

November 14, 2023

Honorable Supervisor Jaine Elkind-Eney

Honorable Mayor Sarah Bauer

Re: 2024 Tentative Sanitation Commission Budget

### OVERVIEW

I am pleased to transmit the 2024 Tentative Sanitation Commission Budget. This budget has been prepared with continuing uncertainty regarding the future of the Commission. After further review of operational issues and fund balance, I have revised the budget previously submitted and would respectfully request that you consider this revised budget.

The Tentative 2024 budget totals \$4,293,074, which is an increase of \$166,784 over the 2023 adopted budget. This total includes \$2,189,520 in operation and maintenance support and \$2,103,554 in general budget support. After further review, the total municipal revenue required to support the 2024 Tentative budget has now been apportioned at 57% to the Town and 43% to the Village. This apportionment is based on a recent review of collections performed specifically to obtain a current estimate of weights for each community. Total revenue required of the Town is \$2,234,955, or a decrease of \$45,853 and of the Village is \$1,686,019, or an increase of \$101,050.

### REVENUES

The total revenue increase of \$166,784 is predominantly the result of the increase in revenue from the Village's share and an increase in fund balance support. Little has changed in the other revenue received by the Commission.

### EXPENDITURES

The largest expenditure increases have been budgeted in the following categories:

- Contractual salaries (\$43,376)
- Employee Retirement (\$47,317)
- Insurance (\$21,000)
- Health insurance (\$80,459)
- Capital expense (\$17,240)

There were also reductions in certain expenses such as fuel and utility costs since those costs have moderated somewhat since last year when the 2023 budget was prepared.

Further explanation of key proposed expenditures is as follows:

The contractual increase for employee salaries is 2%. I have also included an increase of 3% for all administrative employees, which is what we are proposing for management/non-union salaries in the Town budget.

Given current conditions, I have been able to minimally reduce utility costs to be consistent with the estimates we are budgeting for in the Town budget for items such as electricity, water, and fuel.

We have not been given information on an increase per ton for the County disposal fees, but I have roughly estimated a 2% from the 2023 projected figure.

The expenses relative to uniforms anticipates a change to a uniform service, rather than relying on in-house cleaning. This figure also includes the contractual allowance for boot reimbursement for staff.

I am still working on clarifying the workers' compensation premium estimate so that may change.

I have maintained the contingency level currently in the 2024 budget. Since we do not know the breadth of potential costs relative to any change that may be made to operations after the end of 2024, I firmly believe we need available funds to manage unknown expenses that may come up in anticipation of operational and/or organizational changes that could be put into effect in 2025.

Lastly, the capital cost of \$80,000 included in the budget is to pay for floor repair in the building and a new F-250 Chevy pickup truck.

#### PROJECTED 2023 TOTALS

Also provided is a projection summary for operations at the end of 2023. I am anticipating a total expense savings of \$331,651 from operations in 2023. I am also projecting an increase in revenue of \$9,794 and am not anticipating the actual use of fund balance to cover any budget shortfall. The impact on the fund balance is discussed below.

#### FUND BALANCE

A fund balance projection is provided for the end of the 2023 fiscal year. Based on a review of 2023 operations as of the middle of October, the expected fund balance will be \$668,318. This is an increase from the fund balance at the end of 2022 of \$241,445, largely because of reduced utility costs, workers' compensation reductions and the lack of expenditures related to any changes in the organization and administration of sanitation services that were anticipated. While we still don't know at the time this budget is being prepared what, if any organizational changes will be made in 2024, certain expenses such as those to cover legal and unknown expenses that would be paid through the use of contingency have been maintained. In addition, the demolition of the incinerator building should be considered for this year. I previously asked Calgi Construction for a ballpark estimate, which they provided at no cost to the Commission. It is estimated that the demolition of this building could be in excess of \$1 million. This has not specifically been budgeted, but it is a significant issue that should be discussed. Since the professional work and asbestos evaluation would need to be done prior to any demolition, if we moved forward on this project we will need to utilize some level of fund balance to cover these costs.

Despite the project recommended above, I have included a fund balance appropriation of \$200,000 for the 2024 Tentative Budget to mitigate the significant increase in the Village's share of budgetary support because of the new allocation percentages. I believe that this will still allow the Commission to manage its operational and cash flow needs, while providing funding for the initial work required for the recommended incinerator project.

I look forward to our discussion regarding the Tentative 2024 budget.

Meredith S. Robson, Superintendent



# Larchmont - Mamaroneck Joint Garbage Disposal Commission



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740 West Boston Post Road • Mamaroneck, NY 10543 • 914-381-7810

To:     Honorable Town Supervisor Jaine Elkind Eney  
          Honorable Village Mayor Sarah Bauer

From :   Meredith S. Robson, Superintendent

Re :     Revisions to 2024 Tentative Budget

As per your direction at the November 14, 2023 L-M Joint Garbage Disposal Commission meeting, I have made the following changes to the 2024 Tentative Budget:

- reduced printing and stationery line by \$1,000 to \$1,500
- increased the appropriation of fund balance by \$50,000 to \$250,000
- increased the Buildings/Grounds Repairs 2023 projection by \$8,000 to reflect the cost of installation of wifi and cameras at the Commission building
- moved the Foreman's salary from "Salaries – Full Time" to "Salaries – Administration"

I also made slight formatting changes to remove the percentages shown on the top of the revenue page and remove the revenue line "Refund of Appropriations – Prior Years" since that is not expected to be necessary in the 2024 or future budgets.

I have attached revised Accomplishments and Goals that are part of the Town's 2024 Budget document, as well, based on discussions at the November 14, 2023 meeting.

Please feel free to let me know if you have any questions.

**LARCHMONT MAMARONECK JOINT GARBAGE DISPOSAL COMMISSION**  
**2024 ADOPTED BUDGET**

REVENUES	2022 ACTUALS *	2023 ADOPTED BUDGET*	2023 YEAR-TO-DATE* 10/14/23	2023 PROJECTED*	2024 ADOPTED BUDGET	Variance in \$ from 2023 Adopted
Revenue Town of Mamaroneck @ 57%	2,195,255	2,280,808	1,900,673	2,280,808	2,206,254	(74,554)
Revenue Village Of Larchmont @ 43%	1,525,317	1,584,969	905,697	1,584,969	1,664,367	79,398
Insurance Recovery	16,391	10,000	8,564	10,000	10,000	-
Health Insurance-Employee Deductions	50,951	51,181	42,038	52,261	57,487	6,306
Inter-Government Charges- New Rochelle IMA	25,584	14,632	14,335	14,335	14,219	(413)
Rental Income	51,575	52,000	43,288	51,946	51,946	(54)
Miscellaneous	260,771					-
Sales of Product Income	15,087	13,500	16,335	17,000	15,000	1,500
Interest Income	2,161	1,200	1,328	2,100	1,800	600
Dumpster Fees	18,525	18,000	21,565	22,665	21,000	3,000
Applied Surplus		100,000			250,000	150,000
Total REVENUE	\$ 4,161,617	\$ 4,126,290	\$ 2,953,823	\$ 4,036,084	\$ 4,292,074	\$ 165,784

**LARCHMONT MAMARONECK JOINT GARBAGE DISPOSAL COMMISSION**  
**2024 ADOPTED BUDGET**

Acct. #	Description+A1:N44	2022 ACTUALS	2023 ADOPTED BUDGET	2023 YEAR-TO-DATE 10/14/23	2023 PROJECTED	2024 ADOPTED BUDGET	Variance in \$ from 2023 Adopted
<b>200</b>	<b>Operation/Maintenance</b>						
201	Salaries -Full Time	\$ 1,403,940	\$ 1,451,575	\$ 1,165,997	\$ 1,443,615	\$ 1,391,794	\$ (59,781)
201A	Salaries - Overtime	54,877	54,200	46,363	57,402	55,284	1,084
202	Salaries-Part Time	66,433	65,000	52,368	64,850	66,300	1,300
203	Materials/Supplies	7,107	13,000	6,130	8,000	13,000	-
203A	Dumpsters Waste Containers	16,720	26,000	20,150	20,520	26,000	-
204	Equipment Repairs	55,205	49,000	964	58,000	50,000	1,000
205	Building/Grounds Repairs	8,192	12,500	7,440	50,950	12,500	-
206	Electricity	7,705	12,000	6,052	8,100	9,000	(3,000)
207	Water/Sewer Rent	2,107	1,500	476	2,000	700	(800)
208	Fuel Oil	5,021	9,000	2,760	6,000	6,600	(2,400)
209	Propane Fuel		-				-
210	Diesel Fuel	94,722	98,250	34,991	75,000	86,500	(11,750)
211	Gasoline	-	500		-		(500)
212	County Garbage Disposal Fees	250,018	268,412	171,750	258,000	265,000	(3,412)
213	Yard Waste/Organics Disposal Fees	14,331	17,000	11,435	14,500	17,000	-
213A	Food Waste Disposal Fees	795	1,200	480	850	1,200	-
214	Uniforms	8,583	11,000	6,196	9,000	20,205	9,205
215	Highway Tolls	7,926	10,200	6,405	9,600	10,200	-
216	Service Contracts	43,289	46,250	28,358	43,000	49,000	2,750
217	Exterminator	900	1,080	810	975	1,080	-
218	Miscellaneous	79,955	5,000	2,106	3,500	5,000	-
<b>Total Operation/Maintenance</b>		<b>2,127,826</b>	<b>2,152,667</b>	<b>1,571,231</b>	<b>2,133,862</b>	<b>2,086,363</b>	<b>(66,304)</b>
301	Salaries-Administration	63,712	69,699	48,622	69,700	180,097	110,398
301A	Clerical Help-Part Time	5,000	5,000	-	5,000	-	(5,000)
302	Contingency		150,000	-	-	150,000	-
303	Printing & Stationary	127	2,500	793	850	1,500	(1,000)
304	Office Supplies	2,914	2,500	1,231	2,500	2,500	-
305	Telephone	1,340	2,000	-	1,800	2,000	-
306	Sewer Tax	4,051	4,071	3,804	3,804	4,071	-

**LARCHMONT MAMARONECK JOINT GARBAGE DISPOSAL COMMISSION**  
**2024 ADOPTED BUDGET**

Acct. #	Description+A1:N44	2022 ACTUALS	2023 ADOPTED BUDGET	2023 YEAR-TO-DATE 10/14/23	2023 PROJECTED	2024 ADOPTED BUDGET	Variance in \$ from 2023 Adopted
307	Payroll Processing	9,773	12,500	7,926	10,500	12,500	-
308	Public Notices		1,500	-	200	1,500	-
309	Employee Retirement	195,671	193,515	43,330	196,000	240,832	47,317
310	Insurance-Liability	95,740	104,000	93,824	104,000	125,000	21,000
311	Insurance-Life	643	800	538	700	735	(65)
312	Insurance-Health	701,226	770,941	708,066	774,000	851,400	80,459
312A	Medicare Payments	24,642	29,682	24,129	24,129	29,682	-
313	Insurance-Disability	408	650	520	650	670	20
314	Insurance -Worker's Comp	314,352	346,413	285,676	285,676	300,000	(46,413)
316	Social Security	115,522	120,000	96,661	125,506	129,551	9,551
316A	Commuter Tax	2,419	2,592	897	2,542	2,700	108
317	Attorney	15,977	30,000	3,585	3,585	30,000	-
319	Recycling Equipment	25,145	25,000	11,533	25,000	25,000	-
320	Dental Insurance	25,774	27,000	20,216	24,260	25,473	(1,527)
321	Consultant	-					
322	Auditor	6,600	10,500	8,375	8,375	10,500	-
323	Capital Expenses		62,760			80,000	17,240
	Distribution of Surplus	549,247					
	<b>Total General Charges</b>	<b>2,160,283</b>	<b>1,973,623</b>	<b>1,359,726</b>	<b>1,668,777</b>	<b>2,205,711</b>	<b>232,088</b>

Total Expenses	\$ 4,288,109	\$ 4,126,290	\$ 2,930,957	\$ 3,802,639	\$ 4,292,074	\$ 165,784
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NET	\$ (126,492)	\$ -	\$ 22,866	\$ 233,445	\$ -	\$ -
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**LMJGC**  
**2024 FUND BALANCE PROJECTION**

	TOTAL	
Fund Balance @ 12/31/22	\$ 426,873	
Projected Revenue- FY 2023	\$ 4,036,084	
Projected Expenses- FY 2023	(3,802,639)	
<b>FUND BALANCE @ 12/31/2023</b>	<b>\$ 660,318</b>	
Projected Revenue- FY 2024	4,042,074	
Projected Expenses- FY 2024	(4,292,074)	
<b>FUND BALANCE @ 12/31/2024</b>	<b>\$ 410,318</b>	9.56%