



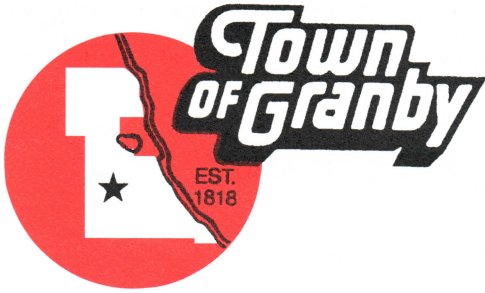
Adopted Budget 2022 Town of Granby, NY

CERTIFICATION

I, Janet Ingersoll, Town Clerk of the Town of Granby, certify that the following is a true and correct copy of the 2022 Adopted Budget of the Town of Granby as prepared by John Snow, Jr., Town Supervisor, by order of the Town Board.

Granby Town Clerk

Date Filed



820 County Route 8
Fulton, New York 13069
(315) 598-6500, Fax 592-9270, TDD Relay 711

Dear Town Residents,

The annual budget process is the most important financial planning activity undertaken by the Town. This document contains the adopted level of appropriations, estimated revenues, and other supplemental information.

For the seventh year in a row, we are seeing taxable value growth with many new structures being built with greater values than before. Unfortunately, sale prices are exceeding assessed value amounts which has caused our equalization rate to fall below 95%. We are committed to being at full assessed value this coming year.

Through multi-year planning we have been able to bring the town "out of the red" and have a balanced budget in the highway fund for the fourth year. We are hitting each projection of the plan enabling us to provide the exceptional services our residents deserve.

In this tax-cap era, we are not without our challenges. Pension costs are projected to decrease while unemployment taxes are sure to increase exponentially. Health insurance premiums and post-employment benefits expenses are still increasing. A small tax levy increase has been adopted to offset these increases.

We are living in uncertain times and the threats of cuts to state aid are cause for alarm. We have made every effort to ensure our revenue targets are realistic paying caution to unusually high amounts of sales tax revenue. There is a deficit in the general fund for the first time in three years which we will offset using fund balance. While your tax bill will show that taxes in this fund were increased by 160%, the only increase in this fund is for the new town hall project. I hope to be able to move this tax to its own line for transparency in FY 2023.

For 2022, we are continuing with our salary and wage plan. Each position was reviewed and increases in wages and salaries were adopted to keep current with minimum wage and the county-wide mean salaries.

I am committed to modernizing each department to enhance the services being provided to our residents, visitors, and property owners. Our new website will be fully online at the start of the year giving more transparency and better access to information. Our codes department will be restructured to meet the ever-changing demands of that office. We are very exciting to be able to streamline processes and be more efficient with inspections and permitting.

As you review this document, please reach out to ask questions; jsnow@granbyny.com

Sincerely,

John Snow, Town Supervisor

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**TOWN OF GRANBY
BUDGET FY2022**

INTRODUCTION

Town Organization and Services

The Town of Granby, New York was incorporated in 1818 and operates in accordance with the various laws governing towns and municipalities of the State of New York. The legislative body responsible for the overall operation of the Town is the Granby Town Board comprised of four elected councilors and is chaired by the elected town supervisor. The Town provides the following services to its residents: general and administrative, public safety, transportation, culture and recreation, home and community services, and registration of vital statistics.

Basis of Budgeting

The Town Supervisor of the Town of Granby in accordance with Town Law, Article 3 §29 is responsible for accurate accounting and budgeting records which conform to generally accepted accounting principles as applicable to governmental units and the Uniform System of Accounts as prescribed by the State of New York. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for creating the accounting and financial reporting principles for governmental entities.

The accounting and financial reporting management is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial reports.

Governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current year or soon enough thereafter to pay liabilities of the current year. A 30-day availability period is used for revenue recognition for all other governmental fund revenues. Property taxes associated with the current fiscal period as well as charges for services and intergovernmental revenues are considered to be subject to accrual and have been recognized as revenues of the current fiscal period. Fees and other similar revenues are not susceptible to accrual because generally they are not measurable until received in cash. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are accrued when the expenditure is made. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, claims, and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

The Town of Granby's budgets are adopted in accordance with GAAP, the laws of the State of New York, and practices published by the Division of Local Government and School Accountability, Office of the New York State Comptroller.

Financial Reporting Entity

The financial reporting entity consists of the primary government, the Town of Granby. Included are four sewer districts, seven water districts and one street lighting district.

There are two fire districts in the Town of Granby which are not fiscally dependent or accountable to the Town of Granby.

Funds and Accounts of the Town of Granby

The accounts of the Town are organized and operated based on funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. The Town of Granby maintains the minimum number of funds necessary.

Governmental Funds are those through which most general government functions are financed. The acquisition, use, and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The Town's governmental funds include:

General Fund (A)	constitutes the primary operating fund of the Town
Highway Fund (DA)	used for the maintenance, repair, and snow removal of 62 miles of town roads
Special District Funds	
Street Lighting (SL)	accounting for the Wilobob residential area street lighting
Sewer (SS)	accounting for four sewer districts
Water (SW)	accounting for six water districts
Capital Projects Fund (H)	accounts for the financial resources that will be used for the construction of major capital facilities and/or infrastructure
Debt Service (V)	accounting for payments of principal and interest

TOWN OF GRANBY – FUNDS AND FUNCTIONS							
	General Governmental Support	Public Safety	Health	Transportation	Culture and Recreation	Home and Community	Undistributed
A Fund	X	X	X	X	X	X	X
DA Fund	X			X			X
SL Fund				X			
SS Fund						X	
SW Fund						X	X
V Fund							X

Fund Balance

The Town of Granby has adopted the Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, that define the different types of fund balances that a governmental entity must use for financial reporting purposes.

Non-spendable: Includes amounts that cannot be spent because they are either in a non-spendable form or legally or contractually required to be maintained intact. This includes fund balance related to inventories, prepaid, long-term loans, notes receivable and property held for resale (unless the proceeds are restricted, committed or assigned).

Restricted: Includes amounts that can be spent only for specific purposes stipulated by constitutional provisions, enabling legislation, or external resource providers such as creditors, grantors, contributors, or laws and regulations of other governments. All the reserved fund balance established by the Town of Granby, allowed by law, meets these criteria.

Committed: Includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Town Board, the Town's highest level of decision-making authority. These constraints can only be removed by the same formal action of the Town Board.

Unassigned: Includes the residual classification of the Town's General fund and includes all spendable amounts not contained in other classifications.

The strategic use of fund balances is a standard municipal budgeting practice for stabilizing operating budgets year-to-year. Savings achieved in good economic times are set-aside in fund balances to minimize the need for tax increases during economically challenging times. The Town of Granby's Fund Balance Policy requires that all reasonable efforts be made to maintain the General Fund Balance at 15% of its operating budget. The Highway Fund Balance must be at least \$120,000 for cash flow solvency.

Real Property Tax Cap Information

The State Legislature and the Governor enacted legislation on June 24, 2011, that establishes a "property tax cap" on the amount that a local government's or school district's property tax levy can increase each year. Chapter 97 of the Laws of 2011 (Part A-Property Tax Cap) establishes a tax levy limit that affects all local governments, most school districts in New York State, except New York City, and a host of other independent taxing entities such as library, fire and water districts. The law is effective for local fiscal years beginning in 2012 and for the 2012-13 school year. Under this law, the growth in the property tax levy, the total amount to be raised through property taxes charged on the municipality's taxable assessed value of property, will be capped at 2 percent or the rate of inflation, whichever is less, with some exceptions. Local communities have the ability to override the cap. The governing board must approve by at least 60% of voting power to override the tax cap on an annual basis.

Debt Limitation

The amount of debt that may be raised by the Town is limited by the Constitution of the State of New York. Please see the “Debt Information” section of this budget document for more information on these limits

Budget Calendar

In accordance to Town Law, the Town of Granby budget procedures are as follows:

- ♦ The budget officer furnishes the department managers with budget request forms or distributes an electronic format request
- ♦ Before September 20th, the budget officer prepares an estimate for each administrative unit that fails to submit an estimate. (§104)
- ♦ Not later than September 30th the budget officer files the tentative budget with the town clerk. (§106)
- ♦ On or before October 5th, the town clerk presents the tentative budget to the town board. (§106)
- ♦ The town board makes revisions at budget workshops and prepares the preliminary budget; the preliminary budget is filed with the town clerk prior to the public hearing. (§108)
- ♦ At least five days shall elapse between the date of first publication and the date specified for the public hearing. (§108)
- ♦ On or before the Thursday immediately following the general election, the public hearing is held. (§108)
- ♦ Final revisions to the preliminary budget are made after the public hearing but prior to adoption. (§109)
- ♦ The budget is adopted by the town board not later than November 20th. (§109)

FYE 2022 Budget Calendar

August 1 st	Department Managers received instructions for OpenGov Budget Builder to submit budget requests.
September 15 th	Budget proposals due by the end of the business day.
September 30 th	Tentative Budget filed with the Town Clerk by the Budget Officer
October 5 th	Special Meeting – Tentative Budget Presentation by Town Clerk
October 13 th	6pm Budget Workshop to discuss Highway Fund and Special Districts
October 27 th	6pm Budget Workshop to finalize tax levy and order the preparation of the preliminary budget
November 4 th	7pm Budget Hearing
November 10 th	Budget Adoption at Regular Monthly Meeting

**TOWN OF GRANBY
LIST OF ELECTED AND APPOINTED OFFICIALS**

TOWN BOARD

Rodney De Long, Councilor (12/31/24)
Steve Abraham, Councilor (12/31/21)
Sandra Farrands, Councilor (12/31/21)
Linda Parkhurst, Councilor (12/31/21)
John Snow, Jr., Supervisor (12/31/21)

TOWN COURT

Hon. Leslie Schmidt, Justice (12/31/24)
Jessica King, Clerk
Francis Doyle, Justice (12/31/21)
Janice Hollow, Clerk

TOWN SUPERVISOR

John Snow, Jr, Supervisor (12/31/21)
Kathy Duncan, Deputy
Diane Haskins, Clerk

TAX COLLECTION

Janet Ingersoll, Tax Collector
Deana Summerville, Deputy

BUDGET OFFICE

John Snow, Jr., Budget Officer

ASSESSMENT

David Roach, Assessor
Lisa Somers, Clerk

BOARD OF ASSESSMENT REVIEW

Henry Hudson
Leo Boylan
Robert Nipper
Joseph Harris

TOWN CLERK

Janet Ingersoll, Town Clerk (12/31/21)
Deana Summerville, Deputy

ATTORNEY

The Ward Firm, PLLC (*retainer*)
The Ward Firm, PLLC (*contract for town prosecutor*)
Bond, Schoeneck & King, PLLC (*contract for labor law*)
Trespasz & Marquardt, LLP (*contract for bond counsel*)
Baldwin, Sutphen & Frateschi, PLLC (*contract for land use law*)

ENGINEER

Miller Engineers, (*contract for capital projects*)

RECORDS MANAGENEMT

Janet Ingersoll, Records Management Officer

CONSTABLES

Robert Dalton, Chief Constable
Rich Wood, Constable
John Snow, Jr., Public Safety Supervisor

DOG CONTROL

Jack Spriggs, Dog Control Officer

REGISTRAR OF VITAL STATISTICS

Janet Ingersoll, Registrar
Deana Summerville, Deputy

HIGHWAY ADMINISTRATION

Dan Duncan, Superintendent of Highways (12/31/23)
William Goutermout, Deputy

YOUTH PROGRAMS

Jennifer Brown, Recreation Leader

HISTORIAN

Jacob Summerville, Historian
John Snow, Jr., Supervisor

ZONING BOARD OF APPEALS

Tyler Palmitese, Chair
Peter Leo Grande
Thomas Thompson
Tina Sawyer
Lisa Somers, Clerk

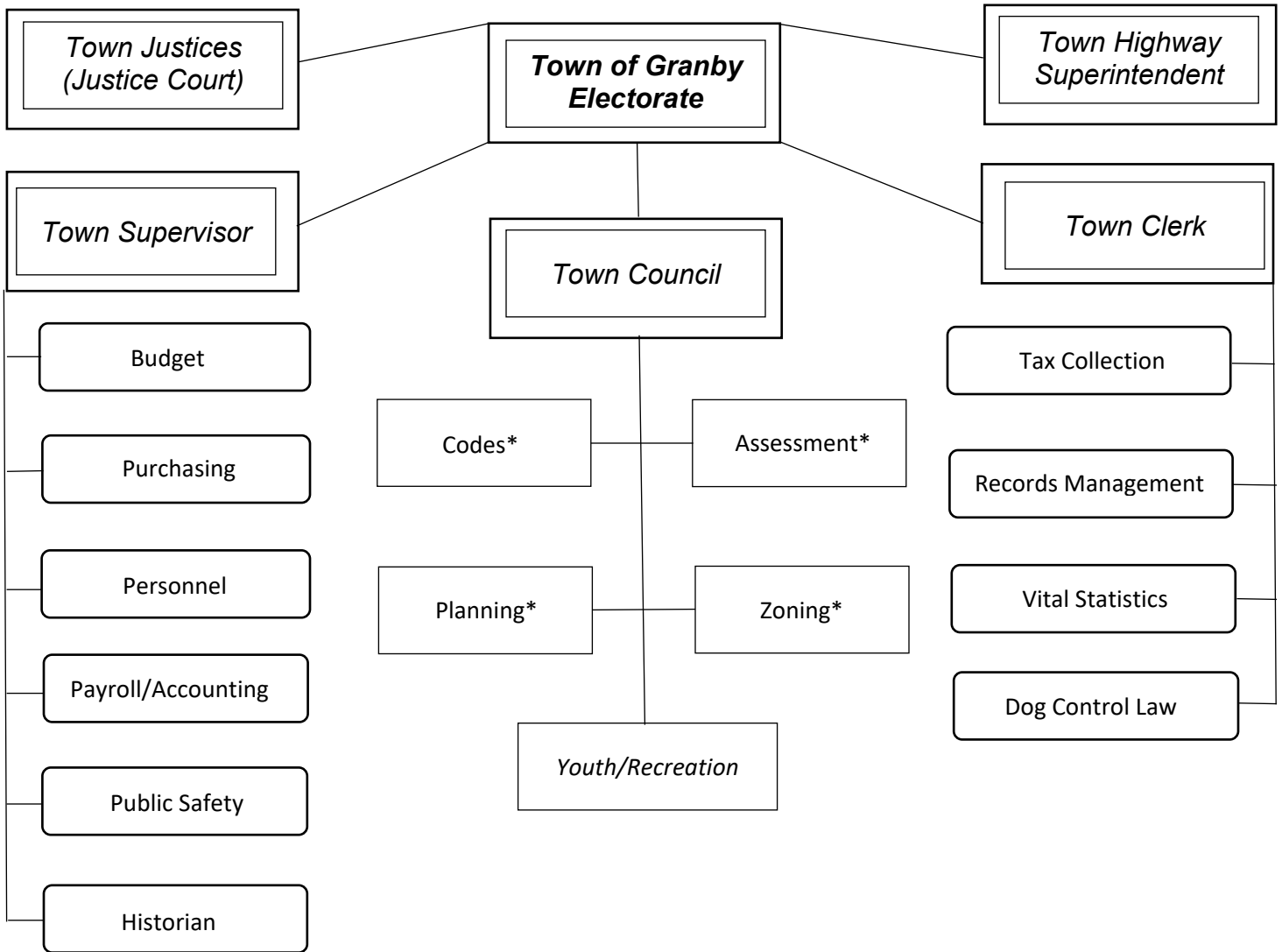
PLANNING BOARD

Jane Crego, Chair
Rhonda Nipper
Carl Nysten
David Crockford
Erin Palmitese
Tom Anthony
Lisa Somers, Clerk

CODE ENFORCEMENT/FIRE INSPECTIONS

David Hanford, Codes Enforcement Officer
Robert Dalton, Codes Enforcement Officer
Lisa Somers, Clerk

TOWN OF GRANBY ORGANIZATIONAL FLOW CHART



* Four departments of government are appointed by the town board and are governed not solely by the Board, but the various laws of the State of New York and local laws of the Town of Granby

- ♦ The assessment office has a sole-appointed assessor, an assessing professional, who works with the NYS Department of Taxation and Finance.
- ♦ The planning board is a seven-member board which approves applications involving planning and development.
- ♦ The zoning board is a five-member board which interprets the Zoning Ordinance of the Town of Granby.

**TOWN OF GRANBY
BUDGET FY2022**

TOWN OF GRANBY COMMUNITY PROFILE

Overview

The Town of Granby, New York is one of the twenty-two towns located in Oswego County. Located along the west bank of the Oswego River to the west, north and south of the City of Fulton, the Town of Granby is ideally located for peaceful country living, yet quick and easy access to work sites, commercial centers, recreational activities, primary transportation routes, plus cultural and educational opportunities throughout central New York.

The land area of the town is 45.1 square miles, stretching 12 miles from north to the south where we border Onondaga County. The town is approximately 15 miles northwest of the City of Syracuse, and 7 miles south of Lake Ontario and the City of Oswego. Depending on where they live within the town, most children of Granby attend school in either the Fulton, Hannibal or Phoenix school district. Colleges within the county include SUNY Oswego and Cayuga Community College which has a site in Fulton.

The Town of Granby provides the following services:

General Government Support: tax collection, town court, assessment and STAR exemption processing, town clerk (disability permit, marriage license, fishing and hunting license sales, records access), and general government of the town

Public Safety: constables/peace officers, traffic control, fire and safety inspections, and dog control

Health: vital statistic registrations

Transportation: street lighting, repair and improvements to town roads, snow removal and ice control of town and county roads

Culture and Recreation: Youth programs, community center, historian and celebrations, programs for the aging

Home and Community Services: public water and sewer, zoning and planning, code enforcement, cemetery maintenance

Demographics

Population		6,821*
Median Age		40.6 years*
Race	White	96.8%*
	Black/African American	.5%*
	American Indian	.7%*
	Asian	.3%*
Median Household Income		\$53,316**
Educational Attainment, 25 years and older	Less than 9 th grade	5%**
	9 th -12 th grade	12%**
	High School Graduate	41%**
	Some college, no degree	12%**
	Associate's degree	12%**
	Bachelor's degree	8%**
	Graduate or professional degree	10%**

* information from the 2010 Census

** information from the 2013-2017 American Community Survey

Population

From the 1930s through the 1980s, the population of the Town of Granby was increasing about 2.3% each year until the year 2000 when the population started to decline slightly. In 2010, the population was 6,821 a loss of 188 people from 2000. A 2017 estimated population according to the New York State Comptroller's Fiscal Stress Monitoring System is 6,540, showing a continued decline in population.

**TOWN OF GRANBY
BUDGET PROCESS**

Estimating Appropriations

The budget officer uses a variation of zero-based budgeting (ZBB) to arrive at figures to propose to the town board. Simply looking at spending from the year before and adding a percentage for inflation does not provide for a sound spending plan for our town.

Each line item begins the budget season at zero dollars and the budget begins to take shape after the following steps:

1. Salaries are calculated by using five-year compensation plans put in place to meet specific targets.
2. Employee benefits are calculated by applying appropriate percentages to the salaries budgeted in step one.
3. Services and supplies are proposed by looking at vendor data, contracts for services, and spending trends.
4. One-time expenses are proposed by using the requests from department managers.

Appropriations are totaled by department and by expenditure cluster.

Revenue Definitions and Forecast Methods

Property Taxes	Taxable value is the difference between the assessed value and any exemptions. The tax levy is divided by the taxable value and a tax is assessed.	Tax levy is the difference between the estimated revenue from the appropriation amount. Assignment of Fund Balance is not proposed.
Departmental Income	Income generated by each department's operations.	Analyze trends
Mortgage Tax Revenue	A portion of the New York State imposed tax on recording mortgages with the county.	Analyze trends
Franchise Fee Revenue	3% of the gross revenues derived from the operation of the cable system.	Analyze trends
Interest and Earnings	Revenue derived from the investment of cash balances. The Town of Granby maximizes cash flow whenever possible to generate interest earnings.	Assumptions based on the performance of the first half of 2021.
Licenses and Permits	Fees generated by users of a particular function of the town	Analyze trends
Fines and Forfeitures	Local share of fines from town court.	Analyze trends
Miscellaneous	Revenues that do not fit into any one of the other revenue categories and includes sale of property and assets.	Analyze trends
State Aid	Funding provided by NYS based on allocations for youth programs and AIM money.	Analyze trends
Interfund Revenues	Allocation of common costs.	Analyze trends

Tax Levy Tax Cap and Fund Balance Assignment

Once anticipated revenues are estimated, the difference between appropriations and estimated revenues can be made up by a combination of the tax levy and appropriating fund balance.

Before the tax levy can be looked at the budget officer computes the tax levy limit enacted by New York State.

For 2021, our combined real property tax levy was	\$ 1,014,932
Tax base growth factor as assigned by the Department of Taxation	.93%
Tax Cap percentage	2%
Allowable carryover	<u>\$ 15,639</u>
Tax Levy Limit	\$ 1,060,497
Budget Officer's Proposed Levy	\$ 1,373,147
Remaining-	\$ 0

The Town Board passed a local law overriding the tax cap for 2022.

It is suggested that fund balance be appropriated to offset gaps in estimated revenues in the General Fund for 2022.

Year	2021	2022	2023	2024
Estimated Unrestricted Fund Balance	\$261,013	\$228,473	\$197,668	\$167,818
Percentage of Estimated Expenditures	37%	31%	26%	25%

**TOWN OF GRANBY
ALL FUNDS SUMMARY**

FUND	Appropriations	Estimated Revenues	Appropriated Fund Balance	Tax Levy
A - General	\$941,459	\$687,472	\$32,540	\$221,447
DA - Highway	\$1,081,718	\$492,441	\$0	\$589,277
SL - Street Lighting	\$1,150	\$0	\$0	\$1,150
SS - Sewer	\$0	\$0	\$0	\$0
SS1	\$0	\$0	\$0	\$0
SS2	\$0	\$0	\$0	\$0
SS3	\$0	\$0	\$0	\$0
SS4	\$0	\$0	\$0	\$0
SW - Water	\$567,464	\$6,141	\$50	\$561,273
SW1	\$31	\$0	\$31	\$0
SW2	\$8	\$0	\$8	\$0
SW3	\$289,591	\$6,141	\$0	\$283,450
SW4	\$11	\$0	\$11	\$0
SW5	\$1,245	\$0	\$0	\$1,245
SW6	\$92,261	\$0	\$0	\$92,261
SW7	\$184,317	\$0	\$0	\$184,317
V – Debt Service	\$534,810	\$534,810	\$0	\$0
TOTAL ALL FUNDS	\$3,126,601	\$1,720,864	\$32,590	\$1,373,147

**TOWN OF GRANBY
TAX RATE ESTIMATE**

Fund/District	Tax Formula	Taxable Value	Tax Levy	Tax Rate per \$1,000		Percentage +/-
				2021	2022	
A- General Fund	ad valorem	\$272,894,810	\$221,447**	\$0.31	\$0.81	160.00%
DA - Highway Fund	ad valorem	\$272,894,810	\$589,277	\$2.04	\$2.16	5.56%
SL - Street Lighting Fund	ad valorem	\$5,638,064	\$1,150	\$0.20	\$0.20	0.00%
<i>SS - Sewer Fund</i>						
SS1	EDU	10	\$0	\$0	\$0	0.00%
SS2	EDU	11	\$0	\$0	\$0	0.00%
SS3	EDU	5	\$0	\$0	\$0	0.00%
SS4	EDU	22	\$0	\$0	\$0	0.00%
<i>SW - Water Fund</i>						
SW1	ad valorem	\$14,131,467	\$0	\$0	\$0	0.00%
SW2	EDU	73	\$0	\$0	\$0	0.00%
SW3	EDU	1046.75	\$283,450	\$270	\$271	0.04%
SW4	EDU	33	\$0	\$0	\$0.00	0.00%
SW5	EDU	4	\$1,245	\$329	\$311	-5.47%
SW6	EDU	177.5	\$92,261	\$537	\$520	-3.17%
SW7	EDU	425.25	\$184,317	N/A	\$433	N/A

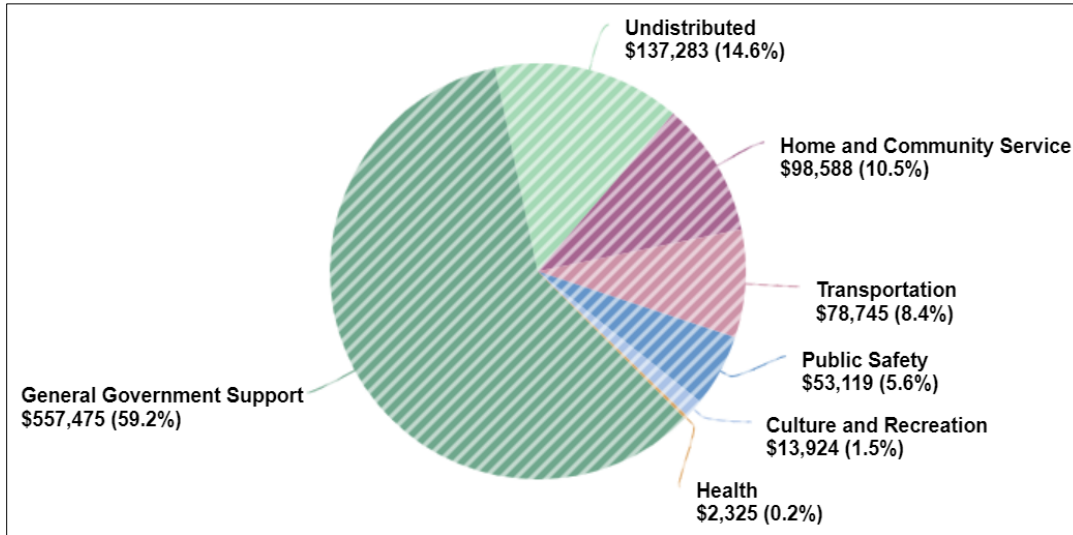
*EDU is short for Equivalent Dwelling Unit

** General Fund tax is 85,000. The rest is for the new town hall project.

**TOWN OF GRANBY
GENERAL FUND – APPROPRIATIONS OVERVIEW**

Functions

The General Fund is broken into seven expenditure groups. General Government Support is the largest group, with the most departments. The Transportation group is for the administration of the highway department and for the town-wide street lighting. Undistributed groups include employee benefits, debt servicing, and inter-fund transfers.



Expenditure Type Comparison

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Personal Services	\$ 320,647	\$ 337,273	\$ 351,445	\$ 402,846
Contractual Expenditures	217,550	231,364	200,882	247,672
Employee Benefits	150,687	143,344	145,712	148,658
Interfund Transfers	0	3,150	0	136,447
Equipment and Capital Outlay	4,189	18,113	3,000	5,000
Debt Principal	0	836	836	836
General Fund Total	\$ 693,073	\$ 734,080	\$ 701,875	\$ 941,459

Personal Services

Salaries and wages are set by the Town Board on an annual basis. Wage and salary plans were proposed and amended during this budget season. They can be found in the last section of this document. Every effort was made to increase hourly wages to compete with private sector trends to retain current employees.

The Town of Granby employs three full-time clerks as well as one part-time clerk with a *full-time equivalency* of 3.5.

Contractual Expenditures

Expenditures for goods and services have been reduced by almost 13% for 2021. By implementing our new Procurement Policy in 2018, we have been able to reduce costs while maintaining quality service levels.

Employee Benefits

The Town of Granby offers all employees the right to participate in the New York State Employee Retirement System. The town pays a contribution rate as well as a rate for Group Life Insurance.

Tier	2021 Rates	2022 Rates
A14 & A15 Tier 4	18.5%	13.4%
A14 & A15 Tier 5	15.5%	11.5%
A14 & A15 Tier 6	11.0%	8.6%

Three elected officials are offered medical, dental, and hospital plans (one has opted not to participate) and two full-time clerks are offered the same benefit.

HRA deductible fully paid by the Town of Granby by January 31st of each year:

\$2,600 for single coverage \$5,200 for spouse or family coverage

Single employee coverage (General Fund)	\$ 574.64/mo
Employee and Spouse (General Fund)	\$1,085.10/mo
Employee and Family (General Fund)	\$1,468.05/mo

The Town of Granby pays an employer tax of 7.65% of all wages for Social Security and Medicare. We are assessed an employer tax of 2.025% for New York State Unemployment and .075% for New York State Re-Employment.

Interfund Transfers

With the new town hall project being planned, \$136,447 will be transferred to the capital projects fund.

Equipment and Capital Outlay

In accordance with our Asset Management Policy, any item purchased with a value specified in the policy will be charged to the equipment and capital outlay account in the appropriate department code.

Electronics	\$100 or more
Tools and Garage Equipment	\$250 or more
Furniture	\$500 or more
Vehicles and Machinery	\$1000 or more

Debt Principal

The Town Board appropriated \$836 for the lease payment of the postage meter and printer.

**TOWN OF GRANBY
GENERAL FUND - APPROPRIATIONS BY DEPARTMENT**

<u>GROUP</u>	<u>EXPENDITURE CLUSTER</u>	<u>DEPARTMENT</u>	<u>TOTAL BUDGET</u>
General Government Support	Finance	Assessment	45,756
General Government Support	Finance	Budget Officer	30,358
General Government Support	Shared Services	Buildings	39,302
Home and Community Service	Special Services	Cemeteries	3,350
General Government Support	Shared Services	Central Communications	11,030
General Government Support	Shared Services	Central Data Processing	12,084
General Government Support	Shared Services	Central Garage	500
General Government Support	Shared Services	Central Print/Mail	9,150
General Government Support	Shared Services	Central Storeroom	3,750
General Government Support	Municipal Staff	Clerk	61,114
General Government Support	Legislative	Clerk of the Legislative Board	0
Home and Community Service	Community Development	Code Enforcement	75,807
General Government Support	Special Items	Contingency	12,235
Public Safety	Animal Control	Control of Animals	15,678
Culture and Recreation	Culture	Historian	3,177
Undistributed	Debt Services	Installment Purchase Debt	836
General Government Support	Municipal Staff	Law	25,000
General Government Support	Legislative	Legislative Board	25,568
General Government Support	Special Items	Municipal Association Dues	1,000
General Government Support	Judicial	Municipal Court	143,571
General Government Support	Municipal Staff	Personnel	798
Home and Community Service	General Environment	Planning	14,564
Culture and Recreation	Recreation	Playground and Recreation	2,870
Public Safety	Law Enforcement	Police	11,480
Culture and Recreation	Culture	Programs for the Aging	2,500
General Government Support	Finance	Purchasing	40,628
General Government Support	Municipal Staff	Records Management	6,320
Health	Public Health Programs	Registrar of Vital Statistics	2,325
Public Safety	Other - Public Safety	Safety Inspection	14,961
Transportation	Highway	Street Administration	68,745
Transportation	Highway	Street Lighting	10,000
General Government Support	Executive	Supervisor	55,154
General Government Support	Finance	Tax Collection	8,157
Public Safety	Traffic Control	Traffic Control	3,500
General Government Support	Special Items	Unallocated Insurance	23,000
Culture and Recreation	Recreation	Youth Programs	5,377
Home and Community Service	General Environment	Zoning	4,867

**TOWN OF GRANBY
GENERAL FUND**

APPROPRIATIONS FOR FISCAL YEAR 2022

Account Structure

The legal level of control of the Granby Town Board is at the basic function of each department. Each department has at least one function or a combination of functions, such as personal services (.1), equipment and capital outlay (.2), contractual expense (.4), debt principal (.6), debt interest (.7), employee benefits (.8), or interfund transfer (.9).

Once the budget is adopted by the Town Board, the budget officer expands the codes of the expenditures to include more detail such as location or activity.

Personal services are expanded to be:

- .110 Salaries and Wages
- .120 Vacation Time
- .130 Sick Time
- .140 Personal Time
- .150 Holiday Pay
- .160 Overtime
- .170 Compensatory Time
- .180 Employee Pay-Related Benefits and Awards
- .190 Vacation Buy-Back

Equipment and Capital Outlay is broken down like this:

- .210 Equipment
- .250 Capital Outlay

Contractual Expenses are expanded to provide an increased level of detail:

- .410 Miscellaneous Expenses
- .420 Training Expenses
- .430 Association Dues
- .440 Technology Expenses
- .450 Mailing Expenses
- .460 Printing Expenses
- .470 Legal Expenses
- .480 Contract and Special Project Expenses
- .490 Utilities

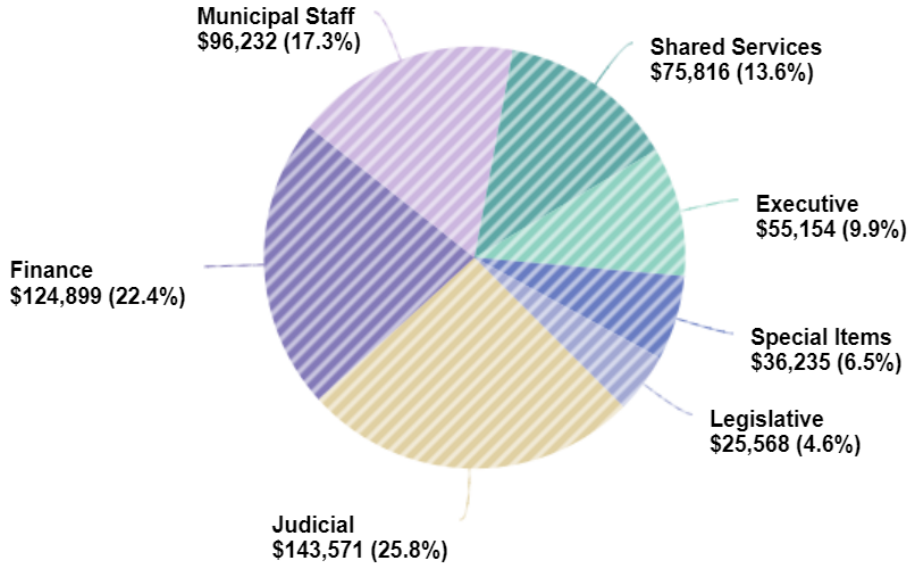
Employee Benefits are broken down by type of benefit:

- .810 State Retirement
- .830 Social Security and Medicare
- .850 Unemployment and Reemployment
- .860 Health Insurance
- .889 Other

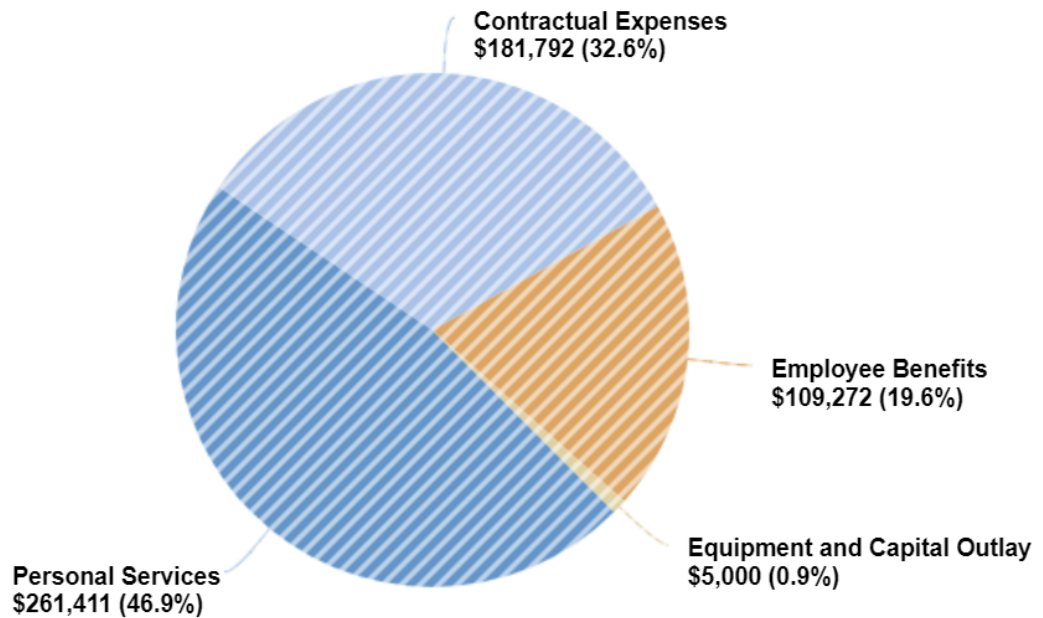
**TOWN OF GRANBY
GENERAL FUND**

GENERAL GOVERNMENT SUPPORT EXPENDITURE GROUP

The following pages list the appropriations for the services provided by the Town of Granby for the benefit of the public of the town government as a whole. The General Government Support group makes up two-thirds of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



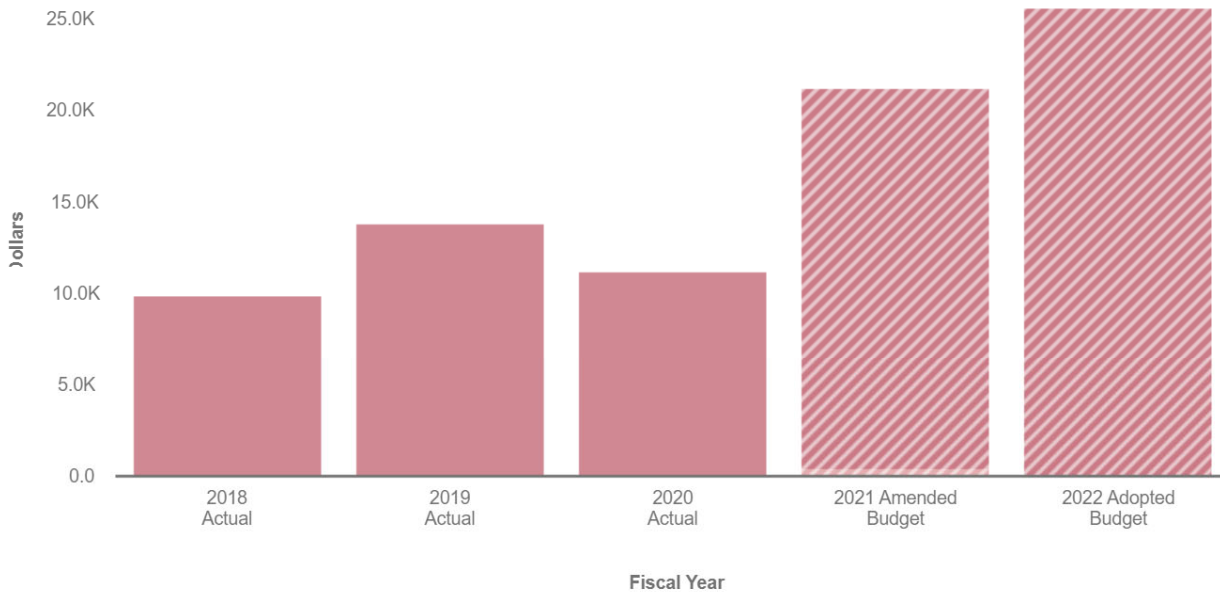
The total appropriation for this group is \$557,475 and is split between payroll, equipment, contractual expenditures, and employee benefits.



**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT GROUP
LEGISLATIVE EXPENDITURE CLUSTER**

The following appropriations provide for the representation of the residents and property owners of Granby in the Town Board.



Data filtered by Legislative, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

Salaries and Wages

Councilor De Long	\$125 bi-weekly
Councilor Farrands	\$125 bi-weekly
Councilor Ingerson	\$125 bi-weekly
Councilor (TBD)	\$125 bi-weekly

Legislative Board

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1010.1	13,000
Equipment and Capital Outlay	A.1010.2	0
Contractual Expenditures	A.1010.4	11,136
Employee Benefits	A.1010.8	1,432
TOTAL		25,568

Consisting of four councilors and the town supervisor, the Town Board is the legislative, appropriating, governing and policy determining body of the Town of Granby.

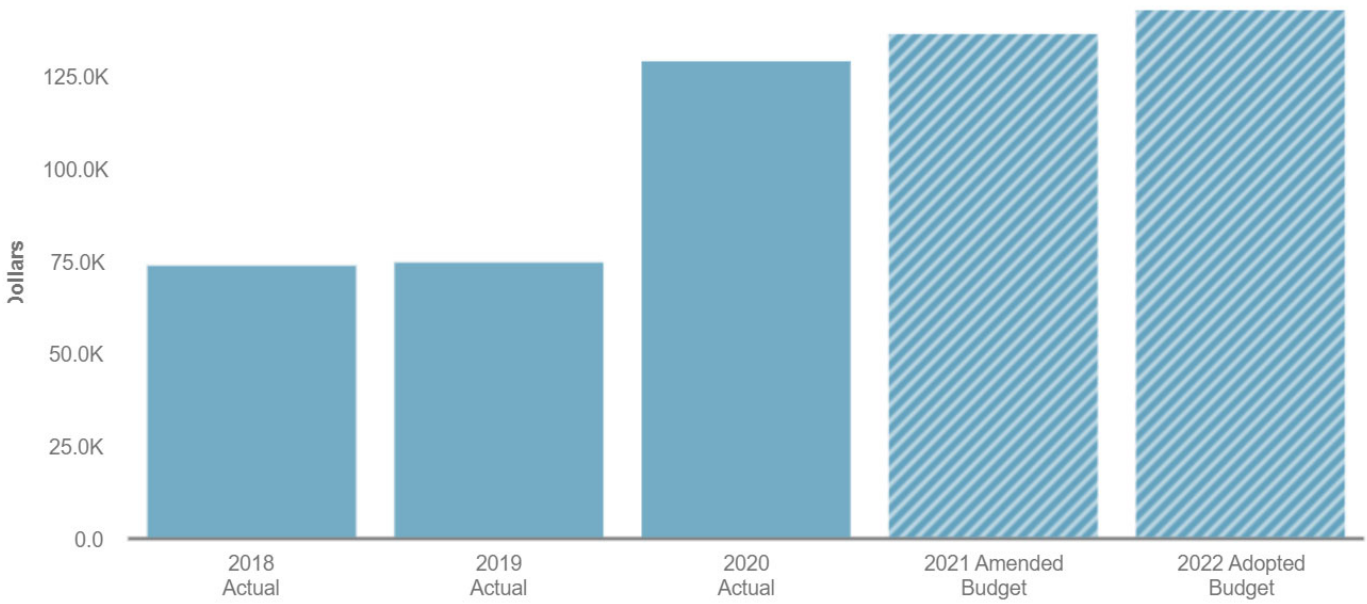
The Budget Officer plans to expand the budget into the following codes:

A.1010.110	Councilors - Salary	\$3,250.00
A.1010.410	Miscellaneous Expenses, Town Board	\$250.00
A.1010.441	OpenGov – Citizen Engagement	\$6,639.00
A.1010.442	Granicus – Peak Agenda Management	\$3,497
A.1010.471	Advertisements and Legal Notices	\$750
A.1010.830	Social Security and Medicare, Town Board Members	\$996.00

**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT GROUP
JUDICIAL EXPENDITURE CLUSTER**

The following appropriations provide for the judicial activities of the Town of Granby government.



Salaries and Wages

Justice Schmidt	\$700 bi-weekly
Justice Doyle	\$700 bi-weekly
Court Clerk King	\$18/hr
Court Clerk Hollow	\$16/hr

Municipal Court

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1110.1	90,798
Equipment and Capital Outlay	A.1110.2	0
Contractual Expenditures	A.1110.4	3,730
Employee Benefits	A.1110.8	49,043
TOTAL		143,571

Consisting of two town justices and two clerks, the Town of Granby Justice Court hears approximately 2,000 cases each year. This locally funded court of the New York Unified Court System has jurisdiction over a broad range of matters, including vehicle and traffic matters, small claims, evictions, civil matters, and criminal offenses.

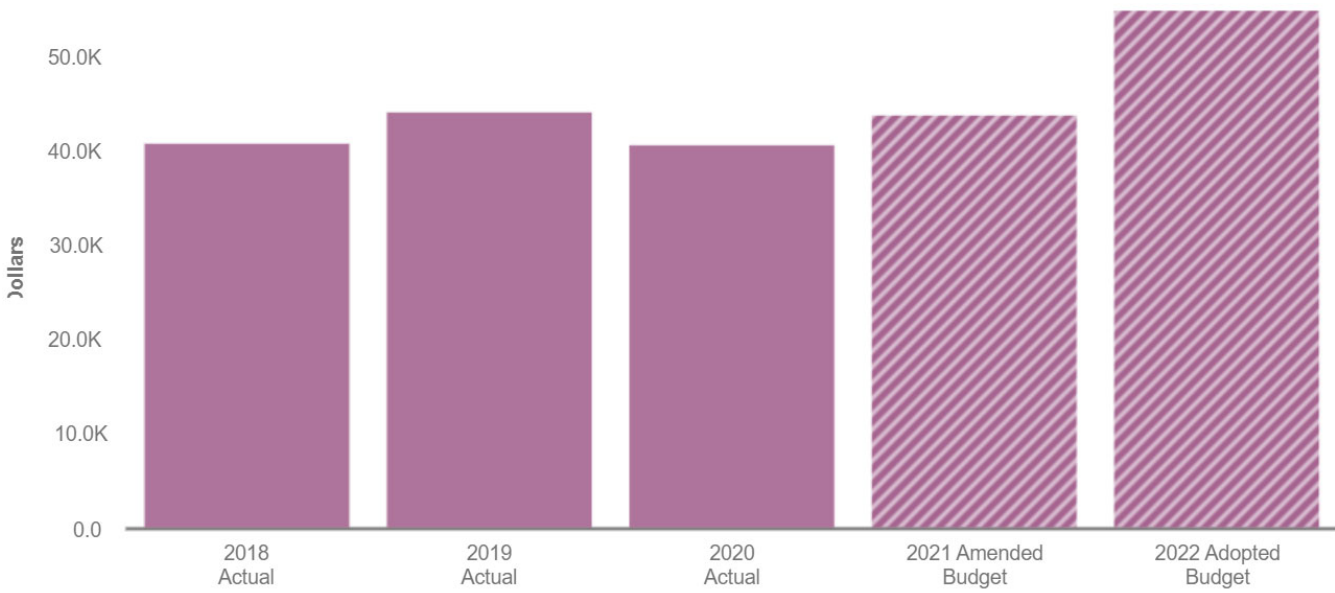
The Budget Officer plans to expand the budget into the following codes:

A.1110.110	Municipal Court Salaries and Wages	\$90,798
A.1110.410	Miscellaneous Expenses, Town Justice Court	\$2,500.00
A.1110.420	Training Expenses, Town Justice Court	\$250.00
A.1110.431	Dues - New York State Association of Magistrates C	\$100.00
A.1110.432	Dues - New York State Magistrates Association	\$230.00
A.1110.433	Dues - Oswego County Magistrates Association	\$100.00
A.1110.460	Copy and Print Supplies	\$250.00
A.1110.472	Law Materials	\$300.00
A.1110.810	State Retirement, Town Justice Court	\$9,062.00
A.1110.830	Social Security and Medicare, Town Justice Court	\$6,948.00
A.1110.850	Unemployment/Reemployment, Town Justice Court	\$720.00
A.1110.860	Hospital/Medical/Dental Insurance, Town Justice	\$32,313.00

**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT GROUP
EXECUTIVE EXPENDITURE CLUSTER**

The following appropriations provide for the management and administration affairs of the Town of Granby government.



Salaries and Wages

Supervisor Snow	\$600 bi-weekly
Deputy Supervisor Duncan	\$100 bi-weekly
Supervisor Clerk Haskins	\$17/hr

Supervisor

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1220.1	36,133
Equipment and Capital Outlay	A.1220.2	0
Contractual Expenditures	A.1220.4	11,898
Employee Benefits	A.1220.8	7,123
TOTAL		55,154

Consisting of a part-time supervisor, a part-time deputy and a part-time clerk, the Town of Granby Town Supervisor's office accounts for received monies, manages accounts payable, and processes payroll. The town supervisor is the presiding officer at meetings of the town board which he is a voting member. After town board decisions have been made, the supervisor ensures that they are carried out. Acting as the treasurer of the town, the town supervisor represents the town in the conduct of financial affairs.

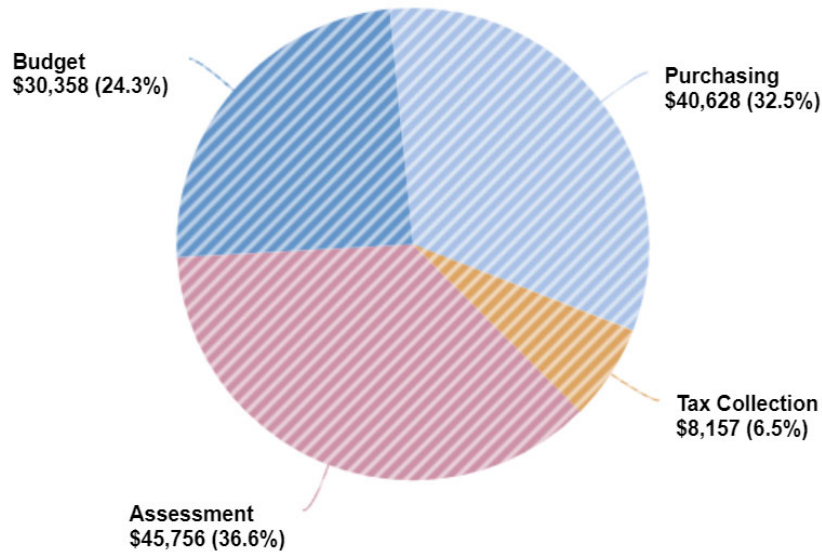
The Budget Officer plans to expand the budget into the following codes:

A.1220.110	Supervisor – Salaries and Wages*	\$36,133
A.1220.410	Miscellaneous Expenses, Town Supervisor	\$2,500.00
A.1220.420	Training	\$2,000.00
A.1220.441	Logics - Dashboard	\$840.00
A.1220.442	OpenGov – Operational Performance	\$6,558.00
A.1220.810	State Retirement, Town Supervisor	\$4,099.00
A.1220.830	Social Security and Medicare, Town Supervisor	\$2,766.00
A.1220.850	Unemployment/Reemployment, Town Supervisor	\$258.00

* The town supervisor is also the budget officer, another part-time position. The two positions equal one full-time position paid from two different budget departments.

**TOWN OF GRANBY
GENERAL FUND
GOVERNMENTAL SUPPORT GROUP
FINANCE EXPENDITURE CLUSTER**

The following appropriations provide for the financial, record keeping, and other related services of the Town of Granby government.



Salaries and Wages

Deputy Tax Collector Summerville	\$450 for 9 pay periods
Budget Officer Snow	\$705 bi-weekly
Purchasing Clerk Haskins	\$17/hr
Sole-Assessor Roach	\$1,122 bi-weekly
Assessment Clerk Somers	\$16/hr

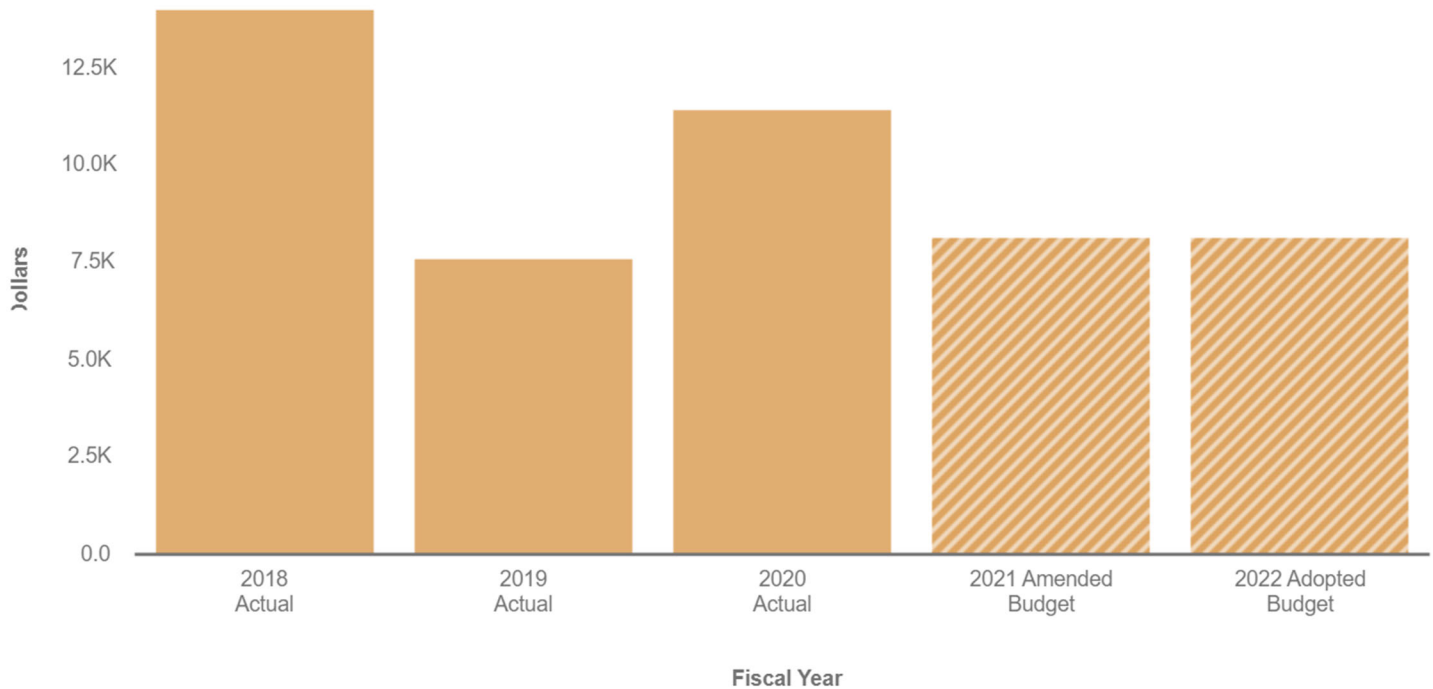
Tax Collection

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1330.1	4,050
Equipment and Capital Outlay	A.1330.2	0
Contractual Expenditures	A.1330.4	3,675
Employee Benefits	A.1330.8	432
TOTAL		8,157

The **tax collector** collects real property taxes of the town, county, special districts such as water, and other tax items. Tax collection begins the first business day of January and ends the last business day of March. Many years ago, the Town of Granby combined the tax collector position with the town clerk. A deputy tax collector works for approximately 18 weeks.

The Budget Officer plans to expand the budget into the following codes:

A.1330.110	Salary - Deputy Tax Collector	\$4,050.00
A.1330.440	Technology Expenses, Tax Collection	\$2,400.00
A.1330.450	Postage and Mailing Expenses, Tax Collection	\$25.00
A.1330.461	Printing - Tax Bills	\$1250.00
A.1330.830	Social Security and Medicare, Tax Collection	\$310.00
A.1330.850	Unemployment/Reemployment, Tax Collection	\$122.00



Data filtered by Tax Collection, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

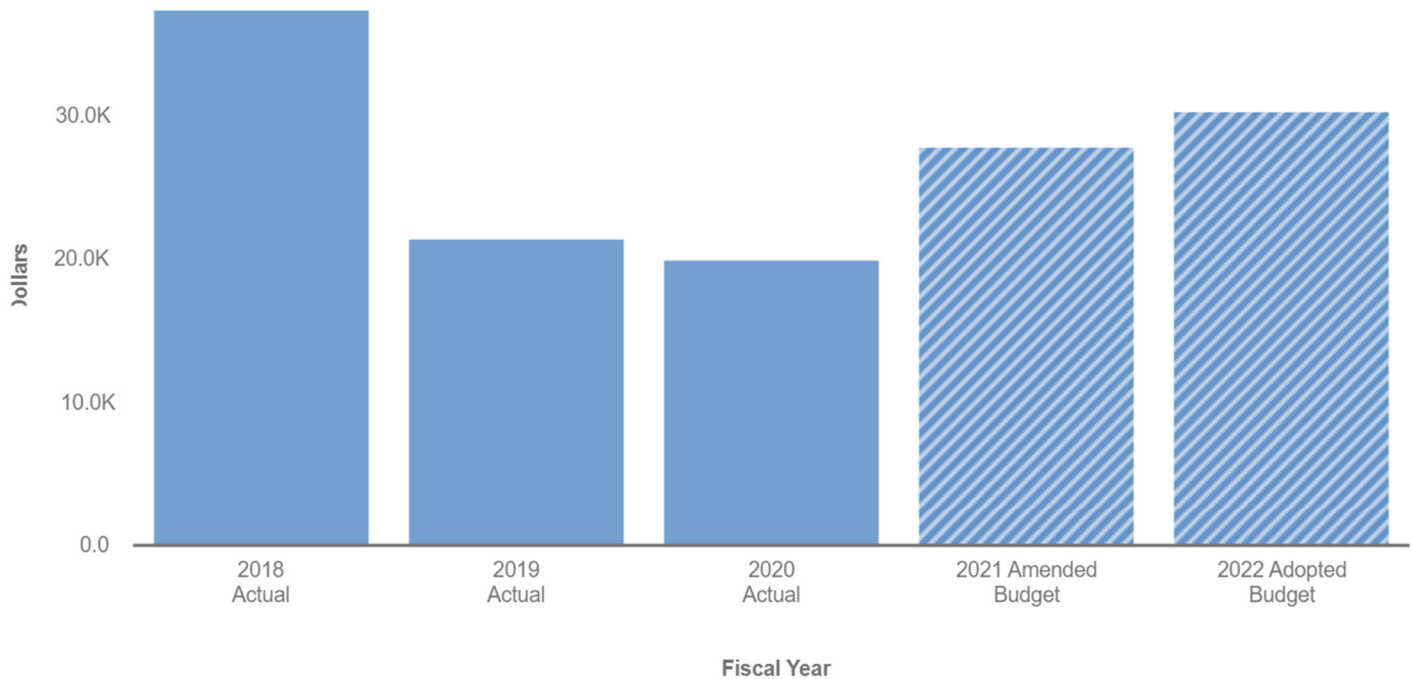
Budget

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1340.1	18,340
Equipment and Capital Outlay	A.1340.2	0
Contractual Expenditures	A.1340.4	8,504
Employee Benefits	A.1340.8	3,514
TOTAL		30,358

Since 2008, there has been a part-time **budget officer** in the Town of Granby. Currently, the town supervisor holds the position. The budget officer is responsible for collecting department requests, updating capital plans and the Five-Year Plan, and creating the proposed budget, or the Tentative Budget. Typically, financial reporting falls within the budget officer's responsibilities.

The Budget Officer plans to expand the budget into the following codes:

A.1340.110	Salary - Budget Officer Snow	\$18,340.00
A.1340.410	Miscellaneous Expenses, Budget	\$500.00
A.1340.421	NY GFOA Training	\$1,000.00
A.1340.431	NYS Government Finance Officers Association Dues	\$200.00
A.1340.441	OpenGov – Budgeting	\$6,804.00
A.1340.810	State Retirement, Budget	\$2,110.00
A.1340.830	Social Security and Medicare, Budget	\$1,404.00



Data filtered by Budget, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

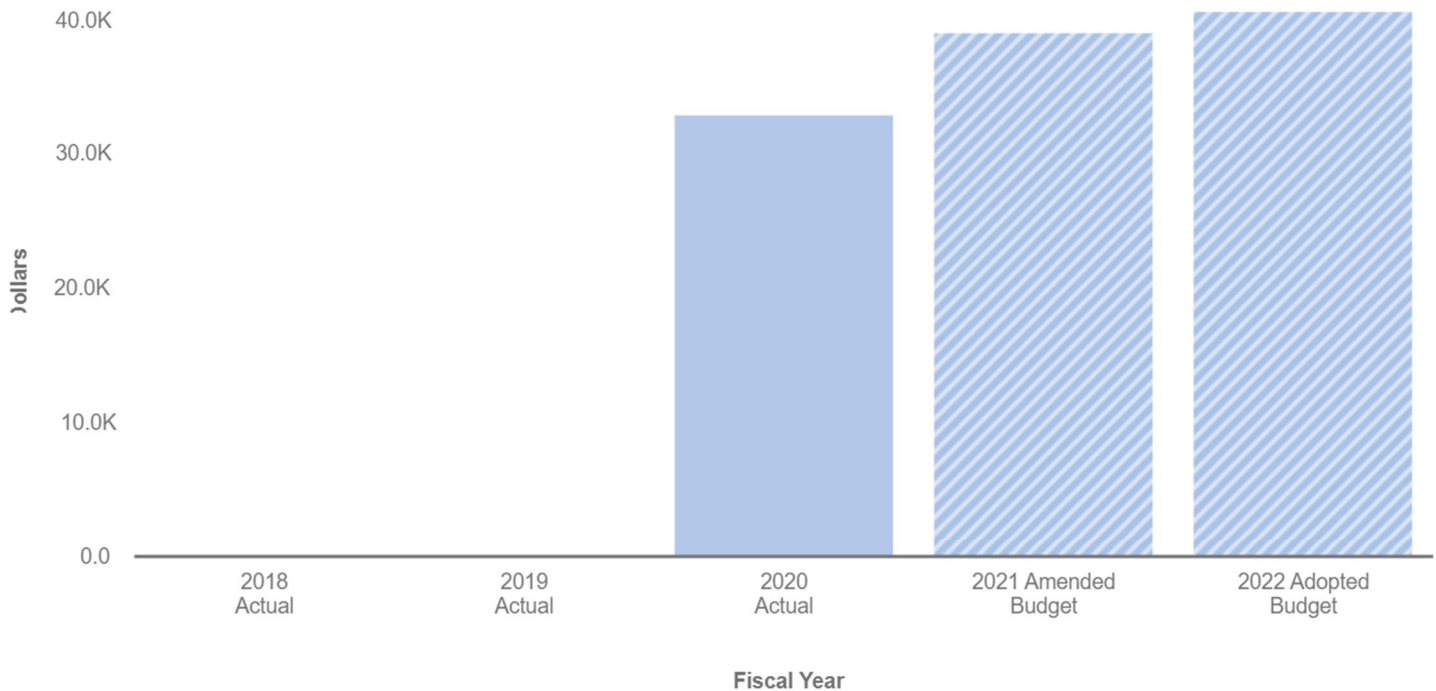
Purchasing

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1345.1	18,360
Equipment and Capital Outlay	A.1345.2	0
Contractual Expenditures	A.1345.4	0
Employee Benefits	A.1345.8	22,268
TOTAL		40,628

A new **purchasing** department was created in 2020. To ensure a segregation of duties when it comes to ordering, receiving, and processing payments for goods, a clerk to oversee the new purchasing procedure is necessary. The town is using the encumbrance system of ordering and the clerk is tasked with verifying that orders are checked in and matching them with purchase orders to process payments.

The Budget Officer plans to expand the budget into the following codes:

A.1345.110	DH - Regular Time	\$18,360
A.1345.810	State Retirement, Purchasing	\$2,461
A.1345.830	Social Security and Medicare, Purchasing	\$1,405
A.1345.850	Unemployment/Reemployment, Purchasing	\$180.00
A.1345.860	Hospital and Medical/Dental Insurance, Purchasing	\$18,222.00



Data filtered by Purchasing, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

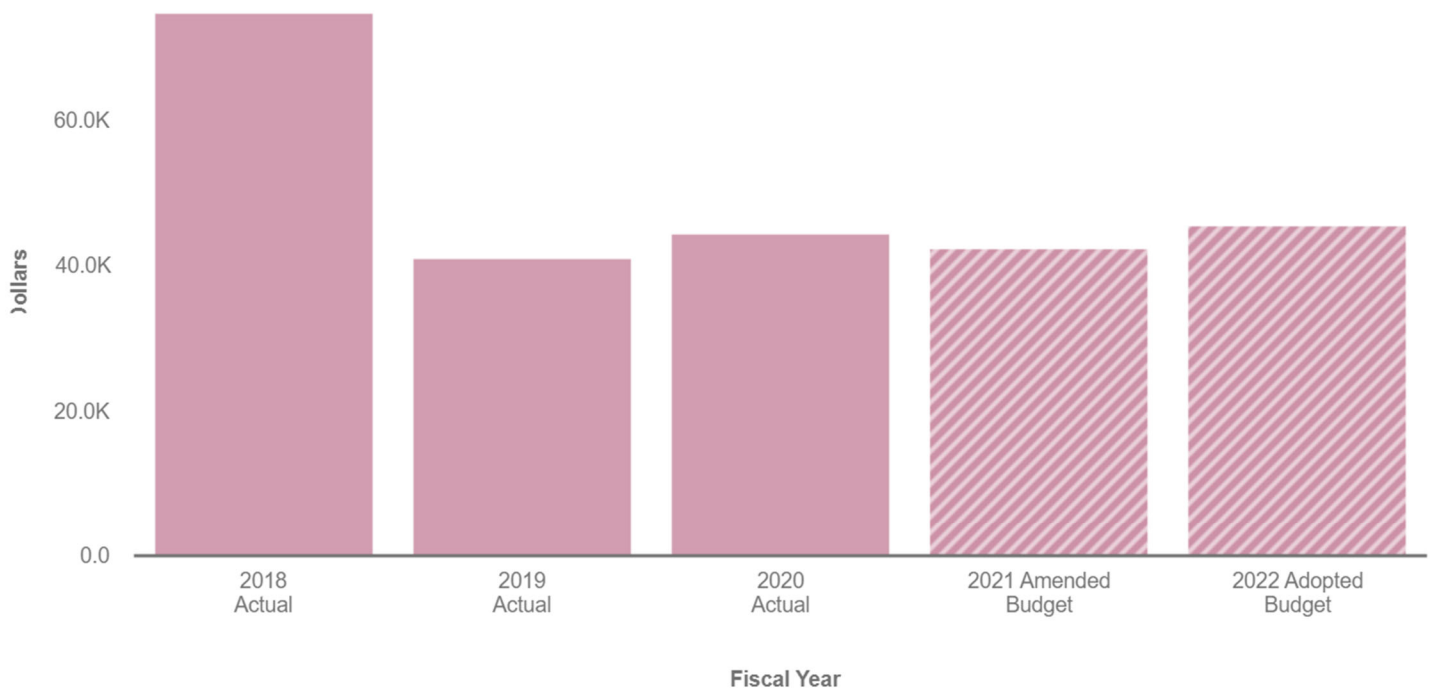
Assessment

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1355.1	31,252
Equipment and Capital Outlay	A.1355.2	0
Contractual Expenditures	A.1355.4	7,500
Employee Benefits	A.1355.8	7,004
TOTAL		45,756

The **assessment** department comprises of a part-time assessor and a part-time clerk. The assessor is charged with the responsibility of assessing real property in the Town of Granby for the purposes of taxation. Office hours are posted for residents and property owners to speak to the assessor, and he is often out in the field gathering information on properties and neighborhoods.

The Budget Officer plans to expand the budget into the following codes:

A.1355.111	Salaries and Wages	\$31,252.00
A.1355.410	Miscellaneous Expenses, Assessment	\$5,500.00
A.1355.472	Legal Expenses - Board of Assessment Review	\$2,000.00
A.1355.810	State Retirement, Assessment	\$4,189.00
A.1355.830	Social Security and Medicare, Assessment	\$2,392.00
A.1355.850	Unemployment/Reemployment, Assessment	\$423.00

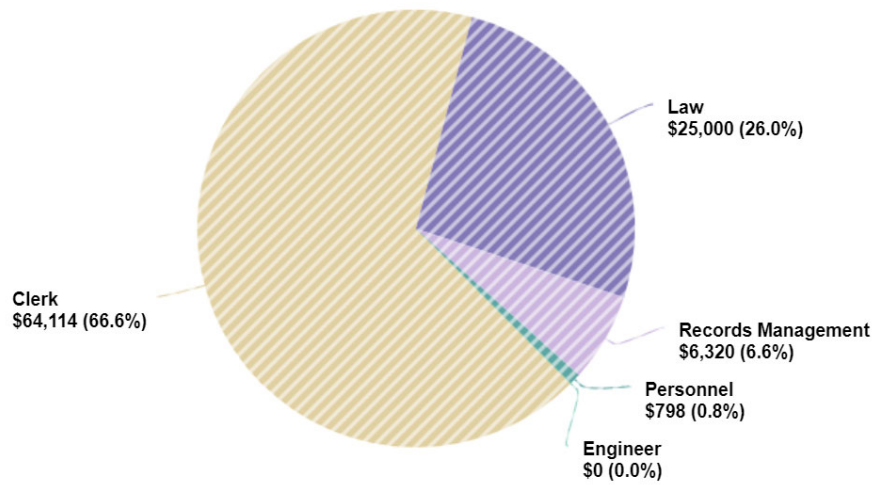


Data filtered by Assessment, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT GROUP
MUNICIPAL STAFF EXPENDITURE CLUSTER**

The following appropriations are for the other general government departments of the Town of Granby.



Salaries and Wages

Town Clerk Ingersoll	\$1,465 bi-weekly
Deputy Town Clerk Summerville	\$234 bi-weekly
Records Management Officer Ingersoll	\$204 bi-weekly

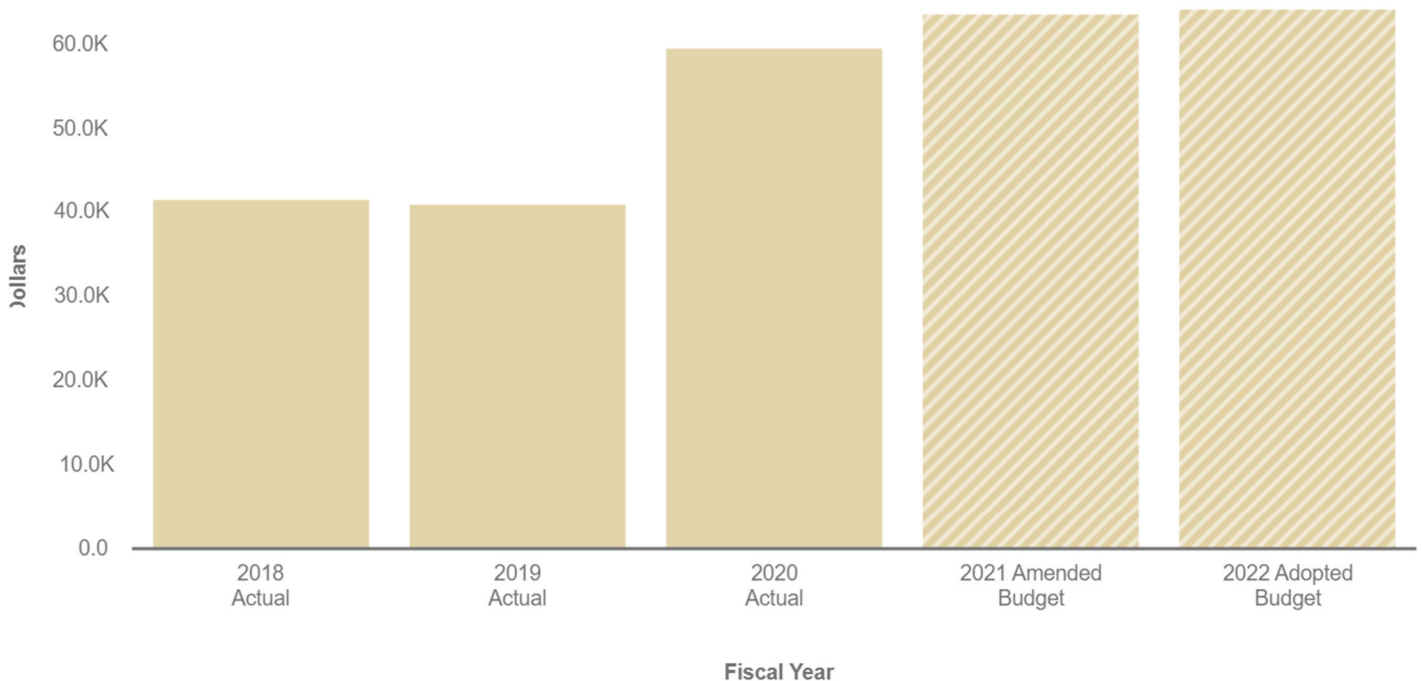
Town Clerk

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1410.1	44,174
Equipment and Capital Outlay	A.1410.2	0
Contractual Expenditures	A.1410.4	2,500
Employee Benefits	A.1410.8	17,440
TOTAL		64,114

The **town clerk** is the clerk of the town board, and she is the custodian of most town records. She issues certain licenses and permits, files reports with county and state agencies as required, posts legal notices and is a pivot around which the town operates. The town clerk is full-time since the position was combined with the tax collector office; the deputy town clerk works part-time.

The Budget Officer plans to expand the budget into the following codes:

A.1410.110	Salaries	\$44,174.00
A.1410.410	Miscellaneous Expenses, Town Clerk	\$500.00
A.1410.420	Training Expenses, Town Clerk	\$1000.00
A.1410.431	Dues - Oswego County Town Clerks Association	\$75.00
A.1410.432	Dues - New York State Town Clerks Association	\$75.00
A.1410.441	Town Clerk Program - BAS	\$850.00
A.1410.810	State Retirement, Town Clerk	\$4,381.00
A.1410.830	Social Security and Medicare, Town Clerk	\$3,380.00
A.1410.850	Unemployment/Reemployment, Town Clerk	\$183.00
A.1410.860	Hospital and Medical/Dental Insurance, Town Clerk	\$9,496.00



Data filtered by Clerk, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

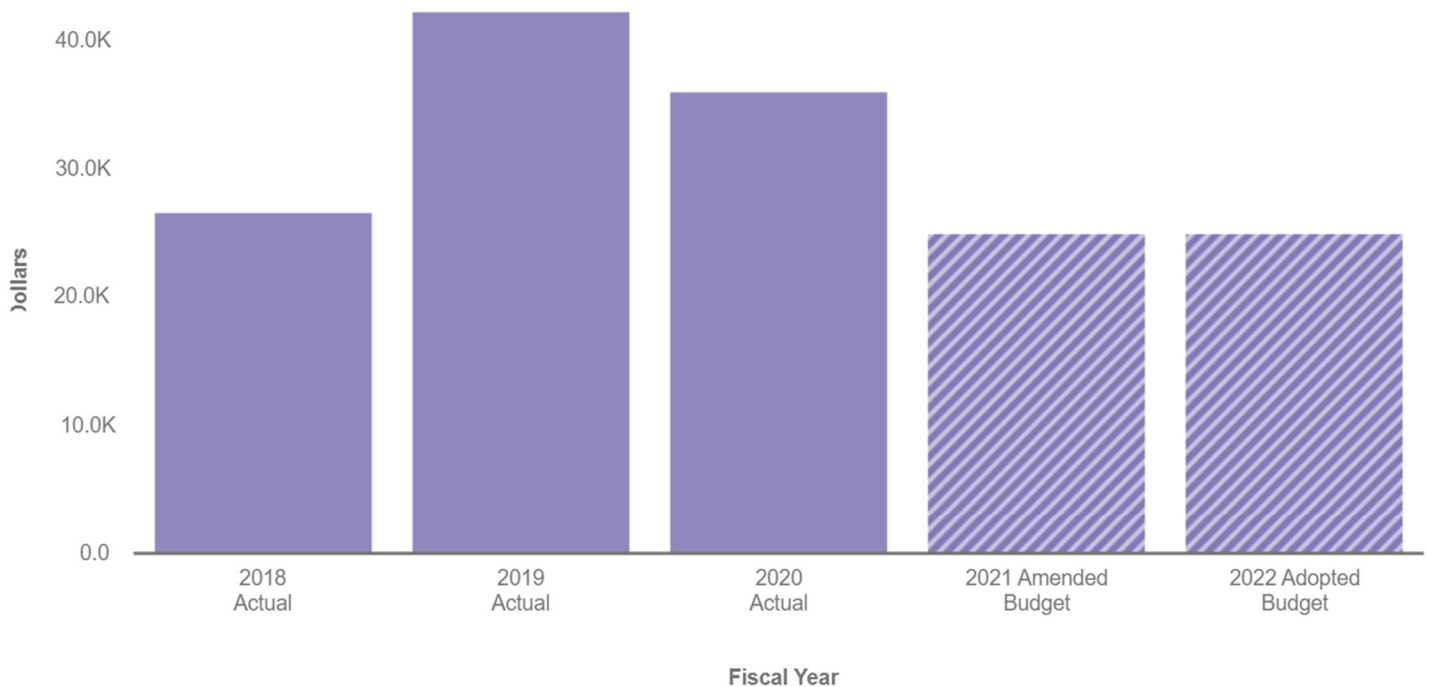
Law

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1420.1	0
Equipment and Capital Outlay	A.1420.2	0
Contractual Expenditures	A.1420.4	25,000
Employee Benefits	A.1420.8	0
TOTAL		25,000

The Town of Granby does not have a **town attorney** as an employee, but we contract with a law firm to be the attorney for the Town. The attorney for the town provides professional services and legal advice as well as prosecutes cases filed by the Town. There are situations throughout the year that require a specialized attorney such as bond counsel and labor and employment law.

The Budget Officer plans to expand the budget into the following codes:

A.1420.474	Town Prosecutor - Ward Firm	\$7,000.00
A.1420.481	Retainer Agreement - Ward Firm	\$18,000.00



Data filtered by Law, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

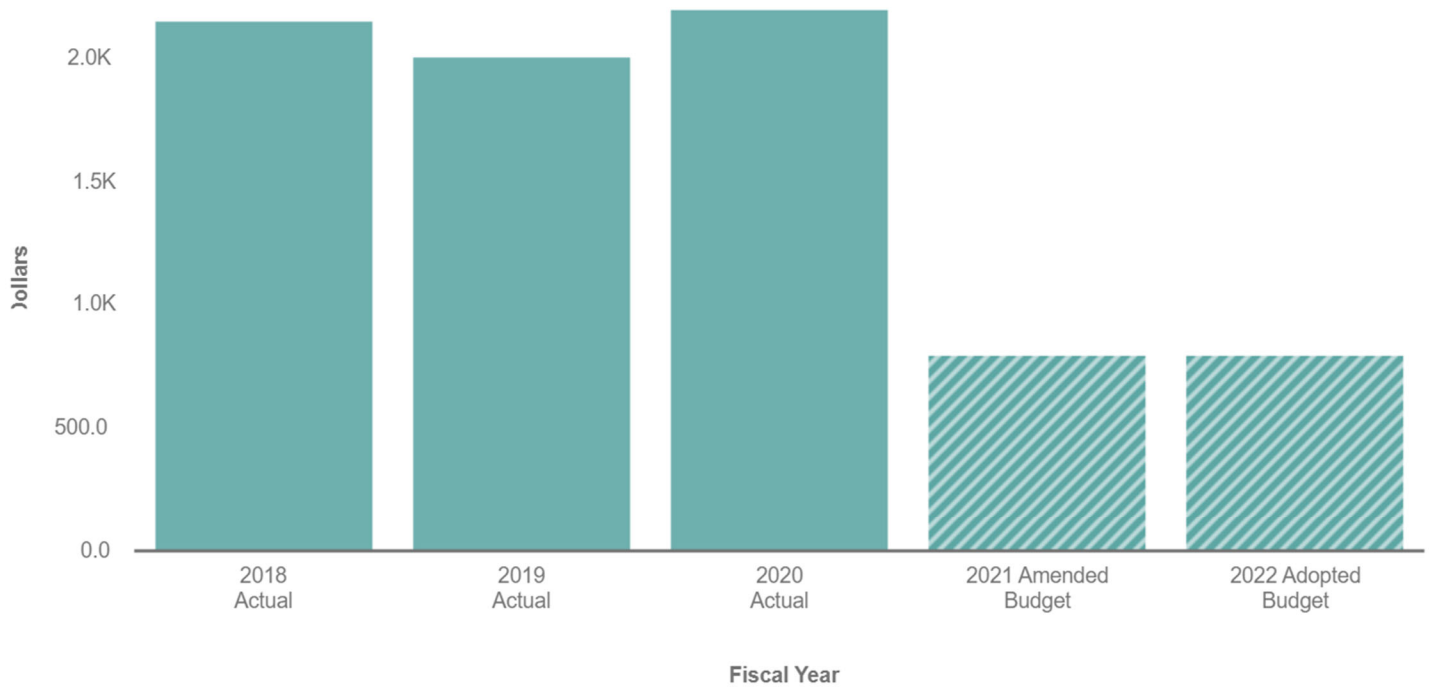
Personnel

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1430.1	0
Equipment and Capital Outlay	A.1430.2	0
Contractual Expenditures	A.1430.4	798
Employee Benefits	A.1430.8	0
TOTAL		798

The Town of Granby does not have a **personnel** department or human resources, but the town supervisor acts as the personnel manager for the Town. Until 2021, we hired an accountant to do quarterly reports and year end reports regarding wages and taxes. For 2021, drug screening fees were charged to this account.

The Budget Officer plans to expand the budget into the following codes:

A.1430.410	Miscellaneous Expenses, Personnel	\$150.00
A.1430.441	Kronos – Employee Self Service	\$648.00



Data filtered by Personnel, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

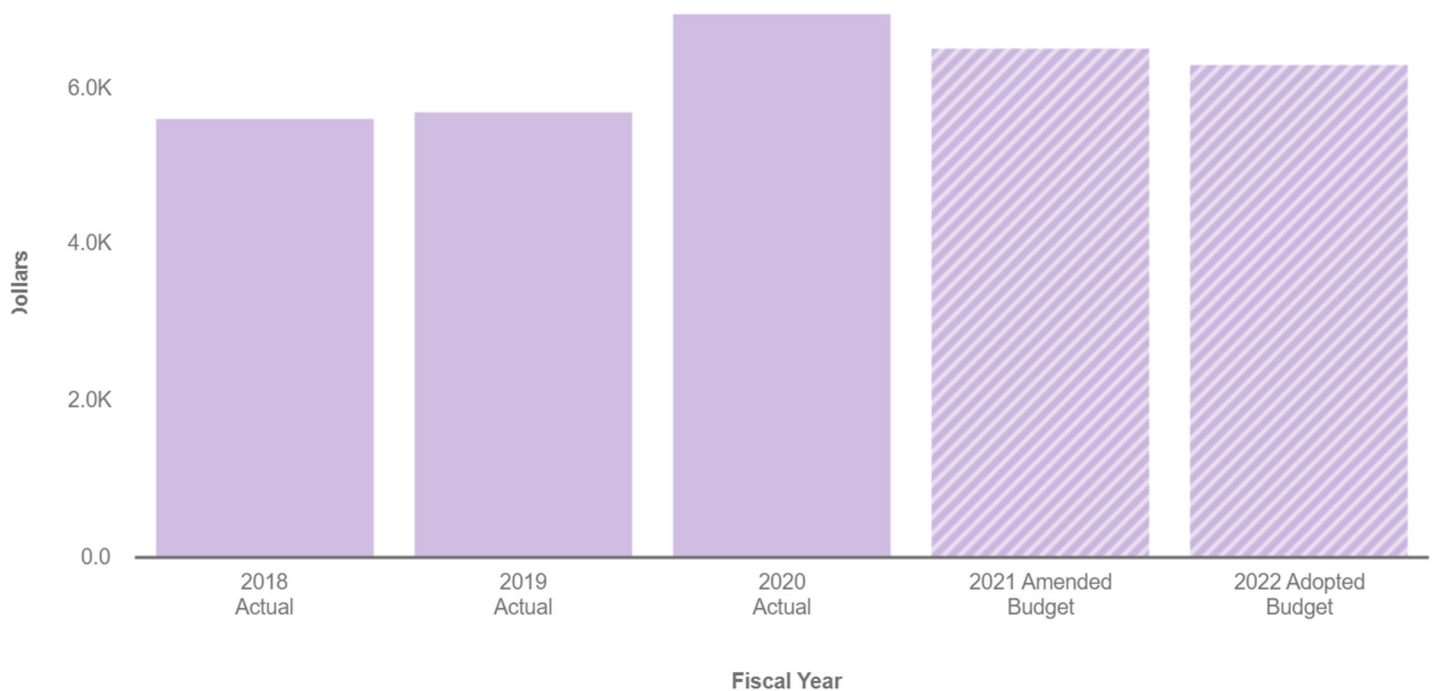
Records Management

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1460.1	5,304
Equipment and Capital Outlay	A.1460.2	0
Contractual Expenditures	A.1460.4	0
Employee Benefits	A.1460.8	1,016
TOTAL		6,320

By law, the Town of Granby must have a **Records Management Officer** who is responsible for managing its records management program. It is mandated that the town clerk be the Records Management Officer. We currently have three records rooms not including records stored in various offices. The records management program is assisted by a part-time clerk for special projects.

The Budget Officer plans to expand the budget into the following codes:

A.1460.111	Salary - Records Management Officer Ingersoll	\$5,304.00
A.1460.810	State Retirement, Records Management	\$610.00
A.1460.830	Social Security and Medicare, Records Management	\$406.00

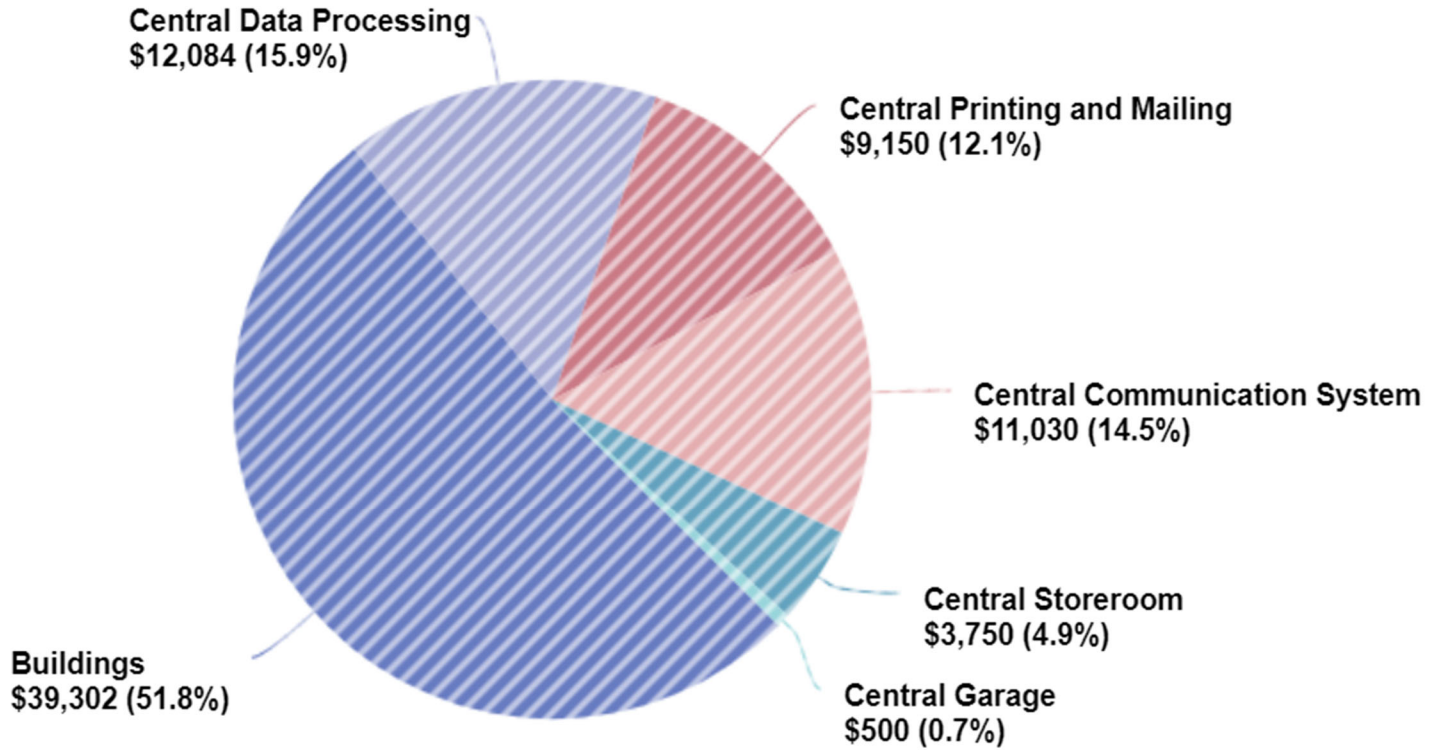


Data filtered by Records Management, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT GROUP
SHARED SERVICES EXPENDITURE CLUSTER**

The following appropriations are for general governmental support related services that may be shared by or benefit several departments and/or funds.



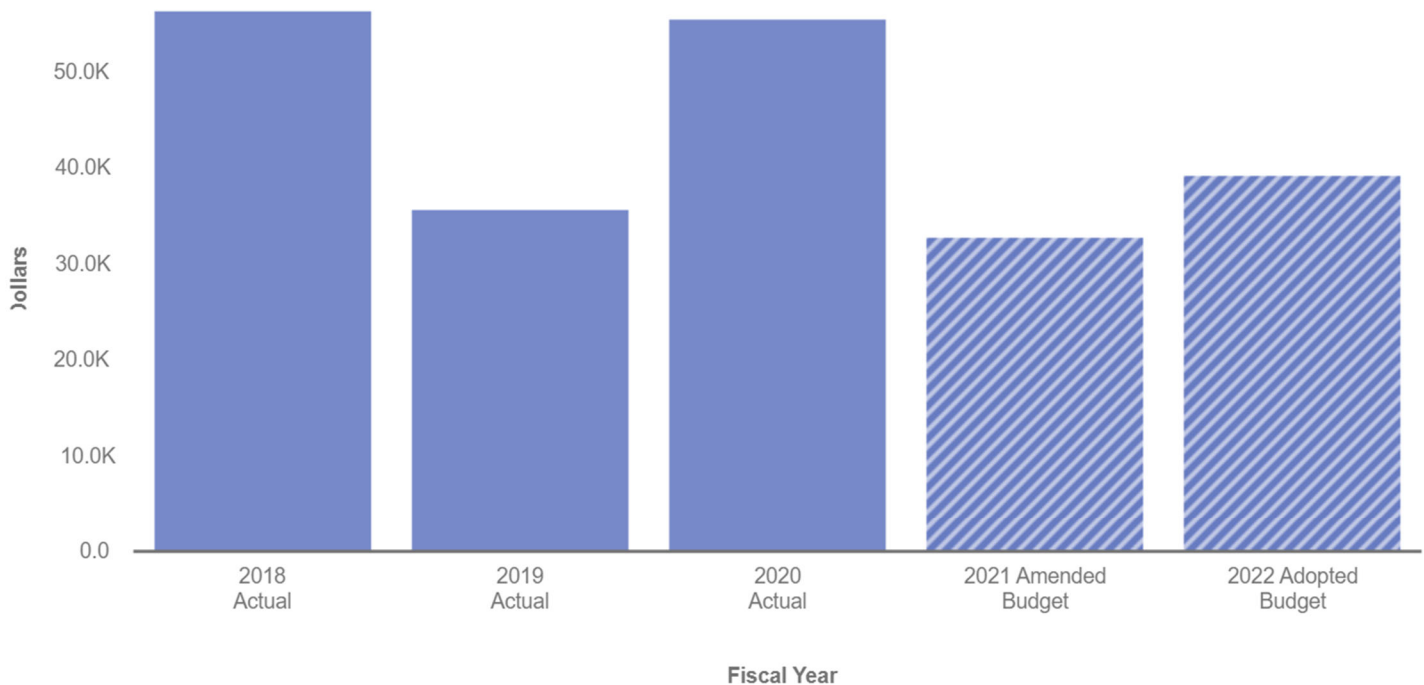
Buildings

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1620.1	0
Equipment and Capital Outlay	A.1620.2	3,000
Contractual Expenditures	A.1620.4	34,302
Employee Benefits	A.1620.8	0
TOTAL		39,302

Buildings – expenses for operating the town hall/highway garage, community center, and the town properties.

The Budget Officer plans to expand the budget into the following codes:

A.1620.211	Equipment - Town Hall	\$2,500.00
A.1620.212	Equipment - Highway Garage	\$2,500.00
A.1620.410	Miscellaneous Expenses, Buildings	\$5,000.00
A.1620.481	Landscaping Contract	\$1,500.00
A.1620.482	Cleaning Service Contract	\$6,000.00
A.1620.483	Security and Fire Protection Monitoring	\$1,500.00
A.1620.484	Trash removal	\$1,302.00
A.1620.491	National Grid - Town Hall	\$7,500.00
A.1620.492	OCWA - Town Hall	\$500.00
A.1620.493	Spectrum - Town Hall	\$5,000.00
A.1620.494	Heating Fuels and Propane - Town Hall	\$6,000.00



Data filtered by Buildings, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

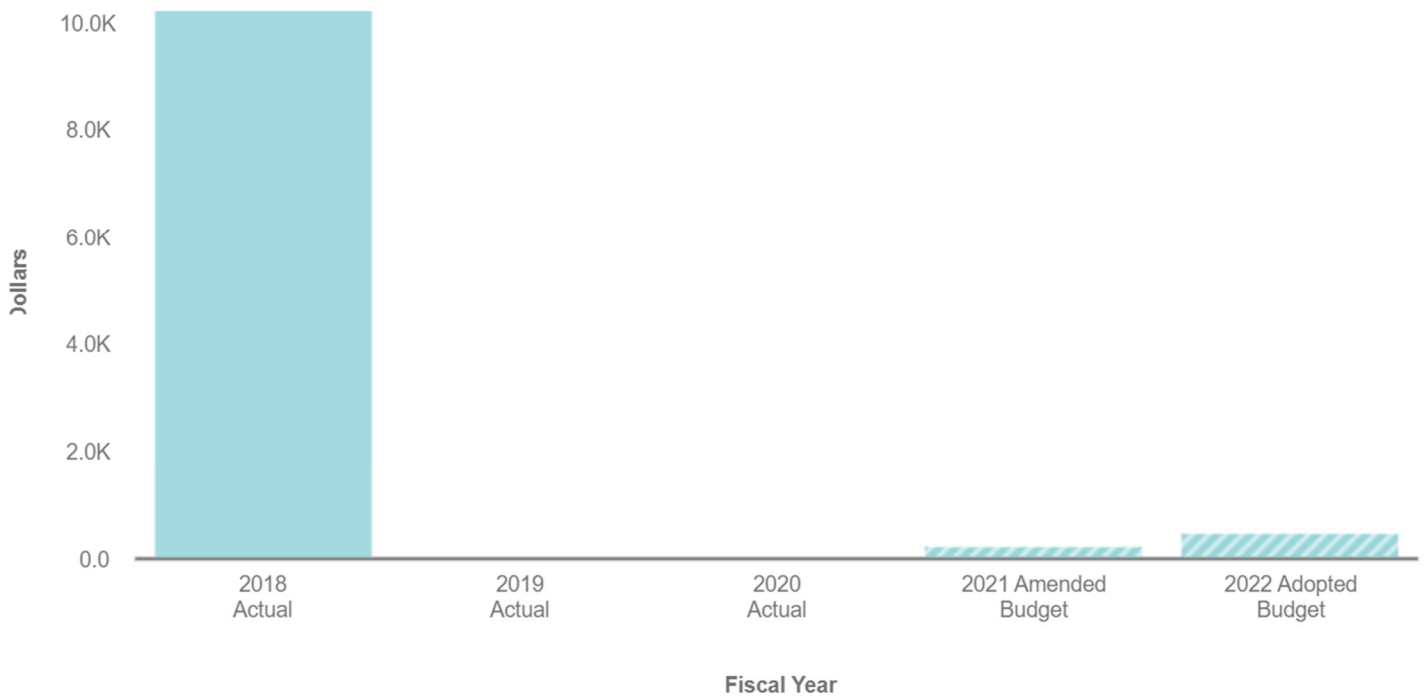
Garage

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1640.1	0
Equipment and Capital Outlay	A.1640.2	0
Contractual Expenditures	A.1640.4	500
Employee Benefits	A.1640.8	0
TOTAL		500

Garage – expenses related to the maintenance and repair of the SUV that we purchased in 2018 used for general fund purposes.

The Budget Officer plans to expand the budget into the following codes:

A.1640.411	Routine Maintenance - 2011 Ford Escape	\$500.00
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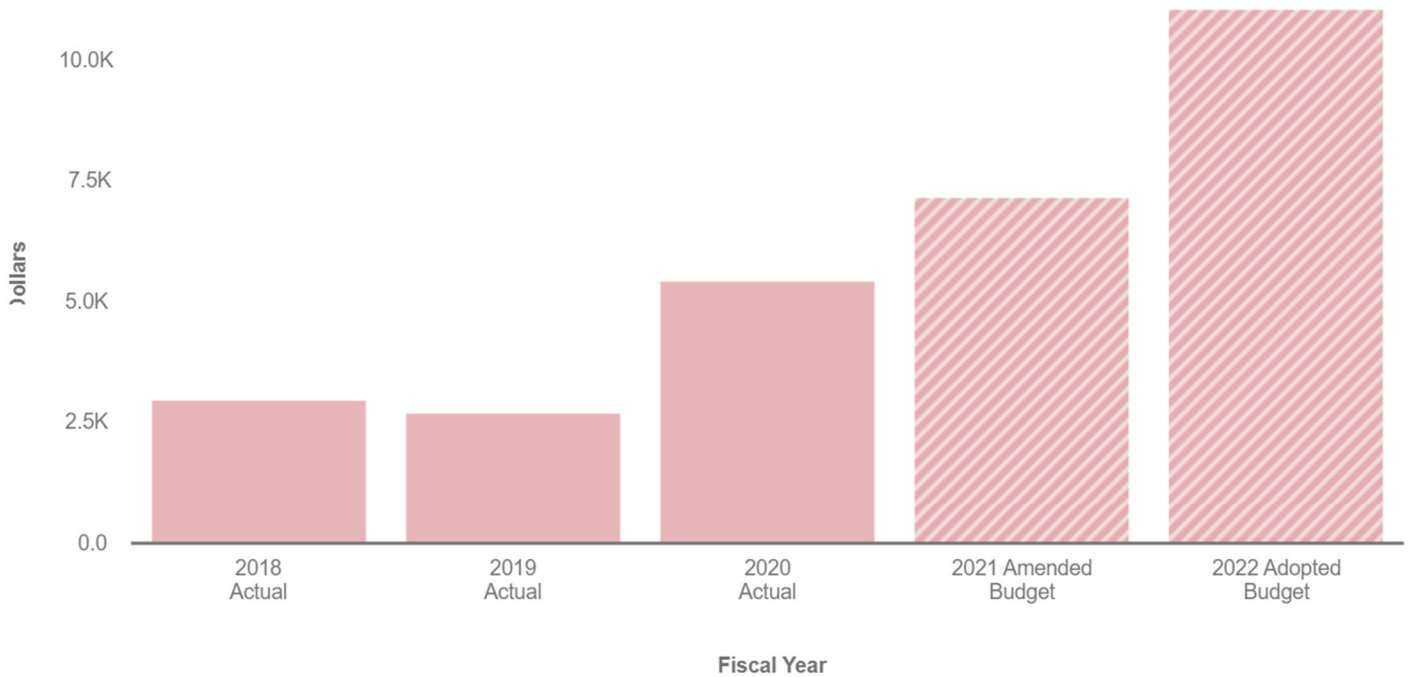
Communications

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1650.1	0
Equipment and Capital Outlay	A.1650.2	0
Contractual Expenditures	A.1650.4	11,030
Employee Benefits	A.1650.8	0
TOTAL		11,030

Communications – expenses related to email, website, technology maintenance, and building-wide programs.

The Budget Officer plans to expand the budget into the following codes:

A.1650.410	Miscellaneous Expenses, Central Communications	\$500.00
A.1650.441	Email System - Google Suite	\$1,200.00
A.1650.442	Granicus – Website	\$4,410.00
A.1650.481	Phone System Contract - ITS, Inc	\$1,500.00
A.1650.483	Microsoft Accounts	\$2,400.00
A.1650.484	Adobe Accounts	\$1,020.00



Data filtered by Central Communication System, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

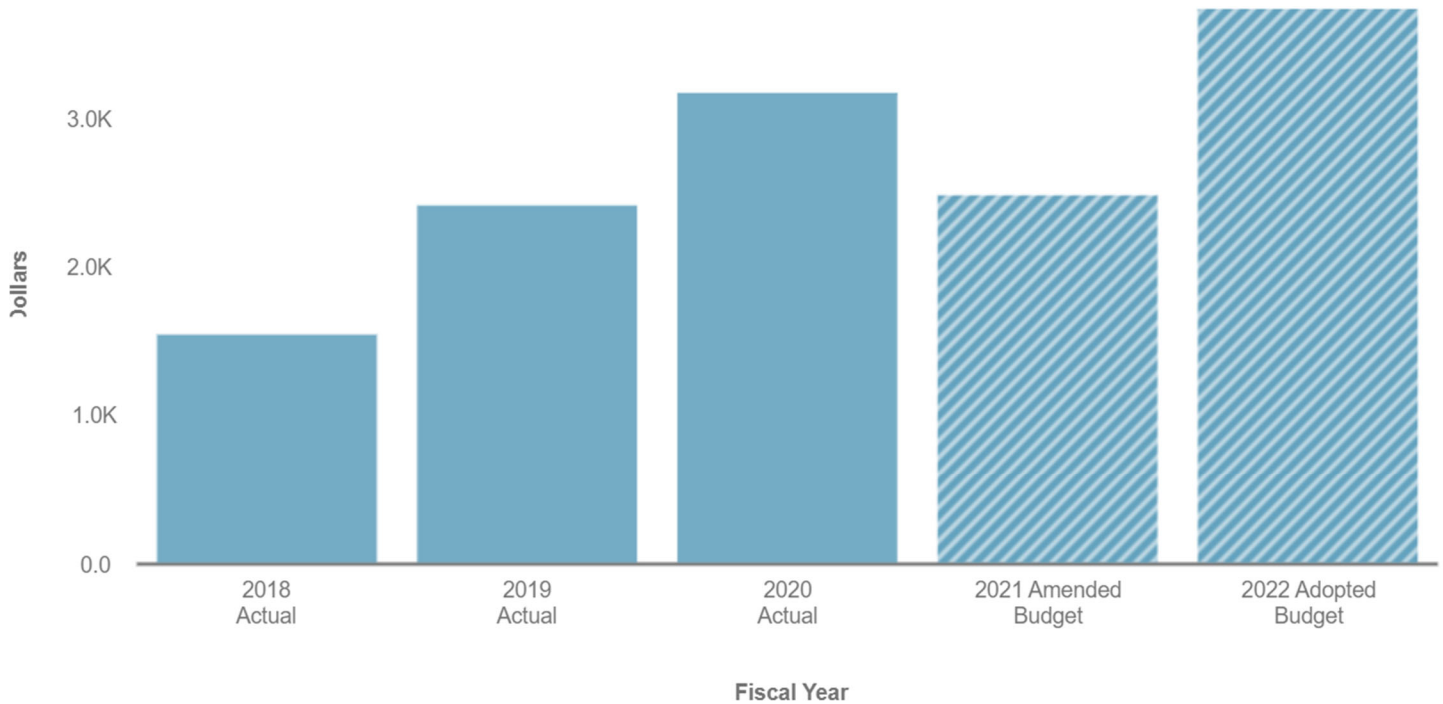
Storeroom

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1660.1	0
Equipment and Capital Outlay	A.1660.2	0
Contractual Expenditures	A.1660.4	3,750
Employee Benefits	A.1660.8	0
TOTAL		3,750

Storeroom – expenses for office supplies and office-related items.

The Budget Officer plans to expand the budget into the following codes:

A.1660.410	Miscellaneous Expenses, Central Storeroom	\$3,500.00
A.1660.411	Health and Safety	\$250.00



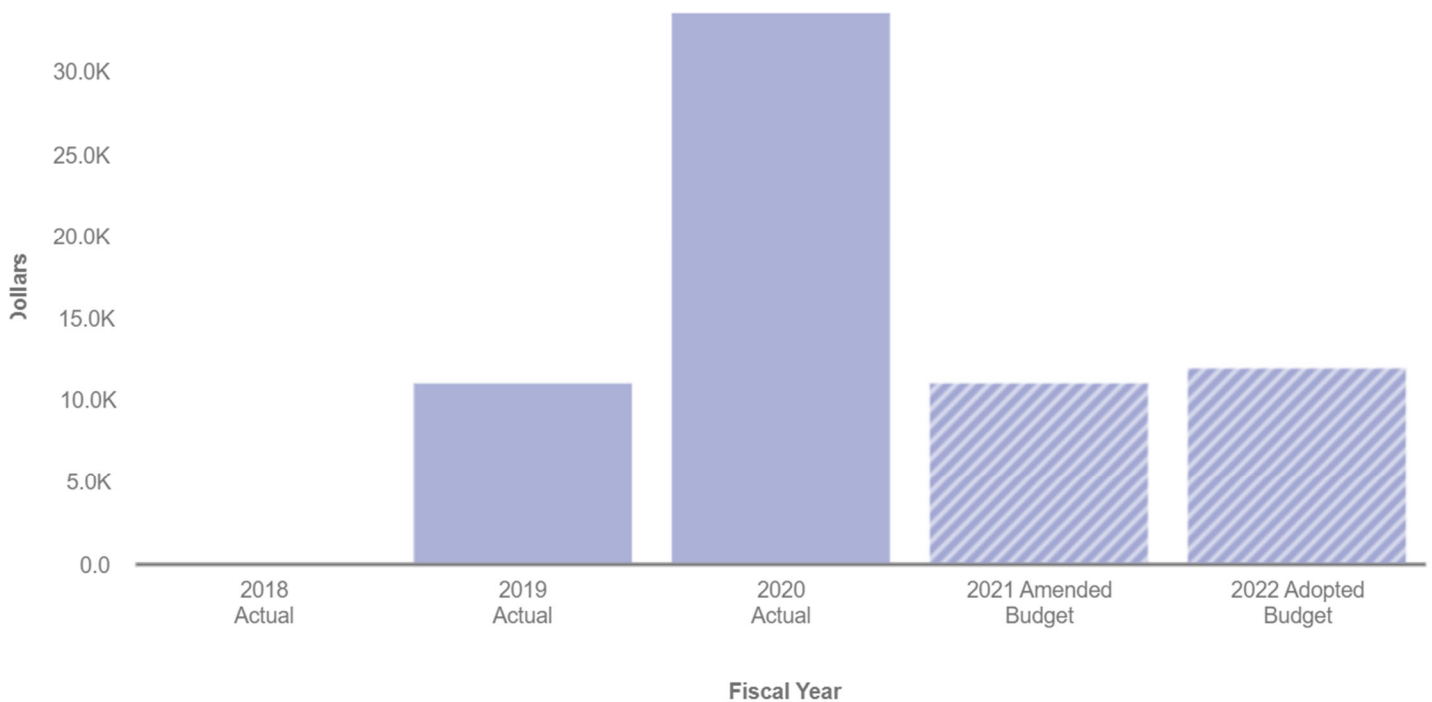
Printing and Mailing

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1670.1	0
Equipment and Capital Outlay	A.1670.2	0
Contractual Expenditures	A.1670.4	9,150
Employee Benefits	A.1670.8	0
TOTAL		9,150

Print and Mail – expenses for copier supplies, mailing supplies, and postage.

The Budget Officer plans to expand the budget into the following codes:

A.1670.410	Miscellaneous Expenses, Central Print and Mail	\$350.00
A.1670.451	Postage Meter - United States Postage	\$6,500.00
A.1670.452	Mailing - Envelopes and Letterhead	\$650.00
A.1670.453	Mailing - Mailing Supplies	\$250.00
A.1670.461	Toner/Copier - Craig Gilbert	\$750.00
A.1670.462	Paper - Copy Paper	\$300.00
A.1670.463	Printing - Specialty Papers and Printing Supplies	\$350.00



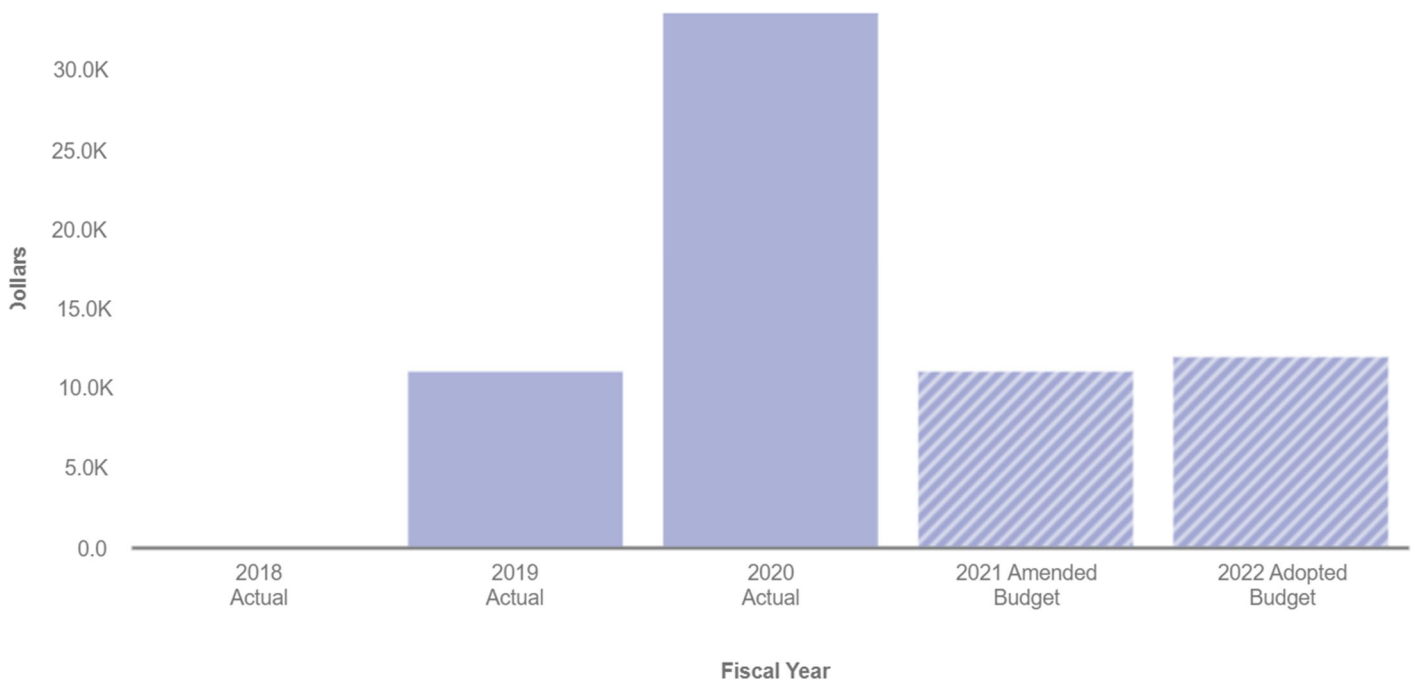
Data Processing

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1680.1	0
Equipment and Capital Outlay	A.1680.2	0
Contractual Expenditures	A.1680.4	12,084
Employee Benefits	A.1680.8	0
TOTAL		12,084

Data Processing – expenses for municipal software suites which are not department specific.

The Budget Officer plans to expand the budget into the following codes:

A.1680.441	Municipal Software - Logics Solutions	\$1,944.00
A.1680.442	Budgeting/Engagement Software - OpenGov	\$1,980.00
A.1680.443	Logics – Central Collections	\$300.00
A.1680.444	Kronos – Time and Attendance	\$4,320.00
A.1680.445	Kronos - Payroll	\$2,640.00
A.1680.446	ActivTrak	\$900.00



Data filtered by Central Data Processing, General Fund, Expenses and exported on November 17, 2021. Created with OpenGov

**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT GROUP
SPECIAL ITEMS EXPENDITURE CLUSTER**

The following appropriations are for general governmental support not directly attributable to a particular group.

Unallocated Insurance

Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.1910.4	23,000
TOTAL		23,000

Municipal Association Dues

Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.1920.4	1,000
TOTAL		1,000

Contingency

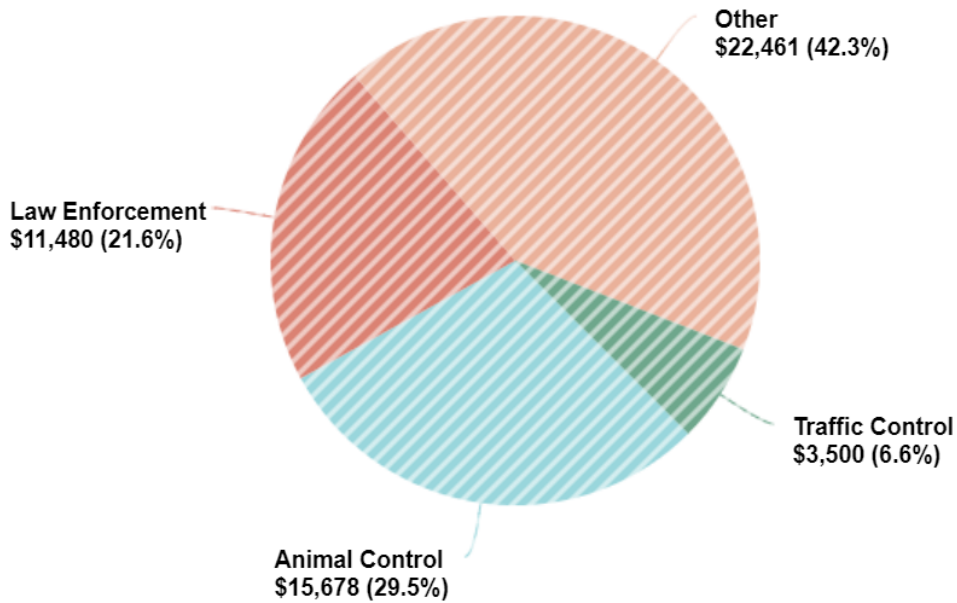
Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.1990.4	12,235
TOTAL		12,235

Contingency – Because budgeting does not always allow for unforeseen expenses, the Town of Granby is authorized to include an amount in the budget to be transferred for certain circumstances. The Town Board required that 1.5% of the total amount of previous year’s expenses be budgeted for contingency purposes.

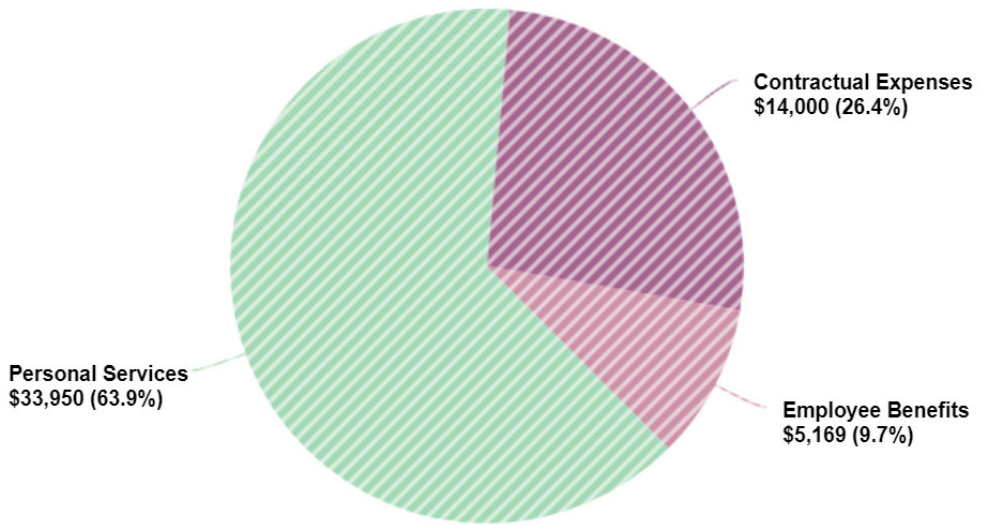
**TOWN OF GRANBY
GENERAL FUND**

PUBLIC SAFETY EXPENDITURE GROUP

The following pages list the appropriations for the services provided by the Town of Granby for the protection of persons and property. The Public Safety group makes up less than 6% of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



The total appropriation for this group is \$53,119 and is split between payroll, contractual expenditures, and employee benefits.



**TOWN OF GRANBY
GENERAL FUND**

**PUBLIC SAFETY EXPENDITURE GROUP
LAW ENFORCEMENT EXPENDITURE CLUSTER**

The following appropriations are for the anticipated expenditures incurred by various departments in the administration of various law enforcement activities.

Salaries and Wages

Officer Wood	\$50 bi-weekly
Constables	\$20 per hour
Extra Safety Staff	\$45 per event

Police

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3120.1	9,380
Equipment and Capital Outlay	A.3120.2	0
Contractual Expenditures	A.3120.4	500
Employee Benefits	A.3120.8	1,600
TOTAL		11,480

The Town of Granby does not have a police department, but we have peace officers that provide security at town events and deliver court summonses.

The Budget Officer plans to expand the budget into the following codes:

A.3120.100	Salary and Wages	\$9,380.00
A.3120.410	Miscellaneous Expenses, Police	\$500.00
A.3120.810	State Retirement, Police	\$600.00
A.3120.830	Social Security and Medicare, Police	\$718.00
A.3120.850	Unemployment/Reemployment, Police	\$282.00

**TOWN OF GRANBY
GENERAL FUND**

**PUBLIC SAFETY EXPENDITURE GROUP
TRAFFIC CONTROL EXPENDITURE CLUSTER**

The following appropriations are for controlling traffic.

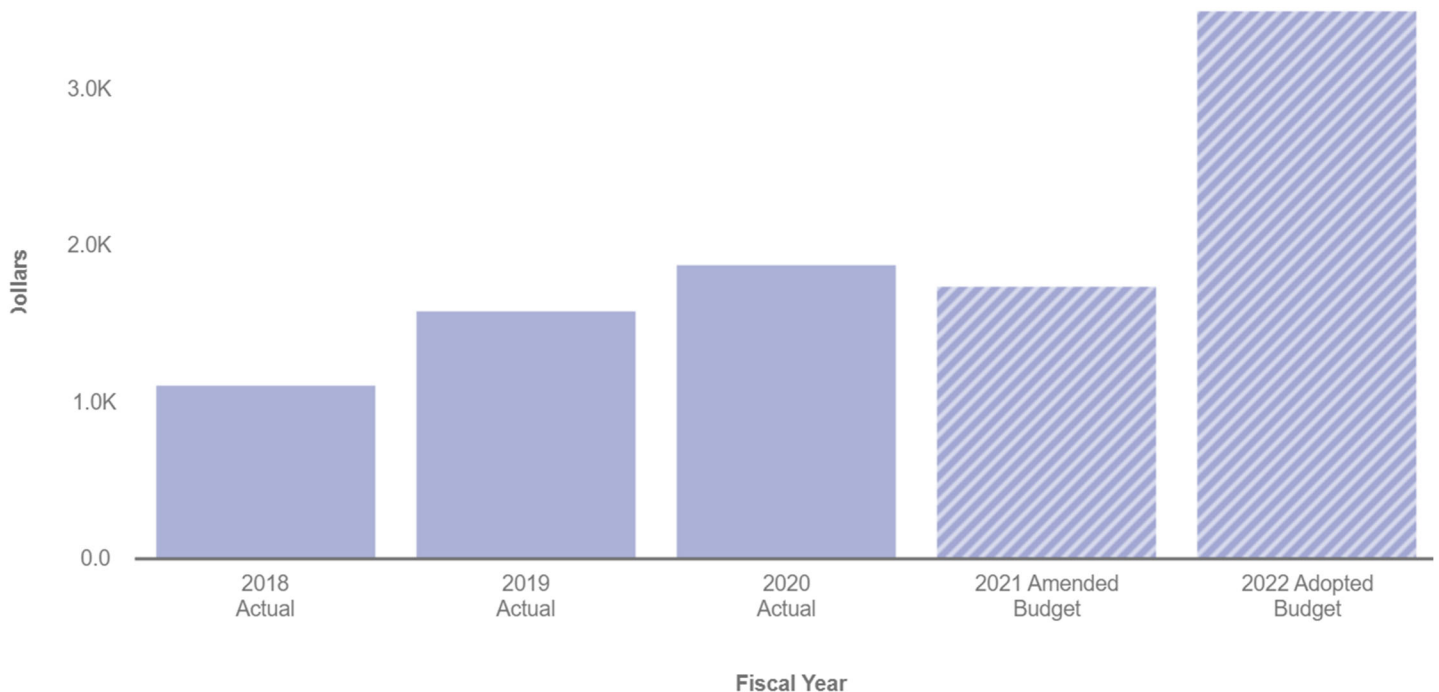
Traffic Control

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3310.1	0
Equipment and Capital Outlay	A.3310.2	0
Contractual Expenditures	A.3310.4	3,500
Employee Benefits	A.3310.8	0
TOTAL		3,500

Road signs, stop signs, speed limit signs and other traffic signs are expended from this account code.

The Budget Officer plans to expand the budget into the following codes:

A.3310.410	Miscellaneous Expenses, Traffic Control	\$3,500.00
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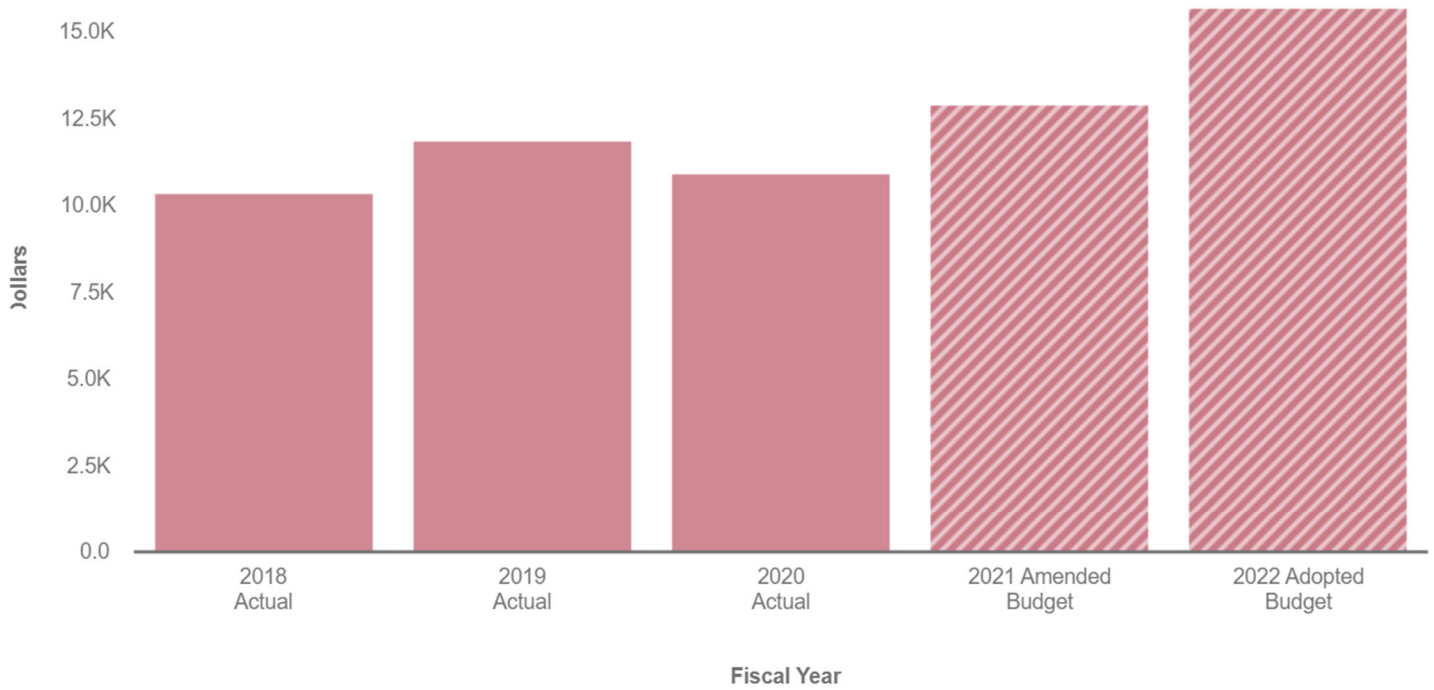


Data filtered by Traffic Control, General Fund, Expenses and exported on November 18, 2021. Created with OpenGov

**TOWN OF GRANBY
GENERAL FUND**

**PUBLIC SAFETY EXPENDITURE GROUP
ANIMAL CONTROL EXPENDITURE CLUSTER**

The following appropriations are for controlling animals, specifically dogs.



Data filtered by Control of Animals (Dogs), General Fund, Expenses and exported on November 18, 2021. Created with OpenGov

Salaries and Wages

Dog Control Officer Spriggs

\$425 bi-weekly

Control of Dogs

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3510.1	11,050
Equipment and Capital Outlay	A.3510.2	0
Contractual Expenditures	A.3510.4	2,500
Employee Benefits	A.3510.8	2,128
TOTAL		15,678

Our Dog Control Officer assists in locating missing dogs and takes dogs at large to the shelter to be adopted out if the owner cannot be found. The dog control officer issues tickets for unlicensed dogs and works with the town clerk to ensure that all dogs in the town have up-to-date rabies vaccinations.

The Budget Officer plans to expand the budget into the following codes:

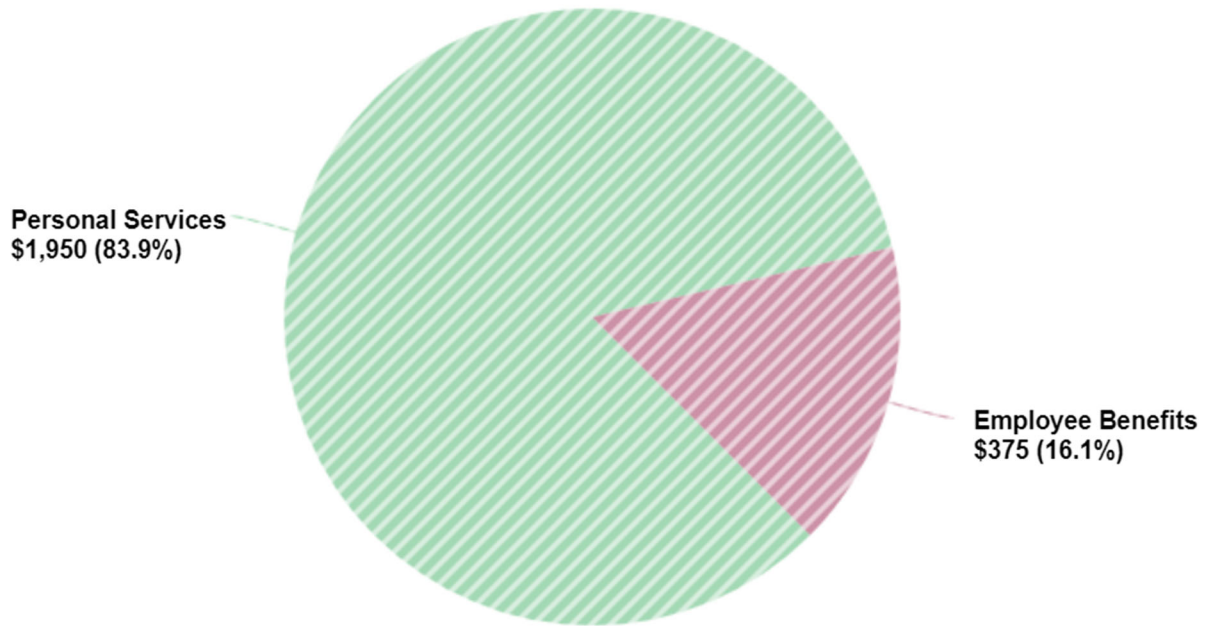
A.3510.110	Salary	\$11,050.00
A.3510.410	Miscellaneous Expenses, Control of Dogs	\$500.00
A.3510.480	Contracts and Agreements, Control of Dogs	\$2,000.00
A.3510.810	State Retirement, Control of Dogs	\$950.00
A.3510.830	Social Security and Medicare, Control of Dogs	\$846.00
A.3510.850	Unemployment/Reemployment, Control of Dogs	\$332.00

**TOWN OF GRANBY
GENERAL FUND**

HEALTH EXPENDITURE GROUP

The following page lists the appropriations for the services provided by the Town of Granby for the conservation and improvement of health. The Health group makes up less than .5% of the entire General Fund budget. .

The total appropriation for this group is \$2,325 and is split between payroll and employee benefits.



PUBLIC HEALTH PROGRAMS EXPENDITURE CLUSTER

The following appropriations are for the conservation and improvement of health, specifically registering births and deaths.

Salaries and Wages

Registrar Ingersoll

\$75 bi-weekly

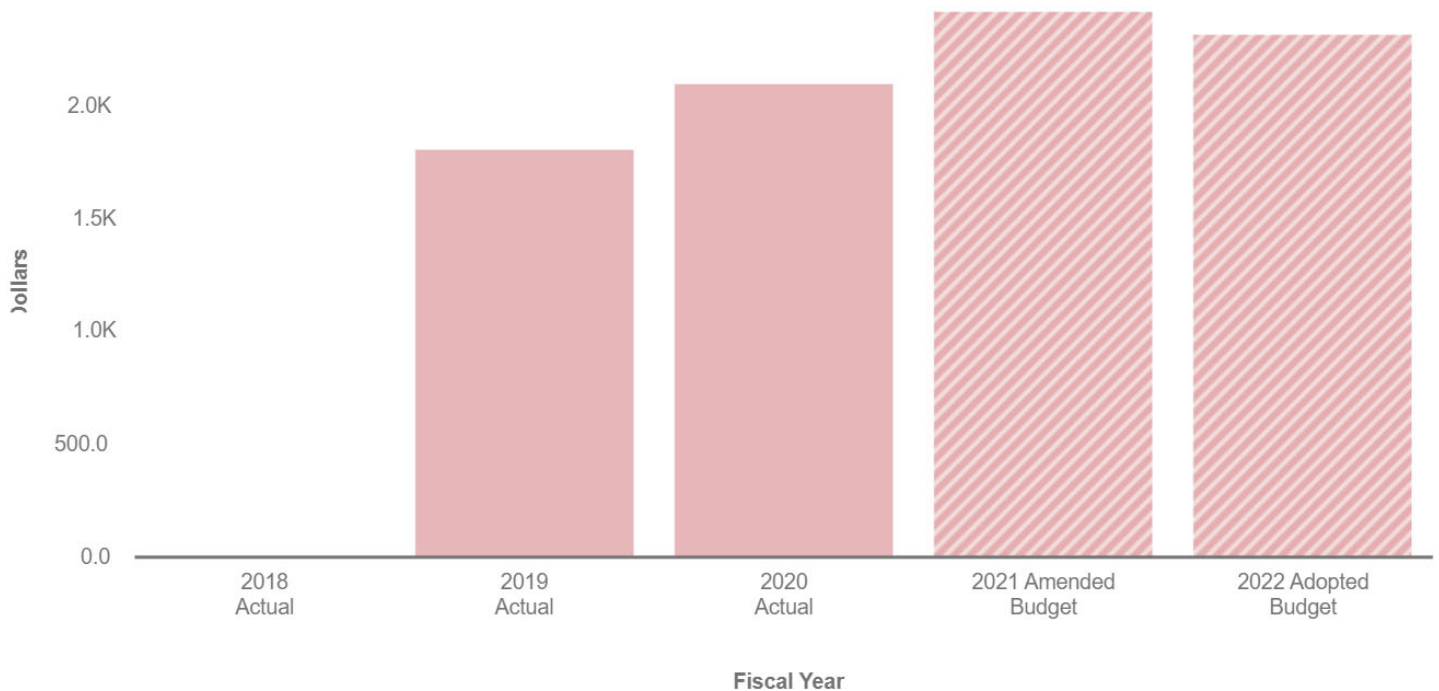
Registrar of Vital Statistics

Expense Type	Account	Budget Amount (\$)
Personal Services	A.4020.1	1,950
Equipment and Capital Outlay	A.4020.2	0
Contractual Expenditures	A.4020.4	0
Employee Benefits	A.4020.8	375
TOTAL		2,325

The Registrar of Vital Statistics records and certifies births and deaths as required by law. In 2018, two birth certifications were ordered, 87 death certifications, and numerous genealogy search requests.

The Budget Officer plans to expand the budget into the following codes:

A.4020.111	Salary - Registrar	\$1,950.00
A.4020.810	State Retirement, Registrar of Vital Statistics	\$225.00
A.4020.830	Social Security and Medicare, Registrar of Vital Statistics	\$150.00

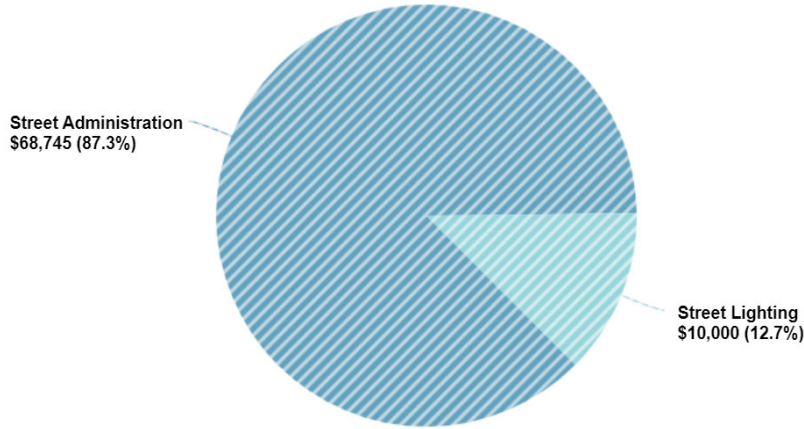


Data filtered by Registrar of Vital Statistics - General Fund - Expenses and exported on November 18, 2021. Created with OpenGov

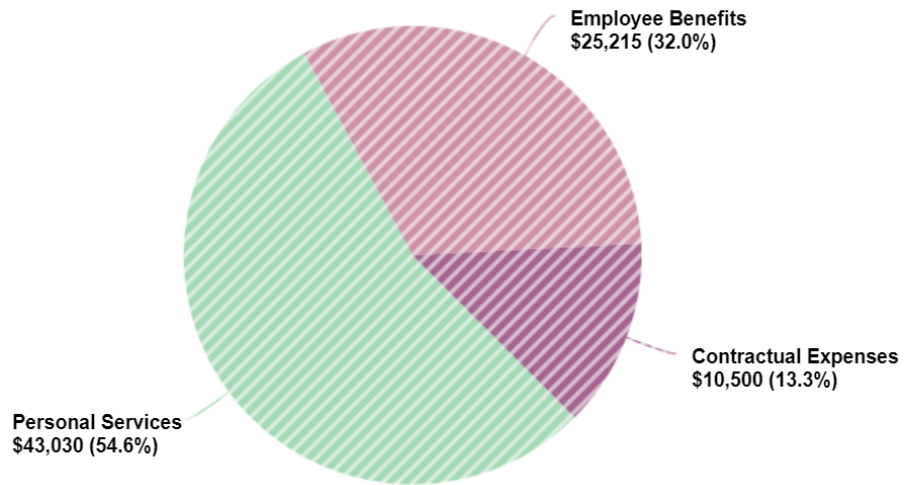
**TOWN OF GRANBY
GENERAL FUND**

TRANSPORTATION EXPENDITURE GROUP

The following pages list the appropriations for the services provided by the Town of Granby for the safe and adequate flow of vehicles and pedestrians. (See Highway Fund for the maintenance, repair, and snow removal of the roads). The Transportation group makes up about 9% of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



The total appropriation for this group is \$78,745 and is split between payroll, contractual expenditures, and employee benefits.



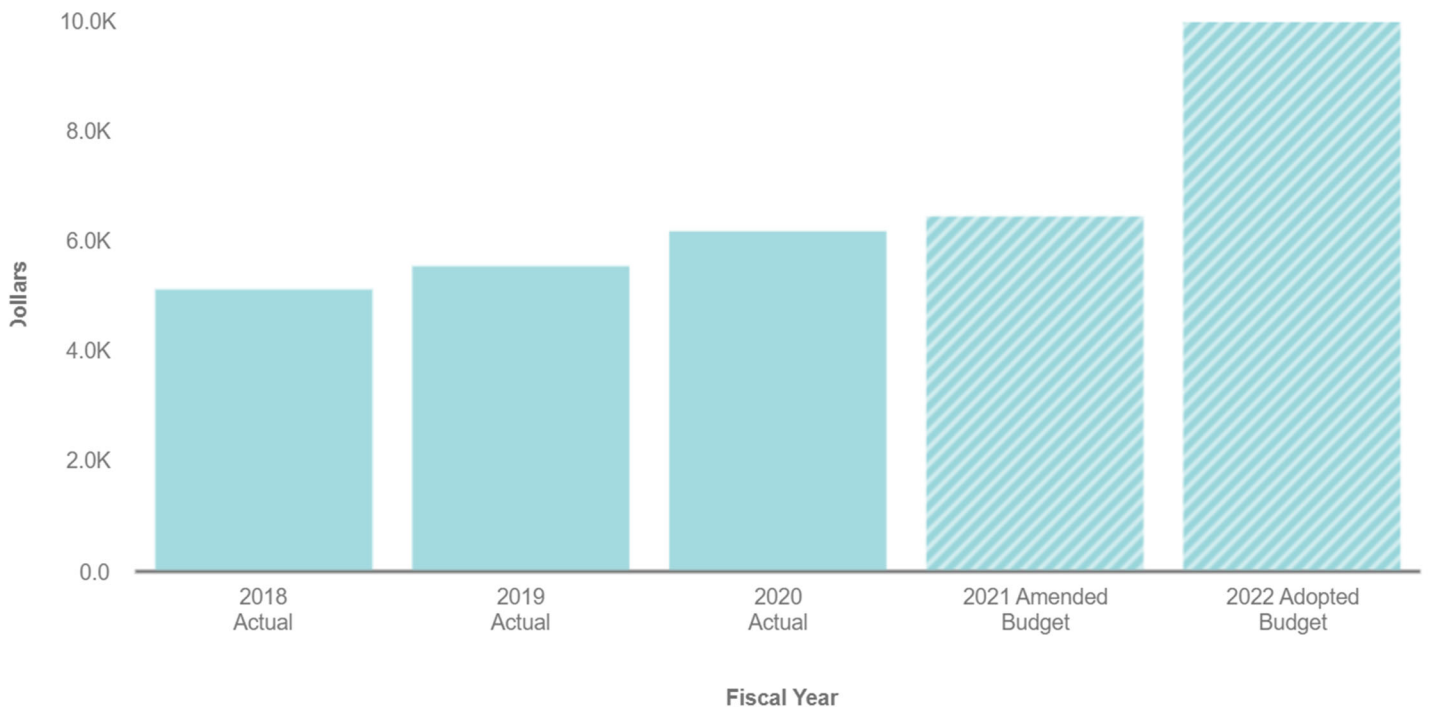
Street Lighting

Expense Type	Account	Budget Amount (\$)
Personal Services	A.5182.1	0
Equipment and Capital Outlay	A.5182.2	0
Contractual Expenditures	A.5182.4	10,000
Employee Benefits	A.5182.8	0
TOTAL		10,000

The Town of Granby, for nighttime safety, has 32 streetlights at various intersections throughout the town. The lights are LED and unmetered. We are billed for the average amount of electricity used by the LED bulbs per billing period. This is not to be confused with the Wilobob housing area lighting.

The Budget Officer plans to expand the budget into the following codes:

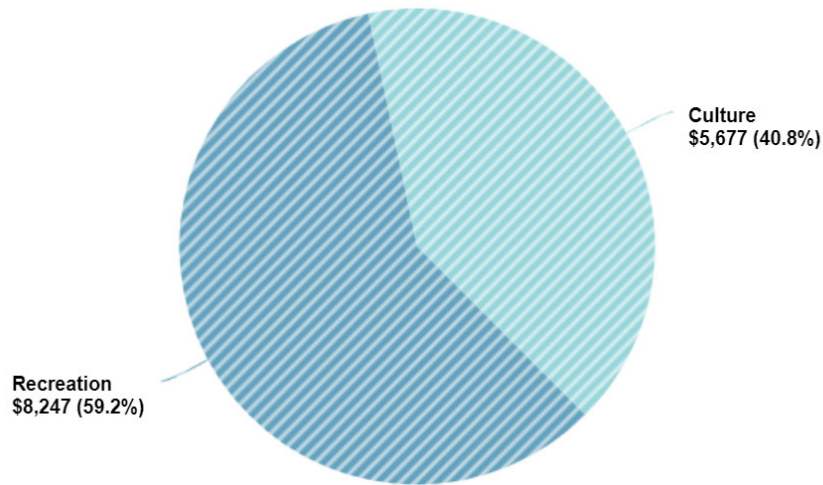
A.5182.491	National Grid - Town-Wide Street Lights	\$10,000.00
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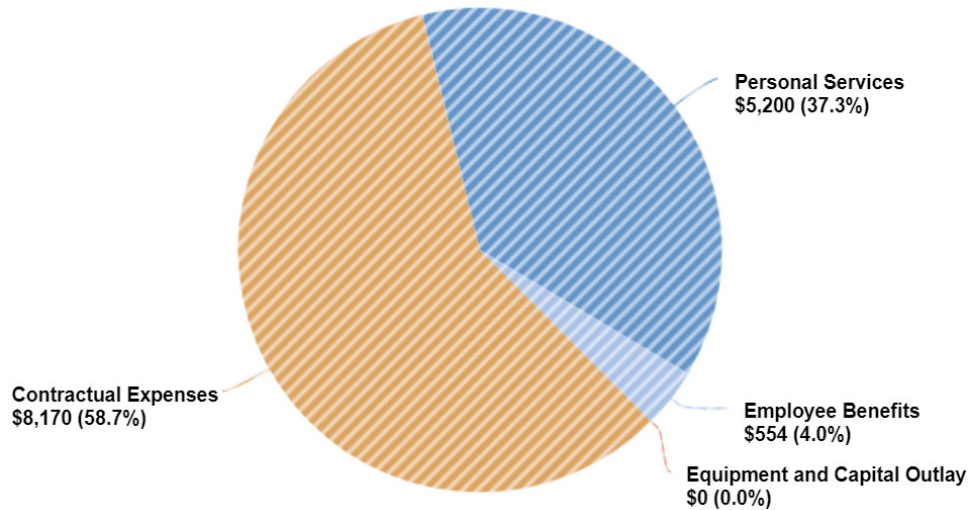
**TOWN OF GRANBY
GENERAL FUND**

CULTURE AND RECREATION EXPENDITURE GROUP

The following pages list the appropriations for the services provided by the Town of Granby for all cultural and recreational activities for the benefit of residents and visitors. The Culture and Recreation group makes up about 2.5% of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



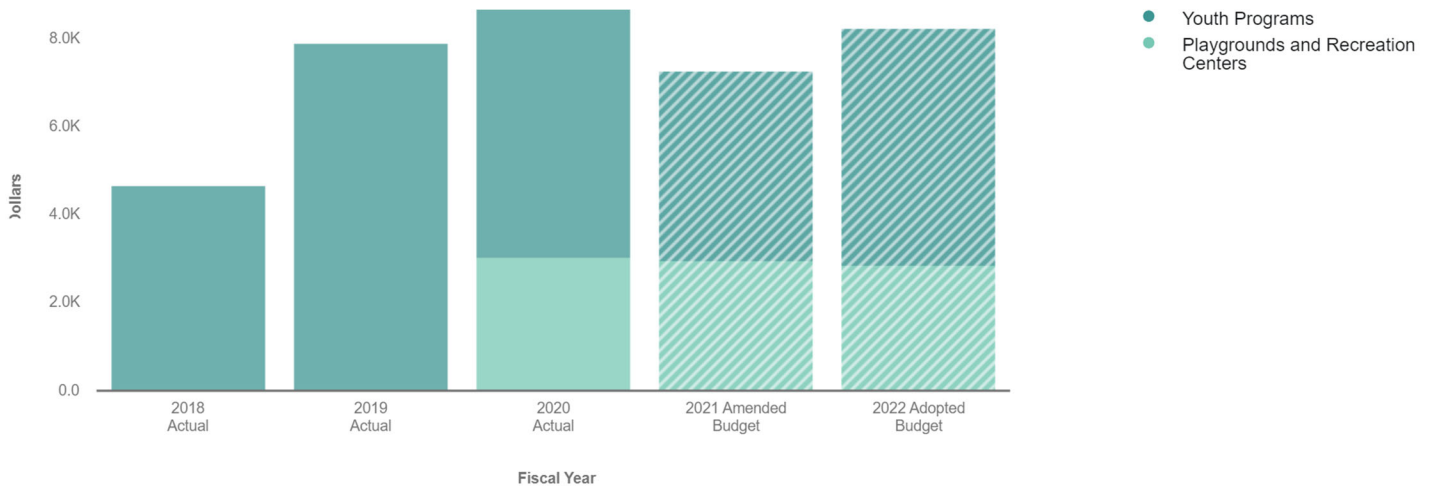
The total appropriation for this group is \$13,924 and is split between payroll, contractual expenditures, and employee benefits.



**TOWN OF GRANBY
GENERAL FUND**

**CULTURE AND RECREATION EXPENDITURE GROUP
RECREATION EXPENDITURE CLUSTER**

The following appropriations are for the maintenance of recreational facilities, specifically the community center located near the town hall, and to fund the Granby Youth Program.



Data filtered by Recreation, General Fund, Expenses and exported on November 18, 2021. Created with OpenGov

Salaries and Wages

Recreation Leader Brown

\$100 bi-weekly

Recreation Center

Expense Type	Account	Budget Amount (\$)
Personal Services	A.7140.1	0
Equipment and Capital Outlay	A.7140.2	0
Contractual Expenditures	A.7140.4	2,870
Employee Benefits	A.7140.8	0
TOTAL		2,970

The Budget Officer plans to expand the budget into the following codes:

A.7140.481	Pest Control Contract	\$570.00
A.7140.491	National Grid - Community Center	\$1,700.00
A.7140.492	OCWA - Community Center	\$200.00
A.7140.493	Propane - Community Center	\$400.00

Youth Programs

Expense Type	Account	Budget Amount (\$)
Personal Services	A.7310.1	2,600
Equipment and Capital Outlay	A.7310.2	0
Contractual Expenditures	A.7310.4	2,500
Employee Benefits	A.7310.8	277
TOTAL		5,377

The Granby Youth Program is administered by our recreation leader who plans various activities and trips for residents who are elementary or middle school aged.

The Budget Officer plans to expand the budget into the following codes:

A.7310.111	Salary - Recreation Leader Brown	\$2,600.00
A.7310.410	Miscellaneous Expenses, Youth Program	\$2,500.00
A.7310.830	Social Security and Medicare, Youth Program	\$199.00
A.7310.850	Unemployment/Reemployment, Youth Program	\$78.00

**CULTURE AND RECREATION EXPENDITURE GROUP
CULTURE EXPENDITURE CLUSTER**

The following appropriations are for cultural activities and facilities, specifically appropriations for the town historian and our programs for the aging.

Salaries and Wages

Historian Summerville \$100 bi-weekly

Historian

Expense Type	Account	Budget Amount (\$)
Personal Services	A.7510.1	2,600
Equipment and Capital Outlay	A.7510.2	0
Contractual Expenditures	A.7510.4	300
Employee Benefits	A.7510.8	277
TOTAL		3,177

New York State law requires the town to appoint a municipal historian who is involved with research and writing to interpret the past. Town records are often assessed for historical content and many records are kept in the historian's office.

The Budget Officer plans to expand the budget into the following codes:

A.7510.111	Salary - Historian	\$2,600.00
A.7510.410	Miscellaneous Expenses, Historian	\$300.00
A.7510.830	Social Security and Medicare, Historian	\$199.00
A.7510.850	Unemployment/Reemployment, Historian	\$78.00

Programs for the Aging

Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.7610.4	2,500
TOTAL		2,500

The Town of Granby contracts with the Granby Seniors to provide opportunities for Granby residents who are senior citizens.

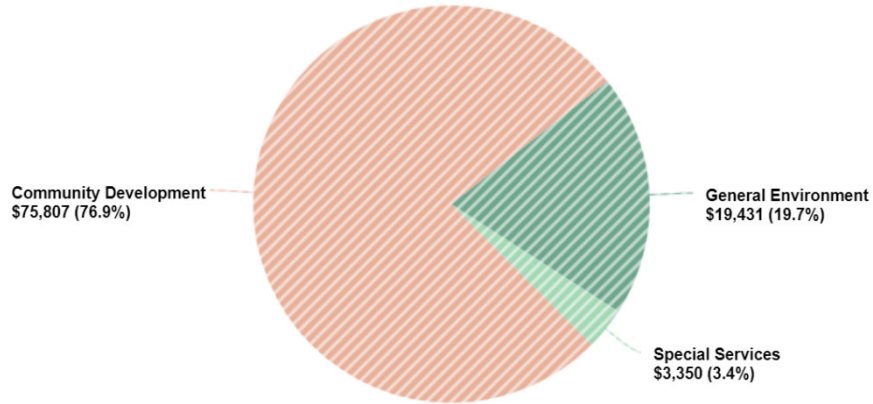
The Budget Officer plans to expand the budget into the following codes:

A.7610.481	Contract - Granby Seniors Club	\$2,500.00
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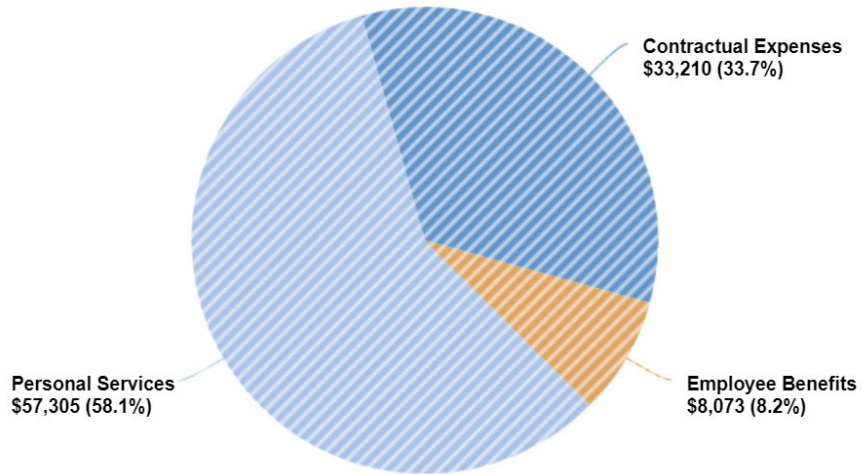
**TOWN OF GRANBY
GENERAL FUND**

HOME AND COMMUNITY SERVICES EXPENDITURE GROUP

The following pages list the appropriations for the services provided by the Town of Granby at large including environmental and community protection. The water and sewer expenditure clusters can be found in the respective funds. The Home and Community group makes up about 6% of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



The total appropriation for this group is \$98,588 and is split between payroll, contractual expenditures, and employee benefits.



**TOWN OF GRANBY
GENERAL FUND**

**HOME AND COMMUNITY SERVICES EXPENDITURE GROUP
GENERAL ENVIRONMENT EXPENDITURE CLUSTER**

The following appropriations are for environmental activities, specifically appropriations for the town planning board and zoning board.

Salaries and Wages

Chairperson	\$65/meeting
Members	\$40/meeting
Clerk	\$16/ hr

Zoning

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8010.1	3,880
Equipment and Capital Outlay	A.8010.2	0
Contractual Expenditures	A.8010.4	250
Employee Benefits	A.8010.8	737
TOTAL		4,867

The Zoning Board of Appeals in the Town of Granby consists of a 5-member board with one of its members appointed as the chairperson. They meet as applications are made by residents and landowners.

The Budget Officer plans to expand the budget into the following codes:

A.8010.110	Wage	\$3,880.00
A.8010.471	Public Notice Expenses, Zoning	\$250.00
A.8010.810	State Retirement, Zoning	\$324.00
A.8010.830	Social Security and Medicare, Zoning	\$300.00
A.8010.850	Unemployment/Reemployment, Zoning	\$113.00

Planning

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8020.1	7,705
Equipment and Capital Outlay	A.8020.2	0
Contractual Expenditures	A.8020.4	5,750
Employee Benefits	A.8020.8	1,109
TOTAL		14,564

The Planning Board for the Town of Granby meets monthly and consists of seven members with one member being appointed chairperson by the town board.

The Budget Officer plans to expand the budget into the following codes:

A.8020.110	Wages	\$7,705.00
A.8020.410	Miscellaneous Expenses, Planning	\$500.00
A.8020.471	Public Notice Expenses, Planning	\$250.00
A.8020.472	Planning Project	\$5,000.00
A.8020.810	State Retirement, Planning	\$279.00
A.8020.830	Social Security and Medicare, Planning	\$595.00
A.8020.850	Unemployment/Reemployment, Planning	\$235.00

Salaries and Wages

Chairperson	\$75/meeting
Members	\$50/meeting
Clerk	\$16/ hr

**TOWN OF GRANBY
GENERAL FUND**

**HOME AND COMMUNITY SERVICES EXPENDITURE GROUP
COMMUNITY DEVELOPMENT EXPENDITURE CLUSTER**

The following appropriations are for the enforcement of the NYS Building Standards and Codes as well as the Zoning Ordinance of the Town of Granby.

Salaries and Wages

Code Enforcement Officer Hanford	\$900 bi-weekly
Code Enforcement Officer Wilson	\$25/ hr
Clerk	\$16/ hr

Code Enforcement

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8664.1	45,720
Equipment and Capital Outlay	A.8664.2	0
Contractual Expenditures	A.8664.4	23,860
Employee Benefits	A.8664.8	6,227
TOTAL		76,807

In addition to the Code Enforcement Official doing safety inspections, another Certified Code Enforcement Officer is the manager of the department. A part-time clerk is assigned to the department as well.

The Budget Officer plans to expand the budget into the following codes:

A.8664.100	Salaries and Wages	\$45,720.00
A.8664.410	Miscellaneous Expenses, Code Enforcement	\$450.00
A.8664.421	Training Expenses	\$1,800.00
A.8664.431	Dues - NYS Building Officials Conference	\$360.00
A.8664.441	Annual Software Support (OpenGov)	\$20,000.00
A.8664.442	Wireless Phone Service (AT&T Mobility)	\$750.00
A.8664.491	Fuel Reimbursement	\$500.00
A.8664.810	State Retirement, Code Enforcement	\$1,248.00
A.8664.830	Social Security and Medicare, Code Enforcement	\$1,814.00
A.8664.850	Unemployment/Reemployment, Code Enforcement	\$143.00

**TOWN OF GRANBY
GENERAL FUND**

**HOME AND COMMUNITY SERVICES EXPENDITURE GROUP
SPECIAL SERVICES EXPENDITURE CLUSTER**

The following appropriations are for the maintenance of our four town-owned cemeteries and other community projects.

Cemeteries

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8810.1	0
Equipment and Capital Outlay	A.8810.2	0
Contractual Expenditures	A.8810.4	3,350
Employee Benefits	A.8810.8	0
TOTAL		3,350

The Budget Officer plans to expand the budget into the following codes:

A.8810.410	Miscellaneous Expenses, Cemeteries	\$1,000.00
A.8810.481	Landscaping Contract	\$2,350.00

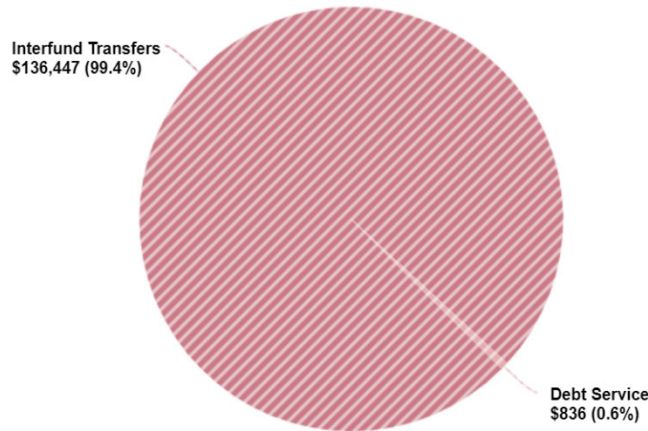
**TOWN OF GRANBY
GENERAL FUND**

UNDISTRIBUTED EXPENDITURE GROUP

The following pages lists the appropriations for employee benefits, debt service, and interfund transfers.

New for FYE2020, employee benefits are mixed in with each department.

These expenditures are broken into clusters and are represented by the different colors in the chart below.



Debt Service

Expense Type	Account	Budget Amount (\$)
Installment Purchase Debt, Principal	A.9785.6	836
TOTAL		836

The Budget Officer plans to expand the budget into the following codes:

A.9785.601	Mail Machine Lease	\$836.00
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Interfund Transfers

Expense Type	Account	Budget Amount (\$)
Transfer to Capital Projects	A.9950.9	136,447
TOTAL		136,447

The Budget Officer will most likely expand the budget into the following codes:

A.9950.900	Transfers, Capital Projects Fund	\$136,447.00
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**TOWN OF GRANBY
GENERAL FUND**

ESTIMATED REVENUES FOR FISCAL YEAR 2022

Account Structure

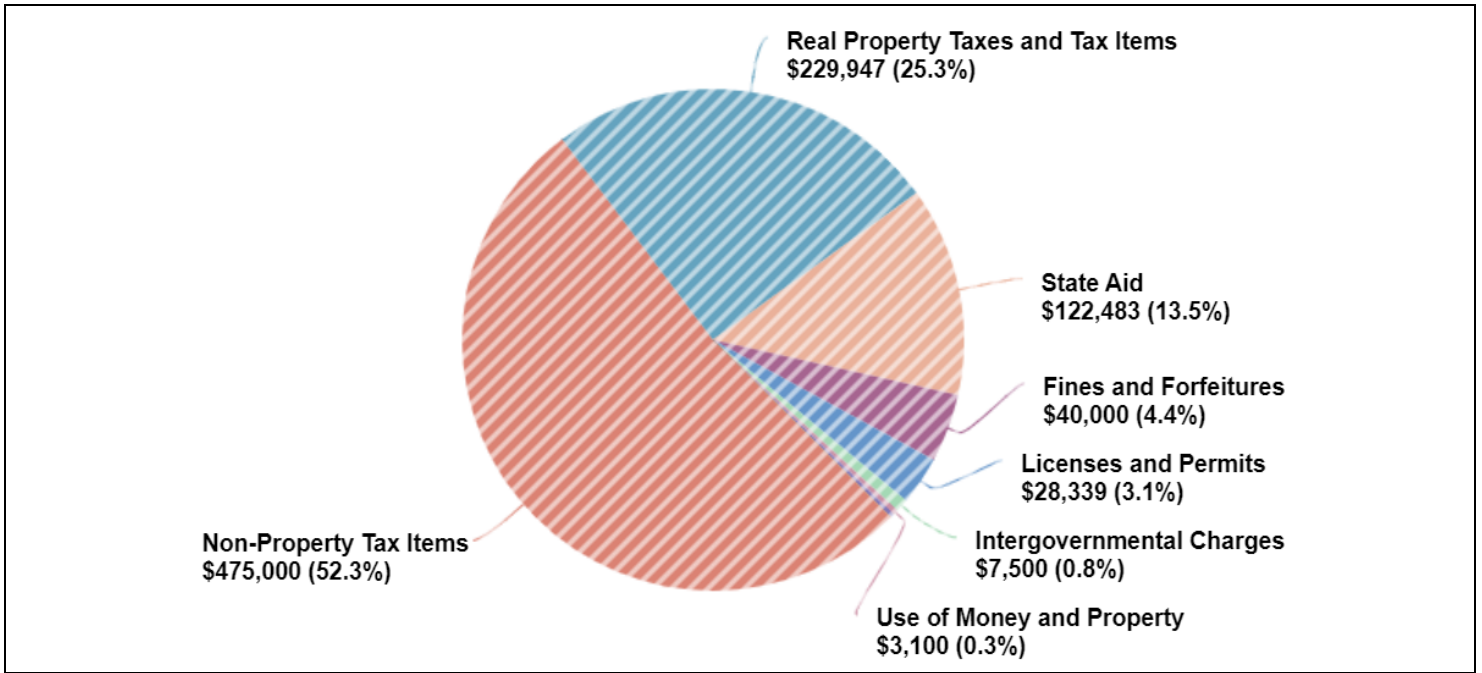
Revenue codes have four digits based on the source of the income. Our accounting program requires that we have a third term in an account string. I have elected to have .R at the end of all revenue codes.

1000-2999	Local Sources
3000-3999	State Sources
4000-4999	Federal Sources
5000-5999	Interfund Transfers and Proceeds of Obligations

**TOWN OF GRANBY
GENERAL FUND - ESTIMATED REVENUES OVERVIEW**

Sources

Typically, there are two sources of revenue for the General Fund. Local sources which include property tax items, sales tax, licenses, fees, and department-related revenues. The Town of Granby also gets various forms of state aid which make up the State Sources of revenue and 14% of the budget.



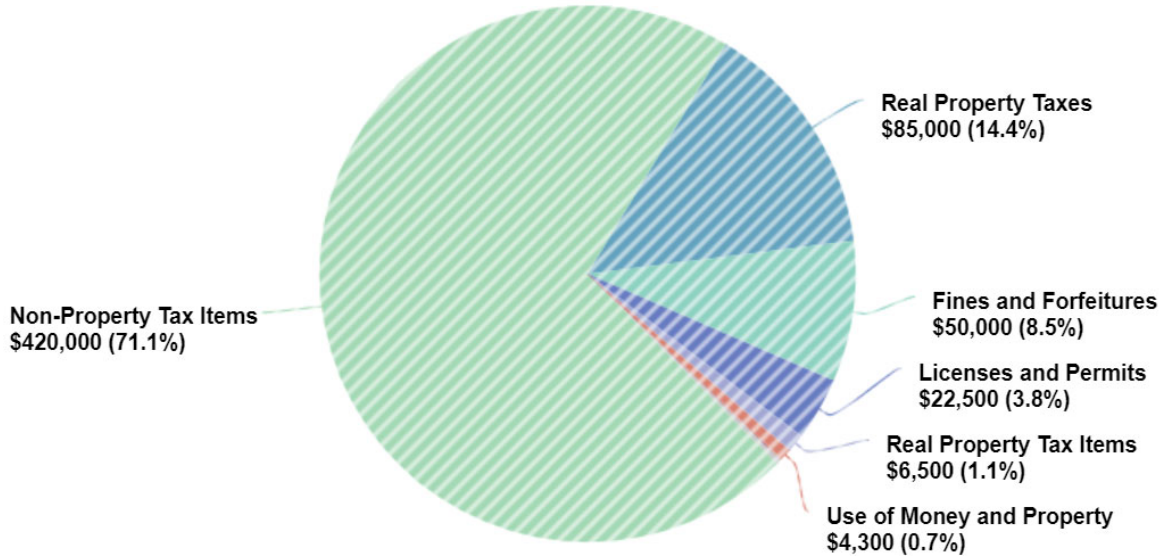
Local Sources Type Comparison

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Non-Property Tax Items	437,956	452,900	\$ 420,000	\$ 475,000
Real Property Tax Items	86,894	89,765	91,500	229,947
Fines and Forfeitures	59,132	34,233	50,000	40,000
Licenses and Permits	24,826	14,436	22,500	28,339
Use of Money and Property	7,700	3,312	4,300	3,100
Departmental Income	2,538	2,234	1,825	2,350
Sale of Property and Compensation for Loss	3,797	46,765	200	200
General Fund Total	\$ 623,178	\$ 817,323	\$ 590,375	\$ 908,919

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Approximately 80% of the revenues received by the town are from local sources. Non-property taxes, department income, licenses and permits, court fines and bail, and the use of money and property combine to lower the need for taxation, which is less than 15% of the total money received by the town.



Non-Property Tax Items (mostly sales tax) is the largest group of revenues in our budget.

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Real Property Tax Items

Property taxes (excluding school tax) are made payable to the tax collector, and they are due by January 31st of each year. Taxes collected in the month of February are assessed a 1% penalty and taxes collected in the month of March are assessed a 2% penalty. Because of the nature of payments to the county, we earn some interest during this time.

A.1090.R Interest and Penalties on Real Property Taxes

Rationale	Estimated
Despite being in the thick of COVID, more people paid their property tax bills at the town hall than usual. In 2021, we collected \$9,538.78 in penalties	\$8,500

Non-Property Taxes

The Town of Granby receives a portion of the total sales tax paid to Oswego County by the State of New York. Sales tax is distributed by the county and we receive four quarterly payments.

A.1120.R Non-Property Tax Distributed by County

Rationale	Estimated
In the proposed budget by the governor, AIM was cut to most towns. While our town was still on the list to receive it, the future of AIM is unknown. Because of this uncertainty, it is decided that all sales tax be booked in the general fund.	\$ 400,00

A.1170.R Franchise Tax

Rationale	Estimated
The agreement made in 2007 expired and under our new agreement we receive 3% for the new technology that the company offers as well as the service contracts.	\$75,000

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Departmental Income

Some of our departments generate user fees to help offset expenses for supplies and time.

A.1255.R Clerk's Fees

Rationale	Estimated
This code is for marriage licenses, certification of marriages, and conservation fees. Birth and death certifications will now be booked using A.1603.0	\$500

A.1603.R Vital Statistics Fees

Rationale	Estimated
Birth and death certifications will now be booked using this code as well as genealogy search fees.	\$1,250

A.2110.R Zoning Board Fees

Rationale	Estimated
It is estimated that the ZBA will hear one application in 2022.	\$100

A.2115.R Planning Board Fees

Rationale	Estimated
It is estimated that the planning board will hear two applications in 2022.	\$500

Intergovernmental Income

To help offset expenses of the Peace Officer Academy, we anticipate to receive \$7,500 which will be booked using account A.2389.R

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Use of Money and Property

Money should not be sitting idle in checking accounts. It is the policy of the Town of Granby to earn as much interest on bank balances. We currently have a NYCLASS account which is backed by securities and a deposit placement program which is backed by FDIC. We no longer have regular savings accounts with the bank. The town supervisor manages these accounts according to the Town Investment Policy.

A.2401.R Interest and Earnings

Rationale	Estimated
Interest rates are extremely low. While for a few years we did well with NYCLASS, we currently use our ICS accounts	\$300

Our community center is rented by individuals and groups for \$100. Fees are collected by the town clerk and the State of New York rents space for air quality monitoring equipment at \$150 per month.

A.2410.R Rental of Real Property

Rationale	Estimated
It is estimated that the community center will be rented 10 times in 2022.	\$1,000

A.2412.R Rental of Real Property, Other Governments

Rationale	Estimated
This code is used to track payments by the DEC for using the community center to house their air quality equipment.	\$1800

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Licenses and Permits

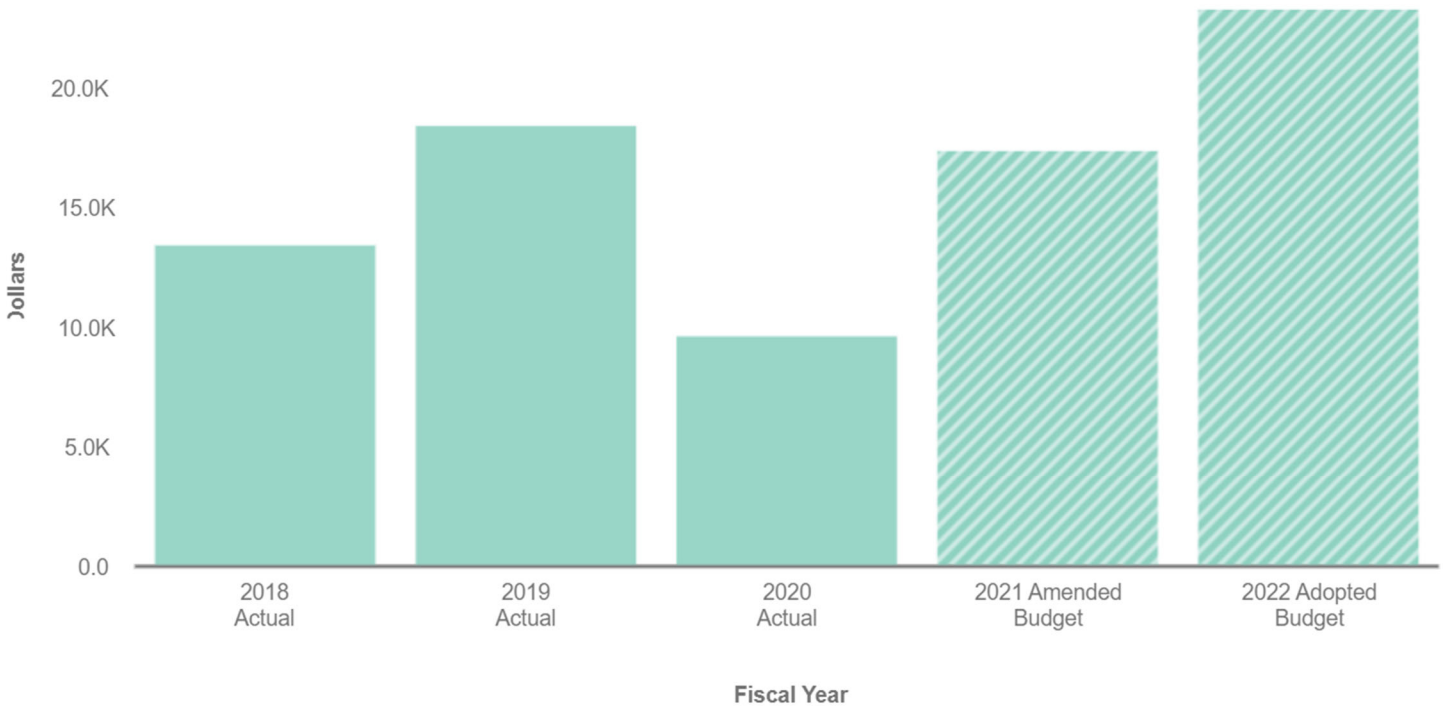
Certain departments charge fees for permits and licenses to offset their expenses. The theory is that residents who use these services should pay a greater portion of the cost of running these departments (user fees). We accomplish this by charging to license a dog (required by NYS and Town Law) and there is a building permit fee schedule with charges listed for people who are building, remodeling, and improving their properties. These charges help pay for the expenses associated with inspections.

A.2544.R Dog Licenses

Rationale	Estimated
Fees for dog licenses are used to fund the administration of the Dog Control Law in the town.	\$5,000

A.2555.R Building and Alteration Permits

Rationale	Estimated
The Building Permit Fee Schedule was revised in 2018.	\$23,339

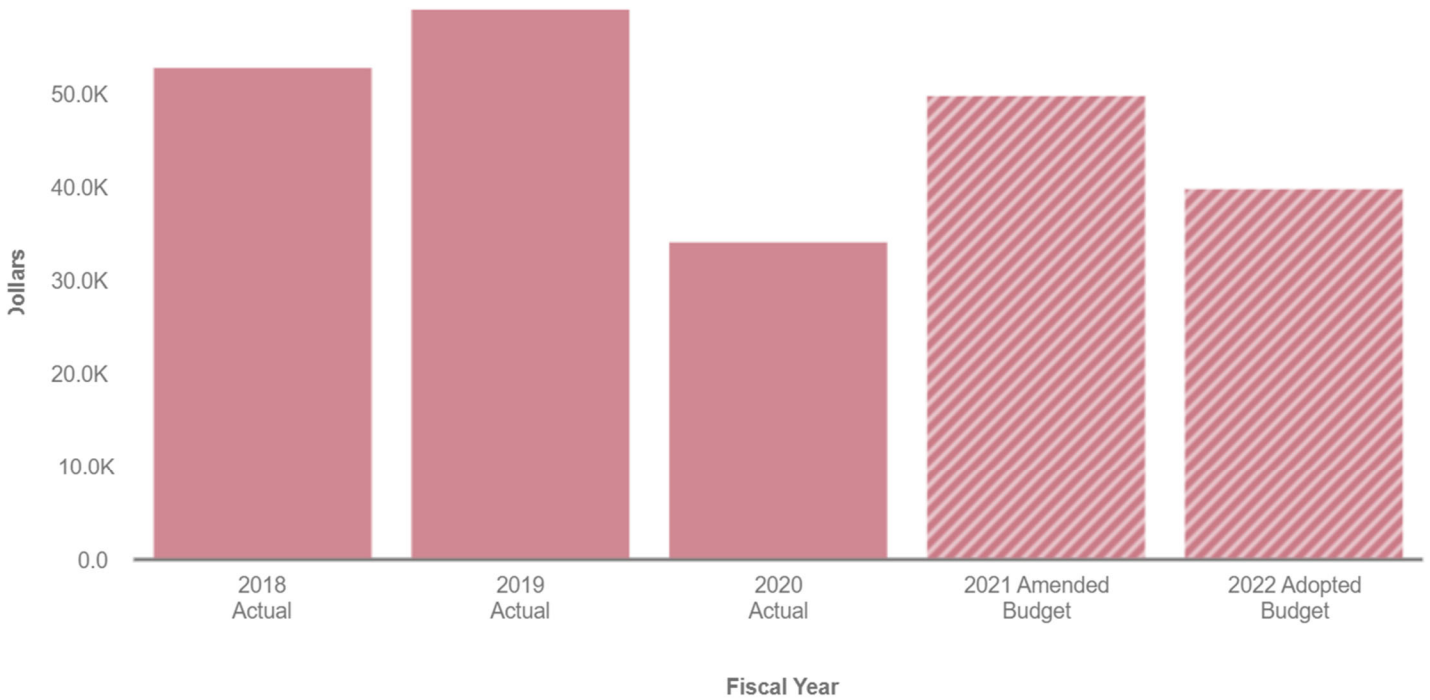


Fines and Forfeitures

Revenues derived from fines and penalties imposed for the commission of statutory offenses and violations and confiscating bail deposits paid for the release of jailed individuals when they fail to appear for court are accounted for in this revenue code group.

A.2610.R Fines and Forfeited Bail

Rationale	Estimated
The court may pick up post COVID	\$40,000



**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Sale of Property and Compensation for Losses

Revenues derived the sale of excess materials and disposed assets, copy fees, and insurance recoveries.

A.2660.R Sales, Other

Rationale	Estimated
Most of these sales are generated from the clerk's office through FOIL copy fees and faxes.	\$200

**TOWN OF GRANBY
GENERAL FUND**

STATE AID SOURCES REVENUE GROUP

Occasionally, the Town of Granby receives aid from the State of New York in addition to the two categories that we receive annually in the General Fund.

Aid and Incentives for Municipalities is budgeted for in the state budget every year. We have not had an increase in funding in over ten years.

Bi-annually we receive mortgage tax payments from the Oswego County Clerk. It is difficult to project how much these amounts will be.

Our youth director works with the Oswego County Youth Bureau and applies every year for funding for her programs. We receive this aid at the end of the year.

In the past, we would receive Rail Infrastructure Investment Act monies and an incentive from the Real Property Tax Administration for maintaining a 100% equalization rate.

Depending on which grants we apply for, we may receive aid for code enforcement and records management. We usually apply for the JCAP (Justice Court Assistance Program) grant for improving our court facilities.

State Aid – General Government

Revenues derived from the State of New York. Aid and Incentives for Municipalities (AIM) is annually appropriated by the State for a general purpose and it is unrestricted. The Town of Granby uses its AIM funding to cut the tax levy. The Town of Granby receives revenues from taxes imposed on debt secured by a mortgage on real property. The program is administered by Oswego County acting as the agency of the state.

A.3001.R State Revenue Sharing

Rationale	Estimated
While this was proposed to be cut, it is recommended that we continue to budget for this aid.	\$70,983

A.3005.R Mortgage Tax

Rationale	Estimated
Our payments in 2021 were \$74,284.12	\$50,000

State Aid – Recreation and Culture

A.3820.R Youth Programs

Rationale	Estimated
We will apply for this amount for the youth program.	\$1,500

Real Property Taxes

The difference between appropriations and the estimated revenues for the following year is made up by the tax levy and by appropriating fund balance (roll-over money). The tax levy is divided up based on taxable value which is the total of all assessments in the Town of Granby.

Based on the appropriations and estimated revenues, our levy is:

A.1001.R Real Property Taxes

Approved Levy
\$221,447

The total taxable value of our town from the Final Tax Roll filed with the town clerk, is:

\$272,894,810

Property taxes are assessed per \$1,000 in value, so we divide by 272,894.81. Our proposed tax levy can be divided by our new number to get the tax rate. See below...

Year	Status	Rate per \$1,000
2022	Adopted	.81147
2021	Final	.31434
2020	Final	.30476
2019	Final	.28846
2018	Final	.2997
2017	Final	.30013
2016	Final	.30092

What is the impact?

Your taxable value is your assessment minus any exemptions you may have. The adopted levy would increase the tax rate because of the new town hall project.

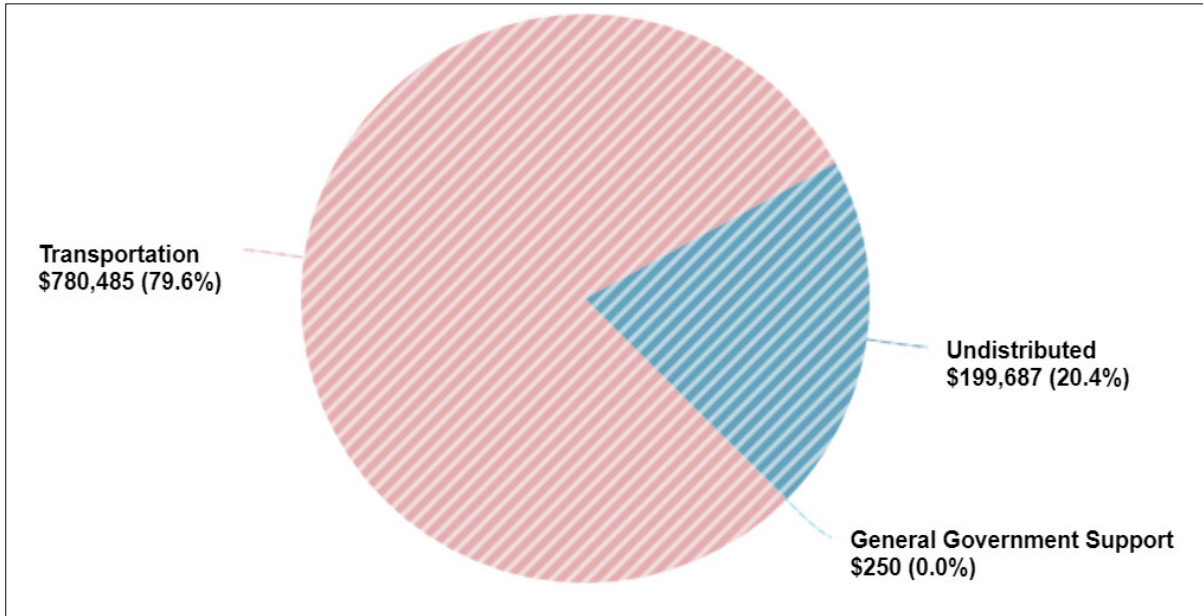
Value	\$25,000	\$50,000	\$75,000	\$100,000	\$125,000	\$150,000
2022 tax	\$20.29	\$40.57	\$60.86	\$81.15	\$101.43	\$121.72
2021 tax	\$7.86	\$15.72	\$23.58	\$31.43	\$39.29	\$47.15
Difference	\$12.43	\$24.85	\$37.28	\$49.72	\$62.14	\$74.57

**TOWN OF GRANBY
BUDGET FY2022**

**TOWN OF GRANBY
HIGHWAY FUND – APPROPRIATIONS OVERVIEW**

Functions

The Highway Fund is broken into two expenditure groups. General Government Support and the Transportation groups are for the administration of the highway department and for the town-wide street lighting. Undistributed groups include employee benefits, debt servicing, and inter-fund transfers.



Expenditure Type Comparison

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Personal Services	\$ 301,957	\$ 261,996	\$ 302,922	\$ 306,283
Contractual Expenditures	236,436	202,709	170,820	189,927
Employee Benefits	154,912	161,178	182,992	179,085
Interfund Transfers	0	29,272	16,695	16,290
Equipment and Capital Outlay	226,113	185,980	306,993	390,133
Debt Principal	15,000	15,000	0	0
Debt Interest	2,123	1,965	0	0
Highway Fund Total	\$ 936,541	\$ 858,099	\$ 980,422	\$ 1,081,718

Personal Services

The machine equipment operators (MEO) that work in the highway department are paid according to the agreed upon labor contract. A summary is below. (Please note that as of 1/1/17 raises do not go into effect until the anniversary of employment)

	MEO Wage	Overtime Wage
<i>Hired before 1/1/19</i>	\$24.35/hr	\$36.53/hr
<i>Hired 1/1/19-12/31/19</i>	\$23.35/hr	\$35.03/hr
<i>Hired 1/1/20-12/31/20</i>	\$22.35/hr	\$33.53/hr
<i>Hired 1/1/21-12/31/21</i>	\$21.35/hr	\$32.03/hr
<i>Hired 1/1/22-12/31/22</i>	\$20.35/hr	\$30.53/hr

- Employees shall receive an additional ten cents per hour after each five years of service up to a maximum of twenty years of service.
- Employees are to be paid 2.5 times the regular rate of pay for all hours worked on Thanksgiving and Christmas Day

Article 19 of the labor agreement allows for each employee to be reimbursed up to \$300 for the purchase of safety shoes and winter weather gear. The Town of Granby shall supply each employee with four high visibility tee shirts.

Contractual Expenditures

The bulk of the Highway Fund budget is for contractual expenses.

Employee Benefits

The Town of Granby offers all employees the right to participate in the New York State Employee Retirement System. The town pays a contribution rate as well as a rate for Group Life Insurance.

Tier	2022 Rates	2021 Rates
A14 & A15 Tier 4	13.4%	18.5%
A14 & A15 Tier 5	11.5%	15.5%
A14 & A15 Tier 6	8.62%	11.0%

Health/Medical/Dental Insurance:

HRA deductible fully paid by the Town of Granby by January 31st of each year:
\$2,600 for single coverage \$5,200 for spouse or family coverage

Employee Composite (Highway Fund) \$1,249.56/mo
Retiree single coverage (Highway Fund) \$2,176.79/mo (estimated)

The Town of Granby pays an employer tax of 7.65% of all wages for Social Security and Medicare. We are assessed an employer tax of 2.025% for New York State Unemployment and .075% for New York State Re-Employment.

Interfund Transfers

A transfer will be made to the Debt Service Fund (V) for payment of the principal and interest on the tractor/mower serial bond.

Equipment and Capital Outlay

In accordance with our Asset Management Policy, any item purchased with a value specified in the policy will be charged to the equipment and capital outlay account in the appropriate department code.

Electronics	\$100 or more
Tools and Garage Equipment	\$250 or more
Furniture	\$500 or more
Vehicles and Machinery	\$1000 or more

Road improvement projects are considered capital outlay in most cases.

Debt Principal

No payments will be made this year.

**TOWN OF GRANBY
HIGHWAY FUND - APPROPRIATIONS BY DEPARTMENT**

<u>GROUP</u>	<u>EXPENDITURE CLUSTER</u>	<u>DEPARTMENT</u>	<u>TOTAL BUDGET</u>
General Government Support	Special Items	Unallocated Insurance	12,000
General Government Support	Special Items	Judgements and Claims	250
Transportation	Highway	Maintenance of Roads	255,670
Transportation	Highway	Snow Removal	201,185
Transportation	Highway	Permanent Improvements	266,133
Transportation	Highway	Machinery	95,500
Transportation	Highway	Brush and Weeds	29,050
Transportation	Highway	Street Administration	27,520
Undistributed	Employee Benefits	Medical Insurance	120,000
Undistributed	Employee Benefits	State Retirement	32,890
Undistributed	Employee Benefits	Social Security	22,630
Undistributed	Employee Benefits	Unemployment Insurance	1,800
Undistributed	Interfund Transfers	Transfers to Debt Service	16,290

**TOWN OF GRANBY
HIGHWAY FUND**

APPROPRIATIONS FOR FISCAL YEAR 2022

Account Structure

The legal level of control of the Granby Town Board is at the basic function of each department. Each department has at least one function or a combination of functions, such as personal services (.1), equipment and capital outlay (.2), contractual expense (.4), debt principal (.6), debt interest (.7), employee benefits (.8), or interfund transfer (.9).

Once the budget is adopted by the Town Board, the budget officer expands the codes of the expenditures to include more detail such as location or activity.

Personal services are expanded to be:

- .110 Salaries and Wages
- .120 Vacation Time
- .130 Sick Time
- .140 Personal Time
- .150 Holiday Pay
- .160 Overtime
- .170 Compensatory Time
- .180 Employee Pay-Related Benefits and Awards
- .190 Vacation Buy-Back

Equipment and Capital Outlay is broken down like:

- .210 Equipment
- .250 Capital Outlay

Contractual Expenses are expanded to provide an increased level of detail:

- .410 Miscellaneous Expenses
- .420 Training Expenses
- .430 Association Dues
- .440 Technology Expenses
- .450 Mailing Expenses
- .460 Printing Expenses
- .470 Legal Expenses
- .480 Contract and Special Project Expenses
- .490 Utilities

Employee Benefits are broken down by type of benefit:

- .810 State Retirement
- .830 Social Security and Medicare
- .850 Unemployment and Reemployment
- .860 Health Insurance
- .889 Other

**TOWN OF GRANBY
HIGHWAY FUND**

**GENERAL GOVERNMENT SUPPORT EXPENDITURE GROUP
SPECIAL ITEMS EXPENDITURE CLUSTER**

The following appropriations are judgements and claims related to mailbox damage and for the inland marine insurance on the highway trucks.

Unallocated Insurance

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.1910.1	0
Equipment and Capital Outlay	DA.1910.2	0
Contractual Expenditures	DA.1910.4	12,000
Employee Benefits	DA.1910.8	0
TOTAL		12,000

The Budget Officer plans to expand the budget into the following codes:

DA.1910.482	Inland Marine Policy	\$12,000.00
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Judgements and Claims

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.1930.1	0
Equipment and Capital Outlay	DA.1930.2	0
Contractual Expenditures	DA.1930.4	250
Employee Benefits	DA.1930.8	0
TOTAL		250

The Budget Officer plans to expand the budget into the following codes:

DA.1930.482	Mailbox Damage	\$250.00
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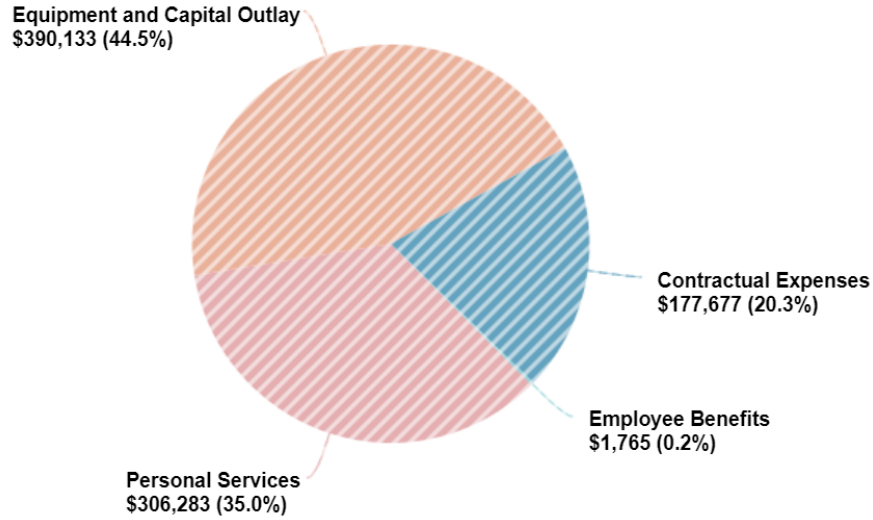
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TOWN OF GRANBY HIGHWAY FUND

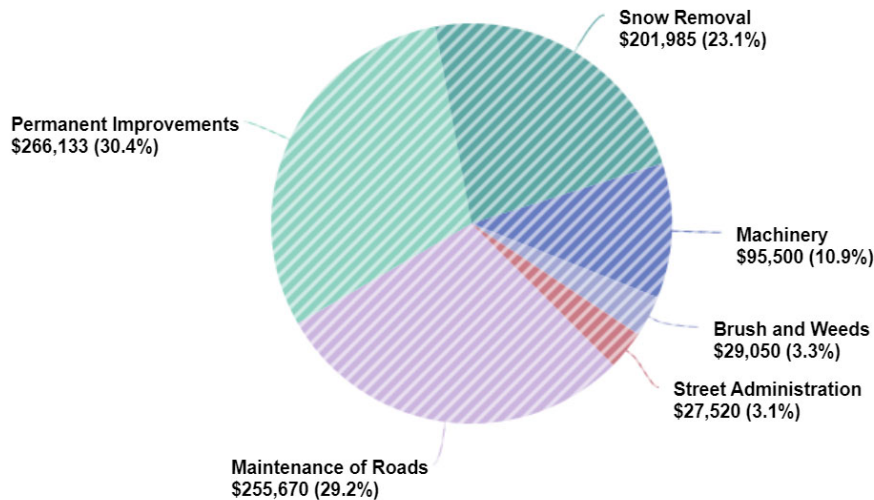
TRANSPORTATION EXPENDITURE GROUP

The following pages list the appropriations for services provided for the safe and adequate flow of vehicles and pedestrians. The Transportation group makes up 80% of the entire Highway Fund budget. These expenditures are broken into one cluster, the highway expenditure cluster.

The proposed total, \$875,858, is split between payroll, equipment, and contracted goods and services.



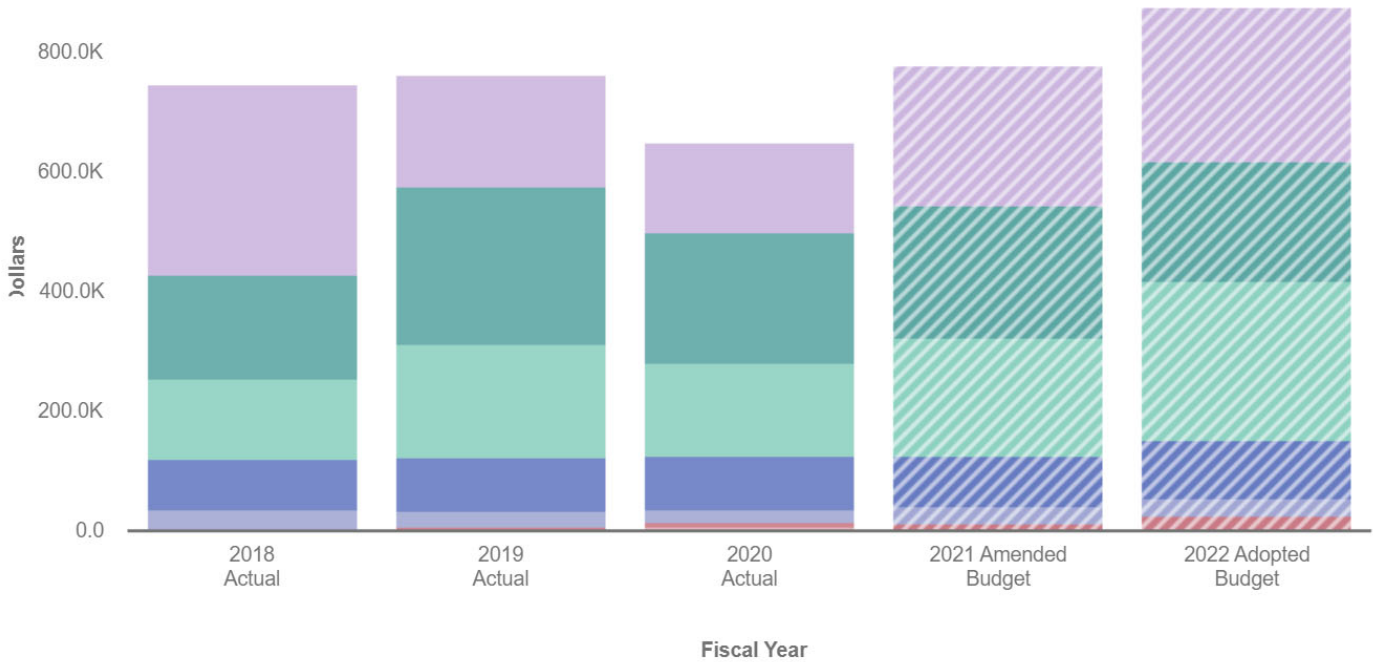
There are six functions budgeted for in the highway expenditure cluster as well as paving which is usually contracted out to Oswego County.



**TOWN OF GRANBY
HIGHWAY FUND**

**TRANSPORTATION EXPENDITURE GROUP
HIGHWAY EXPENDITURE CLUSTER**

The following appropriations are for the construction, repair, maintenance and snow removal for 62 miles of town roads. *Administration and street lighting can be found in the General Fund.



Data filtered by Highway, Highway Fund, Expenses and exported on November 20, 2021. Created with OpenGov

- Maintenance of Roads
- Snow Removal
- Permanent Improvements
- Machinery
- Brush and Weeds
- Street Administration
- Services Other Governments

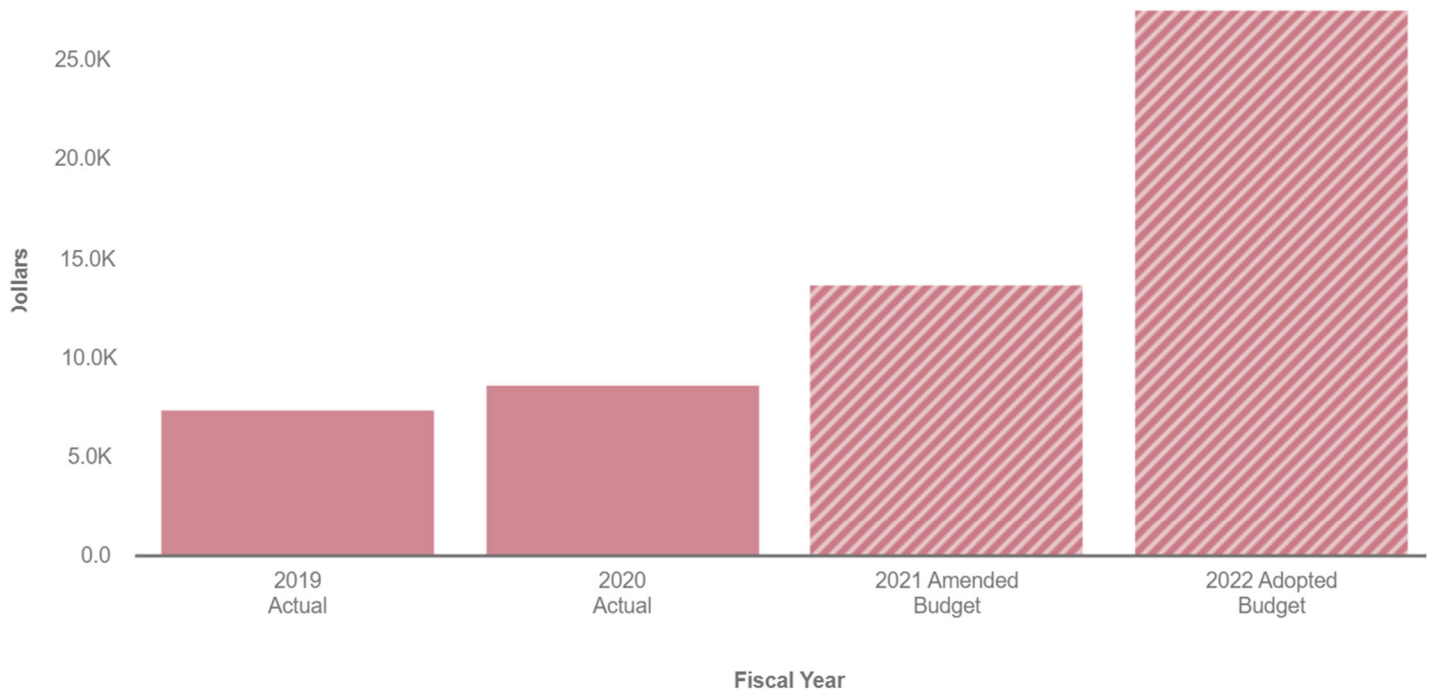
Highway Administration

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5010.1	10,580
Equipment and Capital Outlay	DA.5010.2	0
Contractual Expenditures	DA.5010.4	15,175
Employee Benefits	DA.5010.8	1,765
TOTAL		27,520

Because the deputy highway superintendent is also a machine equipment operator, his salary must be accounted for in the highway fund.

The Budget Officer plans to expand the budget into the following codes:

DA.5010.110	Salary and Wages	\$10,580.00
DA.5010.441	FuelMaster	\$5,900.00
DA.5010.442	Annual Software Support (Williamson Law)	\$0.00
DA.5010.443	Verizon Wireless Cell Phone	\$275
DA.5010.444	Verizon Connect GPS Tracking	\$2,500
DA.5010.481	Shoe Allowance	\$1,500.00
DA.5010.482	Uniform Cleaning Service	\$4,00.00
DA.5010.483	Shirts and Cold Weather Wear	\$500.00
DA.5010.484	Other Safety	\$500.00



Data filtered by Street Administration, Highway Fund, Expenses and exported on November 20, 2021. Created with OpenGov

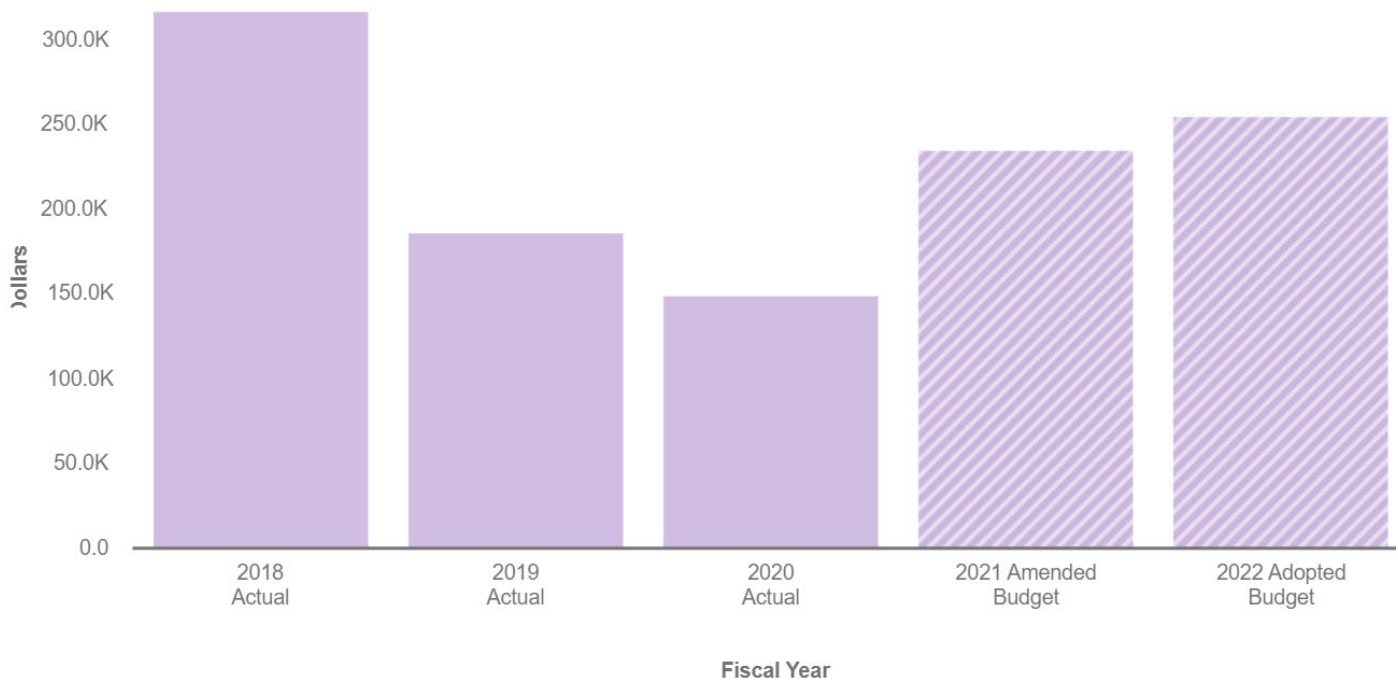
Maintenance of Streets

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5110.1	140,670
Equipment and Capital Outlay	DA.5110.2	115,000
Contractual Expenditures	DA.5110.4	0
Employee Benefits	DA.5110.8	0
TOTAL		255,670

Most of the year the highway department is maintaining the town roads. This includes filling potholes, sealing cracks, replacing culverts, and cleaning road drainage ditches.

The Budget Officer plans to expand the budget into the following codes:

DA.5110.110	Maintenance of Streets - Wages	\$140,670.00
DA.5110.211	Road Improvements - Culverts	\$10,000.00
DA.5110.251	Road Improvements - Paving	\$100,000.00
DA.5110.252	Road Repairs - Patching	\$5,000.00



Data filtered by Maintenance of Roads, Highway Fund, Expenses and exported on November 20, 2021. Created with OpenGov

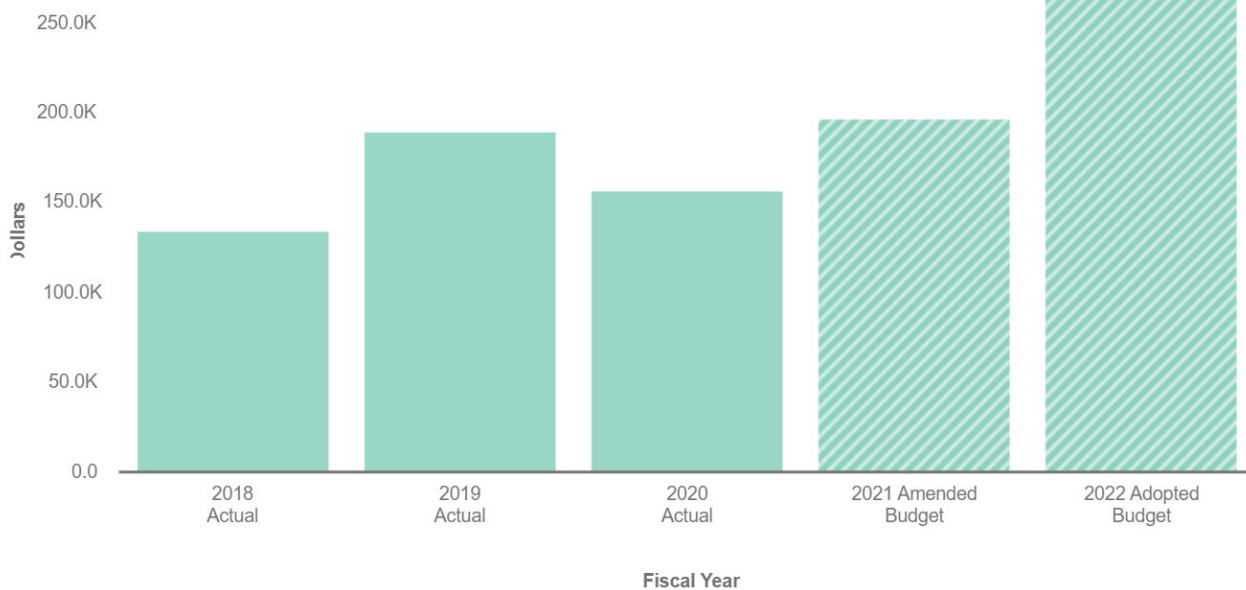
Permanent Improvements

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5112.1	0
Equipment and Capital Outlay	DA.5112.2	266,133
Contractual Expenditures	DA.5112.4	0
Employee Benefits	DA.5112.8	0
TOTAL		266,133

New York State appropriates money each year to be divided amongst the municipalities across the state. There are guidelines for using the money and we generally use the aid to extend the life of our town roads (paving). The expenditures for our paving projects that are reimbursed by the state are booked under equipment and capital outlay in accordance with the December 2015 accounting bulletin from the Division of Local Government and School Accountability, NYS Comptroller.

The Budget Officer plans to expand the budget into the following codes:

DA.5112.251 CHIPS - Paving \$266,133.00



Data filtered by Permanent Improvements, Highway Fund, Expenses and exported on November 20, 2021. Created with OpenGov

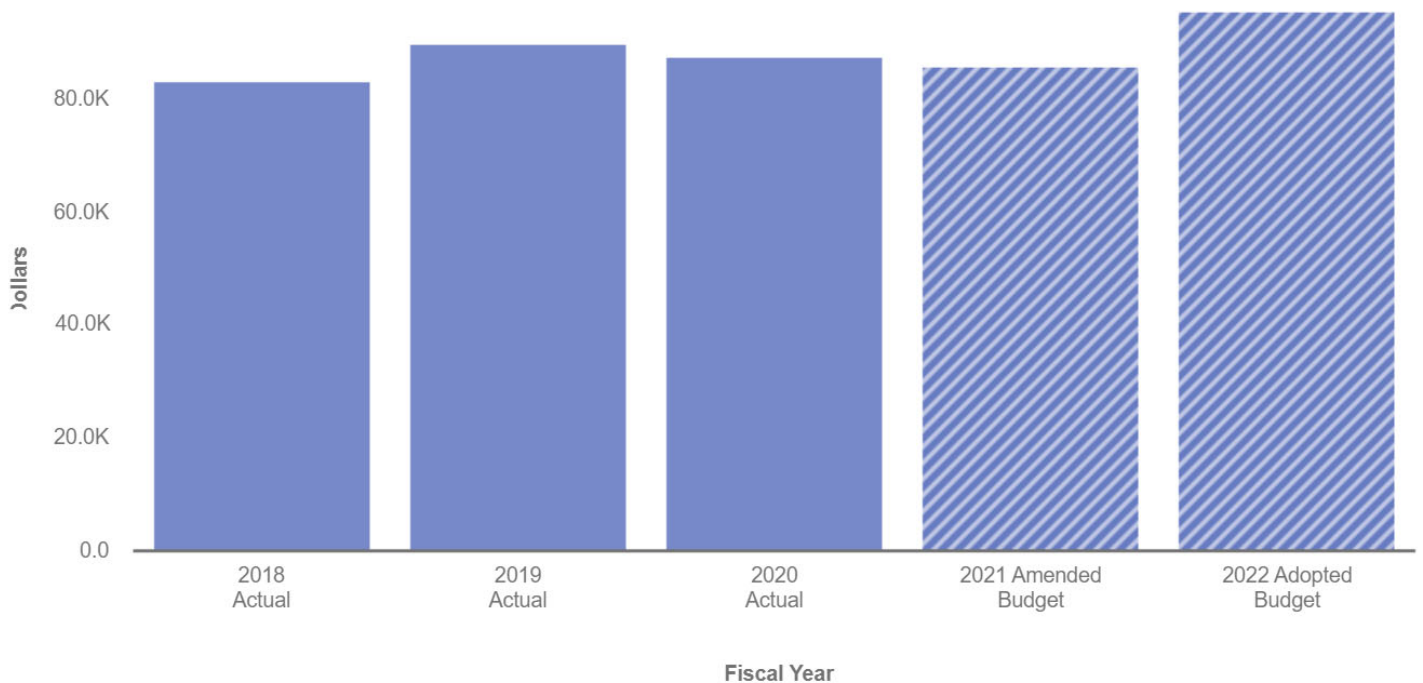
Machinery

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5130.1	0
Equipment and Capital Outlay	DA.5130.2	9,000
Contractual Expenditures	DA.5130.4	86,500
Employee Benefits	DA.5130.8	0
TOTAL		95,500

This department accounts for the maintenance and replacement costs of machinery. Parts, tools, and supplies are also charged to this account code as well as fuel.

The Budget Officer plans to expand the budget into the following codes:

DA.5130.211	Tools and Equipment	\$4,000.00
DA.5130.251	Highway Machine Capital Outlay	\$5,000.00
DA.5130.411	Machinery Parts	\$10,000.00
DA.5130.412	Machinery Repairs	\$25,000.00
DA.5130.413	Machinery Maintenance Supplies	\$5,000.00
DA.5130.414	Small Tools	\$2,500.00
DA.5130.491	Diesel Fuel	\$35,000.00
DA.5130.492	Unleaded Gasoline	\$9,000.00



Data filtered by Machinery, Highway Fund, Expenses and exported on November 20, 2021. Created with OpenGov

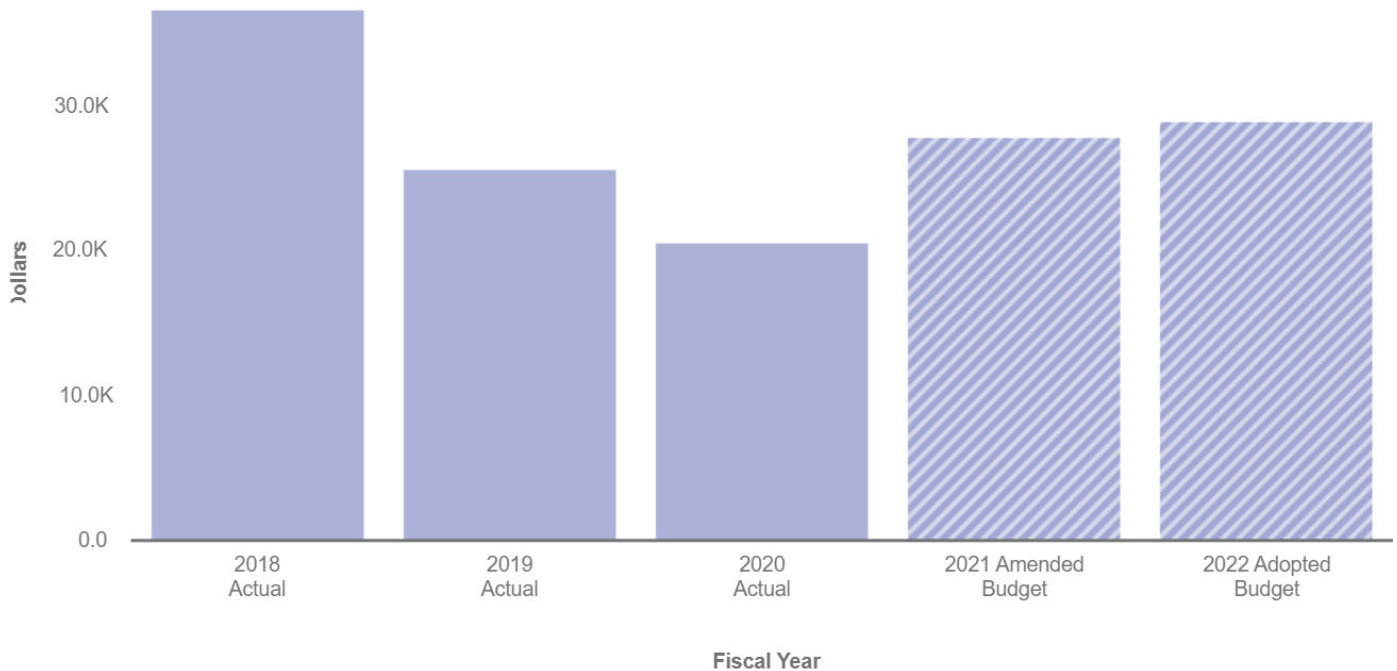
Brush and Weeds

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5140.1	24,000
Equipment and Capital Outlay	DA.5140.2	0
Contractual Expenditures	DA.5140.4	5,050
Employee Benefits	DA.5140.8	0
TOTAL		29,050

The Town of Granby mows the sides of the roads and removes trees from the few roads that the Town has an established right-of-way. Oswego County pays the town to mow the sides of all county miles in the town limits.

The Budget Officer plans to expand the budget into the following codes:

DA.5140.111	Brush and Weeds - Wages	\$22,950.00
DA.5140.410	Miscellaneous Expenses, Brush and Weeds	\$5,050.00



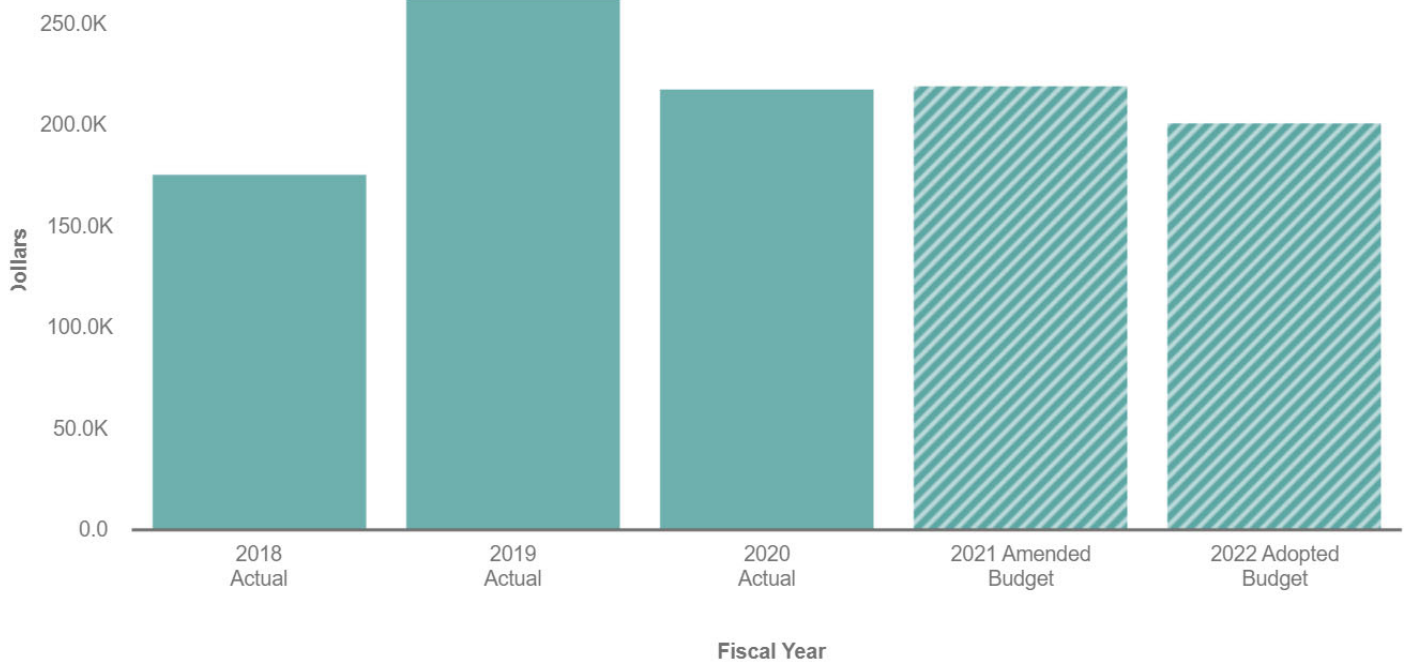
Data filtered by Brush and Weeds, Highway Fund, Expenses and exported on November 20, 2021. Created with OpenGov

Snow Removal

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5142.1	136,185
Equipment and Capital Outlay	DA.5142.2	0
Contractual Expenditures	DA.5142.4	65,800
Employee Benefits	DA.5142.8	0
TOTAL		201,985

The Budget Officer plans to expand the budget into the following codes:

DA.5142.110	Snow Removal - Wages	\$136,185.00
DA.5142.411	Plow Blades and Parts	\$3,300.00
DA.5142.412	Snow Mitigation Expenses	\$500.00
DA.5142.481	Road Salt	\$42,000.00
DA.5142.482	Ice Control Sand	\$20,000.00



Data filtered by Snow Removal, Highway Fund, Expenses and exported on November 20, 2021. Created with OpenGov

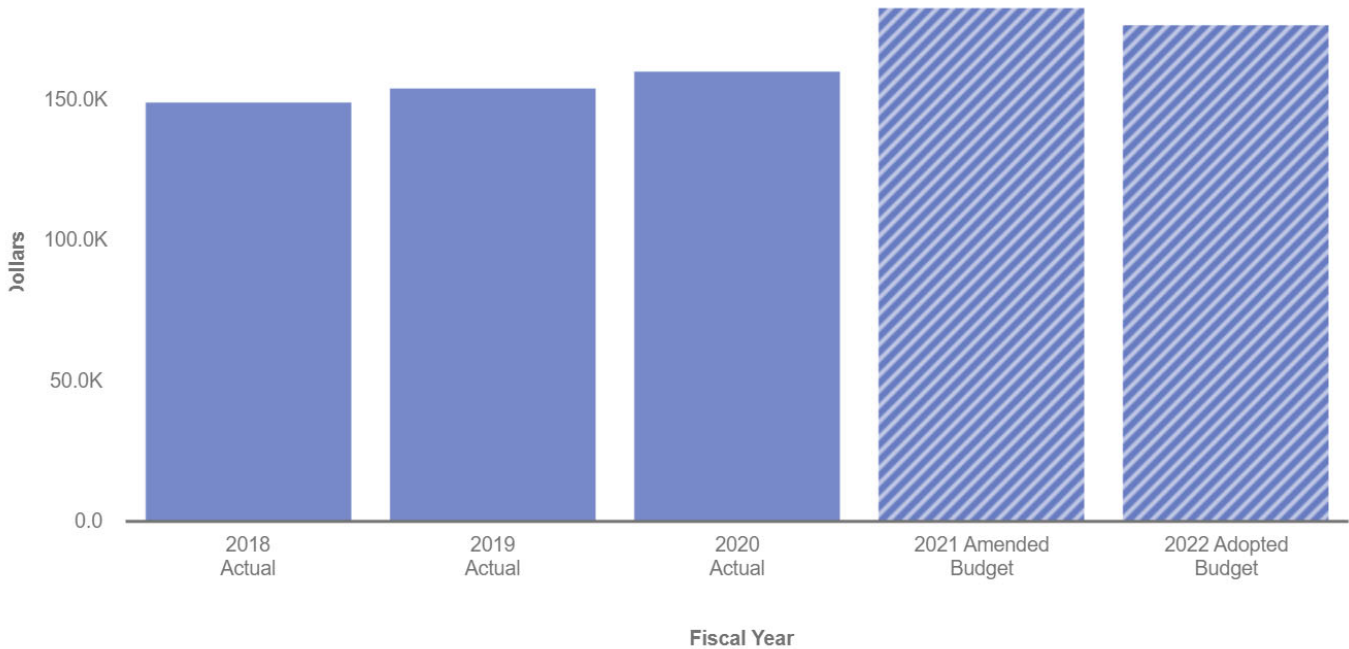
**TOWN OF GRANBY
HIGHWAY FUND**

UNDISTRIBUTED GROUP

The following pages lists the appropriations for employee benefits, debt service, and interfund transfers.

Employee Benefits

The five MEOs will receive a value of \$177,320 in employee benefits based on obligations in the agreed upon labor contract. We do not offer benefits to seasonal laborers (other than NYS Retirement).



Data filtered by Expenses, Highway Fund, Employee Benefits and exported on November 20, 2021. Created with OpenGov

State Retirement

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9010.8	32,890
TOTAL		32,890

The Budget Officer plans to expand the budget into the following codes:

DA.9010.800	State Retirement, Employee Benefits	\$32,890
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Social Security

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9030.8	22,630
TOTAL		22,630

The Budget Officer plans to expand the budget into the following codes:

DA.9030.800	Social Security, Employee Benefits	\$22,630
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Unemployment Insurance

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9050.8	1,800
TOTAL		1,800

The Budget Officer plans to expand the budget into the following codes:

DA.9050.800	Unemployment Insurance, Employee Benefits	\$1,800.00
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Hospital and Medical Insurance

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9060.8	120,000
TOTAL		120,000

The Budget Officer plans to expand the budget into the following codes:

DA.9060.800	Hospital and Medical/Dental Insurance, Employee Benefits	\$120,000.00
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Other Employee Benefits

Expense Type	Account	Budget Amount (\$)
Other	DA.9089.800	0
TOTAL		0

The Budget Officer plans to expand the budget into the following codes:

DA.9089.898	CDL Renewal Fees	\$0.00
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Interfund Transfers

Expense Type	Account	Budget Amount (\$)
Transfers, Other Funds	DA.9901.900	16,290
TOTAL		16,290

**TOWN OF GRANBY
HIGHWAY FUND**

ESTIMATED REVENUES FOR FISCAL YEAR 2022

Account Structure

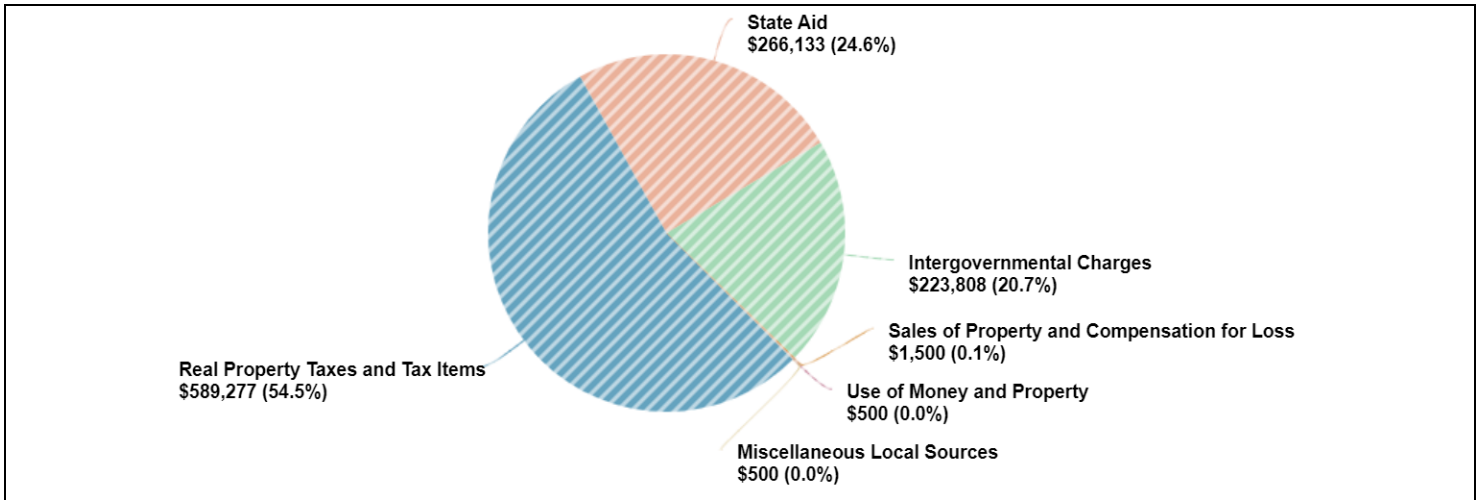
Revenue codes have four digits based on the source of the income. Our accounting program requires that we have a third term in an account string. I have elected to have .R at the end of all revenue codes.

1000-2999	Local Sources
3000-3999	State Sources
4000-4999	Federal Sources
5000-5999	Interfund Transfers and Proceeds of Obligations

**TOWN OF GRANBY
HIGHWAY FUND - ESTIMATED REVENUES OVERVIEW**

Sources

Approximately 80% of the revenues received by the town are from local sources. Intergovernmental charges, sale of excess materials and the use of money and property combine to lower the need for taxation, which is about 55% of the total money received by the town.



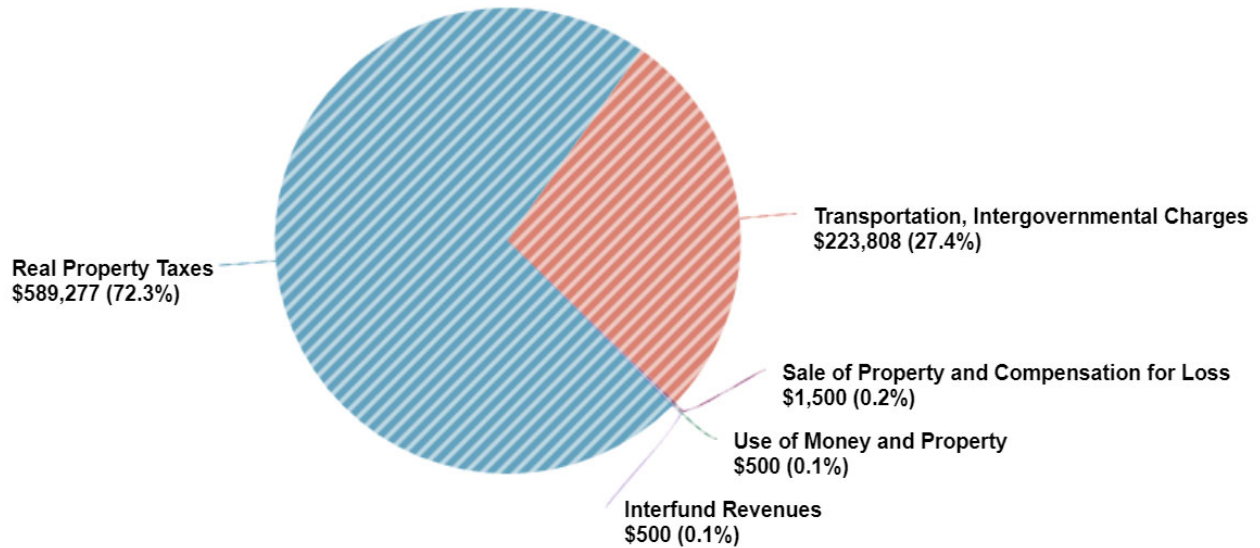
Source Type Comparison

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Real Property Tax Items	525,900	542,288	550,800	589,277
Intergovernmental Charges	163,133	232,202	223,808	223,808
Non-Property Tax Items	34,632	0	0	0
Miscellaneous Local Sources	1,778	517	500	500
Sales of Property	12,456	8,025	4,000	4,000
Use of Money and Property	6,257	2,749	4,500	4,500
State Aid	196,821	157,451	196,814	266,133
Highway Fund Total	\$ 745,003	\$ 943,233	\$ 980,422	\$ 1,081,718

**TOWN OF GRANBY
HIGHWAY FUND**

LOCAL SOURCES REVENUE GROUP

Approximately 80% of the revenues received by the town are from local sources. The largest portion of revenue comes from real property taxes.



On the following pages, each category of local source revenue is broken down with proposed amounts for 2022 and a rationale for the estimated amount.

Because the General Fund relies heavily on AIM funding from the state, the uncertainty of the continuation of that aid is problematic. It is decided that the general fund will receive 100% of the sales tax payments for 2022 to offset the possible loss of aid.

Intergovernmental Charges - Transportation

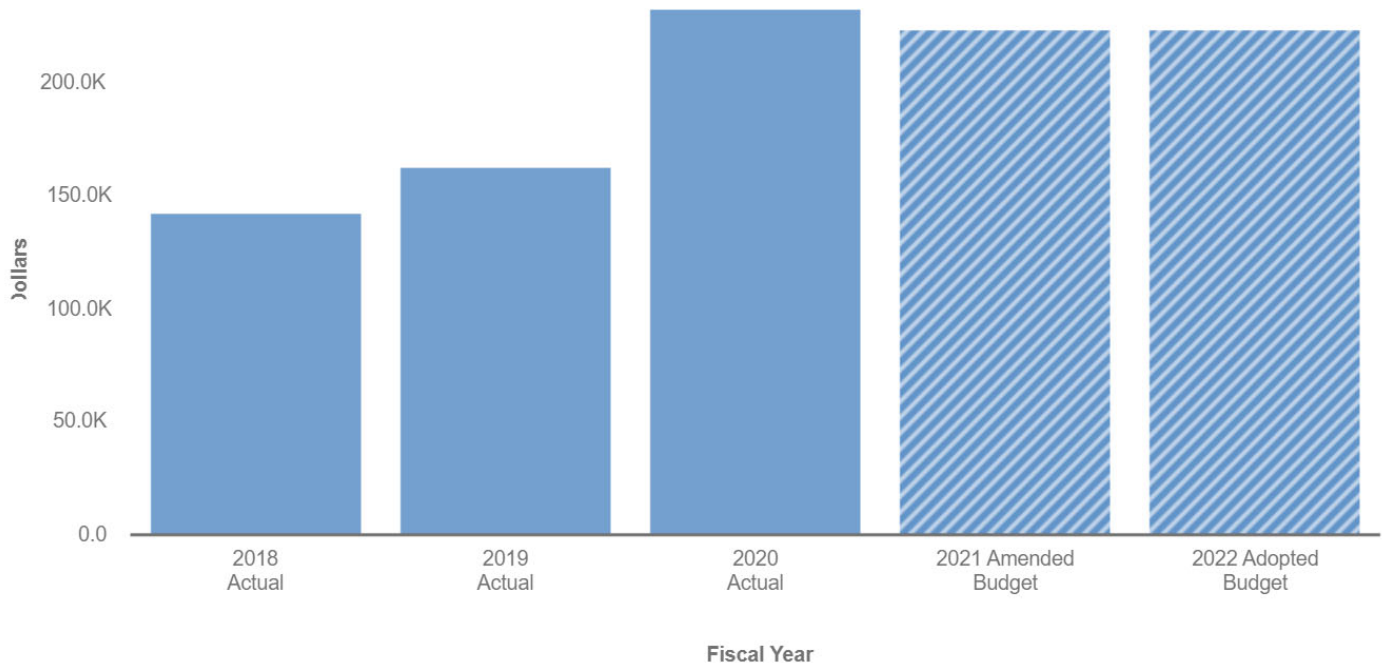
Intergovernmental charges are defined as revenues derived from other governments for services rendered to those other governments, specifically our agreements with the Oswego County Highway Department. We have an agreement to mow county roads and a snow and ice agreement.

DA.2300.R Transportation Services, Other Governments

Rationale	Estimated
Based on the agreement made in 2019	\$8,608

DA.2302.R Snow Removal, Other Governments

Rationale	Estimated
Based on the agreement made in 2019	\$215,200



Data filtered by Revenues, Highway Fund, Transportation, Intergovernmental Charges and exported on November 20, 2021. Created with OpenGov

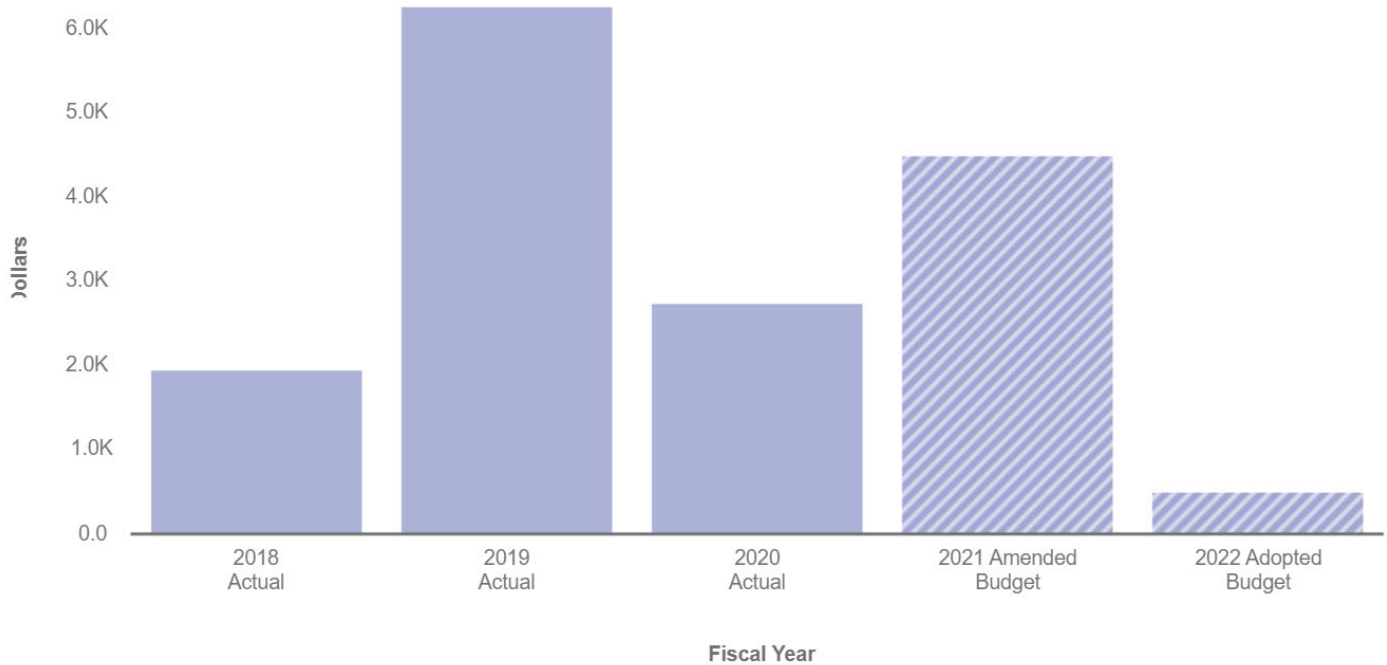
Use of Money and Property

Money should not be sitting idle in checking accounts. It is the policy of the Town of Granby to earn as much interest on bank balances. We currently have a NYCLASS account which is backed by securities and a deposit placement program which is backed by FDIC. We no longer have regular savings accounts with the bank. The town supervisor manages these accounts according to the Town Investment Policy.

The highway fund receives the tax levy amount from the tax collector by February 1st of each year. By projecting cash flow, most of the payment can be invested until paving begins. As our expenses increase throughout the year, the amount of interest we earn decreases.

DA.2401.R Interest and Earnings

Rationale	Estimated
For the last five years, the town had savings accounts earning very little interest. For 2019, we earned \$6,257 our NYCLASS and ICS accounts. Because of COVID, rates hit rock bottom and we will not receive as much in 2022.	\$500



Data filtered by Use of Money and Property, Highway Fund, Revenues and exported on November 20, 2021. Created with OpenGov

Sale of Property and Compensation for Losses

Revenues derived from the sale of excess materials and sale of fuel to the Granby First Fire District.

DA.2650.R Sales of Scrap and Excess Materials, Other

Rationale	Estimated
Most of this revenue is from scrap metal.	\$1,000

DA.2655.R Sales, Other

Rationale	Estimated
We bill the fire department based on their usage using the FuelMaster program.	\$500

Interfund Revenues

Revenues derived from the quasi-external transaction of selling fuel to the General Fund for the central garage SUV and the dog control officer's SUV. (According to *Accounting and Reporting Manual*, p. 150)

DA.2801.R Interfund Revenues

Rationale	Estimated
We bill the General Fund based on usage using the FuelMaster program.	\$500

**TOWN OF GRANBY
HIGHWAY FUND**

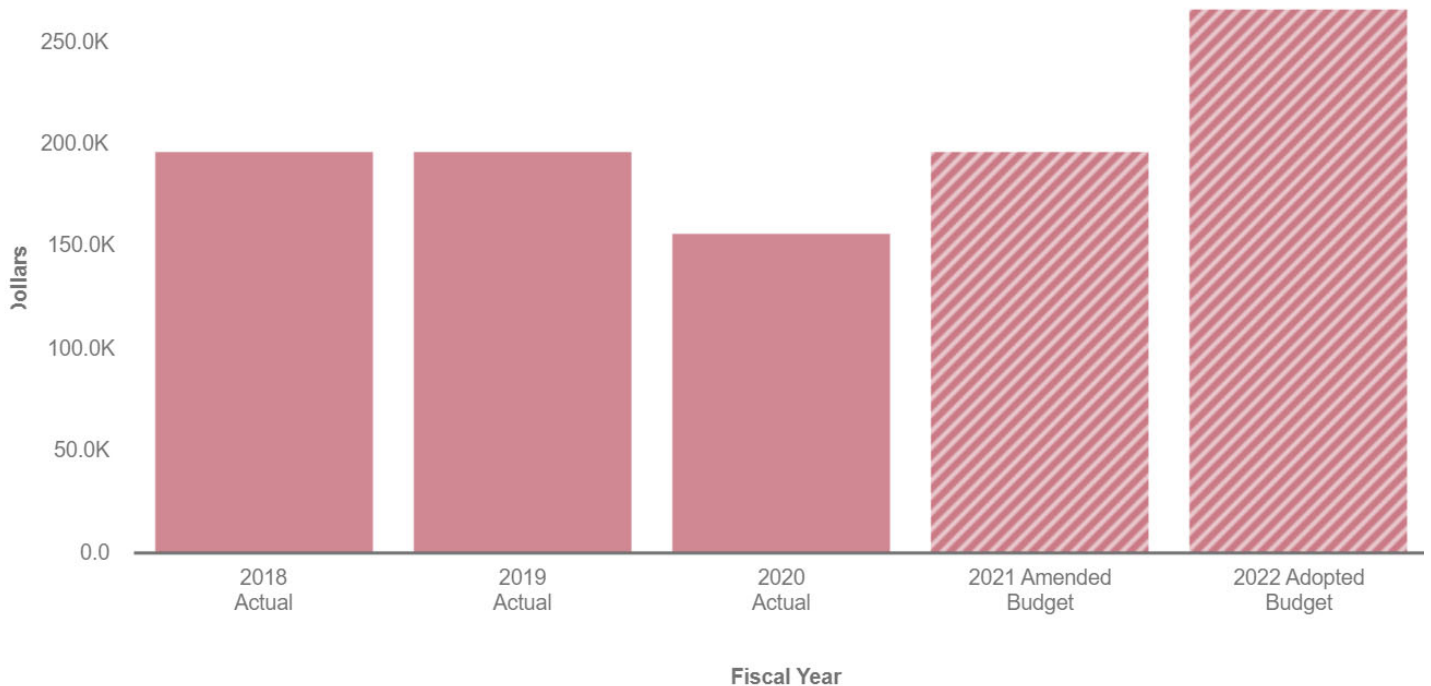
STATE AID REVENUE GROUP

Since 1981, the Town of Granby has been receiving aid from the Consolidated Local Street and Highway Improvement Program (CHIPS). New York State uses a formula to distribute the aid which is announced in April of each year.

PAVE-NY is another form of aid that has been listed in the New York State Transportation Plan. \$100 million is distributed throughout the state. The future of this program is unknown.

Extreme Winter Weather (EWR) is another aid program by the state for repairing roads from winter climate issues. The future of this program is unknown.

According to §284 of the New York State Highway Law, the town board and the highway superintendent must enter into an agreement to decide how the money for road improvements are to be spent. This agreement is not filed with the town clerk until the state announces funding levels of the highway aid programs. The budget will be amended if any of the programs have been cut.



Data filtered by State Aid, Highway Fund, Revenues and exported on November 20, 2021. Created with OpenGov

State Aid, Transportation

DA.3501.R Consolidated Highway Aid Program

Rationale	Estimated
Based on 2021.	\$178,867

DA.3589.R Other Transportation

Rationale	Estimated
Based on 2021.	\$47,692

DA.3590.R Highway Capital Projects

Rationale	Estimated
Based on 2021.	\$39,574

Real Property Taxes

The difference between appropriations and the estimated revenues for the following year is made up by the tax levy and by appropriating fund balance (roll-over money). The tax levy is divided up based on taxable value which is the total of all assessments in the Town of Granby.

Based on the appropriations and estimated revenues, the tax levy for 2022 is:

DA.1001.R Real Property Taxes

Levy
\$589,277

The total taxable value of our town from the Final Tax Roll filed with the town clerk, is:

\$272,894,810

Property taxes are assessed per \$1,000 in value, so we divide by 272,894.81 to get the tax rate per \$1,000. Our tax levy can be divided by our new number to get the tax rate. See below...

Year	Status	Rate per \$1,000
2022	Adopted	2.15936
2021	Final	2.03099
2020	Final	2.00880
2019	Final	1.96320
2018	Final	2.15679
2017	Final	2.15467
2016	Final	2.15922
2015	Final	2.15935

What is the impact?

Your taxable value is your assessment minus any exemptions you may have. The proposed levy would increase the tax rate by less than thirteen cents.

Value	\$25,000	\$50,000	\$75,000	\$100,000	\$125,000	\$150,000
2021 tax	\$50.77	\$101.55	\$152.32	\$203.10	\$253.87	\$304.65
2022 tax	\$53.98	\$107.97	\$161.95	\$215.94	\$269.92	\$323.90
Difference	\$3.21	\$6.42	\$9.63	\$12.84	\$16.05	\$19.26

TOWN OF GRANBY STREET LIGHTING FUND – OVERVIEW

Introduction

The Town of Granby has one street lighting district, the Wilobob Residential Area. There are 83 parcels in the district, and they are assessed an ad valorem tax to cover the cost of the energy bills.

The only expenditure in this fund is the for the utility bill which totals \$1,150 on average.

The only revenue is from the tax levy, \$1,150 for fiscal year 2022.

The taxable value of this special district is \$5,638,064 therefore the tax rate per \$1,000 would be \$0.20397.



Data filtered by Types, Street Lighting Fund and exported on November 20, 2021. Created with OpenGov

Budget

Expense Type	Account	Budget Amount (\$)
Equipment and Capital Outlay	SL.5182.2	0
Contractual Expenditures	SL.5182.4	1,150
TOTAL		1,150

SL1.1001.R Real Property Taxes

\$1,150

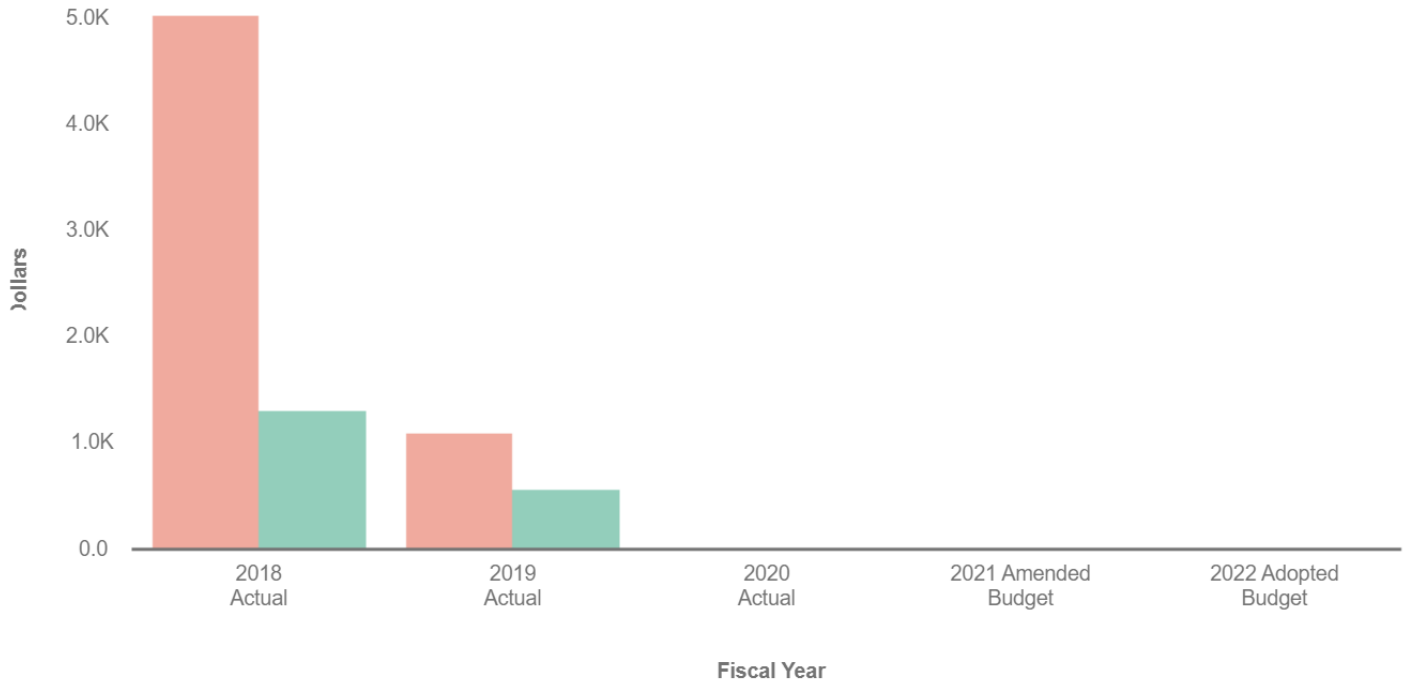
The Budget Officer plans to expand the budget into the following codes:

SL1.5182.491	National Grid - Street Lighting District 1	\$1,150.00
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TOWN OF GRANBY SEWER FUND – OVERVIEW

Introduction

The Town of Granby has four sewer districts with agreements with the City of Fulton. In 2018, we paid off the remaining balance of the USDA loan removing all expenditures and revenues from this fund.

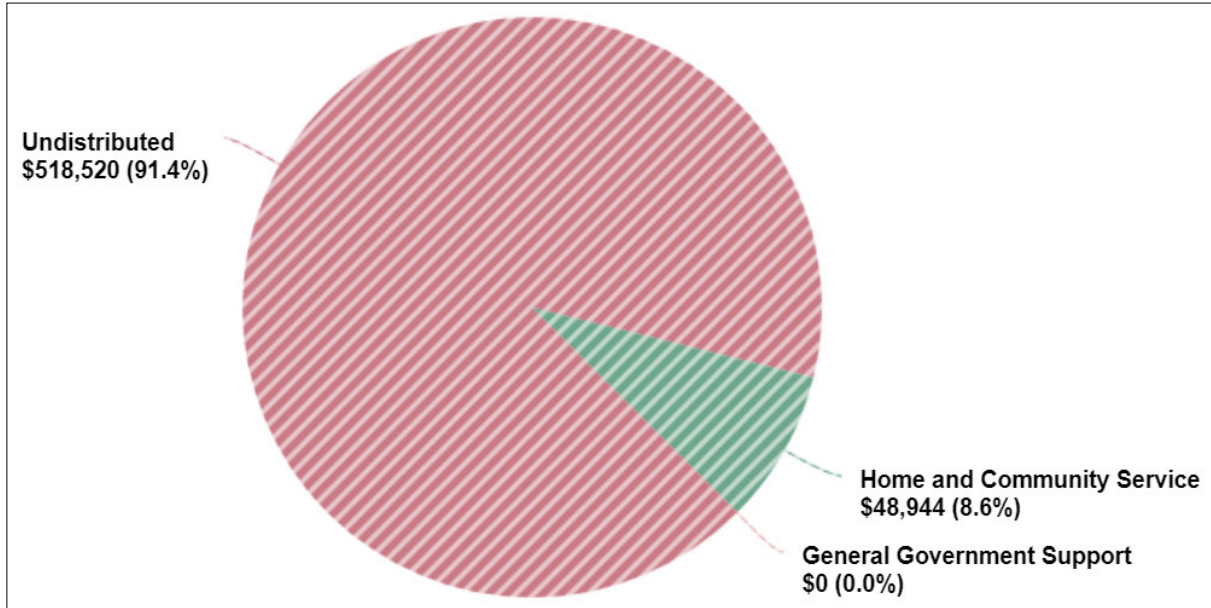


Data filtered by Types, Sewer Fund and exported on November 20, 2021. Created with OpenGov

**TOWN OF GRANBY
WATER FUND – APPROPRIATIONS OVERVIEW**

Functions

The Water Fund is broken into two expenditure groups. Undistributed (debt service) is the largest group and the second is Home and Community Services.



Expenditure Type Comparison

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Contractual Expenditures	34,279	39,392	40,993	40,993
Equipment and Capital Outlay	0	0	0	0
Debt Principal	303,385	303,385	0	0
Debt Interest	40,980	40,180	0	0
Interfund Transfers	0	0	343,165	343,165
Water Fund Total	\$ 378,644	\$ 382,957	\$ 384,158	\$ 384,158

Water Fund – Breakdown by District

	SW.8310.0	SW.8320.0	SW.8989.4	SW.9710.6	SW.9710.7	SW.9901.9	TOTAL
	ECC Charge	Joint-Infrastructure	Fire Hydrants	Serial Bond Principal	Serial Bond, Interest	Transfers, Other Funds	Appropriations
District 1	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31
District 2	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8
District 3	\$ 6,032	\$ -	\$ 21,204	\$ -	\$ -	\$ 262,355	\$ 289,591
District 4	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11
District 5	\$ 1	\$ 138	\$ 76	\$ -	\$ -	\$ 1,030	\$ 1,245
District 6	\$ 970	\$ 6,003	\$ 6,308	\$ -	\$ -	\$ 78,980	\$ 93,438
District 7	\$ 30	\$ -	\$ 8,132	\$ -	\$ -	\$ 176,155	\$ 184,317
	SW.1001.R	SW.1030.R	SW.2390.R	SW.2401.R	SW.599.N	TOTAL	
	Real Property Tax	Special Assessments	Joint-Infrastructure	Interest and Earnings	Appropriated Fund Balance	Revenues	
District 1	\$ -	\$ -	\$ -	\$ -	\$ 31	\$ 31	
District 2	-	\$ -	\$ -	\$ -	\$ 8	\$ 8	
District 3	-	\$ 283,450	\$ 6,141	\$ -	\$ -	\$ 289,591	
District 4	-	\$ -	\$ -	\$ -	\$ 11	\$ 11	
District 5	-	\$ 1,245	\$ -	\$ -	\$ -	\$ 1,245	
District 6	-	\$ 92,261	\$ -	\$ -	\$ -	\$ 93,438	
District 7	-	\$ 184,317	\$ -	\$ -	\$ -	\$ 184,317	

**TOWN OF GRANBY
WATER FUND – DISTRICT #1**

Water District 1 serves the northern part of the town close to the Oswego River. There are 167 parcels served by this water district and the source of supply is the City of Fulton. The district's ad valorem value is \$22,055,967 but because of school exemptions, the taxable value is reduced to \$14,131,467.

Approximately .8% of the water supply comes from OCWA, so an external customer charge (ECC) is billed to the district.

For 2022, it is estimated that there will be an ECC charge of \$20.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$31

The Budget Officer plans to expand the budget into the following codes:

SW.8310.481	External Customer Charge, District 1	\$31.00
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There is an assigned unappropriated fund balance of \$6,672.10 as of 10/31/21. The Town Board elected to use fund balance instead of a tax levy to fund 2022.

**TOWN OF GRANBY
WATER FUND – DISTRICT #2**

Water District 2 serves the southern part of the town close to the Oswego River in the Wilobob area. There are 68 parcels served by this water district and the source of supply is the City of Fulton.

Approximately .8% of the water supply comes from OCWA, so an external customer charge (ECC) is billed to the district.

For 2021, it is estimated that there will be an ECC charge of \$8.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$8

The Budget Officer plans to expand the budget into the following codes:

SW.8310.482	External Customer Charge, District 2	\$8.00
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There is an assigned unappropriated fund balance of \$3,226.43 as of 10/31/21. The Town Board elected to use fund balance instead of a tax levy to fund 2022.

**TOWN OF GRANBY
WATER FUND – DISTRICT #3**

Water District 3 serves a large portion of the town and has a pumping station and water tower. There are 991 parcels served by this water district and the source of supply is OCWA.

Approximately 100% of the water supply comes from OCWA, so an external customer charge is billed to the district.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$6,032

The Budget Officer plans to expand the budget into the following codes:

SW.8310.483	External Customer Charge, District 3	\$6,032.00
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There are 279 fire hydrants located in this district enhancing fire protection. In 2021, the maintenance charge from OCWA was \$74.50 per hydrant.

SW.8989.4 Other Home and Community Services , Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$21,204

The Budget Officer plans to expand the budget into the following codes:

SW.8989.483	OCWA Fire Hydrant Fee, District 3	\$21,204.00
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The infrastructure for the district was paid for using a serial bond from EFC. The debt principal is \$262,355 for 2021. This was an interest free loan. A transfer will be made to the Debt Service (V) Fund.

SW.9901.9 Transfers, Other Funds

Account Code	Appropriated
SW.9901.9 Transfer to V Fund	\$262,355

The Budget Officer plans to expand the budget into the following codes:

SW.9901.903	Interfund Transfer for Debt - District 3	\$262,355.00
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Water District 3: Revenues

Because the residents of this district are paying for the pump and water tower, which is being used by other water districts, a charge was created for the share of joint infrastructure. This is a revenue for district 3.

SW.2390.R Share of Joint Infrastructure

Account Code	Appropriated
SW.2390.R Joint Infrastructure	\$6,141

The remainder of the revenues will come from a special assessment which is a compulsory tax in the form of an EDU (Equivalent Dwelling Unit). There are 1,049 EDUs in this district.

SW.1030.R Special Assessments

Account Code	Proposed
SW.1030.R District 3 levy	\$283,450

This adopted budget will create an EDU of \$271.

**TOWN OF GRANBY
WATER FUND – DISTRICT #4**

Water District 4 serves a small section near State Route 3 and County Route 3. The main supply of water is the City of Fulton

Approximately .8% of the water supply comes from OCWA, so an external customer charge is billed to the district.

For 2022, it is estimated that there will be an ECC charge of \$14.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$11

The Budget Officer plans to expand the budget into the following codes:

SW.8310.484	External Customer Charge, District 4	\$11.00
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There is an assigned unappropriated fund balance of \$1,770.68 as of 10/31/21. The Town Board elected to use fund balance instead of a tax levy to fund 2022.

**TOWN OF GRANBY
WATER FUND – DISTRICT #5**

Water District 5 serves one road in the town. There are 4 parcels served by this water district and the source of supply is OCWA.

Approximately 100% of the water supply comes from OCWA, so an external customer charge is billed to the district.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$1

The Budget Officer plans to expand the budget into the following codes:

SW.8310.485	External Customer Charge, District 5	\$1.00
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Because the residents of District 3 are paying for the pump and water tower, which is being used by this water district, a charge was created for the share of joint infrastructure.

SW.8320.4 Source of Supply, Power, and Pumping, Contractual Expenditures

Account Code	Appropriated
SW.8320.4 Joint Infrastructure	\$138

The Budget Officer plans to expand the budget into the following codes:

SW.8320.485	Joint-Infrastructure Charge, District 5	\$138.00
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There are two fire hydrants located in this district enhancing fire protection. In 2021, the maintenance charge from OCWA was \$74.50 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$76

The Budget Officer plans to expand the budget into the following codes:

SW5.8989.485	OCWA Fire Hydrant Fee, District 5	\$76.00
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The infrastructure for the district was paid for using a serial bond from EFC. The debt principal is \$1,030 for 2022. This was an interest free loan.

SW.9901.9 Transfers, Other Funds

Account Code	Appropriated
SW.9901.9 Transfer to V Fund	\$1,030

The Budget Officer plans to expand the budget into the following codes:

SW.9901.900	Interfund Transfer for Debt - District 5	\$1,030
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Water District 5: Revenues

The revenue for this district will come from a special assessment which is a compulsory tax in the form of EDU (Equivalent Dwelling Unit).

SW.1030.R Special Assessments

Account Code	Proposed
SW.1030.R District 5 levy	\$1,245

This adopted budget will create an EDU of \$312

Note: Calculation for EFC Payment

The annual payment for the bond with EFC is \$263,385 which services 1,053 EDUs. (\$250.13 per EDU). Since there are four EDUs in this district, the debt service to this district is approximately \$1,030.

Note: Calculation for Joint-Infrastructure Charge

The percentage of the water tower and pump costs of the total project cost (16%) is multiplied by the EFC bond payment and then divided by the total number of EDUs served by the water infrastructure (1198). That amount is then multiplied by the number for EDUs in the district.

**TOWN OF GRANBY
WATER FUND – DISTRICT #6**

Water District 6 serves the south end of the town. There are 206 parcels served by this water district and the source of supply is OCWA.

Approximately 100% of the water supply comes from OCWA, so an external customer charge is billed to the district.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$970

The Budget Officer plans to expand the budget into the following codes:

SW.8310.486	External Customer Charge, District 6	\$970.00
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Because the residents of District 3 are paying for the pump and water tower, which is being used by this water district, a charge was created for the share of joint infrastructure.

SW.8320.4 Source of Supply, Power, and Pumping, Contractual Expenditures

Account Code	Appropriated
SW.8320.4 Joint Infrastructure	\$6,003

The Budget Officer plans to expand the budget into the following codes:

SW.8320.486	Joint-Infrastructure Charge, District 6	\$6,003.00
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There are 86 fire hydrants located in this district enhancing fire protection. In 2021, the maintenance charge from OCWA was \$74.50 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$6,500

The Budget Officer plans to expand the budget into the following codes:

SW.8989.486	OCWA Fire Hydrant Fee, District 6	\$6,500.00
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The infrastructure for the district was paid for using a serial bond from USDA. The debt principal is \$40,000 for 2022. The interest payment is \$38,980.

SW.9901.9 Transfers, Other Funds

Account Code	Appropriated
SW.9901.9 Transfer to V Fund	\$78,980

The Budget Officer plans to expand the budget into the following codes:

SW6.9901.900	Interfund Transfer for Debt - District 6	\$78,980
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Water District 6: Revenues

The revenue for this district will come from a special assessment which is a compulsory tax in the form of EDU (Equivalent Dwelling Unit).

SW.1030.R Special Assessments

Account Code	Proposed
SW.1030.R District 6 levy	\$92,261

This proposed budget would create an EDU of \$520

Note: Calculation for Joint-Infrastructure Charge

The percentage of the water tower and pump costs of the total project cost (16%) is multiplied by the EFC bond payment and then divided by the total number of EDUs served by the water infrastructure (1198). That amount is then multiplied by the number for EDUs in the district.

**TOWN OF GRANBY
WATER FUND – DISTRICT #7**

Water District 7 is almost complete and will serve the northeast end of the town. There are 385 parcels served by this water district and the source of supply is OCWA.

There are 108 fire hydrants located in this district enhancing fire protection. In 2021, the maintenance charge from OCWA was \$74.50 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$8,132

The Budget Officer plans to expand the budget into the following codes:

SW.8989.487	OCWA Fire Hydrant Fee, District 7	\$8,132.00
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A BAN for \$175,000 was sold to help pay for unforeseen interest costs because of COVID.

SW.9901.9 Transfers, Other Funds

Account Code	Appropriated
SW.9901.9 Transfer to V Fund	\$176,155

The Budget Officer plans to expand the budget into the following codes:

SW.9901.900	Interfund Transfer for Debt - District 7	\$176,155
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Water District 7: Revenues

The revenue for this district will come from a special assessment which is a compulsory tax in the form of EDU (Equivalent Dwelling Unit).

SW.1030.R Special Assessments

Account Code	Proposed
SW.1030.R District 7 levy	\$184,317

This adopted budget will create an EDU of \$434

**TOWN OF GRANBY
DEBT SERVICE FUND (V)**

The Debt Service Fund is used to account for the accumulation of resources for the payment of principal and interest on long-term debt.

Expenditures

Principal

V.9710.601	EFC – Water 3	\$263,385
V.9710.602	USDA – Water 6	\$ 40,000
V.9710.603	Greene County – Tractor/Mower	\$ 15,000
V.9730.601	Greene County – Water 7	\$175,000

Interest

V.9710.702	USDA – Water 6	\$ 38,980
V.9710.703	Greene County – Tractor/Mower	\$ 1,290
V.9730.701	Greene County – Water 7	\$ 1,155

TOTAL **\$534,810**

Revenues

V.9050.R Interfund Transfers for Debt Service \$534,810

TOTAL **\$543,810**

**TOWN OF GRANBY
SALARIES AND WAGES**

Elected Officials

Position	2021 Budget	2022 Budget	Increase (%)
Town Clerk	\$36,790	\$38,090	3.5
Town Supervisor	\$15,600	\$15,600	0.0
Town Justice	\$16,900	\$18,200	7.7
Highway Superintendent	\$41,730	\$43,030	3.1
Town Board	\$3,250	\$3,250	0.0

Appointed Officials

Position	2021 Budget	2020 Budget	Increase (%)
Deputy Supervisor	\$2,600	\$2,600	0.0
Deputy Tax Collector	\$3,856	\$4,050	5.0
Budget Officer	\$17,040	\$18,340	8.0
Assessor	\$28,600	\$29,172	2.0
Deputy Town Clerk	\$5,967	\$6,084	2.0
Records Management Officer	\$5,304	\$5,304	0.0
Constable	\$0	\$1,300	
Dog Control Officer	\$8,450	\$11,050	30.8
Registrar	\$1,950	\$1,950	0.0
Deputy Highway Superintendent	\$2,080	\$2,080	0.0
Recreation Leader	\$2,600	\$2,600	0.0
Historian	\$2,600	\$2,600	0.0
Codes Enforcement Officer	\$16,770	\$23,400	39.5

Hourly Staff

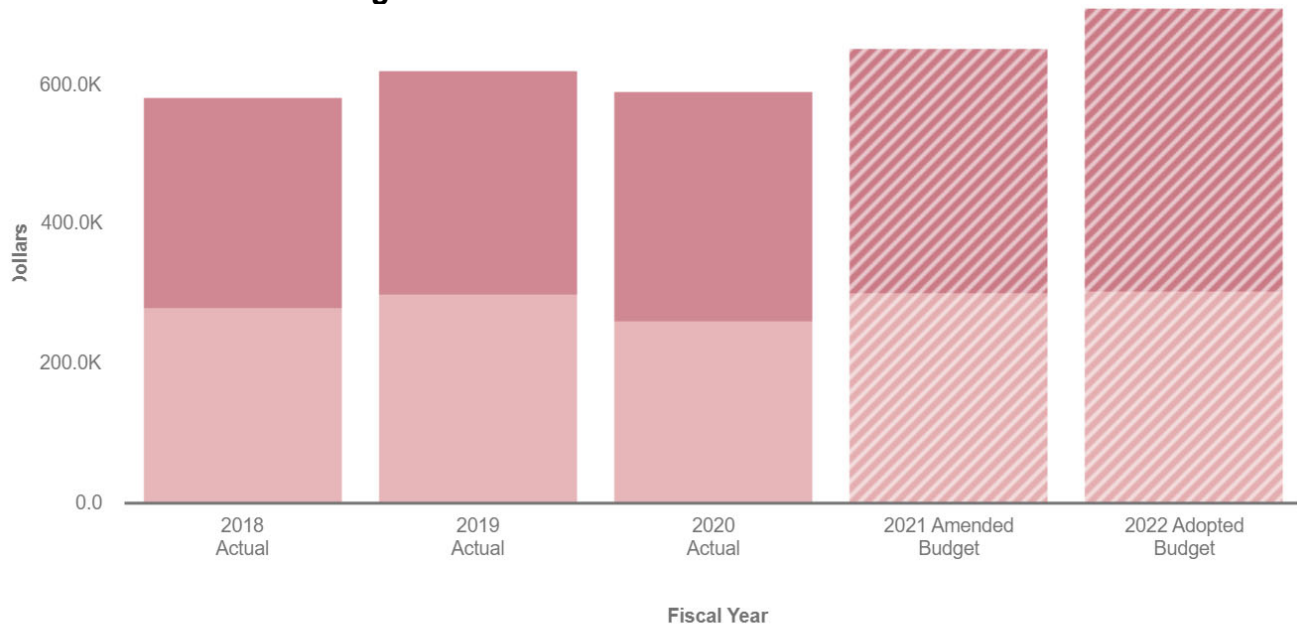
Position	2021 Budget	2022 Budget	Increase (%)
Clerk (F/T) supervisor/purchasing	\$14.30/hr	\$17/hr	18.9
Clerk (P/T) assessor/codes/PB/ZB	\$14.30/hr	\$16/hr	11.9
Clerk (F/T) justice court	\$16.10/hr	\$18/hr	11.8
Fire Inspector (P/T)	\$0/hr	\$26/hr	
Building Inspector	\$0/hr	\$25/hr	
Constables	\$15/hr	\$20/hr	33.3

Transportation

Position	2022 Wage	Overtime
Hired before 1/1/19	\$24.35/hr	\$36.53/hr
Hired 1/1/19-12/31/19	\$23.35/hr	\$35.03/hr
Hired 1/1/20-12/31/20	\$22.35/hr	\$33.53/hr
Hired 1/1/21-12/31/21	\$21.35/hr	\$32.03/hr
Hired 1/1/22-12/31/22	\$20.35/hr	\$30.53/hr

- Employees in Transportation receive an additional ten cents per hour after each five years of service up to a maximum of twenty years of service.

Total Salaries and Wages



Data filtered by Governmental Funds, Personal Services and exported on November 20, 2021. Created with OpenGov

- Highway Fund
- General Fund

Employee Benefits Totals

Expand All	2021 Amended Budget	2022 Adopted Budget
▶ Hospital and Medical/Dental Insurance	\$ 192,799	\$ 198,253
▶ State Retirement	85,154	67,732
▶ Social Security and Medicare	48,093	54,861
▶ Unemployment/Reemployment	2,485	6,897
▶ Other, Employee Benefits	174	0
Total	\$ 328,704	\$ 327,743

Data filtered by Employee Benefits, Governmental Funds and exported on November 20, 2021. Created with OpenGov

Personal Service and Employee Benefits as a percentage of Total Revenues for 2022 is 52%.

**TOWN OF GRANBY
DEBT LIMIT**

The Town of Granby takes a planned approach to the management of its outstanding debt. General Obligation Bonds are issued to finance capital improvements or capital assets and never issued to finance current operations or normal maintenance. Our approach to managing debt provides flexibility in current and future operating budgets and provides funding for long-term projects that maintain and improve the quality of life.

Debt must be kept within 7% of the average full valuation of taxable real estate within the Town of Granby as prescribed by New York State (Local Finance Law §104).

YEAR END 12/31	EQUALIZATION RATE	FULL VALUATION
2017	95%	244,216,823
2018	100%	267,603,963
2019	100%	269,809,275
2020	94%	270,420,003
2021	93%	272,894,810

Total Five-Year Full Valuation \$1,277,406,196

Five-Year Average \$ 255,481,239

Constitutional Debt Limit (7% of average) \$ 17,883,687

Inclusions: \$ 6,906,542

Serial Bonds	
Tractor/Mower	\$30,000
EFC (SW3)	\$4,477,542
USDA (SW6)	\$1,949,000
Bond Anticipation Notes	
New Town Hall Project	\$275,000
Water Project 7	\$175,000

Exclusions: \$ 9,876,542

Water Debt	\$6,426,542
Capital Projects	\$ 450,000

Net Indebtedness Subject to Debt Limit \$ 30,000

Net Debt Contracting Margin \$ 17,853,687

Percentage of Net Debt Contracting Power Exhausted **.2%**

Debt Service Forecast

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	318,385	41,475	359,860
2022	318,385	40,270	358,655
2023	318,385	38,930	357,315
2024	303,385	37,380	340,765
2025	<u>303,385</u>	<u>41,580</u>	<u>344,965</u>
Totals	\$1,561,925	\$200,600	\$1,761,560

Current Projects

Water Service Area 7	Estimated Cost	\$	5,040,000
Town Hall / Court Remodel	Estimated Cost	\$	1,200,000
Sewer District 5	Estimated Cost	\$	200,000
Water District 9	Estimated Cost	\$	386,000

Current Debt

Serial Bond 75,000	Greene County Community Bank Last Payment 9/1/2023	Highway Fund – Tractor Mower
Serial Bond 2,109,000	United States Dept of Agriculture Last Payment 4/1/2055	Water Fund – Water District 6
Serial Bond 7,901,547	NYS Environmental Facilities Corp. Last Payment 2/11/2038	Water Fund – Water Districts 3 and 5

Current Lease

Installment Purchase 4,388.58	MailFinance Last Payment 10/31/2023	General Fund – Mail Machine \$208.98/quarter
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**TOWN OF GRANBY
EXEMPTION IMPACT REPORT**

Equalized Total Assessed Value: \$303,215,129
Equalization Rate: 93%

Exemption Group	No.	Value	% of Assessed Value
State-Owned Property	13	2,459,600	0.8%
County-Owned Property	1	310,000	0.1%
Town-Owned Property	9	2,100,000	0.7%
School-Owned Property	1	7,924,500	2.6%
Fire District-Owned Property	3	1,139,785	0.4%
Non-Profit Organizations	11	4,399,247	1.5%
Clergy Exemption	1	1,613	0.0%
Veteran Exemptions	300	6,447,463	2.1%
Agriculture Exemptions	149	4,115,973	1.4%
Solar/Wind Exemptions	15	203,871	0.1%
Aged Exemptions	76	2,021,174	0.7%

Total Number of Exemptions: 581
Total Value of Exemptions: \$32,086,222

Percent of Assessed Value Exempted: 9.84%

TOWN OF GRANBY
GENERAL FUND

Schedule A-1: Appropriations

	2019	2020	2021	2022	2022	2022
	<i>Actual</i>	<i>Actual</i>	<i>Amended</i>	<i>Requested</i>	<i>Presented</i>	<i>Adopted</i>
A.1010.0 Legislative Board	\$ 9,921	\$ 13,836	\$ 21,235	\$ -	\$ 25,568	\$ 25,568
A.1010.1 Personal Services	13,000	9,491	13,000	-	13,000	13,000
A.1010.4 Contractual Expenditures	836	1,001	7,239	-	11,136	11,136
A.1010.8 Employee Benefits	-	726	996	-	1,432	1,432
A.1110.0 Municipal Court	\$ 74,406	\$ 75,483	\$ 138,132	\$ -	\$ 143,571	\$ 143,571
A.1110.1 Personal Services	69,635	80,512	87,061	-	90,798	90,798
A.1110.4 Contractual Expenditures	5,848	3,800	2,015	-	3,730	3,730
A.1110.8 Employee Benefits	-	45,651	49,056	-	49,043	49,043
A.1220.0 Supervisor	\$ 41,076	\$ 44,465	\$ 45,123	\$ 55,154	\$ 55,154	\$ 55,154
A.1220.1 Personal Services	40,528	31,862	29,354	36,133	36,133	36,133
A.1220.4 Contractual Expenditures	3,937	3,659	9,048	11,898	11,898	11,898
A.1220.8 Employee Benefits	-	5,491	6,721	7,123	7,123	7,123
A.1330.0 Tax Collector	\$ 13,980	\$ 7,629	\$ 7,693	\$ 8,157	\$ 8,157	\$ 8,157
A.1330.1 Personal Services	3,645	3,780	3,856	4,050	4,050	4,050
A.1330.4 Contractual Expenditures	3,984	7,332	3,475	3,675	3,675	3,675
A.1330.8 Employee Benefits	-	352	362	432	432	432
A.1340.0 Budget	\$ 37,359	\$ 21,517	\$ 27,871	\$ 30,358	\$ 30,358	\$ 30,358
A.1340.1 Personal Services	15,600	16,120	17,040	18,340	18,340	18,340
A.1340.4 Contractual Expenditures	5,917	3,942	7,234	8,504	8,504	8,504
A.1340.8 Employee Benefits	-	-	3,597	3,514	3,514	3,514
A.1345.0 Purchasing	\$ -	\$ 33,090	\$ 39,295	\$ 40,628	\$ 40,628	\$ 40,628
A.1345.1 Personal Services	-	9,494	14,329	18,360	18,360	18,360
A.1345.8 Employee Benefits	-	23,596	24,966	22,268	22,268	22,268
A.1355.0 Assessment	\$ 41,264	\$ 44,576	\$ 45,258	\$ 46,143	\$ 45,756	\$ 45,756
A.1355.1 Personal Services	34,984	33,674	32,390	31,843	31,252	31,252
A.1355.4 Contractual Expenditures	6,280	3,814	4,200	7,050	7,500	7,500
A.1355.8 Employee Benefits	-	7,088	8,668	7,250	7,004	7,004
A.1410.0 Town Clerk	\$ 41,743	\$ 59,724	\$ 63,698	\$ -	\$ 64,114	\$ 64,114
A.1410.1 Personal Services	38,855	41,340	42,757	-	44,174	44,174
A.1410.4 Contractual Expenditures	2,888	1,625	3,000	-	2,500	2,500
A.1410.8 Employee Benefits	-	16,758	17,941	-	17,440	17,440
A.1420.0 Law	\$ 42,230	\$ 36,063	\$ 25,000	\$ 35,000	\$ 25,000	\$ 25,000
A.1420.4 Contractual Expenditures	42,230	36,063	25,000	35,000	25,000	25,000
A.1430.0 Personnel	\$ 2,159	\$ 2,010	\$ 1,643	\$ 798	\$ 798	\$ 798
A.1430.4 Contractual Expenditures	2,010	2,197	1,643	798	798	798
A.1460.0 Records Management	\$ 5,626	\$ 5,719	\$ 6,883	\$ 6,320	\$ 6,320	\$ 6,320
A.1460.1 Personal Services	5,719	5,304	5,304	5,304	5,304	5,304
A.1460.4 Contractual Expenditures	-	340	350	-	-	-
A.1460.8 Employee Benefits	-	1,310	1,229	1,016	1,016	1,016

	2019	2020	2021	2022	2022	2022
	Actual	Actual	Amended	Requested	Presented	Presented
A.1620.0 Buildings	\$ 74,719	\$ 50,880	\$ 35,422	\$ 41,802	\$ 39,302	\$ 39,302
A.1620.2 Equipment and Capital Outlay	2,619	5,506	2,920	7,500	5,000	5,000
A.1620.4 Contractual Expenditures	33,116	42,938	32,502	34,302	34,302	34,302
A.1640.0 Central Garage	\$ 21	\$ 140	\$ 262	\$ 500	\$ 500	\$ 500
A.1620.4 Contractual Expenditures	21	140	262	500	500	500
A.1650.0 Central Communications	\$ 2,720	\$ 12,512	\$ 5,167	\$ 11,030	\$ 11,030	\$ 11,030
A.1650.4 Contractual Expenditures	2,720	12,512	5,167	11,030	11,030	11,030
A.1660.0 Central Supplies	\$ 2,438	\$ 3,195	\$ 2,500	\$ 3,750	\$ 3,750	\$ 3,750
A.1660.4 Contractual Expenditures	2,438	3,195	2,500	3,750	3,750	3,750
A.1670.0 Central Printing and Mailing	\$ 12,916	\$ 7,201	\$ 7,150	\$ 9,150	\$ 9,150	\$ 9,150
A.1670.4 Contractual Expenditures	12,916	7,201	7,150	9,150	9,150	9,150
A.1680.0 Central Data	\$ 11,213	\$ 33,653	\$ 10,339	\$ 12,084	\$ 12,084	\$ 12,084
A.1680.4 Contractual Expenditures	11,213	33,653	10,339	12,084	12,084	12,084
A.1910.0 Unallocated Insurance	\$ 37,705	\$ 35,915	\$ 38,475	\$ 35,000	\$ 23,000	\$ 23,000
A.1910.4 Contractual Expenditures	37,705	35,915	38,475	35,000	23,000	23,000
A.1920.0 Municipal Association Dues	\$ 999	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
A.1920.4 Contractual Expenditures	999	1,000	1,000	1,000	1,000	1,000
A.1990.0 Contingency	\$ -	\$ -	\$ 4,730	\$ 12,235	\$ 12,235	\$ 12,235
A.1990.4 Contractual Expenditures	-	-	4,730	12,235	12,235	12,235
A.3120.0 Peace Officers	\$ 7,523	\$ 8,429	\$ 8,772	\$ 11,480	\$ 11,480	\$ 11,480
A.3120.1 Personal Services	7,298	7,020	7,020	9,380	9,380	9,380
A.3120.4 Contractual Expenditures	225	317	500	500	500	500
A.3120.8 Employee Benefits	-	1,092	1,252	1,600	1,600	1,600
A.3310.0 Traffic Control	\$ 1,588	\$ 1,884	\$ 2,750	\$ -	\$ 3,500	\$ 3,500
A.3310.4 Contractual Expenditures	1,588	1,884	2,750	-	3,500	3,500
A.3510.0 Control of Dogs	\$ 11,903	\$ 10,976	\$ 12,972	\$ 15,163	\$ 15,678	\$ 15,678
A.3510.1 Personal Services	8,450	7,475	8,450	10,200	11,050	11,050
A.3510.4 Contractual Expenditures	3,453	2,204	3,000	3,000	2,500	2,500
A.3510.8 Employee Benefits	-	1,297	1,522	1,963	2,128	2,128
A.3620.0 Safety Inspection	\$ -	\$ 7,964	\$ 9,046	\$ 14,961	\$ 14,961	\$ 14,961
A.3620.1 Personal Services	-	7,339	8,320	13,520	13,520	13,520
A.3620.8 Employee Benefits	-	625	726	1,441	1,441	1,441
A.3989.0 Other, Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
A.3989.4 Contractual Expenditures	-	-	-	-	-	7,500
A.4020.0 Registrar of Vital Statistics	\$ 1,820	\$ 2,111	\$ 2,423	\$ 2,325	\$ 2,325	\$ 2,325
A.4020.1 Personal Services	-	1,950	1,950	1,950	1,950	1,950
A.4020.8 Employee Benefits	-	161	473	375	375	375

	2019	2020	2021	2022	2022	2022
	<i>Actual</i>	<i>Actual</i>	<i>Amended</i>	<i>Requested</i>	<i>Presented</i>	<i>Presented</i>
A.5010.0 Highway Administration	\$ 39,139	\$ 68,594	\$ 66,854	\$ 77,406	\$ 68,745	\$ 68,745
A.5010.1 Personal Services	38,510	42,817	41,730	50,050	43,030	43,030
A.5010.4 Contractual Expenditures	629	637	300	1,000	500	500
A.5010.8 Employee Benefits	-	25,139	24,824	26,356	25,215	25,215
A.5182.0 Street Lighting	\$ 5,576	\$ 6,238	\$ 6,500	\$ 7,500	\$ 10,000	\$ 10,000
A.5182.4 Contractual Expenditures	5,576	6,238	6,500	7,500	10,000	10,000
A.7140.0 Community Center	\$ -	\$ 3,035	\$ 3,020	\$ 2,870	\$ 2,870	\$ 2,870
A.7140.4 Contractual Expenditures	-	3,035	3,020	2,870	2,870	2,870
A.7310.0 Youth Programs	\$ 7,901	\$ 3,282	\$ 4,330	\$ 5,377	\$ 5,377	\$ 5,377
A.7310.1 Personal Services	2,132	2,600	2,600	2,600	2,600	2,600
A.7310.4 Contractual Expenditures	5,769	468	1,500	2,500	2,500	2,500
A.7310.8 Employee Benefits	-	214	230	277	277	277
A.7510.0 Historian	\$ 1,809	\$ 3,002	\$ 3,115	\$ 3,177	\$ 3,177	\$ 3,177
A.7510.1 Personal Services	1,275	2,400	2,600	2,600	2,600	2,600
A.7510.4 Contractual Expenditures	534	405	300	300	300	300
A.7510.8 Employee Benefits	-	197	215	277	277	277
A.7610.0 Programs for the Aging	\$ 3,500	\$ 3,500	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500
A.7610.4 Contractual Expenditures	3,500	3,500	1,500	2,500	2,500	2,500
A.8010.0 Zoning	\$ 2,128	\$ 1,466	\$ 4,172	\$ 5,803	\$ 4,867	\$ 4,867
A.8010.1 Personal Services	1,308	1,193	3,619	4,660	3,880	3,880
A.8010.4 Contractual Expenditures	821	151	250	250	250	250
A.8010.8 Employee Benefits	-	123	303	893	737	737
A.8020.0 Planning	\$ 20,367	\$ 28,834	\$ 18,928	\$ 25,189	\$ 14,564	\$ 14,564
A.8020.1 Personal Services	9,578	4,098	6,373	8,270	7,705	7,705
A.8020.4 Contractual Expenditures	10,789	23,927	12,330	15,750	5,750	5,750
A.8020.8 Employee Benefits	-	810	225	1,169	1,109	1,109
A.8664.0 Code Enforcement	\$ 33,836	\$ 29,421	\$ 32,504	\$ 72,468	\$ 75,807	\$ 75,807
A.8664.1 Personal Services	28,035	24,211	25,641	42,920	45,720	45,720
A.8664.4 Contractual Expenditures	5,801	5,210	3,335	23,860	23,860	23,860
A.8664.8 Employee Benefits	-	-	3,528	5,688	6,227	6,227
A.8810.0 Cemeteries	\$ 6,279	\$ 4,652	\$ 3,350	\$ 3,350	\$ 3,350	\$ 3,350
A.8810.4 Contractual Expenditures	6,279	4,652	3,350	3,350	3,350	3,350
A.9785.0 Installment Purchase Debt	\$ -	\$ -	\$ 836	\$ 836	\$ 836	\$ 836
A.9785.6 Contractual Expenditures	-	-	836	836	836	836
A.9950.0 Transfers, Capital Projects	\$ 52,117	\$ 68,778	\$ 40,481	\$ -	\$ -	\$ 136,447
A.9950.9 Contractual Expenditures	52,117	68,778	40,481	-	-	136,447
TOTAL General Fund Appropriations	\$ 647,983	\$ 740,775	\$ 748,429	\$ 599,514	\$ 797,512	\$ 941,459

TOWN OF GRANBY
GENERAL FUND

Schedule A-2: Estimated Revenues		2019	2020	2021	2022	2022	2022
		<i>Actual</i>	<i>Actual</i>	<i>Amended</i>	<i>Requested</i>	<i>Presented</i>	<i>Adopted</i>
Real Property Taxes and Tax Items		\$ 86,894	\$ 89,765	\$ 91,500	\$ 93,500	\$ 93,500	\$ 229,947
A.1001.R	Real Property Taxes	77,272	82,361	85,000	85,000	85,000	221,447
A.1090.R	Real Property Taxes	9,622	7,404	6,500	8,500	8,500	8,500
Non-Property Tax Items		\$ 437,956	\$ 452,899	\$ 420,000	\$ 475,000	\$ 475,000	\$ 475,000
A.1120.R	Sales Tax	385,917	372,646	350,000	400,000	400,000	400,000
A.1170.R	Franchise Tax	52,039	80,253	70,000	75,000	75,000	75,000
Departmental Income		\$ 2,538	\$ 2,194	\$ 1,875	\$ 2,350	\$ 2,350	\$ 2,350
A.1255.R	Clerk's Fees	1,713	410	300	500	500	500
A.1603.R	Vital Statistics Fees	-	1,484	1,000	1,250	1,250	1,250
A.2110.R	Zoning Fees	75	300	75	100	100	100
A.2115.R	Planning Board Fees	750	-	500	500	500	500
Intergovernmental Income		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
A.2389.R	Other, Home and Community	-	-	-	-	-	7,500
Use of Money and Property		\$ 7,700	\$ 3,312	\$ 4,300	\$ 3,100	\$ 3,100	\$ 3,100
A.2401.R	Interest and Earnings	4,140	1,032	1,000	300	300	300
A.2410.R	Rental of Real Property	2,130	500	1,500	1,000	1,000	1,000
A.2412.R	Rental of Real Property, DEC	1,430	1,780	1,800	1,800	1,800	1,800
Licenses and Permits		\$ 24,826	\$ 14,436	\$ 22,500	\$ 25,000	\$ 28,339	\$ 28,339
A.2501.R	Business and Occupational	25	25	-	-	-	-
A.2544.R	Dog Licenses	6,264	4,671	5,000	5,000	5,000	5,000
A.2555.R	Building and Alterations	18,537	9,740	17,500	20,000	23,339	23,339
Fines and Forfeitures		\$ 59,132	\$ 34,233	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000
A.2610.R	Court Fines	59,132	34,233	50,000	40,000	40,000	40,000
Sales of Property		\$ 584	\$ 170	\$ 200	\$ 200	\$ 200	\$ 200
A.2655.R	Sales, Other	584	170	200	200	200	200
State Aid		\$ 134,881	\$ 110,583	\$ 111,500	\$ 122,483	\$ 122,483	\$ 122,483
A.3001.R	State Aid, Revenue Sharing	70,983	56,786	70,000	70,983	70,983	70,983
A.3005.R	State Aid, Mortgage Tax	52,665	51,748	40,000	50,000	50,000	50,000
A.3040.R	State Aid, Real Property Tax	8,383	2,049	-	-	-	-
A.3820.R	State Aid, Youth Programs	2,850	-	1,500	1,500	1,500	1,500
TOTAL General Fund Estimated Revenues		\$ 754,511	\$ 707,592	\$ 701,875	\$ 761,633	\$ 764,972	\$ 908,919

**TOWN OF GRANBY
HIGHWAY FUND**

Schedule DA-1: Appropriations

	<i>2019</i> <i>Actual</i>	<i>2020</i> <i>Actual</i>	<i>2021</i> <i>Amended</i>	<i>2022</i> <i>Requested</i>	<i>2022</i> <i>Presented</i>	<i>2022</i> <i>Adopted</i>
DA.1930.0 Judgements and Claims	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
DA.1930.4 Contractual Expenditures	-	-	250	250	250	250
DA.1910.0 Unallocated Insurance	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
DA.1930.4 Contractual Expenditures	-	-	-	-	12,000	12,000
DA.5010.0 Highway Administration	\$ 7,435	\$ 8,702	\$ 13,155	\$ 19,059	\$ 27,520	\$ 27,520
DA.5010.1 Personal Services	1,760	2,080	20,136	10,580	10,580	10,580
DA.5010.4 Contractual Expenditures	5,675	6,622	11,720	7,450	15,175	15,175
DA.5010.8 Employee Benefits	-	-	-	1,029	1,765	1,765
DA.5110.0 Maintenance of Roads	\$ 187,179	\$ 149,431	\$ 214,174	\$ 257,790	\$ 255,670	\$ 255,670
DA.5110.1 Personal Services	114,218	106,225	137,495	140,790	140,670	140,670
DA.5110.2 Equipment & Capital Outlay	-	-	76,679	117,000	115,000	115,000
DA.5110.4 Contractual Expenditures	72,961	43,206	-	-	-	-
DA.5112.0 Permanent Improvements	\$ 189,893	\$ 157,000	\$ 305,497	\$ 266,135	\$ 266,133	\$ 266,133
DA.5112.2 Equipment & Capital Outlay	189,893	157,000	305,497	266,135	266,133	266,133
DA.5130.0 Machinery	\$ 90,094	\$ 87,707	\$ 173,140	\$ 189,000	\$ 95,500	\$ 95,500
DA.5130.1 Personal Services	25,291	32,242	-	-	-	-
DA.5130.2 Equipment & Capital Outlay	4,648	7,963	70,640	145,000	9,000	9,000
DA.5130.4 Contractual Expenditures	60,155	47,502	102,500	44,000	86,500	86,500
DA.5140.0 Brush and Weeds	\$ 25,715	\$ 20,686	\$ 25,618	\$ 32,000	\$ 29,050	\$ 29,050
DA.5140.1 Personal Services	22,715	17,686	20,568	24,000	24,000	24,000
DA.5140.4 Contractual Expenditures	3,000	3,000	5,050	8,000	5,050	5,050
DA.5142.0 Snow Removal	\$ 264,190	\$ 218,764	\$ 199,581	\$ 209,532	\$ 201,985	\$ 201,985
DA.5142.1 Personal Services	137,973	103,763	123,281	131,032	136,185	136,185
DA.5142.2 Equipment & Capital Outlay	31,572	21,017	-	-	-	-
DA.5142.4 Contractual Expenditures	94,645	93,984	76,300	78,500	65,800	65,800
Employee Benefits	\$ 154,912	\$ 154,912	\$ 183,079	\$ 181,633	\$ 177,320	\$ 177,320
DA.9010.8 State Retirement	45,000	36,770	44,066	32,890	32,890	32,890
DA.9030.8 Social Security	22,028	19,973	21,525	22,630	22,630	22,630
DA.9050.8 Unemployment	743	487	1,739	6,112	1,800	1,800
DA.9060.8 Hospital, Medical, Dental	86,665	103,629	115,575	120,000	120,000	120,000
DA.9089.8 Other	476	319	174	-	-	-
Debt Service	\$ 17,123	\$ 16,965	\$ -	\$ -	\$ -	\$ -
DA.9710.6 Principal, Serial Bond	15,000	15,000	-	-	-	-
DA.9710.7 Interest, Serial Bond	2,123	1,965	-	-	-	-
Interfund Transfers	\$ -	\$ -	\$ 16,695	\$ 16,290	\$ 16,290	\$ 16,290
DA.9901.9 Transfers, Other Funds	-	-	16,695	16,290	16,290	16,290
TOTAL Highway Fund Appropriations	\$ 936,541	\$ 814,167	\$ 1,131,189	\$ 1,171,689	\$ 1,081,718	\$ 1,081,718

**TOWN OF GRANBY
HIGHWAY FUND**

Schedule DA-2: Estimated Revenues	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Amended</i>	<i>2022 Requested</i>	<i>2022 Presented</i>	<i>2022 Adopted</i>
Real Property Taxes and Tax Items	\$ 525,900	\$ 542,288	\$ 550,800	\$ 679,248	\$ 589,277	\$ 589,277
DA.1001.R Real Property Taxes	525,900	542,288	550,800	679,248	589,277	589,277
Non-Property Tax Items	\$ 34,632	\$ -	\$ -	\$ -	\$ -	\$ -
DA.1120.R Sales Tax	34,632	-	-	-	-	-
Intergovernmental Charges	\$ 163,133	\$ 232,202	\$ 223,808	\$ 223,808	\$ 223,808	\$ 223,808
DA.2300.R Transportation Services	8,608	17,002	8,608	8,608	8,608	8,608
DA.2302.R Snow Removal Services	154,525	215,200	215,200	215,200	215,200	215,200
Use of Money and Property	\$ 6,257	\$ 2,749	\$ 4,500	\$ 500	\$ 500	\$ 500
DA.2401.R Interest and Earnings	6,257	2,749	4,500	500	500	500
Sales of Property	\$ 12,456	\$ 8,025	\$ 4,161	\$ 1,500	\$ 1,500	\$ 1,500
DA.2650.R Sales of Scrap	6,104	5,477	2,500	1,000	1,000	1,000
DA.2655.R Sales, Other	2,992	2,548	1,500	500	500	500
DA.2680.R Insurance Recoveries	3,360	-	161	-	-	-
Miscellaneous Local Sources	\$ 2,625	\$ 517	\$ 500	\$ 500	\$ 500	\$ 500
DA.2701.R Refunds of Prior Year	1,778	39	-	-	-	-
DA.2801.R Interfund Revenues	847	479	500	500	500	500
State Aid	\$ 196,821	\$ 157,451	\$ 305,498	\$ 266,133	\$ 266,133	\$ 266,133
DA.3501.R CHIPS	139,300	111,436	206,727	178,867	178,867	178,867
DA.3589.R Transportation Capital Projects	25,724	20,579	54,052	47,692	47,692	47,692
DA.3591.R Other, Transportation	31,797	25,436	44,719	39,574	39,574	39,574
TOTAL Highway Fund Estimated Revenues	\$ 941,824	\$ 943,232	\$ 1,089,267	\$ 1,171,689	\$ 1,081,718	\$ 1,081,718