

**PROCEEDINGS OF A SPECIAL / BUDGET MEETING
OF THE VILLAGE BOARD OF TRUSTEES**

Monday, March 20, 2023, at 4:00 PM

PRESENT:

Mayor: Alysa Plummer
Trustees: Renee Stetzer
Justin Leitgeb
Dan Keating
Lili Lanphear
Recording Secretary: Dorothea Ciccarelli

CALL TO ORDER

Motion by Mayor Plummer, and seconded by Trustee Leitgeb, call the meeting to order.

Vote: Leitgeb – yes, Lanphear – yes, Plummer – yes. *Motion passed.*

Michael DeBadts – Village CPA - The CPA is present to answer any questions regarding the process of allocating some of the general Village office costs to the sewer fund. The two funds are funded on a separate tax basis.

The OSC guidance says that the Village should be able to demonstrate and document the calculation that has been performed in order to come up with the costs that are being allocated out to the other funds. This is a common practice that the CPA sees in other municipalities that have water/sewer operations to reflect the time that the Village spends on the other operating fund's tax base.

Trustee Leitgeb states that he does not see a firm enough basis to justify a blanket 22 percent allocation, especially outside of the sewer department. He would like to see all of the data for the Board to make a decision on the allocation percentage.

The Village Clerk asks what basis he thinks the allocation should be done off of, compared to how she has presented it from established salaries.

Trustee Leitgeb would like to see a sample of the DPW's timesheets.

Trustee Stetzer asks what percentage of Trustee Leitgeb would be comfortable starting at. He states 10 percent.

The CPA states that, based on the communication he has had with the Comptroller's office, you should have a methodology that is supported by your data. He believes that the percentage that has been presented by the Village Treasurer meets those requirements.

The Mayor states that she supports this starting point, going forward, as it's a starting point that has a substantive methodology.

Trustee Keating asks how this will be looked at by an auditor. The CPA states that he assists the Village with the preparation of the annual update document, which is what the Village has to report to NY State on an annual basis, and previously performed bank reconciliations. If the Village is interested, he offers his services to review the calculation that's being performed and the analysis. The CPA also suggests reviewing the allocation bi-annually or annually, going forward, to update accordingly.

Discussion General Appropriations / Revenue for the 2023-2024 Budget

The Village Clerk discusses the items she trimmed from the budget, totaling \$35,000, per the Board's suggestion.

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Trustee Leitgeb states that he does not want to vote on a budget that has not been presented to the public. The Board reminds him, again, that this is a drafted budget. The Board is working on moving towards a final budget through the series of Budget Workshops. Once a final budget is passed, it will be presented to the public. Just like drafted meeting minutes are not presented to the public until they are passed by the Board. Trustee Keating has also been sharing his screen of the drafted budget during this meeting and previous meetings.

The Board reviews and discusses the drafted general fund.

Discussion on Sewer Department Needs for the 2023-2024 Budget

The Board reviews and discusses the drafted sewer fund.

The Village Clerk requests a motion to accept the tentative budget as presented so it can be posted to the newspaper to be prepared for the Public Hearing on April 13, 2023.

Motion by Trustee Keating, and seconded by Trustee Stetzer, to accept the tentative general and sewer budget with the intent of still working on it more for 2023-2024

Vote: Leitgeb – no, Lanphear – no, Stetzer – yes, Keating – yes, Plummer – yes. *Motion passed.*

Motion by Mayor Plummer, and seconded by Trustee Stetzer, to adjourn the meeting

Vote: Leitgeb – yes, Lanphear – yes, Stetzer – yes, Keating – yes, Plummer – yes. *Motion passed.*