	\$ 925.00	\$ 925.00		
Eagle-Panic Alarms monitoring	1	\$ 325.00	\$ 325.00		
1024 5310 - CONT SRV-CLEANING SERVICES expense when full time staff on vacation	1	\$ 750.00	\$ 750.00	\$ 750.00	
1024 5320 - CONT SRV-RUBBISH DISPOSAL increase in monthly cost	1	\$ 820.00	\$ 820.00	\$ 820.00	
1024 5324 - CONT SRV-ELEVATORS				\$ 4,400.00	
Contract-Qtrly inspections	1	\$ 4,150.00	\$ 4,150.00		
Otis-Ann'l State test	1	\$ 250.00	\$ 250.00		
1024 5332 - CONT SRV-GENERATORS EPS anual contract for service	1	\$ 625.00	\$ 625.00	\$ 625.00	
1024 5334 - CONT SRV-HVAC EQPMNT				\$ 2,280.00	
Prev. Mt contract-MchServ	1	\$ 1,780.00	\$ 1,780.00		
special repairs	1	\$ 500.00	\$ 500.00		
1024 5370 - CONT SRV-SPRINKLERS				\$ 2,746.00	
Ann'l 6" Water div fee-	1	\$ 1,326.00	\$ 1,326.00		
Johnsn Contrl-ann'l inspection	1	\$ 920.00	\$ 920.00		
Interstate Fire-server room	1	\$ 500.00	\$ 500.00		
1024 5524 - UTIL-SEWER 18% increase in min charge and excess although min charge is typical expense	1	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	
1024 5530 - UTIL-WATER FY24 increase in rates	1	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	
1024 5602 - REPAIRS-BUILDINGS General repairs	1	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	
TOTAL MUNICIPAL BUILDING				\$ 98,760	
1026 TOWN OFFICES					
1026 5314 - CONT SRV-COPIER EQUIPMENT increase quarterly cost	1	\$ 14,550.00	\$ 14,550.00	\$ 14,550.00	
1026 5412 - SUPPLIES-COPIER & CMPTR SUP toner and paper	1	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	
1026 5436 - SUPPLIES-OFFICE SUPPLIES	1	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	
1026 5528 - UTIL-TELEPHONE & CELLULAR SC, CC, HR new positions with cell phones, 2 planners	1	\$ 19,150.00	\$ 19,150.00	\$ 19,150.00	
1026 5836 - POSTAGE & SHIP COSTS added TC mailings, decrease to postage	1	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
TOTAL TOWN OFFICES				\$ 72,500	

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1028 EMPLOYEE BENEFITS					
1028 5162 - WAGES-INS OPT OUT STIPEND 6 single and 3 family participants	1	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
1028 5225 - BEN-HEALTH INSURANCE PREM 79 employees, about 51 enrolled in health	1	\$ 800,000.00	\$ 800,000.00	\$ 800,000.00	
1028 5230 - BEN-HEALTH INS. OPT OUT PROG 79 employees, about 18 enrolled in Opt	1	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	
1028 5240 - BEN-ADMIN HRA FLEX PROGRAM 48 HRA and est 10 FSA. Monthly & annual	1	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	
1028 5250 - BEN-OTHER MISC BENEFIT COSTS misc benefits	1	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	
1028 5290 - BEN-HRA ACCOUNT 79 emp 51 have health	1	\$ 92,000.00	\$ 92,000.00	\$ 92,000.00	
1028 5298 - BEN - ME PAID FAMILY MED LEAVE starts 1/1/25, ER pays 0.5% gross wages	1	\$ 42,500.00	\$ 42,500.00	\$ 42,500.00	
TOTAL EMPLOYEE BENEFITS				\$ 2,650,900	
1030 CODE ENFORCEMENT DIVISION					
1030 5105 - WAGES-HOURLY-CEO'S CEO 2.5% + .15 longevity	2080	\$ 42.54	\$ 88,483.20	\$ 159,099.20	
DEP CEO plus 2.5%, 0.15 longevity	2080	\$ 33.95	\$ 70,616.00		
1030 5110 - WAGES-OVERTIME decrease FY26 per CEO	1	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
1030 5334 - CONT SRV-SHRT TRM RENT ENFRC STR Compliance monitoring/granicus	1	\$ 26,170.00	\$ 26,170.00	\$ 26,170.00	
1030 5368 - CONT SRV-COMPUTER LIC & SPPT People GIS Map link for Code	1	\$ 1,500.00	\$ 1,500.00	\$ 11,500.00	
iWorq	1	\$ 10,000.00	\$ 10,000.00		
TOTAL CODE ENFORCEMENT DIVISION				\$ 207,519	
1032 ASSESSING					
1032 5100 - WAGES-SALARIES Assessor/GIS +2.5%	1	\$ 105,869.68	\$ 105,869.68	\$ 105,869.68	
1032 5105 - WAGES-HOURLY Deputy 2.5%	2080	\$ 34.30	\$ 71,344.00	\$ 71,344.00	
1032 5368 - CONT SRV-COMPUTER LIC & SPPT ESRI-Arcview Pad Prim & Runtm	1	\$ 3,150.00	\$ 3,150.00	\$ 16,000.00	
VISION-5 users & GIS Maint	1	\$ 6,800.00	\$ 6,800.00		
WebAssessor People Forms	1	\$ 2,773.00	\$ 2,773.00		
AT&T Wireless for field tablet	12	\$ 42.00	\$ 504.00		
maps on line	1	\$ 2,773.00	\$ 2,773.00		
TOTAL ASSESSING				\$ 199,464	

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1034 PLANNING					
1034 5100 - WAGES-SALARIES-PLANNING DIR Plan Dir +2.5%	1	\$ 112,634.91	\$ 112,634.91	\$ 112,634.91	
1034 5105 - WAGES-HRLY-OF.MGR & PLANNR OFFICE MGR 2.5%	2080	\$ 29.96	\$ 62,316.80	\$ 277,659.20	
Staff Planner 2.5%	2080	\$ 36.57	\$ 76,065.60		
Housing Coordinator 2.5%	2080	\$ 33.48	\$ 69,638.40		
Staff Planner 2.5%	2080	\$ 33.48	\$ 69,638.40		
1034 5334 - CONT SRV-GEN'L PROF FEES PB minutes, consultants to assist with Policies, programs, grants Cut \$4000 encumber FY25 at year end cost to hold public meetings engagement	1	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
1034 5356 - CONT SRV-PLANNING SERV sustainable tourism management plan moved to CIP	1	\$ -	\$ -	\$ -	
1034 5368 - CONT SRV-COMPUTER LIC & SPPT I worQ	1	\$ 5,000.00	\$ 5,000.00	\$ 16,500.00	
Community VIZ license, cut	1	\$ -	\$ -		
(4) Canva licenses	1	\$ 400.00	\$ 400.00		
Tourism data	1	\$ 10,700.00	\$ 10,700.00		
AI transcription for minutes	1	\$ 400.00	\$ 400.00		
1034 5800 - ADVERTISING Public Notices in MDIslander	1	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
1034 5808 - PROFESSIONAL DUES & LICENSES APA MCDA MAP	1	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
1034 5812 - DUES-HANCK CTY PLAN COM HCPC DUES, CUT FY26	1	\$ -	\$ -	\$ -	
1034 5834 - QUASI JUDICIAL BOARD EXPS MMA workshops and others	1	\$ 400.00	\$ 400.00	\$ 400.00	
1034 5836 - POSTAGE & SHIP COSTS 2300 town wide mailing. 2/yr for LUO amendments and public engagement	1	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	
1034 5844 - TRAINING/WORKSHOPS/ ETC APA Nat'l conf, NE chapter of APA leadership Hancock county	1	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
TOTAL PLANNING				\$ 447,194	
1036 MISCELLANEOUS					
1036 5334 - CONT SRV-POLCO Polco annual fee	1	\$ 11,200.00	\$ 11,200.00	\$ 11,200.00	
1036 5356 - CONT SRV - PROJECT MGMT Consulting for specific projects FY26 moved to planning CIP	1	\$ -	\$ -	\$ -	
1036 5358 - CONT SRV-STUDIES RPTS STUDIES AND REPORTS FOR GREEN INITIATIVES Moved to Planning CIP FY26	1	\$ -	\$ -	\$ -	
TOTAL MISCELLANEOUS				\$ 296,900	

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1042 FIRE					
1042 5100 - WAGES-SALARIES-CHIEF chief with 2.5%cola	1	\$ 121,647.00	\$ 121,647.00	\$	121,647.00
1042 5105 - WAGES-HOURLY				\$	1,249,672.64
Assistant Chief/Para	2184	\$ 37.21	\$ 81,266.64		
Captain/Paramedic	2184	\$ 34.39	\$ 75,107.76		
Captain/Para	2184	\$ 35.67	\$ 77,903.28		
Captain/Para	2184	\$ 34.85	\$ 76,112.40		
Firefighter/EMT-Advanced	2184	\$ 32.57	\$ 71,132.88		
Firefighter/Paramedic	2184	\$ 33.57	\$ 73,316.88		
Firefighter/EMT-Basic	2184	\$ 31.51	\$ 68,817.84		
Firefighter/EMT-Advanced	2184	\$ 31.40	\$ 68,577.60		
Firefighter/Paramedic	2184	\$ 33.26	\$ 72,639.84		
Firefighter/EMT-Advanced	2184	\$ 32.26	\$ 70,455.84		
Deputy Fire Chief shared with Town of Mt Desert w/ 60/40 split +0.5 longevity - Split not moving forward FY26	2080	\$ 45.83	\$ 95,326.40		
Firefighter/EMT-Advanced	2184	\$ 32.01	\$ 69,909.84		
Firefighter/EMT-Basic	2184	\$ 31.46	\$ 68,708.64		
Firefighter/EMT-Basic	2184	\$ 31.57	\$ 68,948.88		
Firefighter/Paramedic	2184	\$ 32.46	\$ 70,892.64		
Firefighter/EMT-Basic	2184	\$ 30.96	\$ 67,616.64		
Firefighter/Paramedic	2184	\$ 32.71	\$ 71,438.64		
ADVANCED LIC BONUS	3	\$ 500.00	\$ 1,500.00		
1042 5108 - WAGES-FIRE ADMIN ASSIST Part time admin assistant	832	\$ 4.10	\$ 3,411.20	\$	3,411.20
1042 5110 - WAGES-OVERTIME				\$	60,000.00
Call back for station covg & lge incidents	1	\$ 27,973.00	\$ 27,973.00		
July 4th parade and fireworks coverage	1	\$ 8,151.00	\$ 8,151.00		
Cover open vacant shifts	1	\$ 23,876.00	\$ 23,876.00		
1042 5115 - WAGES-PART TIME-CALL FORCE				\$	32,965.00
Increase call pay from \$19 to \$21/hr	1	\$ 22,105.00	\$ 22,105.00		
call staff quarterly shift hours	1	\$ 4,860.00	\$ 4,860.00		
Per Diem shift coverage	1	\$ 6,000.00	\$ 6,000.00		
1042 5125 - WAGES-TRAINING OVERTIME				\$	35,000.00
Advanced EMS Training	1	\$ 25,080.00	\$ 25,080.00		
Other	1	\$ 9,920.00	\$ 9,920.00		
1042 5138 - WAGES - OT MUTUAL AID Deputy Chief - Mount Desert OT	1	\$ 1,000.00	\$ 1,000.00	\$	1,000.00
1042 5255 - BEN-INNOCLULTNS & PHYS EXMS				\$	1,310.00
Annual Respiratory Med. Clearance	28	\$ 30.00	\$ 840.00		
pre-employment physical	2	\$ 135.00	\$ 270.00		
vaccines for Advanced EMS Classes	1	\$ 200.00	\$ 200.00		
1042 5368 - CONT SRV-COMPUTER LIC & SPPT				\$	20,544.09
Image trend Amb run reprtng	2	\$ 175.00	\$ 350.00		
NEMESIS Brid prgrm-Tritch Amb	1	\$ 500.00	\$ 500.00		
Tritech Amb-ImgTrnd-CentrlSq	1	\$ 3,155.09	\$ 3,155.09		
CAD for 6 emrg vehicles-Spillm	6	\$ 114.00	\$ 684.00		
Cell connect-Netmtion-HankCty	6	\$ 100.00	\$ 600.00		
NSure-amb database search	1	\$ 7,200.00	\$ 7,200.00		
ESO fire management software	1	\$ 4,760.00	\$ 4,760.00		
Cradlepoint-CDW	1	\$ 490.00	\$ 490.00		
ESO Scheduling	1	\$ 2,385.00	\$ 2,385.00		
Avility EMS software for billing	1	\$ 420.00	\$ 420.00		

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1042 5378 - CONT SRV-TESTNG-EQUIPMENT				\$	9,583.00
Flow testing of SCBA regulators	22	\$ 70.00	\$ 1,540.00		
Air compressor; air quality	1	\$ 825.00	\$ 825.00		
Ground ladders	1	\$ 1,100.00	\$ 1,100.00		
Eng#5, #3, tkr#1, Lad-Pump Tests	4	\$ 500.00	\$ 2,000.00		
Zoll monitor/defib biannual prevent. maint	1	\$ 2,993.00	\$ 2,993.00		
Aerial ladder test(per NFPA)	1	\$ 700.00	\$ 700.00		
IV pumps AED calibrations	1	\$ 425.00	\$ 425.00		
1042 5438 - SUPPLIES-FIRE OPERATING SUP				\$	12,535.00
Department Supplies	1	\$ 7,335.00	\$ 7,335.00		
Calibration gas for gas meters	1	\$ 1,300.00	\$ 1,300.00		
thermal camera battery replacement	2	\$ 100.00	\$ 200.00		
batteries for stretchers	2	\$ 550.00	\$ 1,100.00		
Zoll monitor/defib batteries	2	\$ 800.00	\$ 1,600.00		
Equipment Batteries and scene lighting	5	\$ 200.00	\$ 1,000.00		
1042 5618 - REPAIRS-EQUIPMENT & GEN				\$	11,760.00
prev. maint. for 2 stryker pwr lift stretcher	1	\$ 2,260.00	\$ 2,260.00		
repair for general equipmment	1	\$ 9,500.00	\$ 9,500.00		
1042 5658 - REPAIRS-VEHICLE REPAIRS				\$	25,580.00
pump maintenance	4	\$ 650.00	\$ 2,600.00		
L-4 hydraulic generator service	1	\$ 695.00	\$ 695.00		
L-4/E-3 Cafs system prevenative maint.	2	\$ 700.00	\$ 1,400.00		
Aerial Ladder service	1	\$ 1,525.00	\$ 1,525.00		
vehicle repairs	1	\$ 10,000.00	\$ 10,000.00		
chassis service	4	\$ 1,350.00	\$ 5,400.00		
brake service	4	\$ 295.00	\$ 1,180.00		
Foam pump service	4	\$ 695.00	\$ 2,780.00		
1042 5704 - EQP PURCH-OPERATING				\$	12,688.80
Misc ambulance equipment	2	\$ 285.00	\$ 570.00		
Port. rechargeable flashlights	1	\$ 1,000.00	\$ 1,000.00		
Misc Fire Dept. Equipment	1	\$ 1,335.00	\$ 1,335.00		
Forestry Equipment	1	\$ 2,500.00	\$ 2,500.00		
Smoke ejector fan	4	\$ 359.95	\$ 1,439.80		
four rescue harnesses	1	\$ 800.00	\$ 800.00		
Scoop Portable stretcher	2	\$ 1,200.00	\$ 2,400.00		
Nozzles	4	\$ 411.00	\$ 1,644.00		
rescue rope	1	\$ 1,000.00	\$ 1,000.00		
1042 5808 - PROFESSIONAL DUES & LICENSES				\$	5,117.00
Intern'l Assoc. of Fire Chiefs	3	\$ 239.00	\$ 717.00		
Nat'l Fire Prot. Assoc. online	1	\$ 1,590.00	\$ 1,590.00		
National Fire Protection Association	1	\$ 225.00	\$ 225.00		
ME State Fed. of Firefighters	1	\$ 350.00	\$ 350.00		
Hancock Cty Fighters Assoc.	1	\$ 225.00	\$ 225.00		
Maine Fire Chiefs Association	3	\$ 110.00	\$ 330.00		
EMS Service Fees	1	\$ 280.00	\$ 280.00		
Maine Ambulance Association	1	\$ 500.00	\$ 500.00		
Atlantic Partners EMS	1	\$ 900.00	\$ 900.00		
1042 5844 - TRAINING/WORKSHOPS/ETC				\$	20,345.00
2 ff's to the academy	2	\$ 500.00	\$ 1,000.00		
Fire Officer I & II	1	\$ 1,200.00	\$ 1,200.00		
Misc FF training & classes	1	\$ 1,500.00	\$ 1,500.00		
IAFC Conferences	2	\$ 425.00	\$ 850.00		
EMS certs training	1	\$ 1,500.00	\$ 1,500.00		
Confined Space Refresher	1	\$ 900.00	\$ 900.00		
Hazmat Refresher	1	\$ 500.00	\$ 500.00		
AEMT	1	\$ 5,000.00	\$ 5,000.00		
EMS licensing upgrade	1	\$ 6,500.00	\$ 6,500.00		
CPR & adv. Cardiac life support class materials	1	\$ 1,395.00	\$ 1,395.00		
TOTAL FIRE				\$	1,895,224

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1043 PUBLIC FIRE PROTECTION					
1043 5510 - PUBLIC FIRE PROTECTION-HYDRANT reflects 32% proposed increase due to PI Bond, 108 hydrants	1	\$ 813,240.00	\$ 813,240.00	\$ 813,240.00	
TOTAL PUBLIC FIRE PROTECTION					\$ 813,240
1045 POLICE					
1045 5100 - WAGES-SALARIES				\$ 157,086.00	
2.5% COLA Chief	1	\$ 126,936.00	\$ 126,936.00		
Capt 30/35/35 PD/Cruise/Park	1	\$ 30,150.00	\$ 30,150.00		
1045 5105 - WAGES-HOURLY				\$ 1,086,442.28	
Captain - change to salary	0	\$ -	\$ -		
4 Sergeant 4.0%, 40hr/week	8320	\$ 37.45	\$ 311,584.00		
On Duty Supervisor Compensn	365	\$ 25.00	\$ 9,125.00		
8 Patrol Officers +4.0%, 42hr/wk	17472	\$ 33.64	\$ 587,758.08		
(1) w/3.50, (3) w/5.00 , (1) w/8.00	2080	\$ 26.50	\$ 55,120.00		
3 officers @ \$2/hr differential night pay	6240	\$ 2.00	\$ 12,480.00		
1 Patrol Off. (SRO), 4.0% COLA, 40hr/wk	2080	\$ 33.64	\$ 69,971.20		
(3) w/1.00, (1) w/1.50, (1) w/2.00	2184	\$ 18.50	\$ 40,404.00		
(1) w/2.50, (1) w/4.50, (1) w/5.00					
1045 5108 - WAGES-PD CIVILIAN STAFF				\$ 135,283.20	
Admin Asst w/.40 Longevity +2.5%	2080	\$ 37.26	\$ 77,500.80		
Mental Health 2.5% COLA	2080	\$ 27.78	\$ 57,782.40		
1045 5110 - WAGES-OVERTIME				\$ 100,000.00	
based on historical data	1	\$ 100,000.00	\$ 100,000.00		
1045 5115 - WAGES-PART TIME/SEASONAL				\$ 38,342.56	
Cleaning 15hr/wk	596	\$ 27.16	\$ 16,187.36		
Crossing Guard	720	\$ 27.16	\$ 19,555.20		
4 hr/day during school year @180 days					
Animal control	1	\$ 2,600.00	\$ 2,600.00		
1045 5117 - WAGES-PART TIME TRAINING				\$ 49,168.00	
2 people 800 hr each	1600	\$ 30.73	\$ 49,168.00		
money comes from cruise and parking					

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1045 5122 - WAGES - MDEA				\$ 101,632.58	
Base wage and OT	2162	\$ 45.01	\$ 97,311.62		
Holiday pay x 12days	96	\$ 45.01	\$ 4,320.96		
1045 5136 - WAGES-CR. SHIP DETAILS OT				\$ 58,385.60	
2 civilian emp x 10hr/day x 52 cruises day	1040	\$ 27.16	\$ 28,246.40		
1 Offc. OT shift x 10hr/day x 52 cruise day	520	\$ 57.96	\$ 30,139.20		
1045 5150 - WAGES-HOLIDAY LEAVE				\$ 50,432.64	
14 Patrol/Sgt & mental health position	1	\$ 50,432.64	\$ 50,432.64		
1045 5310 - CONT SRV-CLEANING/TRASH P/UP				\$ 700.00	
cleaning done at Ireson Hill	1	\$ 700.00	\$ 700.00		
1045 5331 - CONT SRV-CLINICAL SUPERVISOR				\$ 3,800.00	
AMHC CONSULT 6 HR/MONTH	1	\$ 3,800.00	\$ 3,800.00		
1045 5368 - CONT SRV-COMPUTER LIC & SPPT				\$ 24,658.00	
Converted to Watchguard Spprt-In-Car	6	\$ 695.00	\$ 4,170.00		
Video 6@\$695					
Spillman Annual maintenance	1	\$ 7,266.00	\$ 7,266.00		
Cradlepoint Annual Support	6	\$ 120.00	\$ 720.00		
Spd trailr/mssg brd All Traffic	2	\$ 1,500.00	\$ 3,000.00		
Cellular connect.-Netmotion	6	\$ 100.00	\$ 600.00		
PowerDMS-Docmnt Mgt Syst	1	\$ 2,229.00	\$ 2,229.00		
License Plate Reader 6 @ \$95	6	\$ 95.00	\$ 570.00		
Fingerprint Scanner & printer annl maint	1	\$ 3,503.00	\$ 3,503.00		
PowerTime Annual License	1	\$ 2,600.00	\$ 2,600.00		
1045 5704 - EQP PURCH-OPERATING				\$ 12,000.00	
Armour vests flashlights misc	1	\$ 5,000.00	\$ 5,000.00		
New eqpmnt-3 Part Time off's	1	\$ 7,000.00	\$ 7,000.00		
TOTAL POLICE				\$ 2,019,868	
1047 DISPATCH					
1047 5105 - WAGES-HOURLY				\$ 274,859.20	
+ 4.8% 4 Dispatchers	8320	\$ 30.56	\$ 254,259.20		
(1)5.00 (1)0.50 (1)1.00 (1)2.00 longevity	2080	\$ 8.50	\$ 17,680.00		
\$2/hr differential pay - 365 days x 8 hr. split with MD	1460	\$ 2.00	\$ 2,920.00		
1047 5115 - WAGES-PART TIME				\$ 18,000.00	
plus 2.5% COLA 27.16/hr	1	\$ 18,000.00	\$ 18,000.00		
1047 5150 - WAGES-HOLIDAY LEAVE				\$ 12,551.04	
4 staff 12 days +4.8%	1	\$ 12,551.04	\$ 12,551.04		
1047 5368 - CONT SRV-COMPUTER LIC & SPPT				\$ 15,169.00	
Equature Recorder Maint plus upgrade	1	\$ 2,475.00	\$ 2,475.00		
DMV Network Access-Openfox - 2 disp station	2	\$ 200.00	\$ 400.00		
browns and AV tech support	1	\$ 6,144.00	\$ 6,144.00		
AV SCOUTCARE	1	\$ 6,150.00	\$ 6,150.00		
TOTAL DISPATCH				\$ 368,964	
1049 PUBLIC SAFETY & TOWN HILL BLDGS					
1049 5602 - REPAIRS-BUILDINGS				\$ 7,300.00	
Modern Pest Control	2	\$ 1,400.00	\$ 2,800.00		
Building repairs	1	\$ 4,000.00	\$ 4,000.00		
Preventive roof maintenance.	1	\$ 500.00	\$ 500.00		
TOTAL PUBLIC SAFETY BLDG				\$ 70,714	
TOTAL STREET LIGHTS				\$ 19,370	

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1053 HARBOR					
1053 5100 - WAGES-SALARIES Capt/HarborMaster Stipend	1	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	
1053 5105 - WAGES-HOURLY-HARBORMASTER Harbor Master - now salary	0	\$ -	\$ -	\$ 20,629.44	
Harbormaster Assistant \$33.06 4.8% COLA 30% Hbr, 35% Park, 35% Crus	1	\$ 20,629.44	\$ 20,629.44		
1053 5130 - WAGES-SUMMER/SEASONAL 2.5% COLA 27.16/hr bring up to anticipated FY25	1	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	
1053 5150 - WAGES-HOLIDAY LEAVE HM Asst 30% Harbor, 35 Pk, 35 Cruise	1	\$ 952.12	\$ 952.12	\$ 952.12	
TOTAL HARBOR				\$	134,723
1059 PARKS & RECREATION					
1059 5310 - CONT SRV-GLEN MARY CLEANING Assume pool is open	1	\$ 3,002.00	\$ 3,002.00	\$ 3,002.00	
1059 5326 - CONT SRV-ENG & SURVEYING pking lot redesign tennis & gravel courts	1	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
1059 5530 - UTIL-WATER assume GM pool is not open	1	\$ 19,750.00	\$ 19,750.00	\$ 19,750.00	
1059 5618 - REPAIRS-FACILITIES EQUIPMNT new ballfield and soccer equipment and hadley beach signage	1	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
1059 5622 - REPAIRS-GENERAL playgrounds	1	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
1059 5930 - JESUP MEMORIAL LIBRARY fund at 2024 level	1	\$ -	\$ -	\$ -	
1059 5934 - YMCA fund at 2024 level	1	\$ -	\$ -	\$ -	
TOTAL PARKS				\$	262,790
TOTAL RECREATION				\$	490,217
TOTAL EMRGNCY MGT/COVID19				\$	-
TOTAL GENERAL ASSISTANCE				\$	7,400
TOTAL COOPERATING AGENCIES				\$	74,086
1070 COMFORT STATIONS					
1070 5504 - UTIL-ELECTRICITY- adding hand dryer at new BF facility	1	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	
TOTAL COMFORT STATIONS				\$	163,172

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1075 PUBLIC WORKS					
1075 5100 - WAGES-SALARIES-PW DIRECTOR PW Dir 2.5%	1	\$ 135,480.44	\$ 135,480.44	\$ 135,480.44	
1075 5105 - WAGES-HOURLY 2.5% plus .50 longevity const. manager-may be paid from bond \$\$	2080 2080	\$ 32.26 \$ 48.21	\$ 67,100.80 \$ 100,276.80	\$ 167,377.60	
1075 5110 - WAGES-OVERTIME office admin OT construction manager OT - may be paid from bond monies	1 260	\$ 10,000.00 \$ 72.32	\$ 10,000.00 \$ 18,803.20	\$ 28,803.20	
1075 5326 - CONT SRV-ENG & SURVEYING misc survey needed for HWY projects	1	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	
1075 5368 - CONT SRV-COMPUTER LIC & SPPT Secondary Lic-ESRI Arcview AutoCAD & Arcview Engine	1 1	\$ 927.00 \$ -	\$ 927.00 \$ -	\$ 927.00	
1075 5700 - EQP PURCH-COMPUTER/PRNTRS new pc and printer for new hire	1	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
TOTAL PUBLIC WORKS				\$ 370,765	
1077 HIGHWAY DIVISION					
1077 5100 - WAGES-SALARIES-HIWAY SUPT 2.5% cola	1	\$ 100,556.28	\$ 100,556.28	\$ 100,556.28	
1077 5105 - WAGES-HOURLY Foreman 2.5% Mechanic 2.5% Eq Oprtr 2.5% Maint Wkr A 2.5% +0.50 educ Maint Wkr B 2.5% Mechanic 2.5% Maint Wkr A 2.5% Maint Wkr C 2.5% Maint Wkr A 2.5% Equip Operator 2.5% Saftey Coord 1(0.50), Asst 1(0.25) Maint Wkr A 2.5%	2080 2080 2080 2080 2080 2080 2080 2080 2080 2080 2080 2080	\$ 34.39 \$ 31.78 \$ 30.32 \$ 30.25 \$ 28.41 \$ 31.48 \$ 28.90 \$ 26.35 \$ 30.33 \$ 29.73 \$ 0.75 \$ 28.61	\$ 71,531.20 \$ 66,102.40 \$ 63,065.60 \$ 62,920.00 \$ 59,092.80 \$ 65,478.40 \$ 60,112.00 \$ 54,808.00 \$ 63,086.40 \$ 61,838.40 \$ 1,560.00 \$ 59,508.80	\$ 689,104.00	
1077 5368 - CONT SRV-COMPUTER LIC & SPPT On line HD Truck data access MV Reporter Data-All Data LLC Vehcle Scan Tool-CoastalAuto-Enc Fuel System Maint-SynTech PeopleGIS-Stormwtr module Heavy Trk scan tool update SEMS Asset Mgt System	1 1 1 1 1 1 1	\$ 1,195.00 \$ 1,500.00 \$ 697.00 \$ - \$ 3,200.00 \$ 2,600.00 \$ 808.00	\$ 1,195.00 \$ 1,500.00 \$ 697.00 \$ - \$ 3,200.00 \$ 2,600.00 \$ 808.00	\$ 10,000.00	
1077 5370 - CONT SRV-SPRINKLERS Town Flat Sprinkler fee-3" Annual Sprinkler test Est. misc repairs	1 1 1	\$ 650.00 \$ 375.00 \$ 175.00	\$ 650.00 \$ 375.00 \$ 175.00	\$ 1,200.00	
1077 5380 - CONT SRV-DRUG TESTS & PHYS more testing this FY	1	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
1077 5520 - UTIL-PROPANE switch to propane heat	1	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
1077 5602 - REPAIRS-BUILDINGS washer, dryer, heat system in bus garage add washer and dryer per union contract	1 1	\$ 25,000.00 \$ -	\$ 25,000.00 \$ -	\$ 25,000.00	
1077 5614 - REPAIRS-CULVERTS crooked road replacement	1	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	

	QUANTITY	PER UNIT COST	COST	DETAIL	FY26 DEPARTMENT
1077 5704 - EQP PURCH-OPERATING				\$	8,000.00
Mechanic's Tool Replacement	1	\$ 2,300.00	\$ 2,300.00		
Hand Tool Replacement	1	\$ 1,000.00	\$ 1,000.00		
New chainsaw	1	\$ 1,000.00	\$ 1,000.00		
Air compressor-bus garage	1	\$ 1,500.00	\$ 1,500.00		
Unanticipated Eqpt purchase	1	\$ 2,200.00	\$ 2,200.00		
TOTAL HIGHWAY DIVISION				\$	1,630,768
1079 SOLID WASTE					
1079 5105 - WAGES-HOURLY				\$	189,488.00
Maint Wkr B 2.5%	2080	\$ 28.41	\$ 59,092.80		
Maint Wkr A 2.5%	2080	\$ 29.18	\$ 60,694.40		
FOREMAN 2.5%	2080	\$ 32.76	\$ 68,140.80		
Saftey Coord 1(0.50), Asst 1(0.25)	2080	\$ 0.75	\$ 1,560.00		
1079 5320 - CONT SRV-DISPOSAL-OTHER				\$	5,000.00
brush yard waste	1	\$ 2,000.00	\$ 2,000.00		
construction debris	1	\$ 3,000.00	\$ 3,000.00		
other	1	\$ -	\$ -		
1079 5602 - REPAIRS-BUILDINGS/PLANTS				\$	3,250.00
Pest Control contract	1	\$ 3,250.00	\$ 3,250.00		
Normal building maint. costs	1	\$ -	\$ -		
TOTAL SOLID WASTE				\$	1,195,450
TOTAL ASSESSMENTS				\$	5,986,175
TOTAL OPER TRANSFERS IN/OUT				\$	13,665,437
GRAND TOTAL				\$	34,601,518

Debt Service

A Responsibility of the Finance Department

Debt Ratios

State Law restricts the amount of debt that a municipality may incur by limiting it to a percentage of the total assessed value of the Town. This is similar in some sense to the way banks limit the amount an individual may borrow to a debt ratio relating their total indebtedness to their net worth. The following is the quotation from State Law, 30a MRSA 5702.

No municipality may incur debt which would {1} cause its total debt outstanding at any time, exclusive of debt incurred for school purposes, for storm or sanitary sewer purposes, for energy facility purposes or for municipal airport purposes to exceed 7 1/2% of its last full state valuation, ... {2} A municipality may incur debt for school purposes to an amount outstanding at any time not exceeding 10% of its last full state valuation, ... {3} for storm or sanitary sewer purposes to an amount outstanding at any time not exceeding 7 1/2% of its last full state valuation, ... {4} and for municipal airport and special district purposes to an amount outstanding at any time not exceeding 3% of its last full state valuation, ...; {5} provided, however, that in no event may any municipality incur debt which would cause its total debt outstanding at any time to exceed 15% of its last full state valuation, {6} or any lower percentage or amount that a municipality may set.

For the purposes of this section, full state valuation shall mean the state valuation most recently certified by the State Tax Assessor pursuant to Title 36, Section 381, adjusted to 100%.

The statutory debt limits are considered by most investment counselors to be too high. The Maine Municipal Bond Bank does not like to see ratios in excess of 5% of the Full State Valuation. Moody's Investor Service views debt burdens of 3 to 4% as average.

Bar Harbor's debt to value ratio is well within recommended limits at: 4.65%

For details, please see the analysis on page two.

Notes:

-
- {1} Referred to below as General Purpose Debt
 - {2} Referred to below as School Purpose Debt
 - {3} Referred to below as Sewer Purpose Debt
 - {4} Referred to below as Airport and Special District Purpose Debt
 - {5} Referred to below as Total Debt

Bond Issues

E	2005	USDA Rural Development Refunding Issue - Halls Cove Sewer
F	2010	Public Works Projects - FY10-Refinanced FY20
G	2012	Sewer System Improvements: 2011
H	2012	Water System Improvements: 2011
I	2012	Water System Improvements: 2012 - SRF
J	2013	Public Works Complex: 2013 - Garage, Fueling Station, Salt/Sand Shed, Pole Barn and Offices
K	2014	Municipal Building Renovations & Downtown Signage: FY15 -
L	2015	Rte #3 Water Mains & Public Safety Bldg Envelope-FY16
M	FY17	Transfer Station Renovations
M	FY18	Public Safety Building Slab
M	FY18	Fire Dept - New Ladder Truck
N	FY19	Ferry Terminal Land Acquisition
N	FY19	Parking Meter System
O	FY19	Ferry Terminal Land Acquisition-Taxable Portion for Bay Ferries
P	FY20	LED Streetlight & Park Light Project - Capital Lease
Q	FY24	Fiber Build
R	FY24	School Architectural Plans
S	FY24	Solar Array
T	FY24	Downtown Infrastructure/Stormwater/Retaining Wall
U	FY25	Connors Emerson New School Build

Debt Service

A Responsibility of the Finance Department

Schedule of Debt Outstanding

Bond Issue	Purpose	Last Payment	Outstanding Principal RNY 6/30/25	Type Of Obligation	Creditor
General Purpose Debt {1}					
F	Public Works Projects - FY10 (& Water)	FY30	940,000	G.O. Bond	Bank of New York Mellon
H	Water System Improvements: 2011	FY32	515,712	G.O. Bond	Morgan Stanley & Co
I	Water System Improvements: 2012 SRF	FY33	1,129,147	G.O. Bond	Maine Municipal Bond Bank
J	Public Works Complex: 2013	FY44	1,640,000	G.O. Bond	Raymond James
K	Muni Bldg Renov & Signage	FY35	1,180,000	G.O. Bond	Morgan Stanley & Co
L	Public Safety Bldg & Rte #3 Water Mains	FY36	1,155,000	G.O. Bond	Roosevelt & Cross, Inc.
M	Transfer Stat, PubSaf Bldg, Ladder Truck	FY38	1,950,000	G.O. Bond	Eastern BankEastern Bank
N	Ferry Terminal Land & Parking Meters	FY39	1,610,000	G.O. Bond	Roosevelt & Cross, Inc.
O	Ferry Terminal Land - Taxable Portion	FY39	990,000	G.O. Bond	Robert W. Baird, Co. Inc.
Q	Fiber Build	FY44	645,000	G.O. Bond	Raymond James
S	Solar Array	FY44	3,720,000	G.O. Bond	Raymond James
T	Downtown Infrastructure/Stormwater/Retaining W	FY44	6,730,000	G.O. Bond	Raymond James
Total General Purpose Debt			22,204,859		
School Purpose Debt {2}					
n/a	MDI High School Overlapping Debt	n/a	40,684	Our 38.27% share of \$107,657	
R	School Plans	FY44	2,565,000	G.O. Bond	Raymond James
U	Conners Emerson BuildConners Emerson Build	FY55	55,900,000	G.O. Bond	Raymond James
Total School Purpose Debt			58,505,684		
Sewer Purpose Debt {3}					
D	USDA Refunding Issue - Hulls Cove	FY27	100,000	G.O. Bond	Roosevelt & Cross, Inc.
T	Downtown Infrastructure/CSO	FY44	27,525,000	G.O. Bond	Raymond James
G	Sewer System Improvements: 2011	FY32	444,288	G.O. Bond	Morgan Stanley & Co
Total Sewer Purpose Debt			28,069,288		
Airport and Special District Purpose Debt {4}					
T	Downtown Infrastructure/Water		4,895,000		
Total Airport & Special Dist. Debt			4,895,000		
TOTAL DEBT {5}			113,674,831		

Notes:

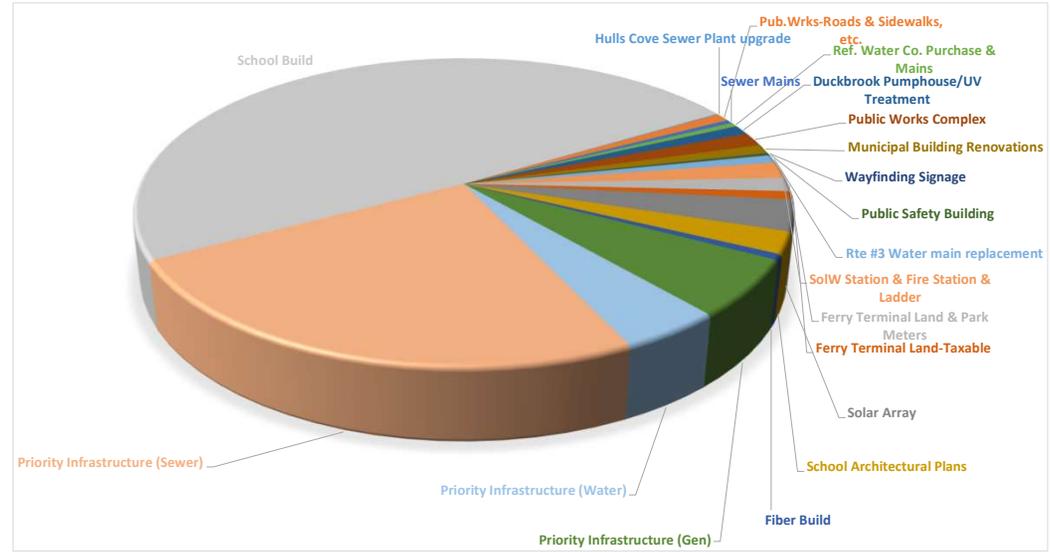
A. 2024 Full State Valuation - \$2,444,400,000
 2023 - \$2,040,000,000

DEBT RATIOS *	Total	Statutory Limit	Statutory Limit Exceeded?	ME Bond Bank Recommended Maximum	Town Policy Recommended Maximum
{2} School Debt	2.393%	10.0%	No		
{3} Sewer Debt	1.148%	7.5%	No		
{4} Airport & Spec.Dist.Del	0.200%	3.0%	No		
{5} Total Debt *	4.650%	15.0%	No	5.0%	5.0%

* As a percent of Estimated Full State Valuation Next Year

DEBT SERVICE SUMMARY

Projects	Outstanding Balance @ 6/30/25	Who Pays?	Avg Annual Debt Service \$ Impact
Bonds already issued:			
		Taxpayers	\$ 62,000
		Taxpayers	\$ 40,000
Hulls Cove Sewer Plant upgrade	\$ 100,000	Sewer Users	\$ 51,000
Pub.Wrks-Roads & Sidewalks, etc. (water portion-mains) (Newprt Comf Station)	\$ 940,000	Taxpayers	\$ 154,000
Sewer Mains	\$ 444,288	Water Rate Payers	\$ 33,000
Ref. Water Co. Purchase & Mains	\$ 515,712	Cr.Ship Fees	\$ 21,000
Duckbrook Pumphouse/UV Treatment	\$ 1,129,147	Sewer users	\$ 92,000
Public Works Complex (water portion-lease)	\$ 1,640,000	Water Rate Payers	\$ 82,000
Municipal Building Renovations	\$ 1,100,000	Water Rate Payers	\$ 154,000
Wayfinding Signage	\$ 80,000	Taxpayers 2/3	\$ 147,000
Public Safety Building	\$ 220,000	Water users 1/3	\$ 73,000
Rte #3 Water main replacement	\$ 935,000	Taxpayers	\$ 130,000
SolW Station & Fire Station & Ladder	\$ 1,950,000	Cr.Ship Fees	\$ 22,000
Ferry Terminal Land & Park Meters	\$ 1,610,000	Taxpayers	\$ 23,000
		Water users	\$ 105,000
		Taxpayers	\$ 190,000
		Taxpayers	\$ -
		Cr.Ship Fees	\$ 25,000
		Parking Fees	\$ 50,000
		Bay Ferries	\$ 110,000
Parking Meters		Parking Fees	\$ 135,000
Ferry Terminal Land-Taxable	\$ 990,000	Bay Ferries	\$ 89,000
Solar Array	\$ 3,720,000	Taxpayers	\$ 300,000
School Architectural Plans	\$ 2,565,000	Taxpayers	\$ 200,000
Fiber Build	\$ 645,000	Taxpayers	\$ 55,000
Priority Infrastructure (Gen)	\$ 6,730,000	Taxpayers	\$ 525,000
Priority Infrastructure (Water)	\$ 4,895,000	Water Rate Payers	\$ 373,000
Priority Infrastructure (Sewer)	\$ 27,525,000	Sewer Rate Payers	\$ 2,098,000
School Build	\$ 55,900,000	Taxpayers	\$ 3,600,000
Totals - Bonds Issued & Outstanding	\$ 113,634,147		\$ 8,939,000



Taxpayers	\$ 5,426,000	61%
Cruise Ship Fees	\$ 68,000	1%
Sewer users	\$ 2,241,000	25%
Water Users	\$ 820,000	9%
Parking Fees	\$ 185,000	2%
Bay Ferry Lease	\$ 199,000	2%
Total	\$ 8,939,000	100%

Reconciliation to All Debt:
 Bond Activity (above)
 Capital Lease
 MDI HS Debt
 = Schedule of All Debt

Administrative Services

1016-xxxx

Administrative Services is the cost to the General Fund of providing accounting and management services to the Sewer and Water Funds. We charge a flat amount each quarter, to cover all administrative services to the Sewer and Water Funds and the revenues are reflected in the Finance department.

Finance Department Expenses

Finance Dept. General Fund Budget for FY2025		541,503
Finance Dept. "Rent" of Muni.Bldg.	1040 Sq.Ft. X \$13.50 /Sq.Ft.	14,040
Finance Dept. Employee Benefits	Wages = \$483,908 Benefits Rate= 42.0%	203,241
Computer Time: Hardware and Software Capital Cost (From TSA & C.I.P. Fund)		5,000
Total Finance Department Cost To Town		763,784

Other Funds' Shares of Finance Department Services		Budget This Year	Allocation of Finance Dept. Cost
Municipal Budget Appropriations	FY2025 Bud	34,601,517	78.0%
Sewer Fund Revenues	FY2024 Bud	2,653,400	6.0% 45,689
Water Fund Revenues	FY2024 Bud	2,424,754	5.5% 41,751
Cruise Ship Fund Revenues	FY2025 Bud	610,851	1.4% 10,518
Parking Fund Revenues	FY2025 Bud	4,066,900	9.2% 70,027
Total Town Revenues		44,357,422	100.0%

4310 Administrative Services to the Sewer Fund

Requested
Next Year

Sewer Fund's Share of Normal Finance Department Expenses	(see above)				45,689
Sewer Fund's Share of Management Expenses -		Current Hourly Rate	Projected Salary/Day	Days/Yr.	Total
Public Works Director (CSO, etc.)	(260 days)		\$521.00	44	22,924
Construction Manager			\$369.00	182	67,158
Technical Systems Administrator			\$426.00	13	5,538
Water Div. Office Mgr			\$274.00	12	3,288
GIS / Map Coordinator /Database mgt			\$407.00	5	2,035
Finance Director (budgeting)			\$480.00	10	4,800
Town Manager			\$630.00	7	4,410
Total Wages and Salaries					110,153
Benefits		Rate		42.0%	46,264
Sewer Fund's Share of Management Expenses					156,417

Total Sewer Fund Administrative Services Charge \$202,106

4312 Administrative Services to the Water Fund

Requested
Next Year

Water Fund's Share of Normal Finance Department Expenses	(see above-by \$Rev)				41,751
Water Fund's Share of Management Expenses			Salary/Day	Days/Yr.	Total
Public Works Director			\$521.00	48	25,008
Construction Manager			\$369.00	31	11,439
Finance Director (Budget/Rates/PUC)			\$480.00	18	8,640
Technical Systems Administrator			\$426.00	14	5,964
GIS / Map Coordinator/ Database Mgt			\$407.00	5	2,035
Town Manager			\$630.00	5	3,150
Total Wages and Salaries					56,236
Benefits		Rate		42.0%	23,619
Water Fund's Share of Management Expenses					79,855

Total Water Fund Administrative Services Charge \$121,607

Administrative Services

1016-xxxx

*Requested
Next Year*

4816 Administrative Services to the Cruise Ship Fund

Cruise Fund's Share of Normal Finance Department Expenses	(see above-by \$Rev)			10,518
TSA-Free Wi-Fi in the Parks (Cap, Lic & Costs)				1,000
Paper & Supplies				300
Cruise Fund's Share of Management Expenses		<i>Salary/Day</i>	<i>Days/Yr.</i>	<i>Total</i>
Technical Systems Administrator (WiFi In Parks)		\$426.00	2	852
Finance Director/Billing/reconciling		\$480.00	6	2,880
Town Manager (Budget, Meetings, Etc.)		\$630.00	10	6,300
Total Wages and Salaries				10,032
Benefits	Rate		42.0%	4,213
Cruise Ship Fund's Share of Management Expenses				14,245

Total Cruise Ship Fund Administrative Services Charge \$26,064

(This charge is included in the CS Fund as an allocated expense and is reflected in the General Fund revenues as part of its CS transfers in - #1088-4806)

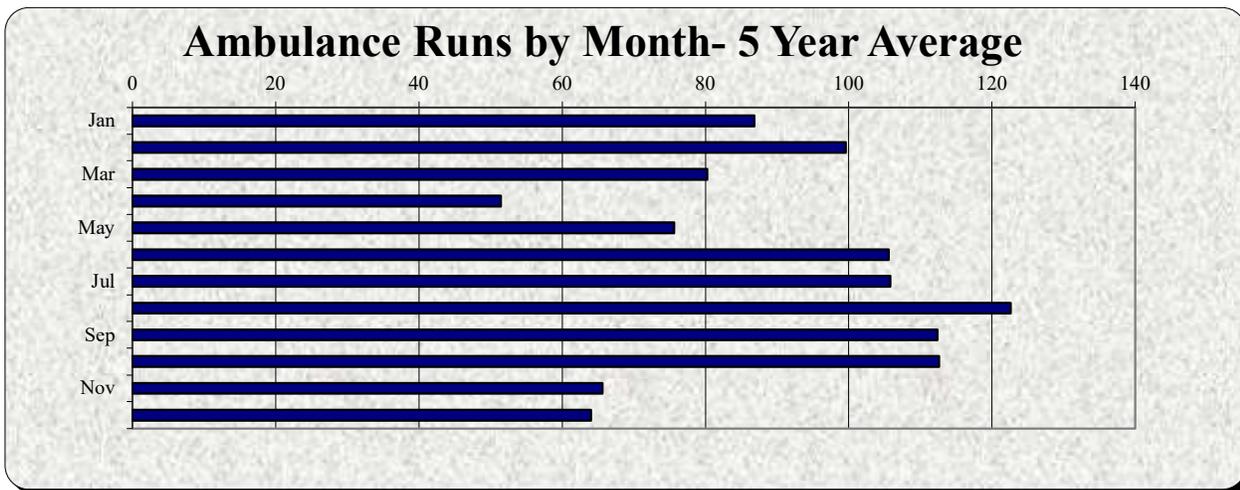
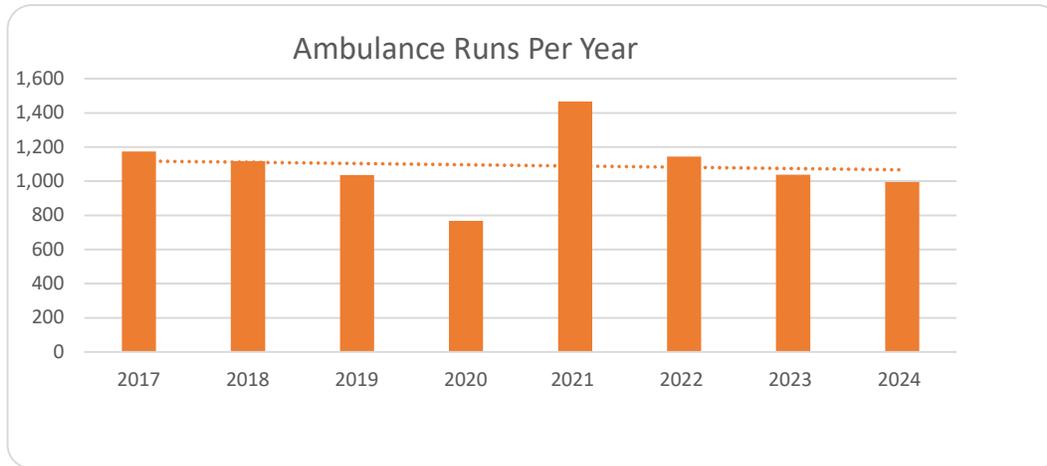
4816 Administrative Services to the Parking Fund

Next Year

Parking Fund's Share of Normal Finance Department Expenses	(see above-by \$Rev)			70,027
Cruise Fund's Share of Management Expenses		<i>Salary/Day</i>	<i>Days/Yr.</i>	<i>Total</i>
Technical Systems Administrator, IPS & LPR admin .		\$426.00	5	2,130
Finance Director -added budgeting, meetings, oversight		\$480.00	10	4,800
Tax Collector - cash/data cross referencing, bank tracking		\$337.00	20	6,740
Deputy Tax Collector - reconciliations, analytics		\$232.00	7	1,624
Assessor -GIS database & Parking maps		\$407.00	7	2,849
Town Manager (Budget, Meetings, Etc.)		\$630.00	10	6,300
Total Wages and Salaries				24,443
Benefits	Rate		42.0%	10,266
Parking Fund's Share of Management Expenses				34,709

Total Parking Fund Administrative Services Charge \$104,736

(This charge is included in the Parking Fund as an allocated expense and is reflected in the General Fund revenues as part of its Parking Fund transfers in - #1088-4810)



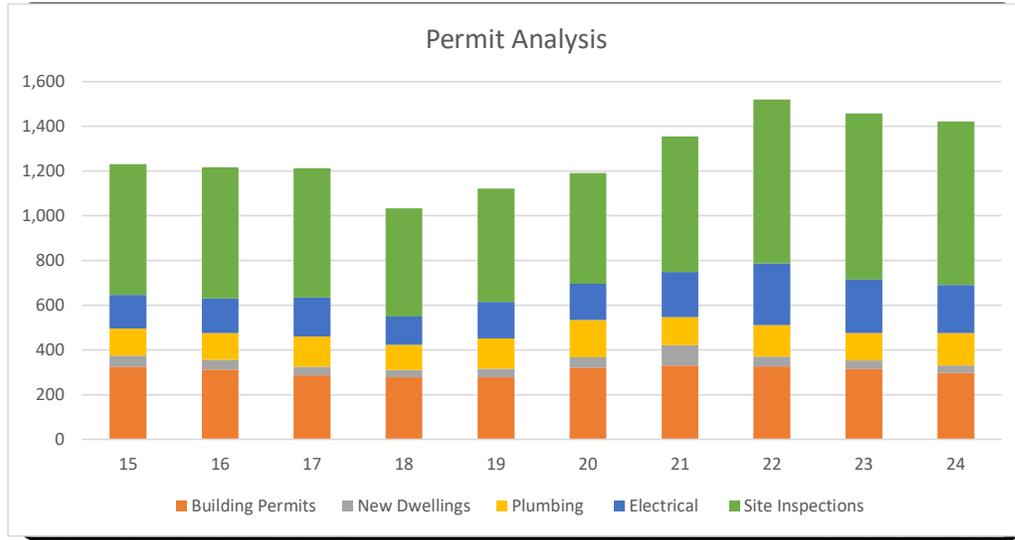
Ambulance Run History *

	Calendar Year								5 Yr Avg by month
	2017	2018	2019	2020	2021	2022	2023	2024	
Jan	83	88	78	52	161	77	83	61	87
Feb	59	57	47	49	247	84	48	70	100
Mar	87	64	70	36	178	72	60	55	80
Apr	80	59	57	39	58	51	56	53	51
May	73	71	96	54	66	90	87	81	76
Jun	117	125	98	69	116	108	117	118	106
Jul	182	146	126	72	115	116	119	107	106
Aug	120	140	129	99	123	174	103	114	123
Sep	132	132	122	70	106	130	135	121	112
Oct	113	114	101	82	153	117	109	102	113
Nov	50	59	57	61	73	69	53	72	66
Dec	77	63	55	84	71	55	68	42	64
Annual Totals									1,082
Calendar Year	1,173	1,118	1,036	767	1,467	1,143	1,038	996	
Fiscal Year	1,045	1,138	1,100	889	1,294	1,123	1,112	1,025	
Runs Billed *	818	762	828	798	557	739	644	695	713
As a % of Total Runs	78%	67%	73%	73%	63%	57%	57%	63%	66%

* Not all of our runs are billable. For example, sometimes we are dispatched to the scene of a motor vehicle accident, only to find that there are no injuries; or where a run is determined to be not medically necessary, such as an ambulatory patient, or a COVID related treatment.

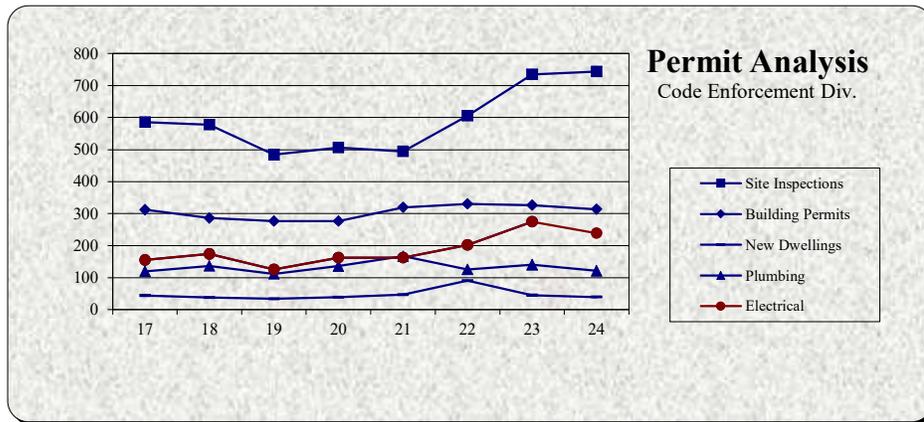
Code Enforcement Division

A Division of the Planning Department



PERMITS ISSUED 2015 - 2024

Calendar Year	15	16	17	18	19	20	21	22	23	24	One Year Change
Building Permits	324	312	286	277	277	320	330	326	314	298	-5%
New Dwellings	51	44	38	34	39	47	91	45	40	32	-20%
Plumbing	120	120	137	112	136	167	126	140	121	146	21%
Electrical	151	155	174	126	163	163	202	275	239	214	-10%
Site Inspections	585	586	578	484	506	494	606	735	744	731	-2%
Totals	1,231	1,217	1,213	1,033	1,121	1,191	1,355	1,521	1,458	1,421	-3%
Total Permits	595	587	597	515	576	650	658	741	674	658	-2%



<i>Account Number</i>	<i>Account Description</i>	<i>Actual Year Before FY23</i>	<i>Actual Last Year FY24</i>	<i>Budgeted This Year FY25</i>	<i>Estimated This Year FY25</i>	<i>Requested Next Year FY26</i>
55	FUND BALANCE - Shellfish Conservation Reserve Revenues					
	Starting Fund Balance	0	0	0	0	0
	Revenues & Other Sources	2,610	2,635	3,000	2,900	3,000
	Expenditures & Other Uses	2,610	2,635	3,000	2,900	3,000
	Ending Fund Balance	0	0	0	0	0
	Reserved Fund Balance	0	0	0	0	0
	Unassigned Fund Balance	0	0	0	0	0
	Change in Fund Balance	0	0	0	0	0

Notes:

- A. Money can be expended from reserve funds without Town Meeting approval as long as they are spent for the purpose intended by the terms of the enabling statute which created the reserve. Therefore, a budget need not be established nor approved by the Town. It is included here only for informational purposes.
- B. The Shellfish Conservation Reserve Fund is another State mandated trust accounts tracked by the Town. Clam license revenues must be posted here and our Shellfish Warden expenses are billed against this account. Since the Harbor Department enforces the shellfish laws, these monies are transferred to the General Fund, where Harbor Department expenses are recorded.

55 REVENUES - Shellfish Conservation Reserve Fund

#4604	Shellfish Licenses	2,610	2,635	3,000	2,900	3,000
	Total Non-Tax Revenue	2,610	2,635	3,000	2,900	3,000
#4338	Ordinance Fines	0	0	0	0	0
	Total Revenues & Other Sources	2,610	2,635	3,000	2,900	3,000

55 EXPENDITURES - Shellfish Conservation Reserve Fund

88-5110	Wages- Overtime	0	0	0	0	0
88-5986	Transfer to General Fund	2,610	2,635	3,000	2,900	3,000
	Total Expenditures & Other Uses	2,610	2,635	3,000	2,900	3,000
	Shellfish Conservation Reserve Fund					

<i>Account Number</i>	<i>Account Description</i>	<i>Actual Year Before FY23</i>	<i>Actual Last Year FY24</i>	<i>Budgeted This Year FY25</i>	<i>Estimated This Year FY25</i>	<i>Requested Next Year FY26</i>
60	FUND BALANCE - Dog Control Reserve Revenues					
	Starting Fund Balance	0	0	0	0	0
	Revenues & Other Sources	1,988	1,781	3,000	1,800	1,800
	Expenditures & Other Uses	1,988	1,781	3,000	1,800	1,800
	Ending Fund Balance	0	0	0	0	0
	Reserved Fund Balance	0	0	0	0	0
	Unassigned Fund Balance	0	0	0	0	0
	Change in Fund Balance	0	0	0	0	0

Notes:

- A. Money can be expended from reserve funds without Town Meeting approval as long as they are spent for the purpose intended by the terms of the enabling statute which created the reserve. Therefore, a budget need not be established nor approved by the Town. It is included here only for informational purposes.**
- B. The Dog Control Reserve Fund is another one of those State required "In and Out Accounts." Dog license revenues must be posted here and our dog control expenses are billed against this account. Since the Police Department enforces the dog laws, the funds are transferred to the General Fund, the fund in which Police Department expenses are recorded.**

82 REVENUES - Dog Control Reserve Fund

4606	Dog Licenses	1,988	1,781	3,000	1,800	1,800
	Other Income	0	0	0	0	0
	Total Non-Tax Revenue	1,988	1,781	3,000	1,800	1,800
	Transfer From General Fund	n/a	n/a	n/a	n/a	0
	Total Revenues & Other Sources	1,988	1,781	3,000	1,800	1,800

88 EXPENDITURES - Dog Control Reserve Fund

5438	Warden Supplies, Clinic Fees, Dues		0	0	0	0
5986	Transfer to General Fund	1,533	1,293	2,400	1,700	1,800
	Total Expenditures & Other Uses	1,533	1,293	2,400	1,700	1,800
	Dog Control Reserve Fund					