

**BOARD OF TOWN COMMISSIONERS**

**BUDGET WORK SESSION**

**April 7, 2022 4:30 P.M.**

**PRESENT:** Commissioner Kevin M. Bianca, Chair  
Commissioner Mary F. Chance  
Commissioner Paula S. Etting  
Commissioner Erin S. Hughes  
Commissioner Donna L. Kahoe  
L. Jesse Bane, Town Administrator  
Michael Krantz, Director of Administration  
Lisa Moody, Director of Finance

**OTHERS:** Joan Suitt, Recording Secretary

**APPROVAL OF AGENDA:**

Chair Bianca call for approval of the agenda. The Commissioners approved the agenda as written.

**BUDGET:**

Ms. Moody, Director of Finance, requested the Commissioners look at the Tentative Budget Schedule for FY23. After discussion, the Commissioners approved to change the time for the following meetings:

- April 26, 2022 - Budget Work Session at **4:00 p.m.**
- April 28, 2022 - Budget Work Session at **4:00 p.m.**
- May 5, 2022 - Budget Work Session at **4:00 p.m.**
- May 10, 2022 - Budget Work Session at **4:00 p.m.**

**Budget Introduction:**

The Director of Finance reviewed the Table of Contents:

- Pages 1-7 - Town Administrator's Budget for FY23
- Page 8 - Budget Work Session Schedule
- Pages 9-10 - Schedule for Department budget presentation
- Page 11 -Presentation dates for outside agencies are being coordinated
- Page 12 - Assessable Base Chart - assessable base for tax categories
- Page 13 -Property Tax Revenue Growth - displays property tax growth since FY06

- Page 14 - Capital Improvements Program - to be discussed later in agenda
- Page 15 - General Fund Revenues FY23 - compares funds FY22 to FY23.
- Page 16 -General Fund Expenditures FY23 - compares funds FY22 to FY23
- Page 17 -Preliminary List of American Rescue Plan (ARPA) - Proposals included in FY23 budget.

**Review of Estimated General Fund Revenues:**

The Director of Finance reviewed the following items:

- Real Property Taxes
- Public Utilities Corporation
- Income Taxes
- Admission & Amusement Taxes
- Highway User Revenues - received from State Highways
- Police Protection Grant - received from State
- Cable TV Franchise
- American Rescue Plan Act (ARPA)
- Governor's Office Crime Prevention Grant
- Harford County Tax Rebate - given to Municipalities for providing police service
- Stormwater Management Grant Harford County - money not spent goes into a reserve account
- Miscellaneous Grants
- Red Light Camera
- Vehicle/Equipment Proceeds
- Transfer from Unassigned Fund Balance
- Transfer from Capital Reserve
- Transfer from Worker's Comp Reserve
- Transfer from Sewer Fund (Enterprise Funds)
- Transfer from Parking Fund (Enterprise Funds)

**Review of Capital Improvement Program (CIP):**

The Director of Finance reviewed:

- ADM 01 - IT Capital Projects - servers, toughbooks for Police Department, controller
- ADM 03 - Shamrock Park - new playground surface
- PLN 06 - Burns Alley - engineering work
- PLN 12 - Homestead Park - improvements and off-street parking

- PLN 13 - Renovate/Expand Police Department
- PLN 15 - JCI Energy Contract - energy efficiency for Town buildings - the improvements pay debt service
- PD 00 - Police Department Vehicles
- PD 02 - Body Cameras
- PWG 00 - DPW Vehicles and Equipment
- PWG 04 - Town Buildings
- PWG 05 - MS4 Stormwater Management Program
- PWG 07 - Armory Building Cap/Maintenance
- PWG 12 - New Sidewalk - Gordon Street
- PWG 29 - Office Street/Courthouse Square Improvement
- PWP 02 - Parking Garage Repairs
- PWP 04 - Parking Garage Lighting Upgrade
- PWP 06 - Parking Garage Sweeper
- PWP 09 - Parking Electric Enforcement Vehicle
- PWS 08 - Pumping Station Engineering/Repairs/Replacement
- PWS 09, 11, 12 - Debt Service - related to Sewer System

Commissioner Chance recommends speaking to the Board of Education about contributing to the Armory project (PWG 07) because students are using the classrooms.

**Review of General Fund Expenditures:**

The Director of Finance informed each Department has a section in the budget binder and provides:

1. Budget/Revenue Preparation Sheet - FY23 requested and Administrator's recommended amounts. It also provides historical information on past fiscal years.
2. Salary page.
3. Justification Sheet - justifies accounts on spreadsheet for each Department.

Administrator

Ms. Moody reviewed the Administrator's budget.

Legal

- Legal References & Membership - include updates to Maryland Code, McQuillan reports, IMLA membership fees and bond counseling requirements.
- Legal Counsel Services - increased for legal services for Board meetings, Police Department, and research.

#### Commissioner's Budget

Ms. Moody reviewed:

- Travel - adding all Commissioners can attend the Fall and Summer MML conferences. Reinstating various function ticket cost.
- Retreat - cut from budget
- Advertising - based on history for Town Board public hearings and the constant yield tax rate ad.
- Community Events - volunteer party, volunteer gifts.
- Telephones - increased based on history.

Commissioners had no questions.

#### Finance Department

Ms. Moody reviewed:

- Salaries - 5 full-time employees and 1 part-time employee.
- Medical Insurance - 1% increase for FY23. Town proposed to continue paying 100% of premiums and the continuation of the Town contributing 20% of the deductible to the employee's HSA account for the HDHP.
- Dental Insurance - Town pays 50% of the premium. Town received 1% rate decrease.
- Vision Insurance - Town pays 50% of the premium. Town received 1% rate decrease.
- Disability Insurance - through LGIT - no rate increase.
- Pensions - Town contributes 8.7% of employees base pay each quarter to civilian plan.
- Audit - will go out for bid for FY22.
- GASB Pension Valuation - updated actuarial analysis for Sworn Officer and Civilian Pension Plans.
- OPEB Actuarial Valuation - updated actuarial analysis for OPED plan.
- Processing Fees - covers third party processing.

#### Discussion by Commissioners on Budget Issues

1. Contact the Board of Education regarding Armory project PWG 07.

**ADJOURNMENT:**

With no further comments, the meeting was adjourned at 6:10 p.m.

**APPROVED: May 2, 2022**

Signature on file

Kevin M. Bianca, Chair  
Board of Town Commissioners

Signature on file

Michael L. Krantz, Town Clerk