

**Village of Mamaroneck Budget Advisory Committee
Meeting Agenda, Tuesday, April 5, 2022**

- 1) Approve prior meeting minutes
- 2) Update on filling open Budget Committee seats
- 3) Preliminary feedback on Draft Capital Budget and work sessions.
- 4) Preliminary feedback on Draft Operating Budget.
- 5) Upcoming Budget schedule and Committee participation.

**Village of Mamaroneck Budget Advisory Committee
Meeting Minutes, Tuesday, March 1, 2022**

Present: Augie Fusco, Clerk-Treasurer; Charles Guadagnolo, Chair; Ellen Hauptmann, Vice Chair; Len Aubrey, Bill Spiro, Glenn Tippet, Ed Zagajeski

Not Present: Tom Murphy, Board of Trustees Liaison

The meeting opened at 7:09 pm and the minutes for the February 1st meeting were approved.

Committee Vacancy

One opening on the Committee remains. Members will keep looking for volunteers; Tom had previously indicated he will also help with the search.

Suggestions for the 2022/23 Budget Process

Following a discussion at the February 1st meeting, Ellen updated the Committee's document on suggested changes for the fiscal year 2022/23 budget process. There were no comments on this update from the Committee. The goal is to share the updated document with the Board of Trustees and Tom previously indicated he would take responsibility for this step.

It is likely too late to implement changes for the 2022/23 fiscal year. However, there was a discussion among the Committee about certain changes—such as meetings with department heads discuss revenue, expenses, and capital instead of just expenses—that might be implemented this year, subject to agreement by the Board of Trustees.

Budget Committee Support

The Committee is very interested in providing help to the Village in selected areas. Charles described several areas where the Committee could provide useful support. First, broad frameworks like the capital budget principles and priorities and suggestions for the budget process. Next, necessary granular analysis which likely take time and where staff are too busy with other work; the analysis the Committee did on the hourly rates for police overtime for Con Ed projects, certain private vendors and private groups is an example of this type of work. Finally, special projects such as the Procurement Policy and work on revenue ideas discussed at the Committee's February 1st meeting.

YTD January Revenue and Expense Report

The Committee discussed the January revenue and expense report with Augie. The YTD January results show a net gain of \$6.9 million and Augie expects a net gain of \$413,000 at year-end, without using any of the unassigned fund balance. Certain revenue is expected to be

significantly higher than budget, such as the sales and mortgage taxes. Other revenues such as fines and forfeitures will be lower than budget. In addition, certain expenses such as home and community services will be higher than the original budget and \$1.2 million or 57% higher than the 2021 actuals.

FY 2022/23 Draft Village Budget Big Picture Discussion

Charles reviewed the above four-page power point describing a high level outlook for the FY 2022/23 Village budget. Significant additional expenses are expected including a Village Engineer, Assistant Village Engineer, Director of Planning, Assistant Building Inspector and a part-time human resource staff. Expenses for health benefits, road salt, trash tipping fees, and Workers Comp and flood and general liability insurance are all expected to increase significantly.

The Committee and Augie discussed revenue increases expected to offset these expense increases. Sales taxes are expected to be \$4.4 million, the same as this year's projected actuals but much higher than the \$3.6 million budgeted for the current year. Revenues from full season of recreation programs and the day camp will also be higher than the current year. The mortgage tax is expected to go up from \$450,000 to \$550,000. The underlying assumption is the Village is expected to emerge from the pandemic and Ida flood in good financial shape.

Capital Budget

Augie reported that year-to-date capital expenditures totals \$8 million and shared a list of the projects with the Committee. The projects include the Hillside Avenue bridge, sewer and other projects that will reimburse General Fund spending on these projects. The Committee discussed these projects.

Charles expressed concern that the capital spending did not align with the process described in last year's budget documents and a capital budget identifying priority projects was not approved by the Board of Trustees. Charles and Len indicated that staff has put a great deal of work into identifying and assigning scores to a significant number of projects but this effort was not finished. Apparently, subsequent to publication of the Capital Improvement Plan (which did not include a capital budget approved by the Board of Trustees), the Village manager presented a list of \$3.3 million in priority projects to the Board. The Trustees decided that each project must be presented to the Board with sufficient justification and supporting information.

The Committee will continue to discuss the capital budget process next month.

The meeting was adjourned at 9pm.