

Commissioners of Bel Air  
Agenda  
April 5, 2021

Resolution No. 1163-21  
Budgetary Amendment – Fiscal Year 2021

1. **BACKGROUND**

Each year, the staff performs a mid-year budget review, analyzing current fiscal year revenues and expenditures through December 31 and comparing them to the current fiscal year budget. Based on this comparison, the revenue and expenditure picture through the end of the fiscal year is projected and analyzed. After this year's review, as in past years, several adjustments were deemed necessary.

2. **PRIMARY ISSUES**

The total of the recommended adjustments in this year's proposed budget amendment increases the fiscal year 2021 general fund budget by \$475,109 from \$13,795,971 to \$14,271,080.

While most of our revenue projections are still reasonable, several require adjustment. Some of the more significant changes are as follows:

- Real Property, Half-year Real Property, and Public Utility Taxes - \$72,240, \$25,640, and \$155,000 increase respectively, based on actual assessments received to date
- Income Taxes - \$223,000 increase due to budgeting too low with unknown pandemic factor
- Admission & Amusement Taxes - \$23,000 decrease due to pandemic restrictions
- Highway User - \$51,879 decrease from State Highway Administration
- Miscellaneous Grants, Federal - \$49,037 increase based on CARES monies received through Harford County
- Red Light Camera - \$30,000 increase due to budgeting too low with unknown pandemic factor
- Alliance Contribution - \$25,660 increase due to grants with the major one being used for the next wayfinding signage phase
- Vehicle/Equipment Proceeds - \$25,582 decrease due to vehicles/equipment cost being less than budget, so borrowed less
- Transfer from Capital Reserve - \$17,500 increase due to the contract for construction advisor pre-construction services on the PD/TH building

The net effect of these changes is an overall increase of \$475,109 in Total Revenues.

Several adjustments to our expenditures are proposed as well. Some of the more significant changes are as follows:

- Armory - \$20,903 net increase mainly to provide security door scanners for employee safety
- Town Buildings - \$300,249 net increase: \$271,866 PD/TH design development and construction advisor contracts
- Finance – \$15,618 net increase attributable to transfer of benefits from that department due to a new hire and salary savings in the Procurement Officer position with the reduction in hours per pay from 48 to 32 hours
- Planning/Zoning - \$64,008 net increase: \$26,000 increase attributable to transfer of benefits from that department for a new hire; \$35,000 increase in the Wayfinding signage project due an additional grant from the Alliance (\$20,000) and town funds needed to complete the previous phase since grant funds were not awarded as well as funds to hire an intern for 4 weeks to assist with the GIS effort
- Economic Development - \$55,033 net decrease: \$33,854 decrease attributable to 5-month vacancy of the Grants Coordinator replacement; \$21,179 various funds not used due to the pandemic
- Technology: \$39,522 increase: \$27,536 increase due to pandemic related expenses that were reimbursed through the CARES grant; net increase \$11,985 to purchase 2 backup servers (\$23,000) that are necessary before the file server is installed (savings \$11,000)
- Benefits: \$94,628 decrease: \$89,514 transferred to various departments based on new hires, \$15,114 in medical insurance rebate due to covid and \$10,000 increase in the OPEB contribution
- Public Safety - \$36,606 increase: \$27,000 due to increase red light camera costs with additional violations and \$9,606 due to the MAWC property tax surcharge for the hydrants
- Police Department - \$57,286 net increase: mainly due to requesting the purchase of a replacement vehicle, including accessories, for the totaled vehicle
- DPW Streets - \$137,525 net increase: \$24,000 decrease due to salary vacancies; \$10,000 increase due to additional tree work; \$26,000 increase to add additional street lights on Gateway and Major's Choice; \$18,000 for increased costs related to new curb ramp construction; and \$101,231 to purchase a new dump truck
- DPW Refuse - \$39,567 decrease: an overbilling error was found by our condo trash vendor after moving to a new billing system; this is the overpayment by the town which has already been credited to our invoices

The net effect of these changes is an overall increase of \$475,109 in Total Expenditures.

The Special Revenue Fund also has one recommended change which would decrease the fund by \$200,000. This adjustment is to remove the budget related

to the Community Legacy Grant. The Town was awarded a grant to leverage upgrades at Homestead Park; however, the monies will not be spent until fiscal year 2022.

3. **DISCUSSION**

The attached 7-page budget reflects all the adjustments to revenues and expenditures as proposed by the staff.

4. **RECOMMENDATION**

The staff recommends that the Board of Town Commissioners approve Resolution No. 1163-21, amending the budget for fiscal year 2021.

**RESOLUTION NO. 1163-21**  
**A RESOLUTION AMENDING THE BUDGET FOR FISCAL YEAR 2021**

**WHEREAS**, Section 703 of Article VII of the Charter of the Town of Bel Air provides that no public money be expended without having been appropriated by the Board of Town Commissioners; and

**WHEREAS**, Section 704 of Article VII of the Charter of the Town of Bel Air provides that any transfer of funds between appropriations for different purposes shall be approved by a majority of the Board of Town Commissioners; and

**WHEREAS**, the Town will be receiving and expending additional funds; it is therefore necessary to account for such receipts and appropriate these funds as expenditures in the corresponding accounts; and

**WHEREAS**, the Town will be transferring funds from various departments to fund overages in other departments; and

**WHEREAS**, there are a number of monetary adjustments which are deemed necessary and it is considered advisable to adjust some estimated revenues and expenditures; and

**WHEREAS**, this Resolution provides that by adopting this Amended Budget, the Board of Town Commissioners has properly appropriated additional funds to be spent in the areas on the Amended Budget;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Town Commissioners, that the Amended Budget be approved;

**AND BE IT FURTHER RESOLVED** that this Resolution shall take effect on the \_\_\_\_ day of April, 2021.

INTRODUCTION:

PUBLIC HEARING:

ENACTMENT:

EFFECTIVE:

AYES:

NAYES:

ABSENT:

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Amy Chmielewski, Chairman  
Board of Town Commissioners

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Michael L. Krantz  
Town Clerk

**TOWN OF BEL AIR  
BUDGET AMENDMENT PROPOSAL  
REVENUES  
FY 2021**

<b>I. GENERAL FUND</b>	<b>Approved FY21 Budget</b>	<b>Proposed Changes Inc (Dec)</b>	<b>Amended FY21 Budget</b>
<b><u>Operating Revenues</u></b>			
Real Property Taxes	\$7,251,242	72,240	\$7,323,482
Half-year Taxes	5,000	25,640	30,640
Personal Property Taxes - Unincorporated	10,000		10,000
Public Utilities Corporation	404,000	155,000	559,000
Ordinary Business Corporations - Incorporated	490,000		490,000
Penalties & Interest	35,000		35,000
Income Taxes	1,277,306	223,000	1,500,306
Admission & Amusement Taxes	55,000	(23,000)	32,000
Motor Vehicles (SHA)	479,871	(51,879)	427,992
Police Protection Grant	230,954		230,954
Business Licenses	63,000		63,000
Public Works Fees	35,000		35,000
Planning & Zoning Fees	17,000	(8,000)	9,000
Cable TV Franchise	145,000		145,000
Liquor Licenses	0		0
Bulletproof Vest Grant	1,730		1,730
Governor's Office Crime Prevention Grant	10,000		10,000
Miscellaneous Grant, Federal	0	49,037	49,037
Miscellaneous Grants, MD	20,000	(20,000)	0
Financial Corps. - County Grant	8,458		8,458
Harford County Tax Rebate	1,284,830		1,284,830
Traffic Grants	8,000		8,000
Stormwater Management Harford County	136,382	19,489	155,871
Miscellaneous Grants	0	13,100	13,100
Bel Air Armory Fees	55,000	(5,000)	50,000
Police & PW Overtime Reimbursement	20,000	(10,000)	10,000
Police Security (Overtime) Schools	25,000		25,000
Police Reports	1,500		1,500
False Alarm Fees	23,000	(10,000)	13,000
Red Light Camera	435,000	30,000	465,000
Miscellaneous Income	5,000	14,904	19,904
Finance Fees	9,900		9,900
Administration Fees	200		200
MAWC Well Fees	7,000		7,000
Interest on Investments	55,000	(17,000)	38,000
MD Homebuilder Guaranty Fund	800		800
Seized Property	4,000		4,000
Rental Income-Armory Marketplace	30,000		30,000
Alliance Contribution	6,200	25,660	31,860
Rockfield Foundation Contribution	600		600
Vehicle/Equipment Sale Proceeds	20,000		20,000
Real Estate Sale Proceeds	30,000		30,000
Vehicle/Equipment Proceeds	475,000	(25,582)	449,418
<b><u>Total Operating Revenues</u></b>	<b>\$13,170,973</b>	<b>\$457,609</b>	<b>\$13,628,582</b>
Transfer from Capital Reserve	50,000	17,500	67,500
Transfer to Seized Property Reserve	(2,000)		(2,000)
Transfer from Sewer Fund	326,371		326,371
Transfer from Parking Fund	250,627		250,627
<b><u>GENERAL FUND TOTAL REVENUES</u></b>	<b>\$13,795,971</b>	<b>\$475,109</b>	<b>\$14,271,080</b>

**TOWN OF BEL AIR  
BUDGET AMENDMENT PROPOSAL  
REVENUES  
FY 2021**

<u>II. SEWER FUND</u>	<u>Approved FY21 Budget</u>	<u>Proposed Changes Inc (Dec)</u>	<u>Amended FY21 Budget</u>
<b>Revenues</b>			
Sewer User Charges	\$2,439,000		\$2,439,000
Bay Restoration Fee Interest	3,000		3,000
Other Revenue	15,050		15,050
Miss Utility Fees	19,000		19,000
Interest Income	0		0
User Benefit Fees	36,645		36,645
Connection Fees	<u>50,000</u>		<u>50,000</u>
<b><u>SEWER FUND TOTAL REVENUES</u></b>	<b><u>\$2,562,695</u></b>	<b><u>\$0</u></b>	<b><u>\$2,562,695</u></b>
 <b><u>III. PARKING FUND</u></b>			
<b>Revenues</b>			
Meter Collections	\$182,000		\$182,000
Parking Fines	135,000		135,000
Lease Fees	67,763		67,763
County Share Operating Expenses	107,703		107,703
County Share Capital Expenses	53,760		53,760
Transfer from Retained Earnings	<u>87,175</u>		<u>87,175</u>
<b><u>PARKING FUND TOTAL REVENUES</u></b>	<b><u>\$633,401</u></b>	<b><u>\$0</u></b>	<b><u>\$633,401</u></b>
 <b><u>IV. SPECIAL REVENUE FUND</u></b>			
<b>Revenues</b>			
Stormwater Management Fee In Lieu	\$5,000		\$5,000
Open Space Fee in Lieu	2,000		2,000
Tree Planting - Forest Conservation	1,000		1,000
Tree Planting - Fee In Lieu	1,000		1,000
Memorials	200		200
Historic Preservation Funds	500		500
Public Amenity	2,000		2,000
Explorer Scouts	9,000		9,000
Auxiliary Police	2,500		2,500
Transfer from GF Seized Property	11,500		11,500
Cultural Arts Commission	17,400		17,400
CDBG Project	61,802		61,802
Community Legacy Grant	200,000	(200,000)	0
Revolving Loan Fund	<u>1,500</u>		<u>1,500</u>
<b><u>SPECIAL REVENUE TOTAL REVENUES</u></b>	<b><u>\$315,402</u></b>	<b><u>(\$200,000)</u></b>	<b><u>\$115,402</u></b>
<b><u>TOTAL REVENUES ALL FUNDS</u></b>	<b><u>\$17,307,469</u></b>	<b><u>\$275,109</u></b>	<b><u>\$17,582,578</u></b>

**TOWN OF BEL AIR  
BUDGET AMENDMENT PROPOSAL  
EXPENDITURES  
FY 2021**

**I. GENERAL FUND**

	<b>Approved FY21 Budget</b>	<b>Proposed Changes Inc (Dec)</b>	<b>Amended FY21 Budget</b>
<b><u>GENERAL GOVERNMENT</u></b>			
<b><u>Bel Air Reckord Armory</u></b>			
Salaries/Benefits	\$104,731		\$104,731
Expenses	108,574	1,903	110,477
Capital Improvements	4,000	19,000	23,000
<b><u>Administrator</u></b>			
Salaries/Benefits	160,632		160,632
Expenses	2,900		2,900
Municipal League Dues	18,802		18,802
<b><u>Town Buildings</u></b>			
Salaries/Benefits	54,216		54,216
Expenses	222,909	300,249	523,158
Capital Improvements	60,000		60,000
JCI Energy Project	7,868		7,868
<b><u>Human Resources</u></b>			
Salaries/Benefits	233,991	(6,268)	227,723
Expenses	38,613	2,000	40,613
<b><u>Election</u></b>			
Expenses	0		0
<b><u>Finance</u></b>			
Salaries/Benefits	520,049	15,618	535,667
Audit	17,250		17,250
Expenses	27,545		27,545
OPEB Actuarial Valuation/GASB Pension Review	11,200		11,200
<b><u>Legal Services</u></b>			
Expenses	44,500		44,500
<b><u>Planning &amp; Zoning</u></b>			
Salaries/Benefits	437,782	28,689	466,471
Expenses	104,672	319	104,991
Capital Improvements	60,000	35,000	95,000
<b><u>Economic Development</u></b>			
Salaries/Benefits	364,045	(33,854)	330,191
Expenses	84,132	(21,179)	62,953
<b><u>Commissioners</u></b>			
Salaries/Benefits	27,259		27,259
Expenses	36,850		36,850
<b><u>Technology</u></b>			
Salaries/Benefits	168,402		168,402
Expenses	197,232	30,749	227,981
Hardware	49,000	8,773	57,773
Software	55,000		55,000
<b><u>Public Relations</u></b>			
Salaries/Benefits	86,951		86,951
Expenses	12,326		12,326
<b><u>TOTAL GENERAL GOVERNMENT</u></b>	<b><u>\$3,321,431</u></b>	<b><u>\$380,999</u></b>	<b><u>\$3,702,430</u></b>



**TOWN OF BEL AIR  
BUDGET AMENDMENT PROPOSAL  
EXPENDITURES  
FY 2021**

**I. GENERAL FUND (Cont'd)**

	<b>Approved FY21 <u>Budget</u></b>	<b>Proposed Changes <u>Inc (Dec)</u></b>	<b>Amended FY21 <u>Budget</u></b>
<b><u>BENEFITS</u></b>			
Insurances	\$126,950	(\$99,628)	\$27,322
OPEB (Other Postemployment Benefits)	45,000	10,000	55,000
Transfer to Leave Payout Reserve	0		0
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<b><u>TOTAL BENEFITS</u></b>	<b>\$171,950</b>	<b>(\$89,628)</b>	<b>\$82,322</b>
<b><u>MISCELLANEOUS</u></b>			
General Insurance	\$117,000		\$117,000
Miscellaneous Expenses	63,620	(18,000)	45,620
Contingency	3,400	10,610	14,010
Transfer to Capital Reserve	50,000		50,000
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<b><u>TOTAL MISCELLANEOUS</u></b>	<b>\$234,020</b>	<b>(\$7,390)</b>	<b>\$226,630</b>
<b><u>DEBT SERVICE</u></b>			
Debt Service - Equipment/Vehicles	\$285,373		\$285,373
Debt Service - JCI Energy Project	71,769		\$71,769
Liquor Board Retirement	1,529		1,529
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<b><u>TOTAL DEBT SERVICE</u></b>	<b>\$358,671</b>	<b>\$0</b>	<b>\$358,671</b>
<b><u>PUBLIC SAFETY</u></b>			
Hydrant Rental	\$159,589		\$159,589
Red Light Camera Program	189,884	27,000	216,884
Volunteer Fire Co. Contribution	50,084	9,606	59,690
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<b><u>TOTAL PUBLIC SAFETY</u></b>	<b>\$399,557</b>	<b>\$36,606</b>	<b>\$436,163</b>
<b><u>POLICE DEPARTMENT</u></b>			
Salaries/Benefits	\$4,652,232	\$38,000	\$4,690,232
Expenses	306,390	(3,326)	303,064
Police Vehicles, Capital	120,000	22,612	142,612
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<b><u>TOTAL POLICE DEPARTMENT</u></b>	<b>\$5,078,622</b>	<b>\$57,286</b>	<b>\$5,135,908</b>

**TOWN OF BEL AIR  
BUDGET AMENDMENT PROPOSAL  
EXPENDITURES  
FY 2020**

**I. GENERAL FUND (Cont'd)**

	<b>Approved FY21 Budget</b>	<b>Proposed Changes Inc (Dec)</b>	<b>Amended FY21 Budget</b>
<b><u>PUBLIC WORKS</u></b>			
<b><u>General Administration</u></b>			
Salaries/Benefits	\$899,091	(\$25,000)	\$874,091
Expenses	101,101	3,861	104,962
MS4 SWM Program	136,382	19,489	155,871
<b><u>Town Shop</u></b>			
Salaries/Benefits	208,400		208,400
Expenses	156,920		156,920
Equipment, Capital	0	5,928	5,928
<b><u>Streets &amp; Highways</u></b>			
Salaries/Benefits	685,660	(12,000)	673,660
Expenses	400,810	34,960	435,770
Capital, Construction	355,000	18,000	373,000
Vehicle/Equipment, Capital	355,000	91,565	446,565
<b><u>Refuse Collection</u></b>			
Salaries/Benefits	613,082		613,082
Expenses	160,724	(39,567)	121,157
<b><u>TOTAL PUBLIC WORKS</u></b>	<b><u>\$4,072,170</u></b>	<b><u>\$97,236</u></b>	<b><u>\$4,169,406</u></b>
<b><u>COMMITTEES</u></b>			
<b>Parks &amp; Recreation</b>	\$86,700		\$86,700
<b>Independence Day</b>	15,200		15,200
<b>Boys &amp; Girls Club</b>	10,000		10,000
<b>Christmas Parade</b>	0		0
<b>Appearance &amp; Beautification</b>	39,300		39,300
<b>Elderly &amp; Needy</b>	0		0
<b>Cultural Arts</b>	8,350		8,350
<b><u>TOTAL COMMITTEES</u></b>	<b><u>\$159,550</u></b>	<b><u>\$0</u></b>	<b><u>\$159,550</u></b>
<b><u>TOTAL GENERAL FUND EXPENDITURES</u></b>	<b><u>\$13,795,971</u></b>	<b><u>\$475,109</u></b>	<b><u>\$14,271,080</u></b>

**TOWN OF BEL AIR  
BUDGET AMENDMENT PROPOSAL  
EXPENDITURES  
FY 2021**

**II. SEWER FUND**

	<b>Approved FY21 <u>Budget</u></b>	<b>Proposed Changes <u>Inc (Dec)</u></b>	<b>Amended FY21 <u>Budget</u></b>
Harford County Charges	\$1,434,516		\$1,434,516
Salaries/Benefits	\$225,540		\$225,540
Town Operation Expenses	122,754		122,754
Depreciation	85,500		85,500
Amortization Expense - Sewer Agreement	24,248		24,248
Transfer to SSCI	0		0
Transfer to General Fund	326,371		326,371
Root Control Maintenance	35,000		35,000
Pump Station Engineering	25,000		25,000
Pipe Bursting	0		0
Connection Payments	50,000		50,000
User Benefit Fees	36,645		36,645
Equipment, Capital	25,000		25,000
Pump Station Repairs/Replacements, Capital	150,000		150,000
Debt Service - Inflow and Infiltration	12,846		12,846
Debt Service - Sewer System CIP	1,691		1,691
Debt Service - DHCD Refinance II	5,880		5,880
Debt Service - JC Sewer Main	1,676		1,676
Debt Service - Maintenance Van & Truck, Capital	28		28
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<b><u>TOTAL SEWER FUND EXPENSES</u></b>	<b>\$2,562,695</b>	<b>\$0</b>	<b>\$2,562,695</b>

**III. PARKING FUND**

**Parking Lots**

Operating Expenses	\$6,512		\$6,512
Maintenance	3,000		3,000
Resurface Lot	62,000		62,000
Transfer to General Fund	157,288		157,288

**Parking Garage**

Operating Expenses	31,700		31,700
Elevator Contract/Maintenance	6,850		6,850
Transfer to General Fund	93,339		93,339
Insurance	21,687		21,687
Capital Repairs	15,000		15,000
Buildings, Capital	65,000		65,000
Debt Service - Parking Garage Sweeper	701		701
Debt Service - Parking Garage Main/Rep	1,286		1,286
Debt Service - Parking Garage JCI	1,682		1,682

**Other**

Parking Fine Charges	27,000		27,000
Miscellaneous	2,485		2,485
Postage	1,790		1,790
Depreciation	136,016		136,016
Debt Service-Parking Jeep	65		65
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**TOTAL PARKING FUND EXPENSES**

**\$633,401**

**\$0**

**\$633,401**

**TOWN OF BEL AIR  
BUDGET AMENDMENT PROPOSAL  
EXPENDITURES  
FY 2021**

**IV. SPECIAL REVENUE FUND**

	<b>Approved FY21 <u>Budget</u></b>	<b>Proposed Changes <u>Inc (Dec)</u></b>	<b>Amended FY21 <u>Budget</u></b>
Stormwater Management Fee In Lieu	\$5,000		\$5,000
Open Space Fee In Lieu	2,000		2,000
Tree Planting - Forest Conservation	1,000		1,000
Tree Planting - Fee In Lieu	1,000		1,000
Memorials	200		200
Historic Preservation Funds	500		500
Public Amenity	2,000		2,000
Explorer Scouts	9,000		9,000
Auxiliary Police	2,500		2,500
Seized Property	11,500		11,500
Cultural Arts Commission	17,400		17,400
CDBG Project	61,802		61,802
Community Legacy Grant	200,000	(200,000)	0
Revolving Loan Grant	1,500		1,500
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<b><u>TOTAL SPECIAL REVENUE EXPENDITURES</u></b>	<b><u>\$315,402</u></b>	<b><u>(\$200,000)</u></b>	<b><u>\$115,402</u></b>
<b><u>TOTAL EXPENDITURES ALL FUNDS</u></b>	<b><u>\$17,307,469</u></b>	<b><u>\$275,109</u></b>	<b><u>\$17,582,578</u></b>