

Larchmont Mamaroneck Joint Garbage Disposal Commission
740 West Boston Post Road, Mamaroneck, New York 10543

To: Supervisor Nancy Seligson-Sanitation Commissioner
Mayor Lorraine Walsh- Sanitation Commissioner
Re: 2022 Adopted Commission Budget with 12-20-21 Amendment
Date: December 27, 2021

On December 9, 2021 the Sanitation Commissioners originally adopted the 2022 Commission Budget. Subsequent information regarding certain expenses required changes to the budget. An amended approval of the budget was therefore adopted on December 20, 2021. Therefore this letter of transmittal explains the most recent changes and represents the FINAL version of the Commission budget for fiscal year 2022. Below is the revised budget summary:

2022 Final Adopted Budget as Amended 12-20-21

	2021 Adopted Budget	2022 Tentative Budget	2022 Final Adopted Budget 12-20-21	Variance from 2021
Operations and Maintenance	\$1,918,474	\$2,028,222	\$2,017,422	\$98,948
General Charges	1,712,409	1,867,300	\$1,867,300	\$154,891
Total Appropriations	\$3,630,883	\$3,895,522	\$3,884,722	\$253,839
Less Revenues	132,550	163,950	\$163,950	\$31,400
Net Budget/Levy	\$3,498,333	\$3,731,572	\$3,720,772	\$222,439

Attached to this letter of transmittal is the detailed budget worksheet showing all expenses and revenues.

In this most recent version of the budget which was amended and adopted on 12-20-21 by resolution of the Board of Commissioners, the following changes were made.

- ⊗ Account 212- Account title changed from County Landfill Fees to County Garbage Disposal Fees to reflect that garbage is not disposed in a landfill
- ⊗ Account 213-Account title changed from Organic Disposal Fees to Yard Waste Disposal Fees to distinguish yard waste from food waste disposal Fees
- ⊗ Account 213A- New Account entitled Food Waste Disposal Fees to reflect the Commission's expense to participate in the Westchester County Food Waste Recycling Program. An appropriation of \$1,200 has been added to the 2022 Budget to reflect the new expense.

- ⊗ Account 216 Service Contracts- This line item was reduced from \$40,000 to \$35,000 due to the reduced disposal cost for Food Waste as part of the County's Food Waste Program. A portion of the reduction (\$1,200) has been reallocated to new budget account 213A- Food Waste Disposal Fees.

The balance of this letter reflects other changes to the 2022 Commission budget which have been previously presented and discussed with the Commissioners.

Revenues

- ⊗ On the revenue side, other than the adjustment in the municipal contributions to reflect the revised budget, there is a \$1,000 increase in the estimate for sale of products. The adjustment is based upon the projected sales for 2021.
- ⊗ Revenue Account- IMA City of New Rochelle
The Commission in an IMA with the City New Rochelle collects garbage and recycling in that section of the City immediately adjacent to the Pryor Manor section of the Town of Mamaroneck. The Commission collects garbage and recycling from 16 homes in the City of New Rochelle.
This clarifies the revenue from the City for the years 2019, 2020 and 2021. The City has been generally billed at the end of each year. There was an accounting error whereby the 2019 revenue was booked in 2020. This was reviewed with our auditors that indicated to not make any changes and the error would be noted in the audit report. The Commission has received the revenue for 2019. 2020 has been billed to the City. Revenue for 2021 will be billed in December. Both 2020 and 2021 New Rochelle revenue will be accounted for in 2021. Going forward, New Rochelle will be billed for the current year no later than February of the year in which the service is provided.
For 2022 the anticipated revenue is \$13,000.

Expenses

- ⊗ Account 206 Electricity- the New York Power Authority notified municipal customers that electric rates could increase by 25% in 2022. Therefore, the budget line as has been adjusted from \$7,500 to \$9,000 to reflect most of the expected increase
- ⊗ Account 306 Sewer Tax: Based upon actual expenses in 2021, the estimate for the County Sewer Tax has been lowered from \$5,500 to \$4,800. It would appear unlikely that the County Sewer tax would increase by more than \$800.00
- ⊗ Account 307 Payroll Processing: This expense was raised from \$9,000 to \$10,000 based upon projected expenses for 2021 and anticipated fee increase in 2022.

- ⌘ Account 310 Liability Insurance: The liability insurance market has in the last year hardened, thus driving up premiums. Rates have increased primarily due to the vast number of claims that have been filed in the wake of the recent natural disasters and low investment rates. The liability policy for the Commission includes: Property Insurance, Automobile Insurance, Public Officials Insurance and General Liability Insurance.

The Commission sought insurance quotes from:

- Salerno Brokerage- the incumbent broker for the last several years
- Gallagher Bassett-
- New York Insurance Reciprocal

Salerno Brokerage sought quotes from two carriers, Traveler's Insurance and Zurich Insurance. Zurich submitted the lower quote of \$97,000 to cover all lines of insurance for the Commission and we did add a cyber-insurance policy which is becoming very common in municipal insurance. The premium for 2022 is about \$14,000 higher than 2021

Gallagher Bassett sought quotes from CRC Group; McKee Risk Management and Glatfelter Insurance Group. All turned down Gallagher's request for quotes. Gallagher indicated that they were having similar problems obtaining quotes for one of their Long Island Sanitation District clients

New York State Municipal Insurance Reciprocal: This is a municipal insurance pool that is offered through the New York Conference of Mayors and the Association of Towns. The Town of Mamaroneck currently places liability insurance with the reciprocal. The Commission is not eligible for coverage through the reciprocal since the Commission does not have bonding authority.

- ⌘ Account 311 Health Insurance: Subsequent to issuing Version 2 of the Commission Budget, the State announced the 2022 health insurance premiums for the New York State Health Insurance Plan (NYSHIP). Based upon the increases provided, the Commission's total health insurance expense will increase to \$705,000 in 2022, an increase of \$68,000 from 2021. This total includes all active and retired employees covered by the program. The table on the next page provides greater detail on the changes in the rates between 2021 and 2022. The rates listed for Medi Prime apply to retired Commission employees

Health Plans and Plan Rates	# in plan	2021	2022	2022 Totals by Plan	Change	% Change
Individual	7	\$12,898	\$14,353	\$114,355	\$1,455	11.3%
Family	12	\$29,427	\$33,165	\$397,969	\$3,738	12.7%
Medi-Prime S	2	\$4,677	\$4,710	\$9,313	\$33	.7%
Medi-Prime Family 1	3	\$16,722	\$13,319	\$39,987	(\$3,402)	(20.3%)
Medi-Prime Family 2	4	\$13,289	\$13,319	\$88,298	\$30	.2%
Medi-Prime 2a	3	\$29,426	\$29,432	\$53,165	\$6	<1%
Total	31			\$703,087		

Employee Contributions: Pursuant to the Commission's collective bargaining agreement, employees hired after 1/1/2011 contribute 20% of their health insurance premium. Currently ten employees fall into this category. For 2022 contributions will be \$2,871 for individual coverage and \$6,632 for family coverage. We have one employee in an older tier of the contract that contributes \$5,642 for family coverage. The calculated contribution reflects 30% of the difference between individual and family coverage

The total employee contributions for health insurance will increase from \$37,429 to \$46,530 in 2022. Contributions cover roughly 7% of the total cost of health insurance. The balance of the revenues received in the Health Insurance Employee Deduction line are for those retired employees who wish to continue their dental coverage. Retired employees pay 100% of the cost of dental insurance coverage.

- ⊗ Account 312A Medicare Payments: Under the NYSHIP insurance plan retired employees and their spouses eligible for Medicare are reimbursed for the Medicare deduction from their Social Security Payments. In 2022 the Medicare deduction will increase from \$148 to \$170 per month. The annual reimbursement will increase from \$1,776 to \$2,070. The Commission currently has ten retired employees and five spouses entitled to this reimbursement. The total cost for 2022 will be \$34,400, and increase of \$14,400 from 2021.

- ❖ Account 316A: Commuter Tax: Based upon the increase in salaries for 2022 the commuter tax amount has been increased.

Proposed Capital Projects

For 2022 three capital projects are proposed:

Replacement of One Pickup Truck - \$44,000

The proposal is to replace one of the Commission's pickup trucks which is now 15 years old. The Commission operates three pickup trucks one of which is retrofitted with a tipper body for the collection of garbage and storage of composted food waste. The other vehicles are used for general errands, collection of skipped pickups and transporting of employees on the routes. On occasion the pickup trucks are used as an additional vehicle for route collections. Pickup trucks used by the Commission are equipped with dump bodies so that they can be used on collection routes and for hauling materials.

Purchase of a Generator \$12,000

The Commission has now experienced an increase in the frequency of electric power failures at the office/locker room building. A generator will provide consistent electric service which is critical to operating our two-way radio system as well as the buildings mechanical systems.

Replacement of Building Fire Alarm System \$5,000

The Fire Alarm System in the building requires replacement. We have attempted to repair the system but components for the original system have become difficult to find. A new technology system will provide greater safety to the building and fewer false alarms.

This concludes the presentation of the 2022 Tentative Budget for the Commission. I would recommend that we arrange a meeting of the Commission in the next two weeks to review the budget in greater detail. In the meantime, if you have questions, let me know.

This completes the presentation of the amended version of the 2022 Commission Budget which as mentioned previously was adopted as the final budget on December 20, 2021. The Budget process

Stephen V. Altieri
Superintendent

LARCHMONT MAMARONECK JOINT GARBAAGE DISPOSAL COMMISSION
2022 ADOPTED BUDGET
Original Adoption-12-9-21 Amended Adoption 12-20-21

Acct. #	Description+A1:N44	Adopted Budget 2019	Actual Expenses 2019	Adopted Budget 2020	Actual Expenses 2020	ADOPTED BUDGET 2021	Year to date as of 12/4 2021	Projected Actuals 2021	ADOPTED BUDGET 2022
200	Operation/Maintenance								
201	Salaries -Full Time	\$ 1,490,249	\$ 1,412,980	\$ 1,507,616	\$ 1,461,701	\$ 1,388,099	\$ 1,291,102	\$ 1,389,727	\$ 1,421,247
201A	Salaries - Overtime	50,000	50,428	45,000	81,390	50,000	68,322	73,000	51,000
202	Salaries-Part Time	60,000	85,760	60,000	65,820	60,000	58,313	60,000	61,200
203	Materials/Supplies	13,000	10,650	13,000	15,140	13,000	10,261	11,500	13,000
203A	Dumpsters Waste Containers	19,000	20,804	22,000	15,310	22,000	31,078	32,000	25,000
204	Equipment Repairs	22,000	13,647	22,000	11,854	22,000	7,219	25,000	22,000
205	Building/Grounds Repairs	10,000	11,530	10,000	12,746	12,000	21,133	20,133	12,500
206	Electricity	7,000	5,870	6,000	7,899	6,500	6,776	7,300	9,000
207	Water/Sewer Rent	700	5,440	700	967	700	454	454	800
208	Fuel Oil	5,000	542	3,750	3,569	4,000	1,916	2,400	4,000
209	Propane Fuel		-	-	-	-	-	-	-
210	Diesel Fuel	55,000	38,734	50,000	37,604	45,000	38,253	53,000	62,000
211	Gasoline	1,500	-	1,000	660	1,000	450	850	1,200
212	County Garbage Disposal Fees	225,000	228,068	220,000	239,041	220,000	206,727	255,000	253,000
213	Yard Waste Disposal Fees	20,000	18,397	20,000	20,479	20,000	16,529	18,000	20,400
213A	Food Waste Disposal Fees				-	-	-	-	1,200
214	Uniforms	11,000	14,710	10,000	15,426	8,500	1,500	7,500	9,000
215	Highway Tolls	5,000	6,595	6,000	10,596	10,000	7,925	8,500	10,200
216	Service Contracts	37,000	38,683	40,000	46,481	30,000	40,093	42,910	35,000
217	Exterminator	500	900	675	675	675	450	675	675
218	Miscellaneous	8,000	7,658	5,000	6,301	5,000	8,100	8,000	5,000
	Total Operation/Maintenance	2,039,949	1,971,396	2,042,741	2,053,659	1,918,474	1,816,601	2,015,949	2,017,422
301	Salaries-Administration	65,000	59,046	56,450	56,450	65,000	51,230	65,000	66,300
301A	Clerical Help-Part Time	5,000	5,000	5,000	5,000	-	-	-	5,000
302	Contingency	4,000	-	4,000	-	160,000	-	-	150,000
303	Printing & Stationary	5,000	2,814	3,000	-	2,500	378	500	2,500
304	Office Supplies	3,000	4,241	3,000	-	3,000	1,958	2,200	2,500
305	Telephone	2,700	2,130	2,700	1,289	2,700	847	1,509	2,200
306	Sewer Tax	5,500	-	5,500	2,821	5,500	4,036	4,036	4,800
307	Payroll Processing	8,700	9,032	9,000	9,756	9,000	9,114	9,500	10,000
308	Public Notices	300	-	300	-	500	-	-	500
309	Employee Retirement	250,000	231,915	235,000	226,348	228,809	252,333	252,333	262,000
310	Insurance-Liability	87,000	90,181	80,000	83,695	84,000	79,664	80,000	97,000
311	Insurance-Life	2,000	691	2,000	678	1,900	645	645	1,000
312	Insurance-Health	650,000	664,654	650,000	655,781	637,000	662,633	662,633	705,000
312A	Medicare Payments	18,000	13,649	18,000	19,864	20,000	23,081	23,081	34,400
313	Insurance-Disability	1,000	1,073	1,000	934	1,000	481	636	1,000
314	Insurance -Worker's Comp	542,000	489,957	405,000	372,854	335,000	349,619	349,619	340,000
315	Insurance-Unemployment	2,000	-	2,000	-	-	-	-	-
316	Social Security	124,700	119,334	120,000	121,159	110,000	102,989	115,000	120,000
316A	Commuter Tax	4,000	2,283	3,000	2,669	2,500	6,831	7,400	7,400
317	Attorney	5,000	2,320	5,000	4,166	5,000	3,220	5,000	6,700
318	Recycling		-	-	-	-	-	-	-
319	Recycling Equipment	6,000	16,766	6,500	22,136	10,000	18,670	18,670	15,000
320	Dental Insurance	22,500	25,955	22,500	24,344	20,000	21,438	25,725	26,000
321	Consultant	4,000	-	400	-	-	-	-	-
322	Auditor	9,000	8,100	9,000	9,000	9,000	6,250	9,000	8,000
323	Transfer to Capital		-	-	-	-	-	-	-
	Total General Charges	1,826,400	1,749,141	1,648,350	1,618,944	1,712,409	1,595,417	1,632,487	1,867,300
	Total Expenses	\$ 3,866,349	\$ 3,720,537	\$ 3,691,091	\$ 3,672,603	\$ 3,630,883	\$ 3,412,018	\$ 3,648,436	\$ 3,884,722
	NET	\$ (130,000)	\$ 14,501	\$ (130,000)	\$ (253,277)	\$ -	\$ (116,207)	\$ 7,406	\$ -

LARCHMONT MAMARONECK JOINT GARBAGE DISPOSAL COMMISSION
2022 ADOPTED BUDGET
Original Adoption 12-9-21 Amended Adoption 12-20-21

59/41%

REVENUES	Adopted Budget 2019	Actual 2019	Adopted Budget 2020	Actual 2020	Adopted Budget 2021	Year to Date As of 10/8/2021	Projected Actuals 2021	Adopted Budget 2022	Variance in \$ from 2021 Budget
Revenue Town of Mamaroneck	1,914,252	1,914,252	1,818,425	1,818,425	2,057,020	1,714,182	2,057,020	2,195,255	138,235
Revenue Village Of Larchmont	1,697,547	1,697,546	1,612,566	1,372,399	1,441,313	1,441,313	1,441,313	1,525,517	84,204
Insurance Recovery	10,000	33,028	10,000	83,321	10,000	5,874	17,154	10,000	-
Health Insurance-Employee Deductions	28,000	5,964	28,000		30,000	43,675	53,155	53,000	23,000
Inter-Government Charges	-	-	-		-			-	-
Rental Income	45,100	45,170	45,100	49,687	45,100	43,288	48,000	48,000	2,900
Miscellaneous	9,000	3,565		37,414		-		500	500
Sales of Product Income		14,382	12,000		15,000	15,305	18,000	17,000	2,000
Interest Income	450	602	3,000	155	450	28		450	-
Dumpster Fees	22,000	20,529	20,000	16,205	20,000	31,480	32,300	22,000	2,000
Refund of Appropriations - Prior Years	-	-	-		-	-		-	-
Applied Surplus		-				-			-
IMA - City of New Rochelle	10,000	-	12,000		12,000	-	12,000	13,000	1,000
Total REVENUE	\$ 3,736,349	\$ 3,735,038	\$ 3,561,091	\$ 3,377,606	\$ 3,630,883	\$ 3,295,811	\$ 3,655,842	\$ 3,884,722	\$ 253,839