

Adopted Budget

Fiscal Year 2020



Town of Granby

County of Oswego

State of New York



TOWN OF GRANBY, NEW YORK

ANNUAL BUDGET

FISCAL YEAR ENDING DECEMBER 31, 2020

Prepared by

The Office of the Town Supervisor and Budget Officer

John Snow, Jr.

Town Supervisor/Budget Officer

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, six 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

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
SL Fund				X			
SS Fund						X	
SW Fund						X	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)

FE 2020 Budget Calendar

July 26 th	Department Managers received instructions for OpenGov Budget Builder to submit budget requests.
August 22 nd	Budget proposals due by the end of the business day.
September 10 th	Tentative Budget filed with the Town Clerk by the Budget Officer
September 11 th	At regular monthly meeting, Town Clerk will present the copies of the Tentative Budget to the Board members.
September 25 th	6pm Budget Workshop to discuss General Fund
October 9 th	6pm Budget Workshop to discuss Highway Fund and Special Districts
October 23 rd	6pm Budget Workshop to finalize tax levy and order the preparation of the preliminary budget
November 7 th	7pm Budget Hearing
November 13 th	Budget Adoption at Regular Monthly Meeting

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

TOWN BOARD

Brett Counterman, Councilor (12/31/19)
Cheryl Holmes, Councilor (12/31/19)
Sandra Farrands, Councilor (12/31/21)
Linda Parkhurst, Councilor (12/31/21)
John Snow, Jr., Supervisor (12/31/19)

TOWN COURT

Hon. Leslie Schmidt, Justice (12/31/20)
Jessica King, Clerk
Francis Doyle, Justice (12/31/21)
Karen Dunn, Clerk

TOWN SUPERVISOR

John Snow, Jr, Supervisor (12/31/19)
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
Janice Hollow, 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
Lisa Somers, Clerk

CONSTABLES

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

DOG CONTROL

EneaRay St. Louis, Dog Control Officer
Jack Spriggs, Deputy

REGISTRAR OF VITAL STATISTICS

Janet Ingersoll, Registrar
Deana Summerville, Deputy

HIGHWAY ADMINISTRATION

Dan Duncan, Superintendent of Highways (12/31/19)
William Goutermout, Deputy

YOUTH PROGRAMS

Jennifer Brown, Recreation Leader

HISTORIAN

(vacant)

John Snow, Jr., Supervisor

ZONING BOARD OF APPEALS

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

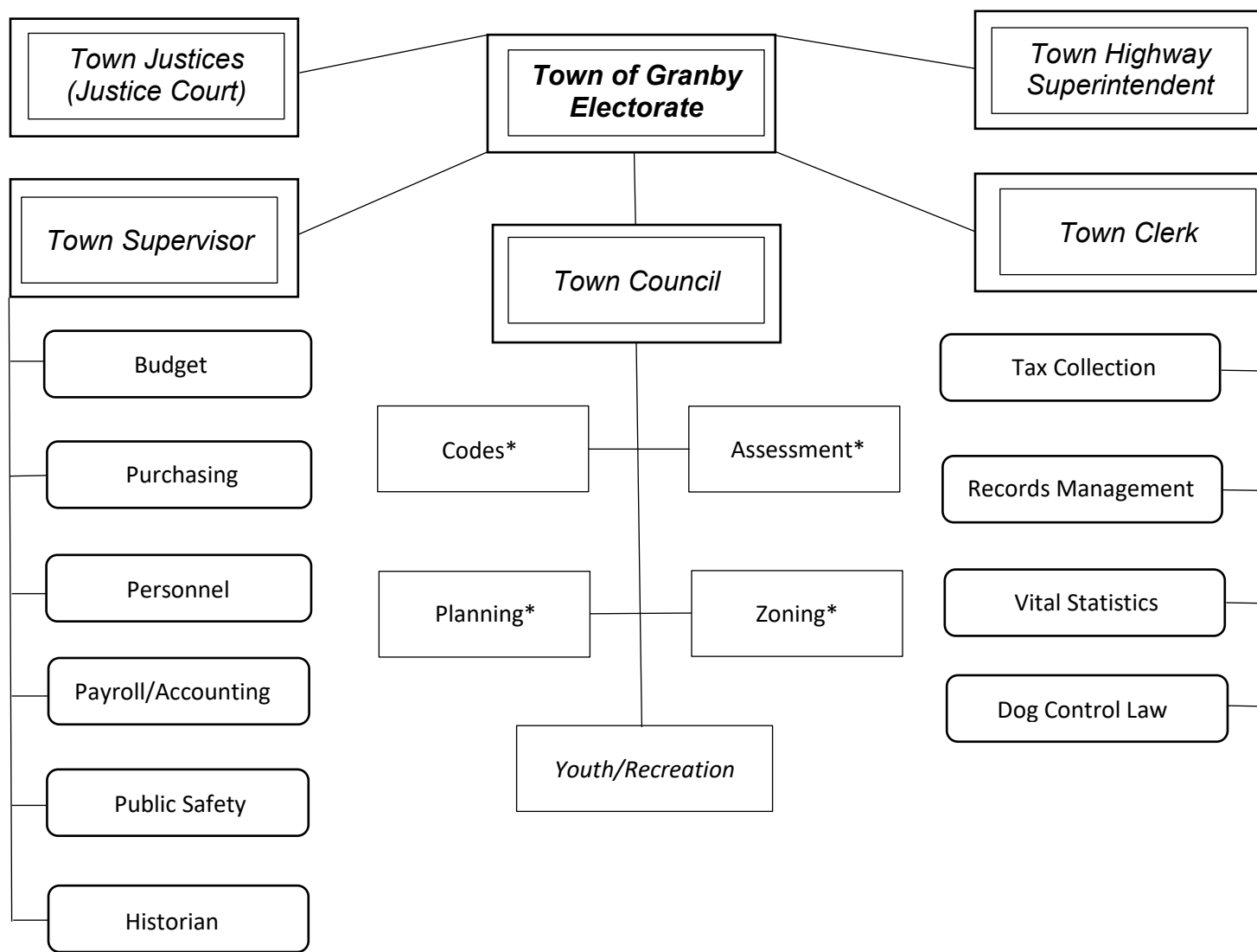
PLANNING BOARD

Paul Ketchum, Chair
Jane Crego, Vice-Chair
Rhonda Nipper
Carl Nylen
David Crockford
Cheyenne Manford
Dan Parkhurst
Lisa Somers, Clerk

CODE ENFORCEMENT/FIRE INSPECTIONS

David Hanford, Codes Enforcement Officer
Robert Dalton, Codes Enforcement Officer
Janice Hollow, Clerk

TOWN OF GRANBY ORGANIZATIONAL FLOW CHART



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

- ♦ The codes department has a staff of two certified code enforcement officers, hired by the town board, and supervised by the Buildings Standards and Codes division of the Department of State.
- ♦ The assessment officer has a sole-appointed assessor, an assessing professional, who works with the 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 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.

Using ZBB, we have been able to maintain a stable tax rate that is the second lowest in Oswego County and we have closed the budget gap between expenses and revenues by over \$200,000.

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.	Historical trend analyses.
Mortgage Tax Revenue	A portion of the New York State imposed tax on recording mortgages with the county.	Historical trend analyses.
Franchise Fee Revenue	3% of the gross revenues derived from the operation of the cable system.	Historical trend analyses.
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 2019.
Licenses and Permits	Fees generated by users of a particular function of the town	Historical trend analyses.
Fines and Forfeitures	Local share of fines from town court.	Historical trend analyses.
Miscellaneous	Revenues that do not fit into any one of the other revenue categories and includes sale of property and assets.	Historical trend analyses.
State Aid	Funding provided by NYS based on allocations for youth programs and AIM money.	Historical trend analyses.
Interfund Revenues	Allocation of common costs.	Historical trend analyses.

Tax Levy and Fund Balance Assignment

Once anticipated revenues are estimated, the difference between appropriations and estimate 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 2019, our combined real property tax levy was	\$ 986,114
Tax base growth factor as assigned by the Department of Taxation*	.9%
Tax Cap percentage	2%
Allowable carryover from 2019**	<u>\$ 15,368</u>
Tax Levy Limit	\$1,030,257
Budget Officer's Proposed Levy	\$1,004,720
Remaining-	\$ 25,537

The tax levy can be supplemented by appropriating fund balance. This is not recommended for 2020.

Using This Spending Plan

The Town of Granby has two types of funds, governmental and fiduciary. Only the governmental funds are presented in this document.

Fund Structure

The Town of Granby has specific funds to account for the activities and services provided to our residents. This document has a General Fund Section, Highway Fund Section, and a Special District Section.

General Fund (A Fund): accounts for all general government activity town wide.

Highway Fund (DA Fund): accounts for the maintenance and repair of 62 miles of town roads and the removal of snow for 98 miles of roads.

Special District Funds

Street Lighting (SL Fund): accounts for the Wilobob area street lighting

Sewer Fund (SS Fund): accounts for the four sewer districts in the town

Water Fund (SW Fund): accounts for the six water districts in the town

Capital Projects Fund (H Fund): not presented in this document

Each section is divided into parts. The first part is a summary of the spending plan. The summary is then broken down into functions and clusters. There is a function overview followed by each cluster in that function. Appropriations are in the front followed by estimated revenues. The end of each section is a synopsis of the fund's figures.

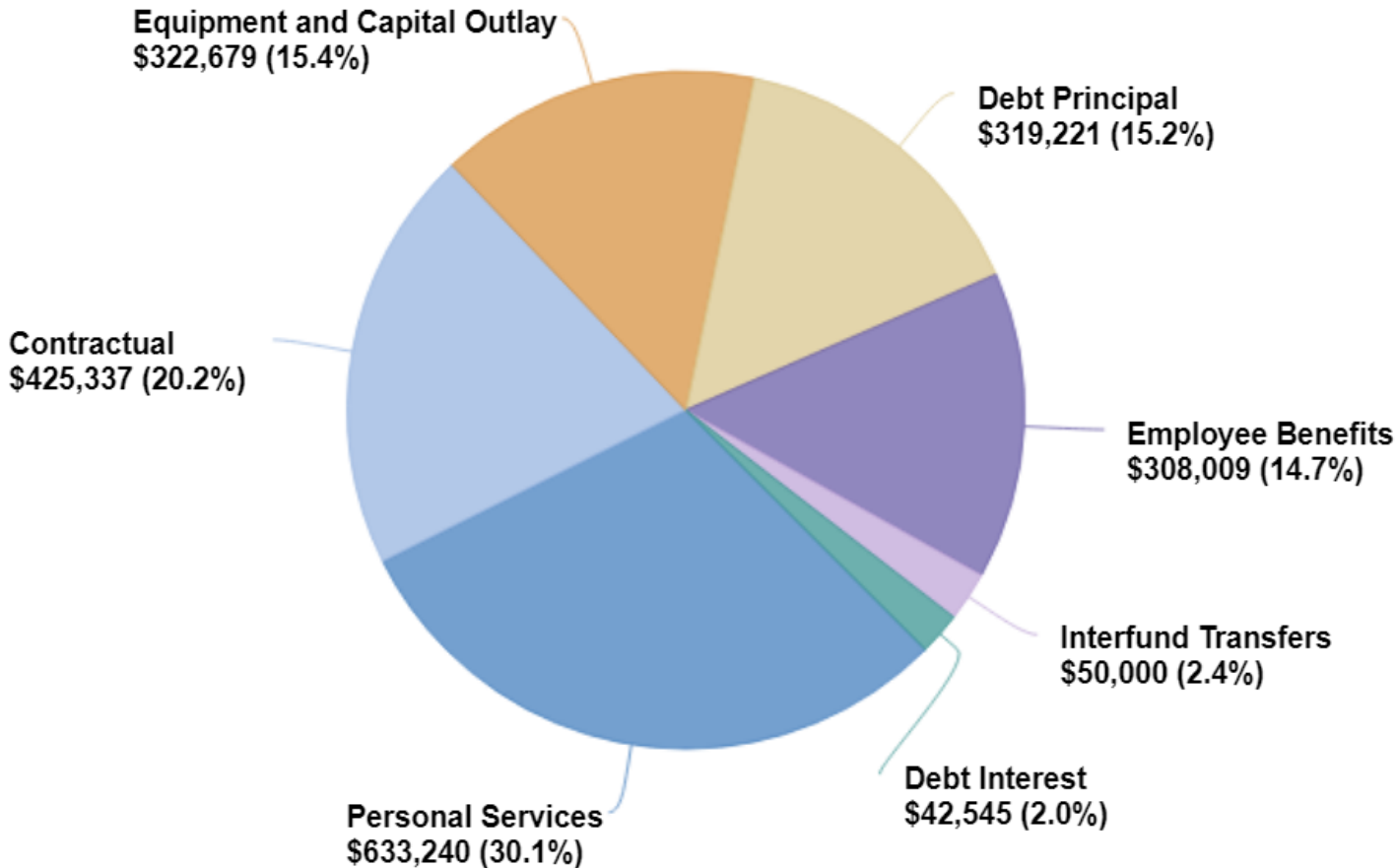
The last section contains various reports and supplemental information.

Questions pertaining to this proposal can be directed to the budget officer, John Snow, via email jsnow@granbyny.com or by phone 315-598-6500 x223.

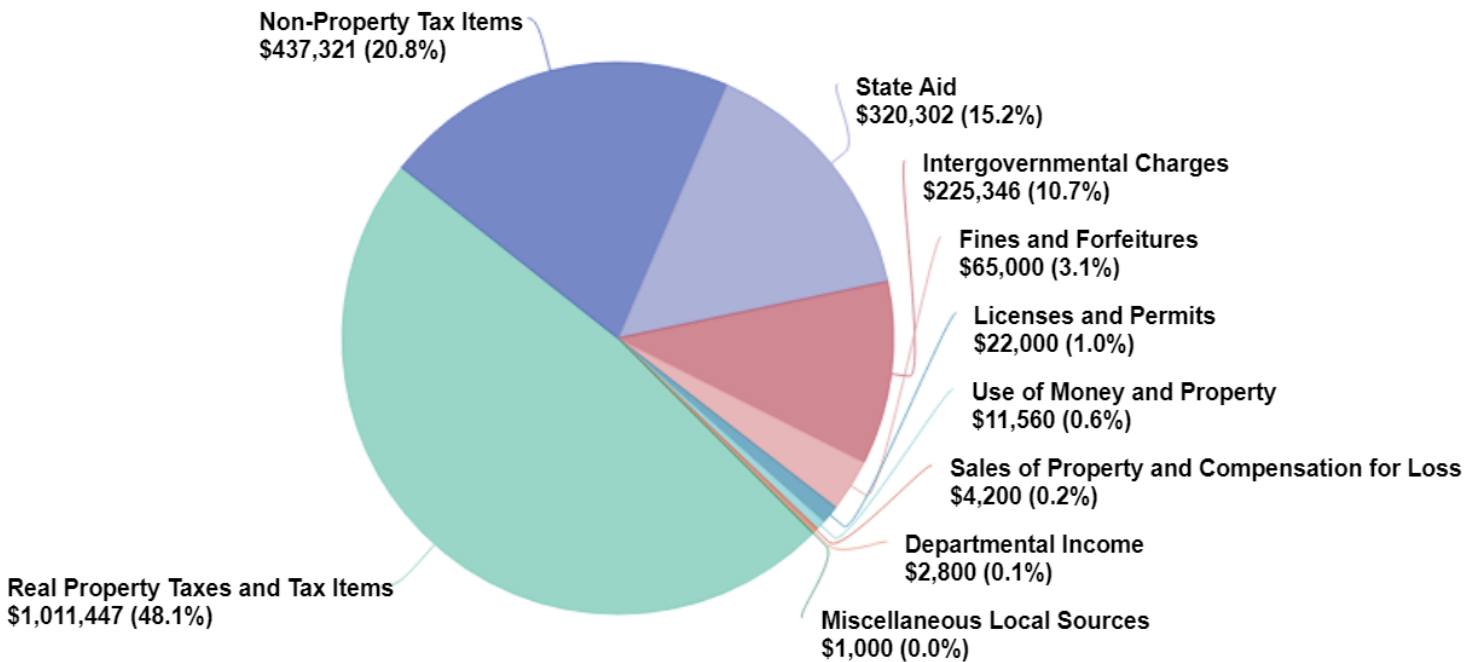
**TOWN OF GRANBY
ALL FUNDS SUMMARY**

FUND	Appropriations	Estimated Revenues	Appropriated Fund Balance	Tax Levy
A - General	\$745,364	\$665,364	\$0	\$82,273
DA - Highway	\$969,275	\$426,987	\$0	\$542,288
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	\$385,242	\$6,178	\$55	\$379,009
SW1	\$30	\$0	\$30	\$0
SW2	\$10	\$0	\$10	\$0
SW3	\$289,473	\$6,178	\$0	\$283,295
SW4	\$15	\$0	\$15	\$0
SW5	\$1,309	\$0	\$0	\$1,309
SW6	\$94,405	\$0	\$0	\$94,405
TOTAL ALL FUNDS	\$2,101,031	\$1,098,529	\$55	\$1,004,720

ALL FUNDS – APPROPRIATIONS BY CATEGORY



ALL FUNDS – ESTIMATED REVENUES BY CATEGORY



**TOWN OF GRANBY
TAX RATE ESTIMATE**

Fund/District	Tax Formula	Taxable Value	Tax Levy	Tax Rate per \$1,000		Percentage +/-
				2020	2019	
A- General Fund	ad valorem	\$269,806,275	\$82,273	\$0.30493	\$0.28846	5.71%
DA - Highway Fund	ad valorem	\$269,806,275	\$542,288	\$2.00992	\$1.96320	2.38%
SL - Street Lighting Fund	ad valroem	\$5,791,323	\$1,150	\$0.19857	\$0.19970	-0.57%
<i>SS - Sewer Fund</i>						
SS1	use tax	10	\$0	\$0	\$0	0.00%
SS2	use tax	11	\$0	\$0	\$0	0.00%
SS3	use tax	5	\$0	\$0	\$0	0.00%
SS4	use tax	22	\$0	\$0	\$0	0.00%
<i>SW - Water Fund</i>						
SW1	ad valorem	\$13,994,888	\$0	\$0	\$0	0.00%
SW2	use tax	74	\$0	\$0	\$0	0.00%
SW3	use tax	1019	\$283,295	\$278	\$277.6704	0.12%
SW4	use tax	33	\$0	\$0	\$0.30303	-100.00%
SW5	use tax	4	\$1,309	\$327	\$321.50	1.71%
SW6	use tax	175	\$94,405	\$540	\$530	1.89%



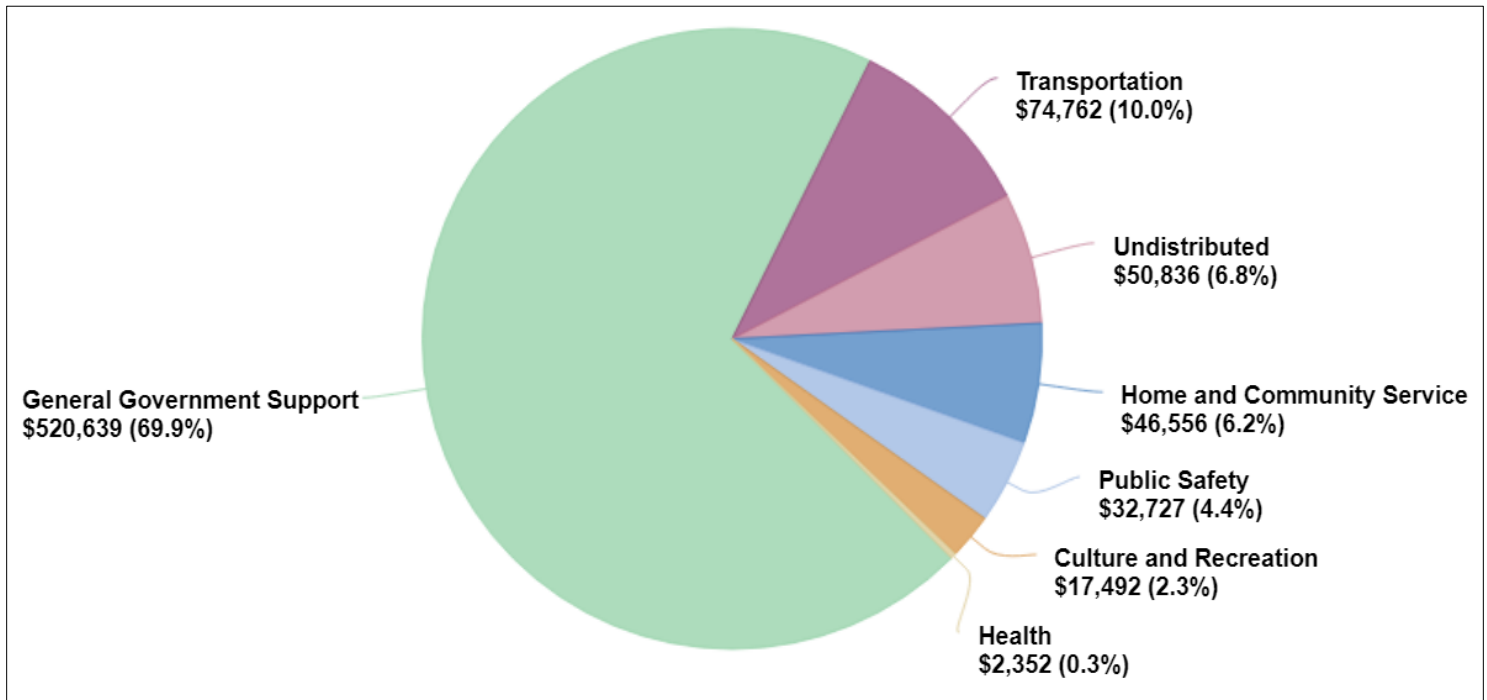
BUDGET 2020

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**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>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Personal Services	\$ 300,036	\$ 304,280	\$ 327,461	\$ 344,660
Contractual Expenditures	187,351	231,592	230,246	214,835
Employee Benefits	94,071	100,821	132,880	132,033
Interfund Transfers	0	0	0	50,000
Equipment and Capital Outlay	2,628	54,278	6,549	3,000
Debt Principal	0	0	0	836
General Fund Total	\$ 584,086	\$ 690,971	\$ 697,136	\$ 745,364

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.

The 2020 Budget reflects a 5% increase over 2019. Elected officials and most appointed officials took a pay freeze in the 2019 budget and were compensated in this next spending plan.

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

Contractual Expenditures

Expenditures for goods and services have been reduced by almost 7% for 2020. 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	2019 Rates	2020 Rates
A14 & A15 Tier 4	15.7%	15.7%
A14 & A15 Tier 5	12.9%	13.1%
A14 & A15 Tier 6	9.2%	9.2%

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)	\$582.10/mo
Employee and Spouse (General Fund)	\$1,096.30/mo
Employee and Family (General Fund)	\$1,482.04/mo

The Town of Granby pays an employer tax of 6.2% of all wages for Social Security and Medicare. We are assessed an employer tax of .525% for New York State Unemployment and .075% for New York State Re-Employment.

Interfund Transfers

The Town Board appropriated \$50,000 to be transferred to the Capital Projects Fund to help with the parking lot restoration and improved lighting in the parking lot.

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

The Board appropriated \$3,000 in the Buildings Department for equipment purchases.

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**

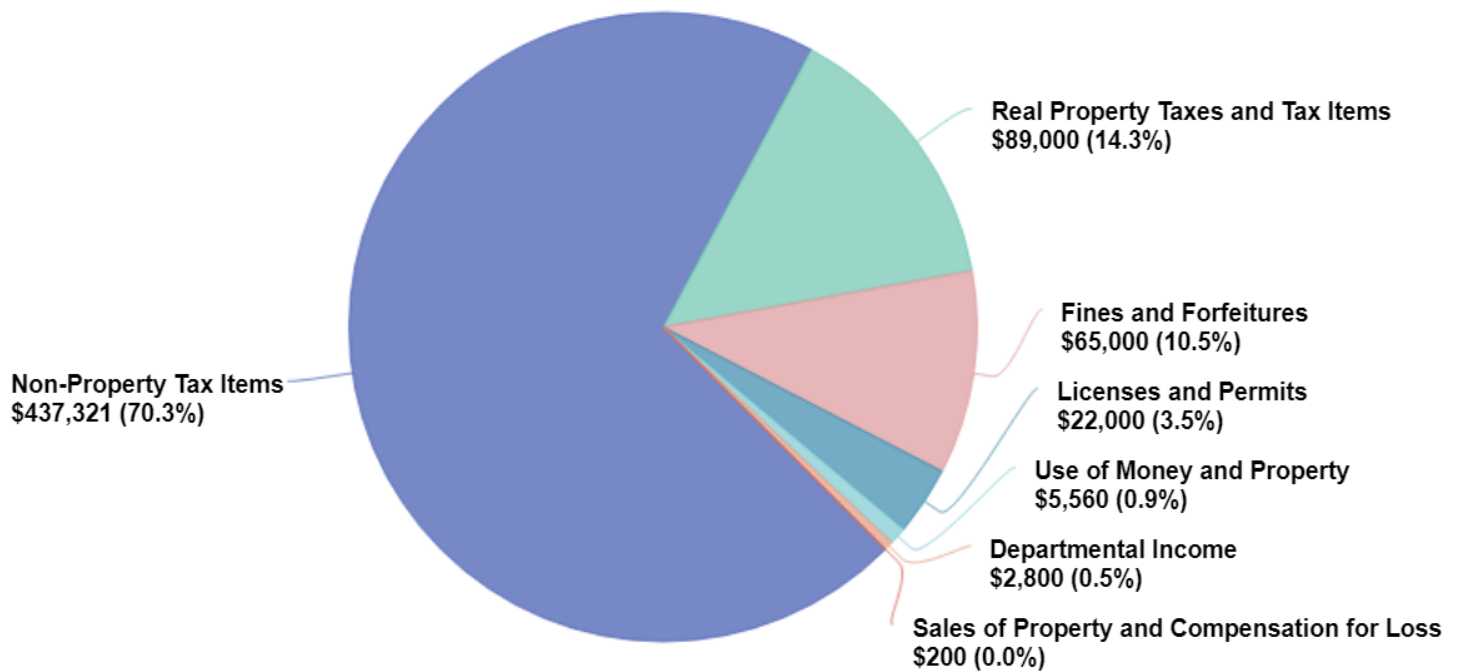
<u>GROUP</u>	<u>EXPENDITURE CLUSTER</u>	<u>DEPARTMENT</u>	<u>TOTAL BUDGET</u>
General Government Support	Finance	Assessment	47,361
General Government Support	Finance	Budget Officer	23,445
General Government Support	Shared Services	Buildings	38,500
Home and Community Service	Special Services	Cemeteries	2,600
General Government Support	Shared Services	Central Communications	3,000
General Government Support	Shared Services	Central Data Processing	32,000
General Government Support	Shared Services	Central Garage	250
General Government Support	Shared Services	Central Print/Mail	10,000
General Government Support	Shared Services	Central Storeroom	3,000
General Government Support	Municipal Staff	Clerk	62,106
General Government Support	Legislative	Clerk of the Legislative Board	500
Home and Community Service	Community Development	Code Enforcement	30,023
General Government Support	Special Items	Contingency	11,015
Public Safety	Animal Control	Control of Animals	13,118
Culture and Recreation	Culture	Historian	3,561
Undistributed	Debt Services	Installment Purchase Debt	836
General Government Support	Municipal Staff	Law	25,000
General Government Support	Legislative	Legislative Board	14,225
General Government Support	Special Items	Municipal Association Dues	1,000
General Government Support	Judicial	Municipal Court	119,887
General Government Support	Municipal Staff	Personnel	500
Home and Community Service	General Environment	Planning	11,810
Culture and Recreation	Recreation	Playground and Recreation	4,220
Public Safety	Law Enforcement	Police	9,394
Culture and Recreation	Culture	Programs for the Aging	3,500
General Government Support	Finance	Purchasing	33,151
General Government Support	Municipal Staff	Records Management	8,721
Health	Public Health Programs	Registrar of Vital Statistics	2,352
Public Safety	Other - Public Safety	Safety Inspection	8,715
Transportation	Highway	Street Administration	69,262
Transportation	Highway	Street Lighting	5,500
General Government Support	Executive	Supervisor	41,891
General Government Support	Finance	Tax Collection	8,087
Public Safety	Traffic Control	Traffic Control	1,500
Undistributed	Interfund Transfers	Capital Projects Fund	50,000
General Government Support	Special Items	Unallocated Insurance	37,000
Culture and Recreation	Recreation	Youth Programs	6,211
Home and Community Service	General Environment	Zoning	2,123

**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 12% of the budget.

LOCAL SOURCES by type



Local Sources Type Comparison

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Non-Property Tax Items	\$ 276,552	\$ 447,297	\$ 433,100	\$ 437,321
Real Property Tax Items	79,655	84,244	86,273	89,000
Fines and Forfeitures	61,287	53,106	70,000	65,000
Licenses and Permits	22,632	20,220	28,000	22,000
Use of Money and Property	4,005	4,268	5,500	5,560
Departmental Income	3,719	4,447	3,100	2,800
Sale of Property and Compensation for Loss	7,759	422	5,700	200
General Fund Total	\$ 455,609	\$ 614,004	\$ 630,733	\$ 621,881

**TOWN OF GRANBY
GENERAL FUND**

APPROPRIATIONS FOR FISCAL YEAR 2020

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:

- .111 Department Manager
- .112 Deputy
- .121 Clerk

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

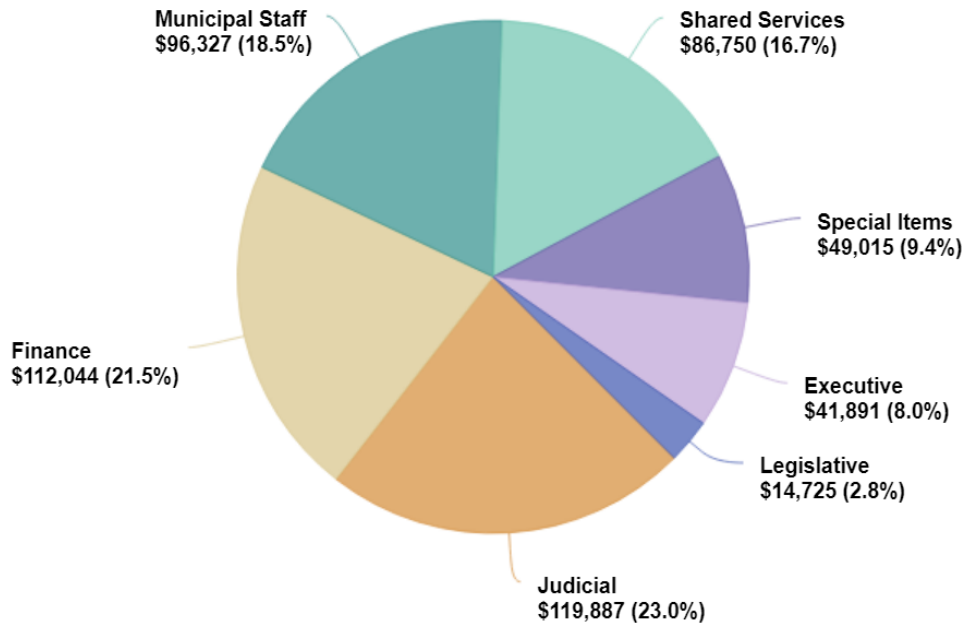
Employee Benefits are broken down by type of benefit:

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

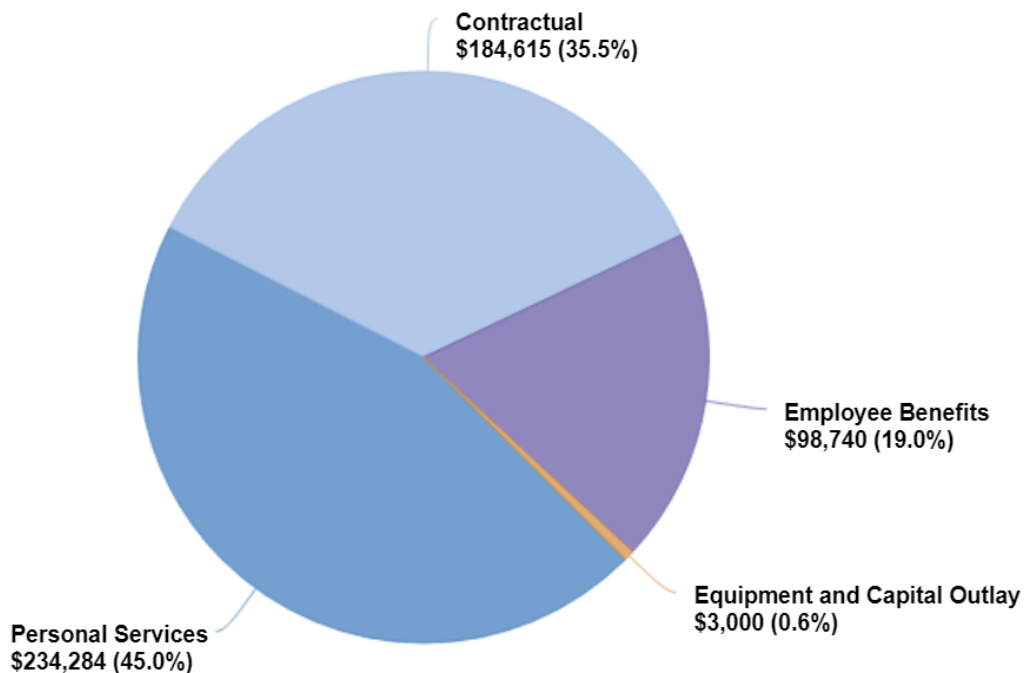
**TOWN OF GRANBY
GENERAL FUND**

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 \$520,639 and is split between payroll, equipment, contractual expenditures, and employee benefits.

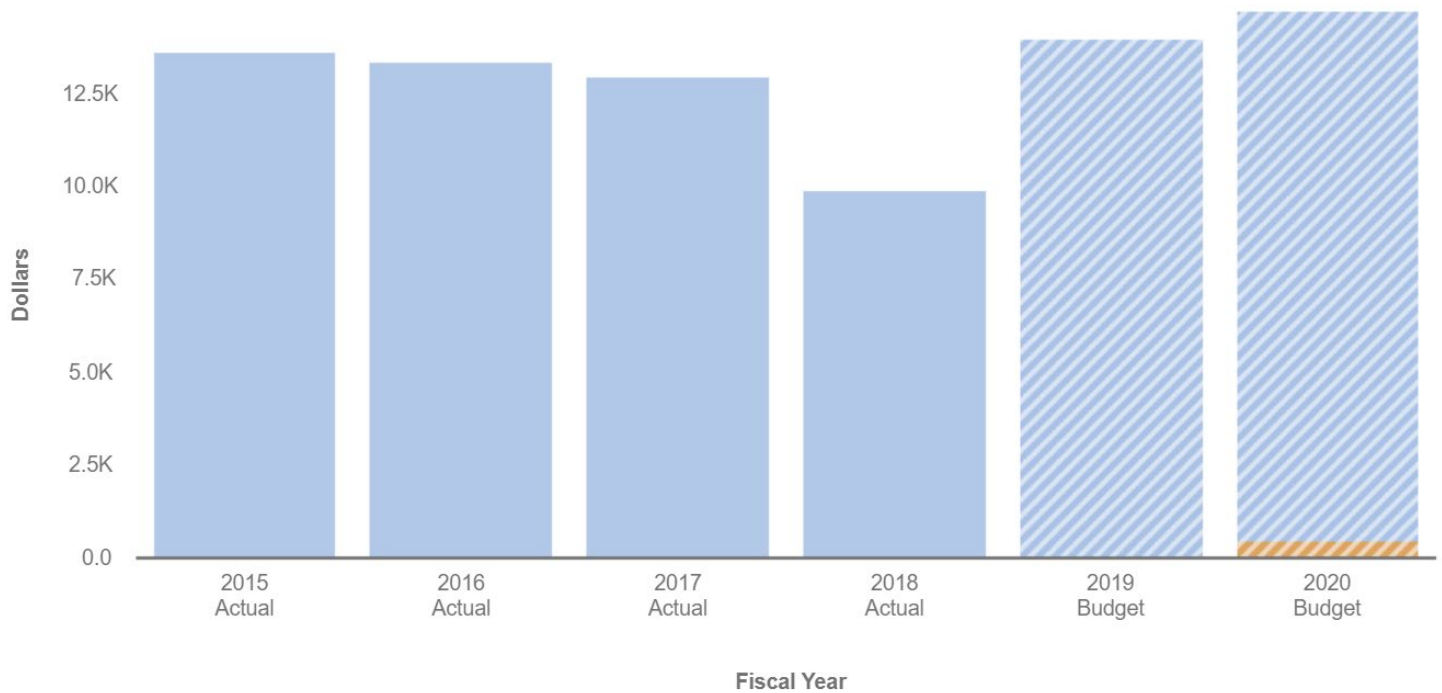


**TOWN OF GRANBY
GENERAL FUND**

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.



Salaries and Wages

Councilor Counterman	\$125 bi-weekly
Councilor Farrands	\$125 bi-weekly
Councilor Holmes	\$125 bi-weekly
Councilor Parkhurst	\$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	250
Employee Benefits	A.1010.8	975
TOTAL		14,225

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.1010.111	Councilor Counterman - Salary	\$3,250.00
A.1010.112	Councilor Farrands - Salary	\$3,250.00
A.1010.113	Councilor Holmes - Salary	\$3,250.00
A.1010.114	Councilor Parkhurst - Salary	\$3,250.00
A.1010.410	Miscellaneous Expenses, Town Board	\$250.00
A.1010.830	Social Security and Medicare, Town Board Members	\$975.00

Clerk to the Legislative Board

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1040.1	0
Equipment and Capital Outlay	A.1040.2	0
Contractual Expenditures	A.1040.4	500
Employee Benefits	A.1040.8	0
TOTAL		500

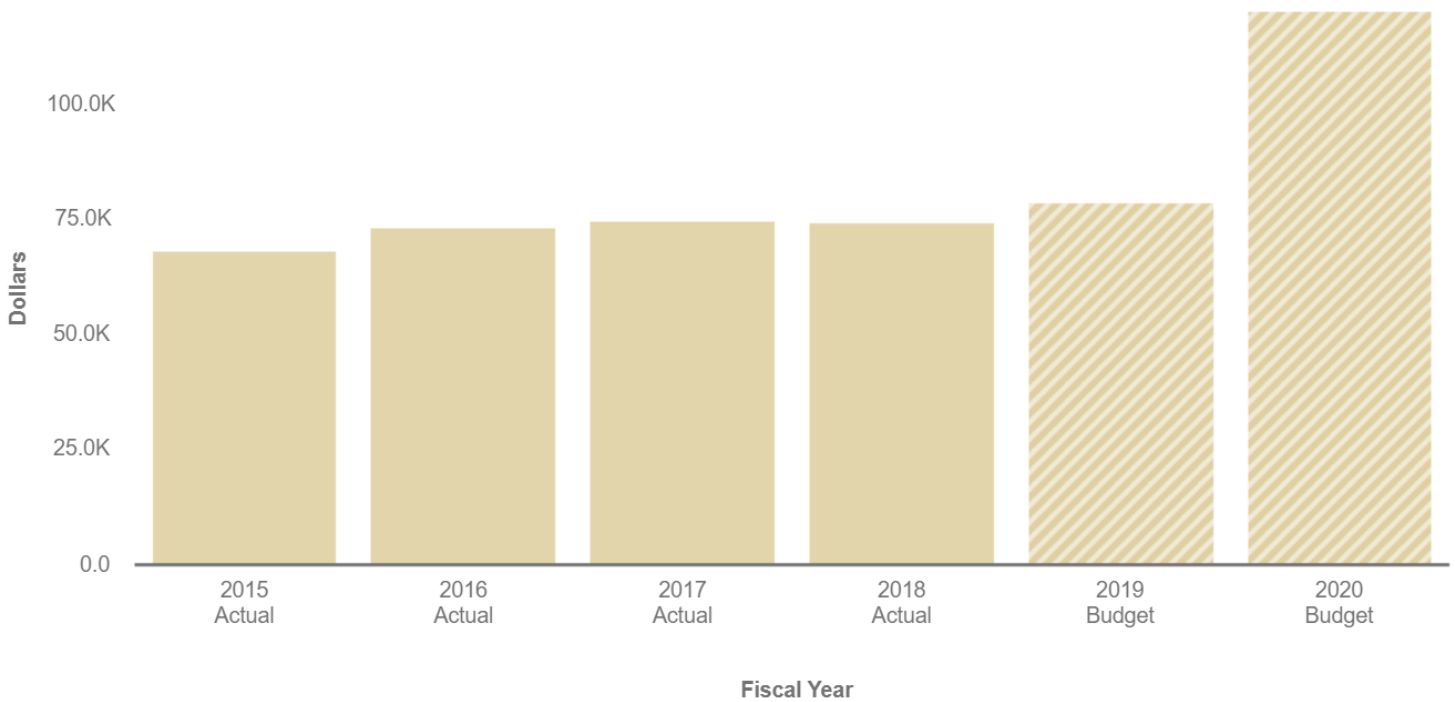
New for 2020, new account codes are added to this expenditure cluster to track expenses for publishing notices in the newspapers.

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

A.1040.471	Public Notice Expenses, Clerk of Town Board	\$500.00
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**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	\$600 bi-weekly
Justice Doyle	\$600 bi-weekly
Court Clerk King	\$15.80/hr
Court Clerk Dunn	\$13.30/hr

Municipal Court

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1110.1	77,055
Equipment and Capital Outlay	A.1110.2	0
Contractual Expenditures	A.1110.4	5,000
Employee Benefits	A.1110.8	37,832
TOTAL		119,887

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:

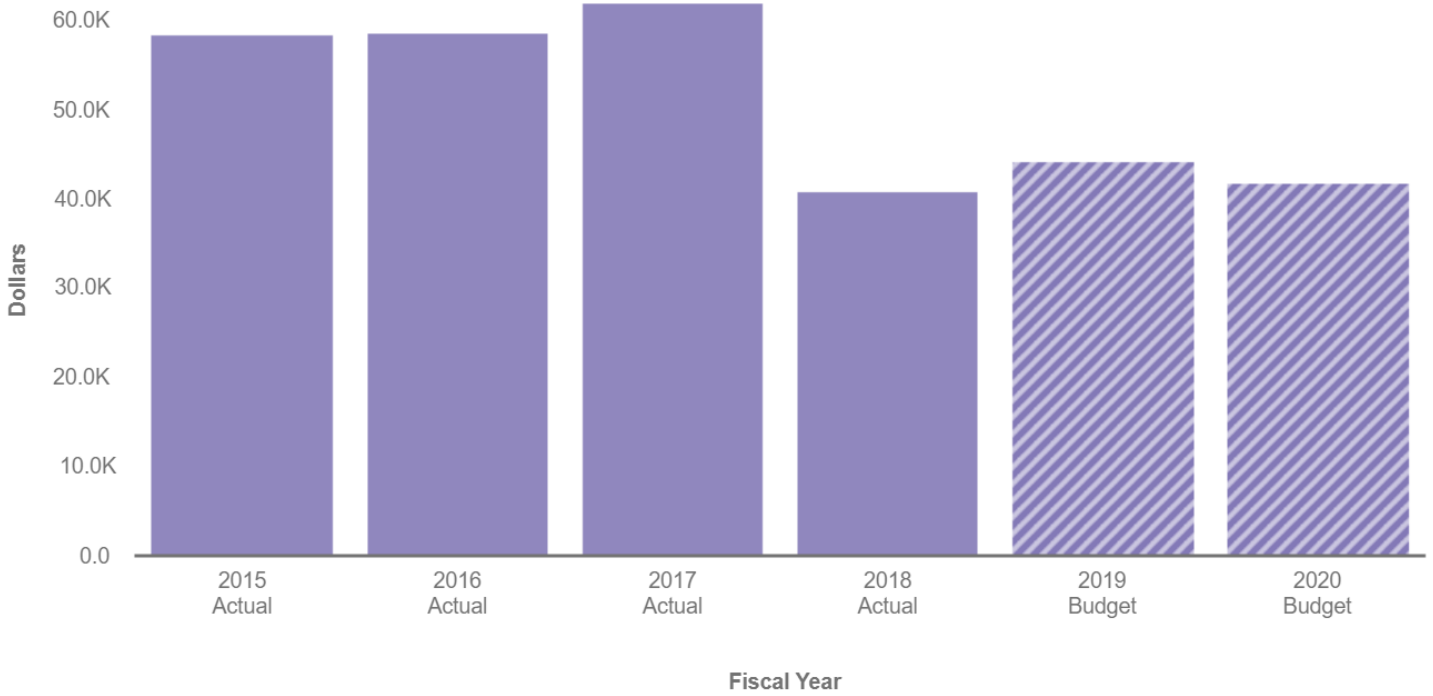
A.1110.111	Municipal Court (Personal Services: Chief Justice)	\$15,600.00
A.1110.112	Municipal Court (Personal Services: Justice)	\$15,600.00
A.1110.121	Municipal Court (JK - Regular Time)	\$24,821.00
A.1110.122	Municipal Court (JK - Vacation Time)	\$1,707.00
A.1110.123	Municipal Court (JK - Sick Time)	\$569.00
A.1110.124	Municipal Court (JK - Personal Time)	\$569.00
A.1110.125	Municipal Court (JK - Holiday)	\$1,896.00
A.1110.131	Municipal Court (KD - Regular Time)	\$16,293.00
A.1110.410	Miscellaneous Expenses, Town Justice Court	\$1,920.00
A.1110.420	Training Expenses, Town Justice Court	\$1,750.00
A.1110.431	Dues - New York State Association of Magistrates C	\$100.00
A.1110.432	Dues - New York State Magistrates Association	\$180.00
A.1110.433	Dues - Oswego County Magistrates Association	\$50.00
A.1110.471	Interpretation Services	\$750.00
A.1110.472	Law Materials	\$250.00
A.1110.810	State Retirement, Town Justice Court	\$10,569.00
A.1110.830	Social Security and Medicare, Town Justice Court	\$5,780.00
A.1110.850	Unemployment/Reemployment, Town Justice Court	\$276.00
A.1110.860	Hospital/Medical/Dental Insurance, Town Justice	\$21,207.00

**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	\$13.80/hr

Supervisor

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1220.1	31,310
Equipment and Capital Outlay	A.1220.2	0
Contractual Expenditures	A.1220.4	4,000
Employee Benefits	A.1220.8	6,581
TOTAL		41,891

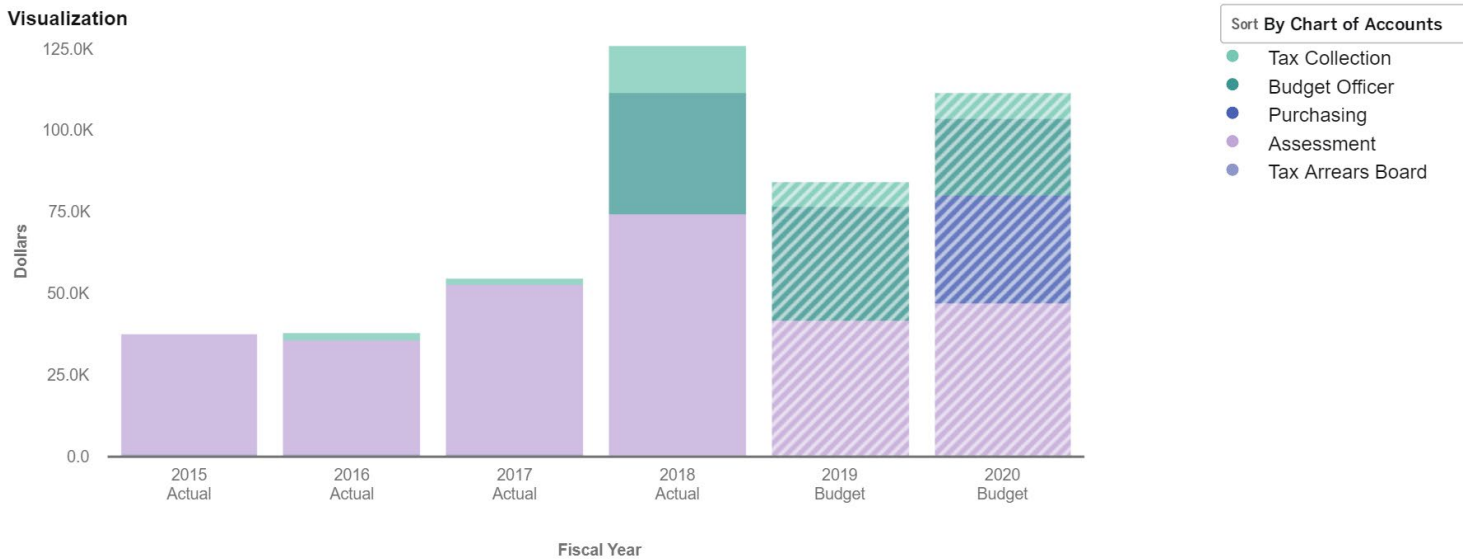
Consisting of a part-time supervisor, a part-time deputy and a part-time clerk, the Town of Granby Town Supervisor's office accounts for received monies, manages accounts payable, and processes payroll. The town supervisor is the presiding officer at meetings of the town board which he is a voting member. 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.1220.111	Supervisor Snow - Salary	\$15,600.00
A.1220.112	Deputy Supervisor Duncan - Salary	\$2,600.00
A.1220.121	Supervisor (DH - Regular Time)	\$8,969.00
A.1220.122	Supervisor (DH - Vacation Time)	\$1,491.00
A.1220.123	Supervisor (DH - Sick Time)	\$497.00
A.1220.124	Supervisor (DH - Personal Time)	\$497.00
A.1220.125	Supervisor (DH - Holiday Pay)	\$1,656.00
A.1220.410	Miscellaneous Expenses, Town Supervisor	\$2,000.00
A.1220.421	Training - Association of Towns Annual Meeting	\$1,500.00
A.1220.422	Training - Town Finance School	\$500.00
A.1220.810	State Retirement, Town Supervisor	\$4,137.00
A.1220.830	Social Security and Medicare, Town Supervisor	\$2,349.00
A.1220.850	Unemployment/Reemployment, Town Supervisor	\$95.00

**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.



**before 2018, the budget officer account was mixed with the supervisor accounts*

Salaries and Wages

Deputy Tax Collector Summerville	\$420 for 9 pay periods
Budget Officer Snow	\$620 bi-weekly
Purchasing Clerk Haskins	\$13.80/hr
Sole-Assessor Roach	\$1,100 bi-weekly
Assessment Clerk Hollow	\$13.80/hr

Tax Collection

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1330.1	3,780
Equipment and Capital Outlay	A.1330.2	0
Contractual Expenditures	A.1330.4	4,000
Employee Benefits	A.1330.8	307
TOTAL		8,087

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.1330.112	Salary - Deputy Tax Collector	\$3,780.00
A.1330.440	Technology Expenses, Tax Collection	\$2,400.00
A.1330.450	Postage and Mailing Expenses, Tax Collection	\$975.00
A.1330.461	Printing - Tax Bills	\$625.00
A.1330.830	Social Security and Medicare, Tax Collection	\$284.00
A.1330.850	Unemployment/Reemployment, Tax Collection	\$23.00

Budget

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1340.1	16,120
Equipment and Capital Outlay	A.1340.2	0
Contractual Expenditures	A.1340.4	4000
Employee Benefits	A.1340.8	3325
TOTAL		23,445

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.1340.111	Salary - Budget Officer Snow	\$16,120.00
A.1340.410	Miscellaneous Expenses, Budget	\$2,500.00
A.1340.421	Training - NYGFOA Annual Meeting	\$1,000.00
A.1340.431	NYS Government Finance Officers Association Dues	\$500.00
A.1340.810	State Retirement, Budget	\$2,155.00
A.1340.830	Social Security and Medicare, Budget	\$1,170.00

Purchasing

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1345.1	9,633
Equipment and Capital Outlay	A.1345.2	0
Contractual Expenditures	A.1345.4	0
Employee Benefits	A.1345.8	23,518
TOTAL		33,151

New for 2020, a new **purchasing** department is created. In order 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. By January 1, 2020, the town will be using the encumbrance system of ordering and the clerk will be 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.1345.121	DH - Regular Time	\$9,633.00
A.1345.810	State Retirement, Purchasing	\$1,530.00
A.1345.830	Social Security and Medicare, Purchasing	\$723.00
A.1345.850	Unemployment/Reemployment, Purchasing	\$58.00
A.1345.860	Hospital and Medical/Dental Insurance, Purchasing	\$21,207.00

Assessment

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1355.1	35,362
Equipment and Capital Outlay	A.1355.2	0
Contractual Expenditures	A.1355.4	4,000
Employee Benefits	A.1355.8	7,999
TOTAL		47,361

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	Salary - Assessor Roach	\$28,600.00
A.1355.121	Assessment (JH - Regular Time)	\$6,762.00
A.1355.410	Miscellaneous Expenses, Assessment	\$1,750.00
A.1355.472	Legal Expenses - Board of Assessment Review	\$2,250.00
A.1355.810	State Retirement, Assessment	\$5,133.00
A.1355.830	Social Security and Medicare, Assessment	\$2,653.00
A.1355.850	Unemployment/Reemployment, Assessment	\$213.00

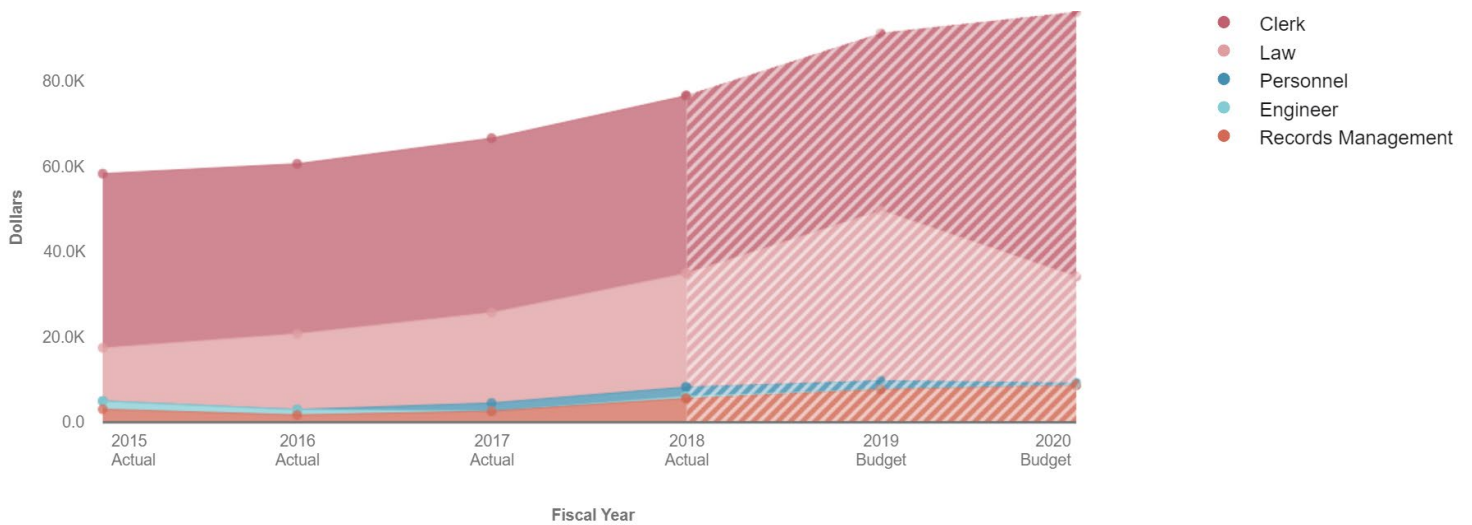


BUDGET 2020

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**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	\$1,365 bi-weekly
Deputy Town Clerk Summerville	\$225 bi-weekly
Records Management Officer Ingersoll	\$204 bi-weekly
Records Clerk Somers	\$13.80/hr
Assessment Clerk Hollow	\$13.80/hr

Town Clerk

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1410.1	41,340
Equipment and Capital Outlay	A.1410.2	0
Contractual Expenditures	A.1410.4	4,000
Employee Benefits	A.1410.8	16,766
TOTAL		62,106

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.1410.111	Salary - Town Clerk Ingersoll	\$35,490.00
A.1410.112	Salary - Deputy Town Clerk - Summerville	\$5,850.00
A.1410.410	Miscellaneous Expenses, Town Clerk	\$2,000.00
A.1410.420	Training Expenses, Town Clerk	\$1,000.00
A.1410.431	Dues - Oswego County Town Clerks Association	\$100.00
A.1410.432	Dues - New York State Town Clerks Association	\$50.00
A.1410.441	Town Clerk Program - BAS	\$850.00
A.1410.810	State Retirement, Town Clerk	\$4,743.00
A.1410.830	Social Security and Medicare, Town Clerk	\$3,100.00
A.1410.850	Unemployment/Reemployment, Town Clerk	\$36.00
A.1410.860	Hospital and Medical/Dental Insurance, Town Clerk	\$8,887.00

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	\$2,000.00
A.1420.475	Labor Agreement - Bond, Schoeneck, and King	\$3,000.00
A.1420.478	Special Assignments - Ward Firm	\$2,000.00
A.1420.481	Retainer Agreement - Ward Firm	\$18,000.00

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	500
Employee Benefits	A.1430.8	0
TOTAL		500

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 will hire an accountant to do quarterly reports and year end reports regarding wages and taxes.

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

A.1430.410	Miscellaneous Expenses, Personnel	\$500.00
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Records Management

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1460.1	6,684
Equipment and Capital Outlay	A.1460.2	0
Contractual Expenditures	A.1460.4	600
Employee Benefits	A.1460.8	1,437
TOTAL		8,721

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:

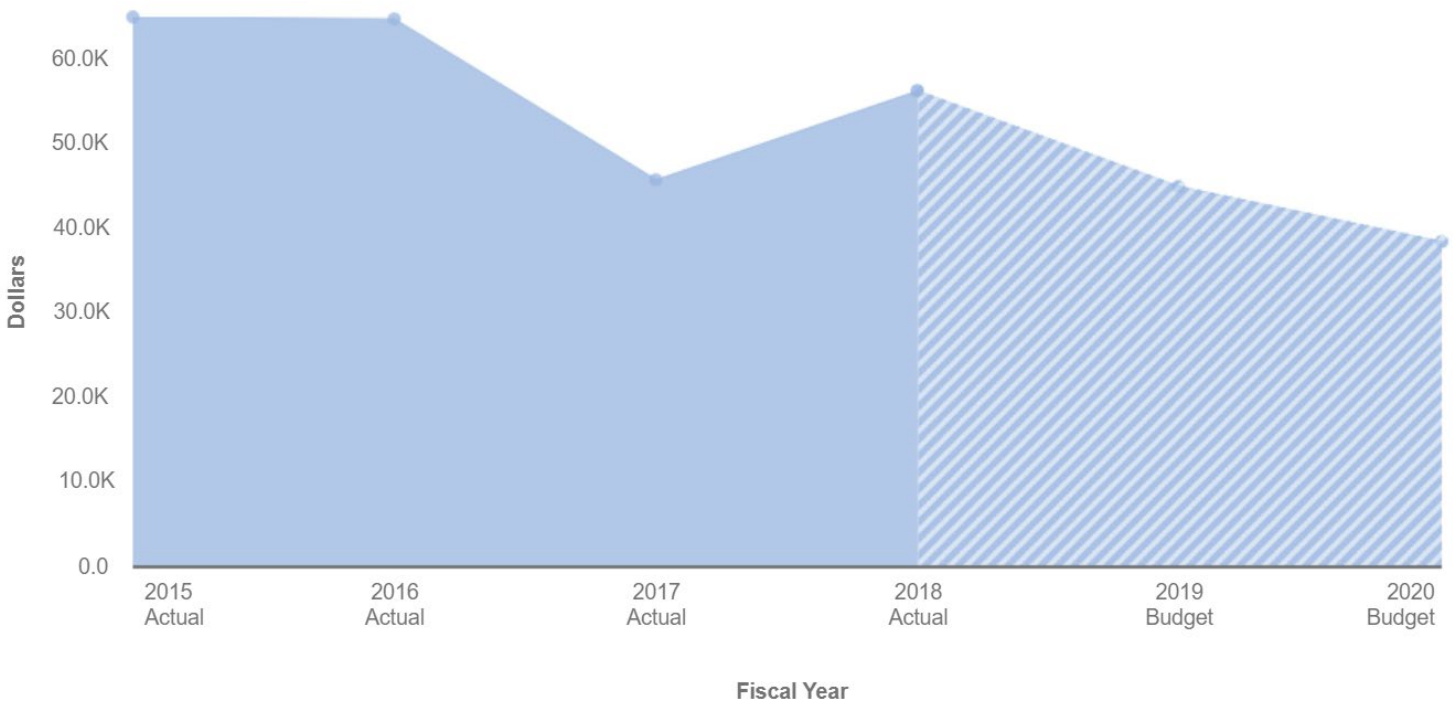
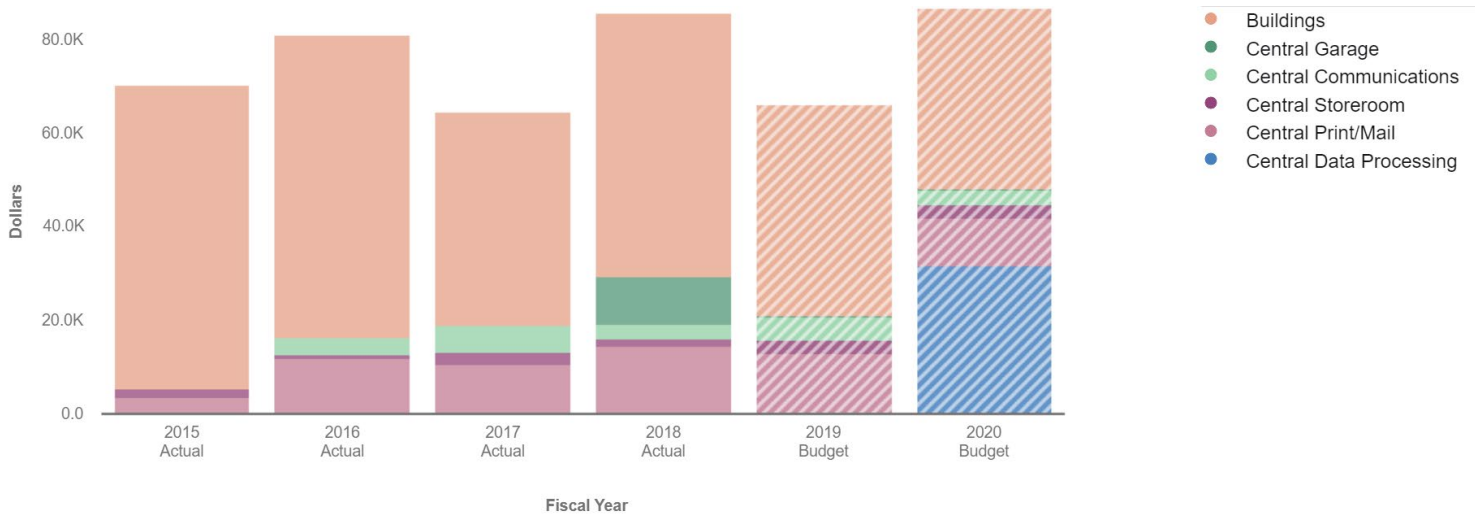
A.1460.111	Salary - Records Management Officer Ingersoll	\$5,304.00
A.1460.112	Salary - Records Management Officer	\$1,380.00
A.1460.410	Miscellaneous Expenses, Records Management	\$600.00
A.1460.810	State Retirement, Records Management	\$926.00
A.1460.830	Social Security and Medicare, Records Management	\$502.00
A.1460.850	Unemployment/Reemployment, Records Mngmt	\$9.00

**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	35,500
Employee Benefits	A.1620.8	0
TOTAL		38,500

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	\$2,000.00
A.1620.212	Equipment - Highway Garage	\$1,000.00
A.1620.410	Miscellaneous Expenses, Buildings	\$10,505.00
A.1620.481	Landscaping Contract	\$1,200.00
A.1620.482	Cleaning Service Contract	\$6,000.00
A.1620.483	Security and Fire Protection Monitoring	\$625.00
A.1620.484	Trash removal	\$1,170.00
A.1620.491	National Grid - Town Hall	\$9,500.00
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	\$1,000.00

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	250
Employee Benefits	A.1640.8	0
TOTAL		250

Garage – expenses related to the maintenance and repair of the SUV 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	\$250.00
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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	3,000
Employee Benefits	A.1650.8	0
TOTAL		3,000

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	\$1,500.00
A.1650.481	Phone System Contract - ITS, Inc	\$1,000.00

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	3,000
Employee Benefits	A.1660.8	0
TOTAL		3,000

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	\$3,000.00
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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	10,000
Employee Benefits	A.1670.8	0
TOTAL		10,000

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	\$250.00
A.1670.451	Postage Meter - United States Postage	\$8,000.00
A.1670.452	Mailing - Envelopes and Letterhead	\$750.00
A.1670.453	Mailing - Mailing Supplies	\$250.00
A.1670.461	Toner/Copier - Craig Gilbert	\$200.00
A.1670.462	Paper - Copy Paper	\$400.00
A.1670.463	Printing - Specialty Papers and Printing Supplies	\$150.00

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	32,000
Employee Benefits	A.1680.8	0
TOTAL		32,000

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

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

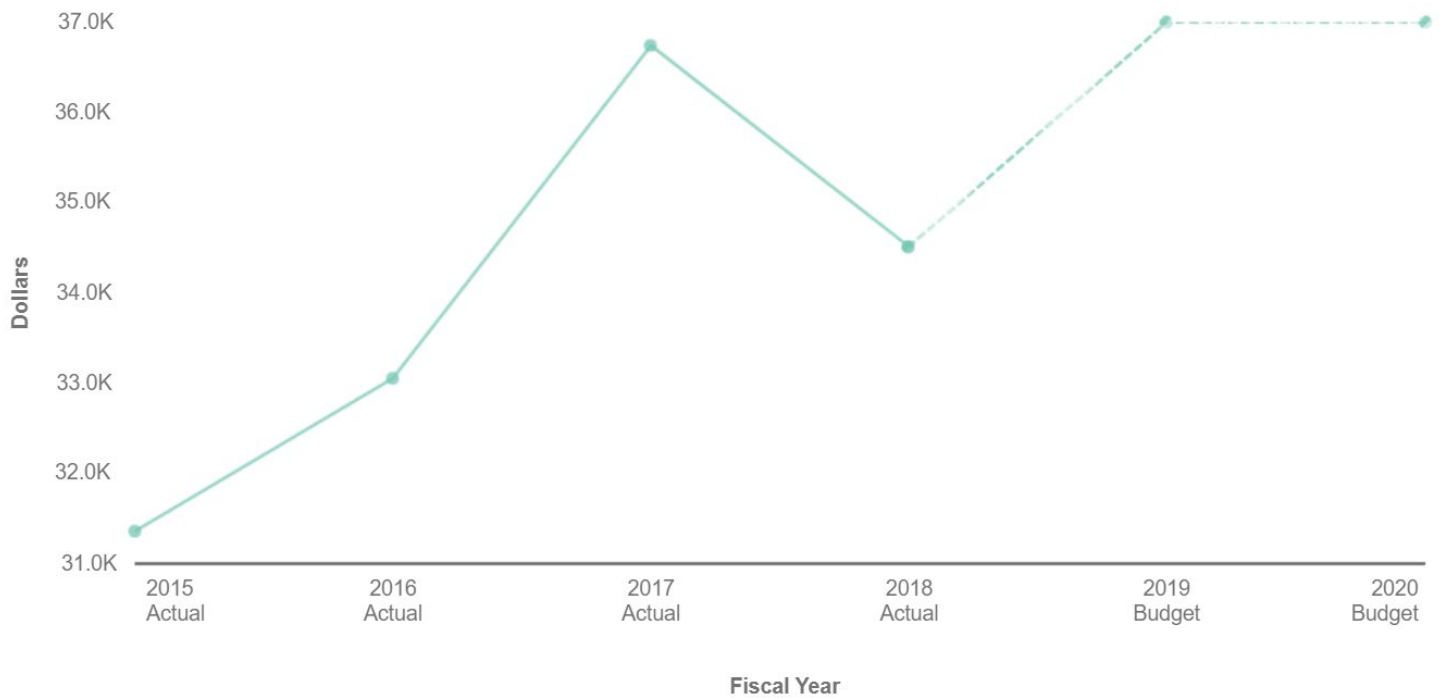
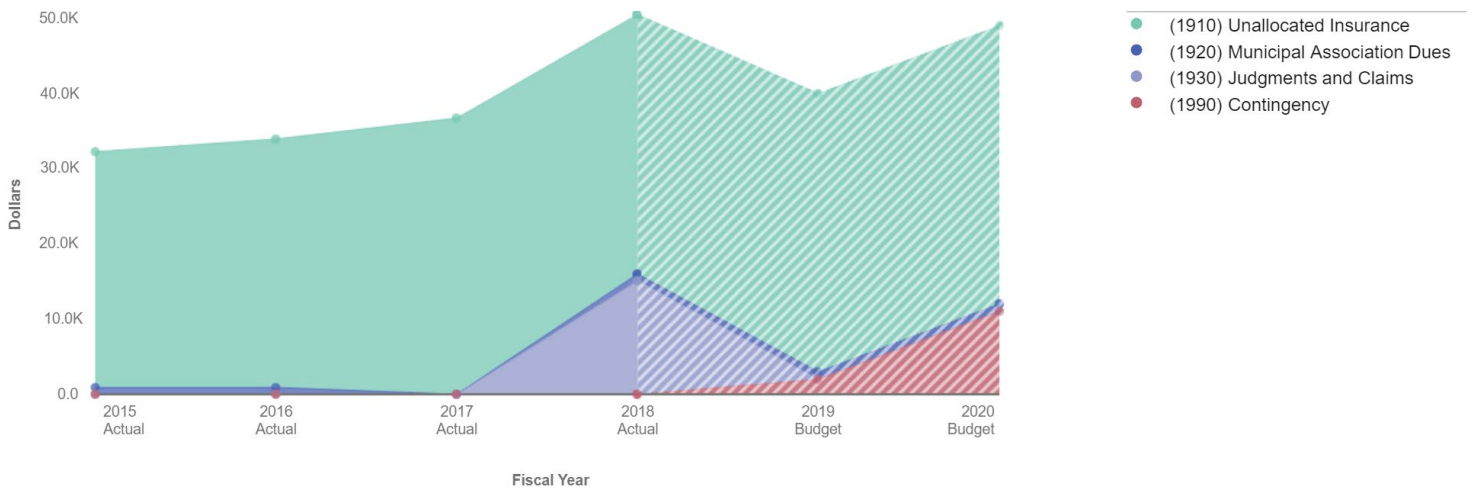
A.1680.441	Municipal Software - Logics Solutions	\$12,000.00
A.1680.442	Budgeting/Engagement Software - OpenGov	\$20,000.00

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	37,000
TOTAL		37,000

Unallocated Insurance – expenses related to our insurance policies.

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

A.1910.481	Insurance - NYMIR Binder	\$24,000.00
A.1910.482	Insurance - Marine Inland	\$7,000.00
A.1910.483	Insurance - Public Officers	\$5,500.00
A.1910.484	Insurance - Traveler's Cyber Crime	\$500.00

Municipal Association Dues

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

Municipal Association Dues – dues to be a member of the Association of Towns

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

A.1920.431	Dues - Association of Towns	\$1,000.00
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Contingency

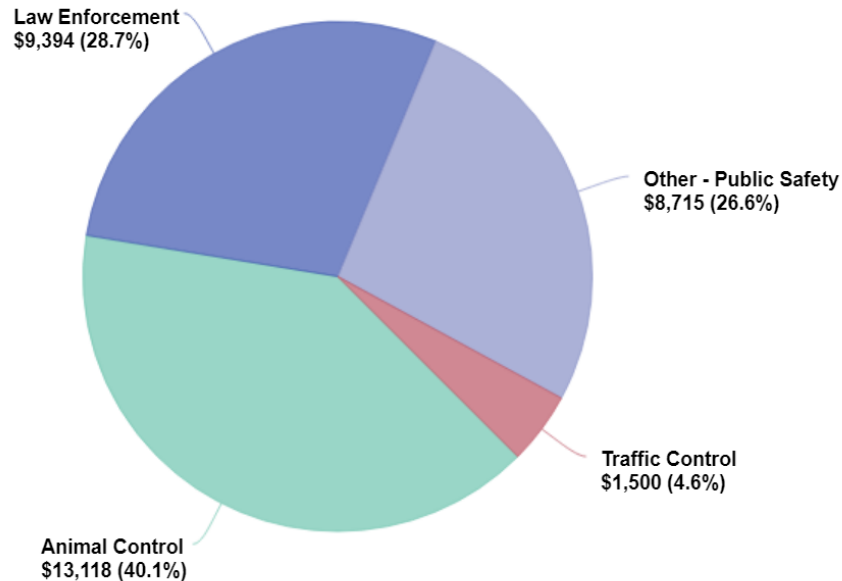
Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.1990.4	11,015
TOTAL		11,015

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 appropriations be budgeted for contingency purposes.

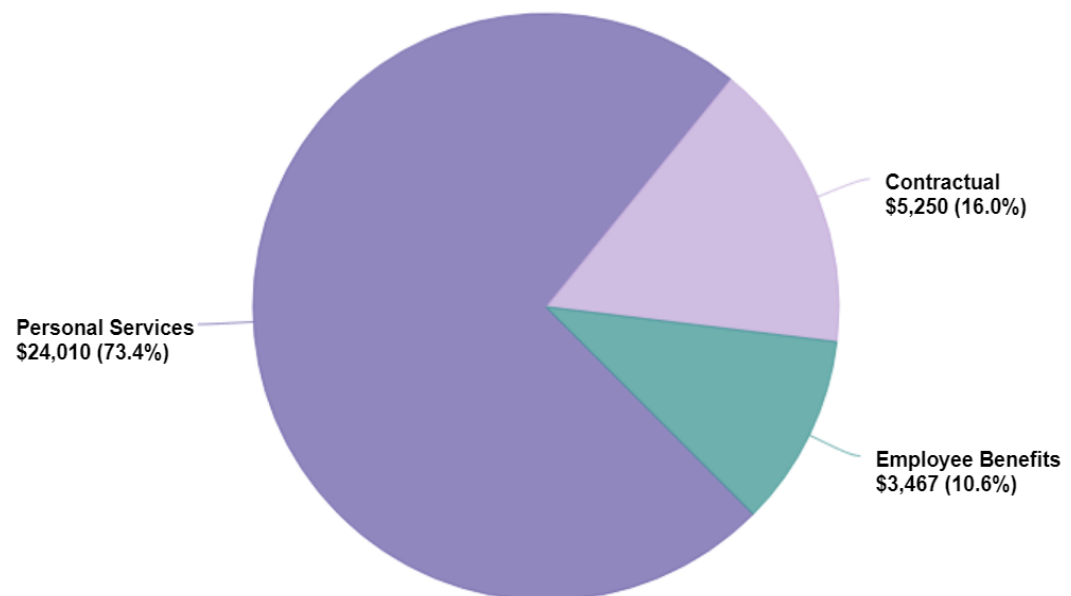
**TOWN OF GRANBY
GENERAL FUND**

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 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 \$32,727 and is split between payroll, contractual expenditures, and employee benefits.





BUDGET 2020

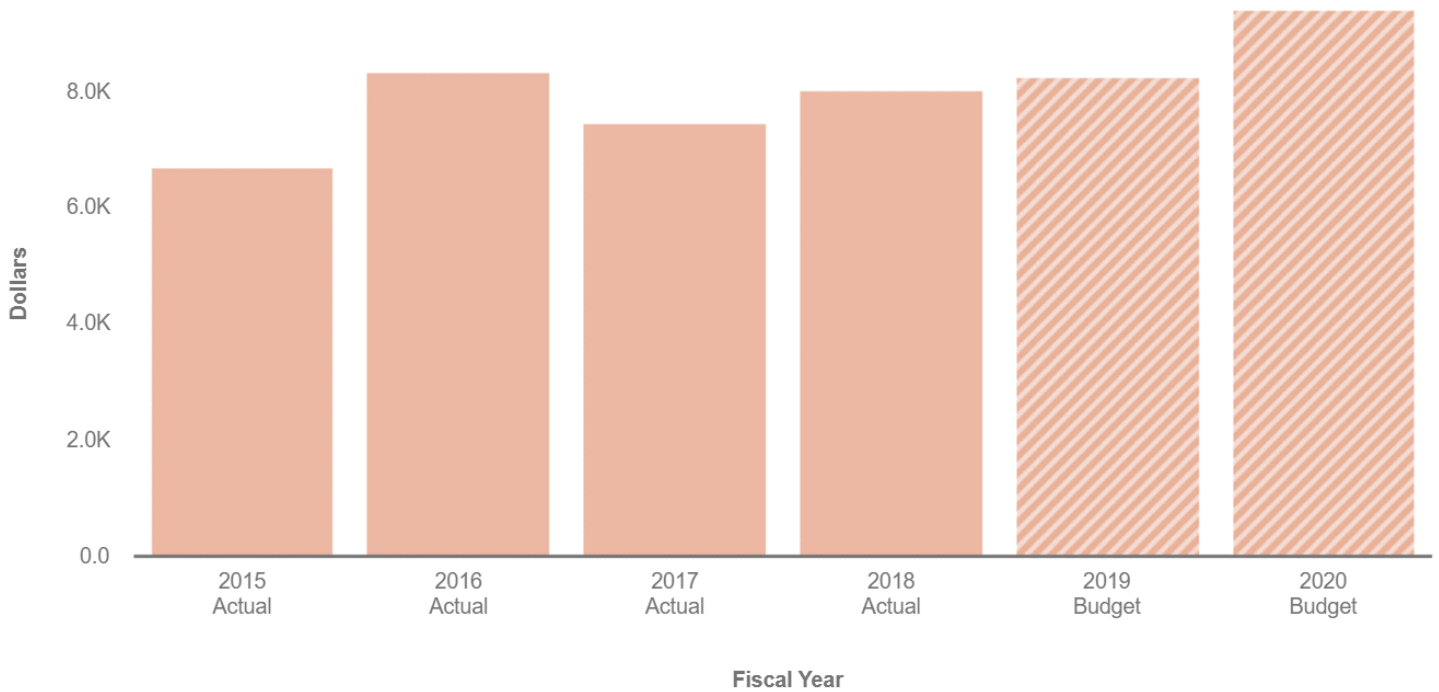
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**TOWN OF GRANBY
GENERAL FUND**

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

Chief Constable Dalton	\$135 bi-weekly
Constable Wood	\$135 bi-weekly
Extra Safety Staff	\$45 per event

Police

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3120.1	7,500
Equipment and Capital Outlay	A.3120.2	0
Contractual Expenditures	A.3120.4	750
Employee Benefits	A.3120.8	1,144
TOTAL		9,394

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:

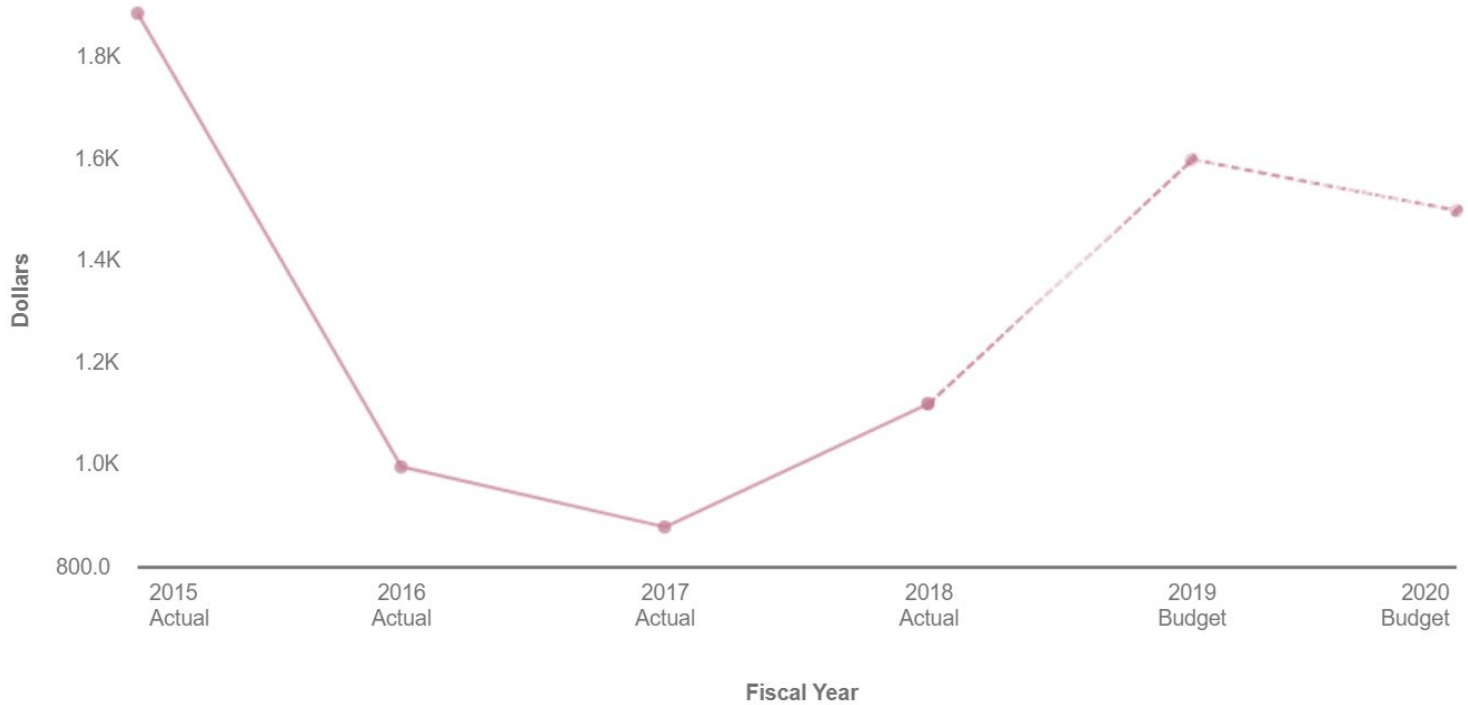
A.3120.111	Salary - Chief Constable Dalton	\$3,510.00
A.3120.112	Salary - Officer Wood	\$3,510.00
A.3120.120	Wages, Court Security	\$480.00
A.3120.410	Miscellaneous Expenses, Police	\$750.00
A.3120.810	State Retirement, Police	\$535.00
A.3120.830	Social Security and Medicare, Police	\$563.00
A.3120.850	Unemployment/Reemployment, Police	\$46.00

**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	1,500
Employee Benefits	A.3310.8	0
TOTAL		1,500

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:

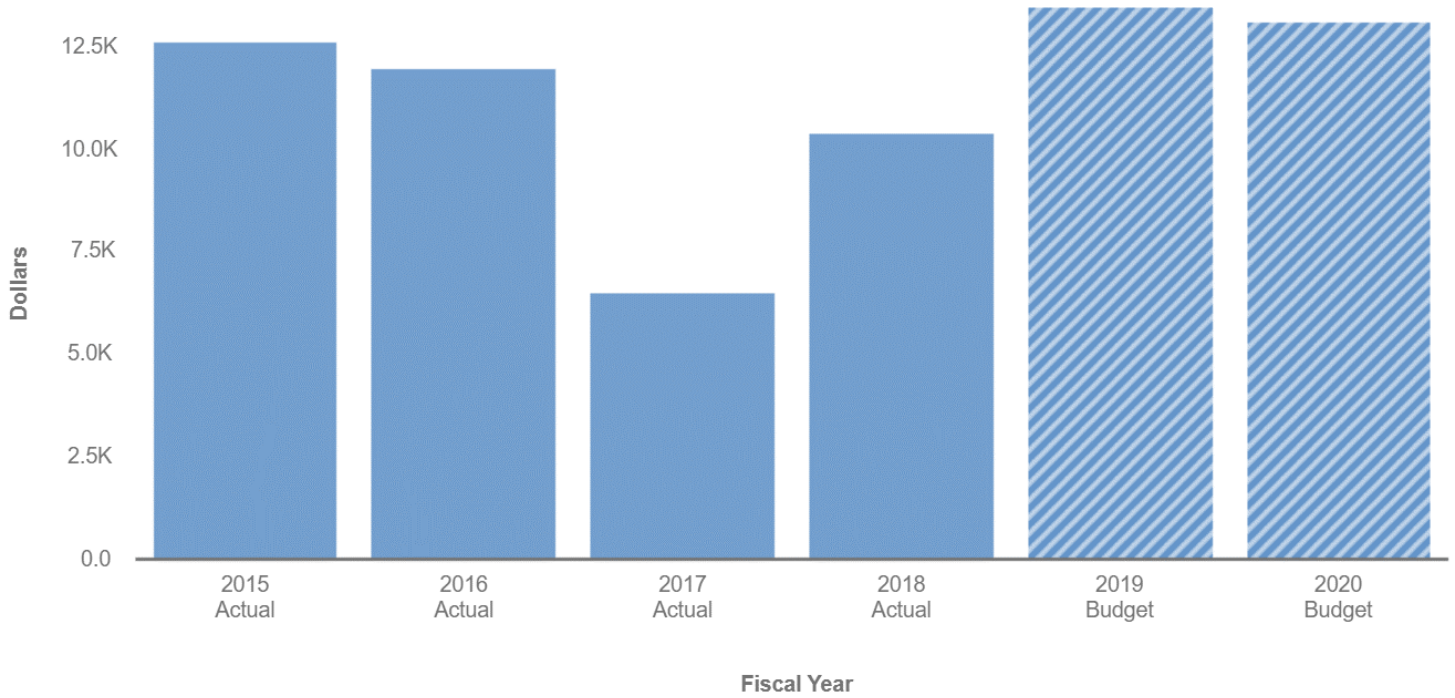
A.3310.410	Miscellaneous Expenses, Traffic Control	\$1,500.00
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**TOWN OF GRANBY
GENERAL FUND**

PUBLIC SAFETY EXPENDITURE GROUP

ANIMAL CONTROL EXPENDITURE CLUSTER

The following appropriations are for controlling animals, specifically dogs.



Salaries and Wages

Dog Control Officer St. Louis

\$325 bi-weekly

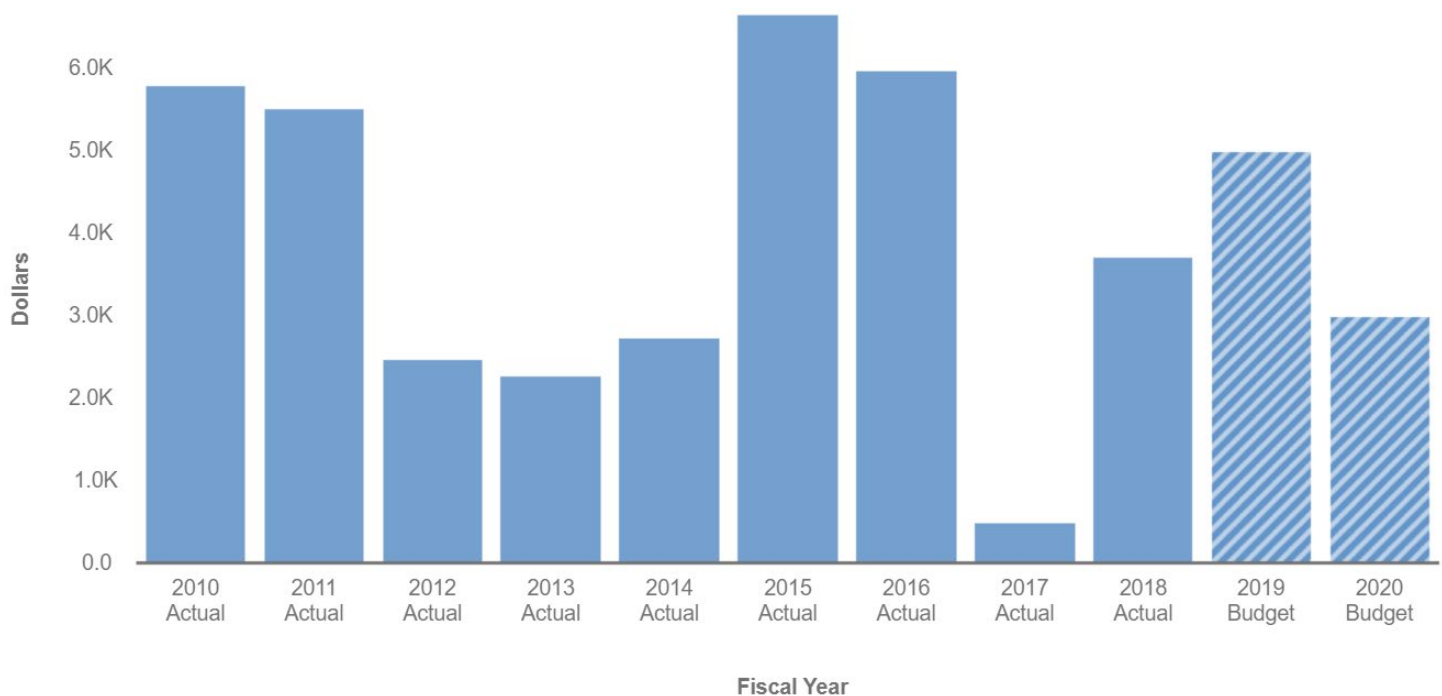
Control of Dogs

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3510.1	8,450
Equipment and Capital Outlay	A.3510.2	0
Contractual Expenditures	A.3510.4	3,000
Employee Benefits	A.3510.8	1,668
TOTAL		13,118

Our Dog Control Officer and her deputy assist in locating missing dogs and take 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.3510.111	Salary - DCO St. Louis	\$8,450.00
A.3510.410	Miscellaneous Expenses, Control of Dogs	\$500.00
A.3510.480	Contracts and Agreements, Control of Dogs	\$2,500.00
A.3510.810	State Retirement, Control of Dogs	\$983.00
A.3510.830	Social Security and Medicare, Control of Dogs	\$634.00
A.3510.850	Unemployment/Reemployment, Control of Dogs	\$51.00



**TOWN OF GRANBY
GENERAL FUND**

PUBLIC SAFETY EXPENDITURE GROUP

OTHER PUBLIC SAFETY EXPENDITURE CLUSTER

The following appropriations are for other protective activities that are not part of the foregoing account groups, specifically safety inspections.

Salaries and Wages

Code Enforcement Officer Dalton \$15.50/hr

Safety Inspections

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3620.1	8,060
Equipment and Capital Outlay	A.3620.2	0
Contractual Expenditures	A.3620.4	0
Employee Benefits	A.3620.8	655
TOTAL		8,715

A second codes enforcement officer was hired in 2019 to ensure that fire inspections of public spaces were completed.

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

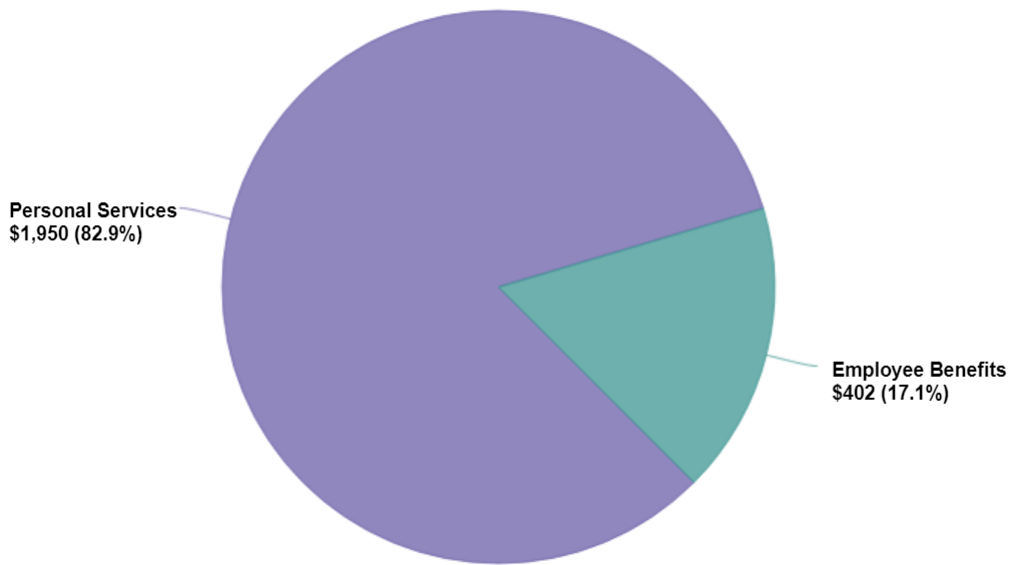
A.3620.111	Salary - Code Enforcement Officer Dalton	\$8,060.00
A.3620.830	Social Security and Medicare, Safety Inspection	\$605.00
A.3620.850	Unemployment/Reemployment, Safety Inspection	\$50.00

**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 \$2,352 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

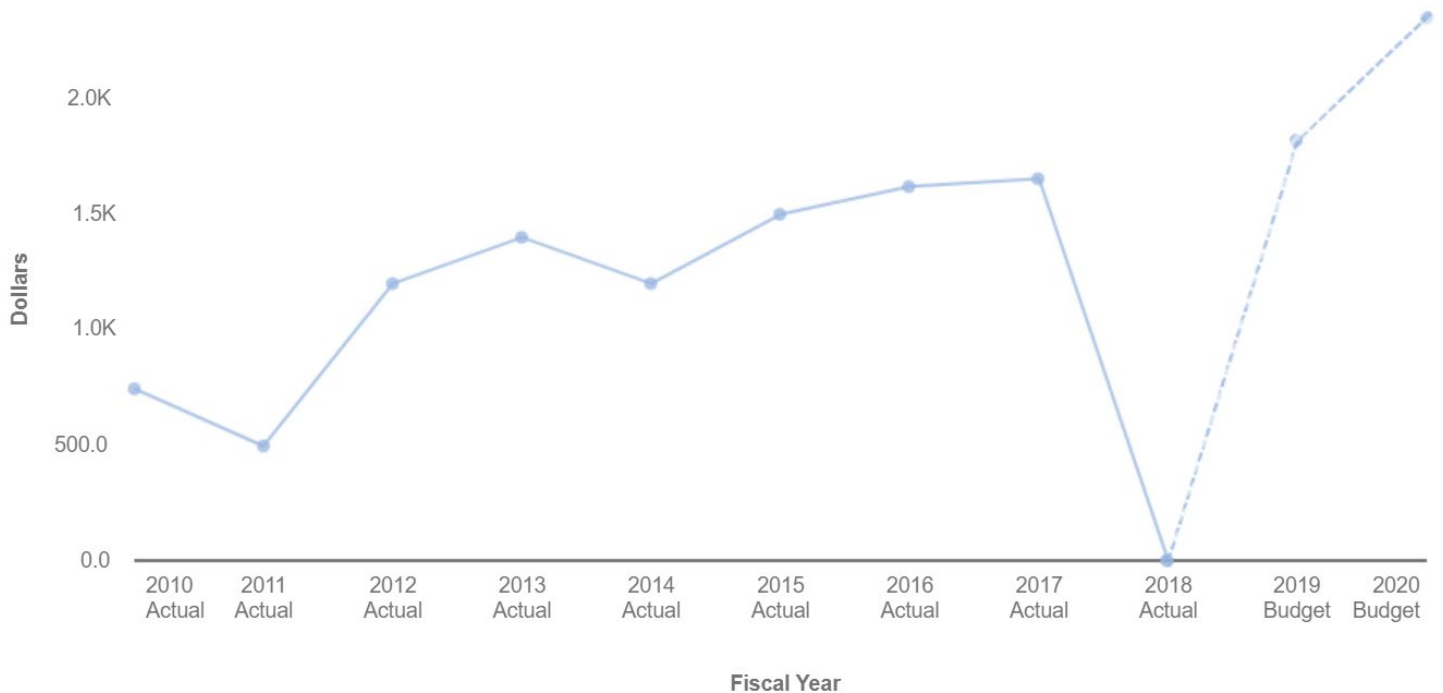
Registrar of Vital Statistics

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	402
TOTAL		2,352

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:

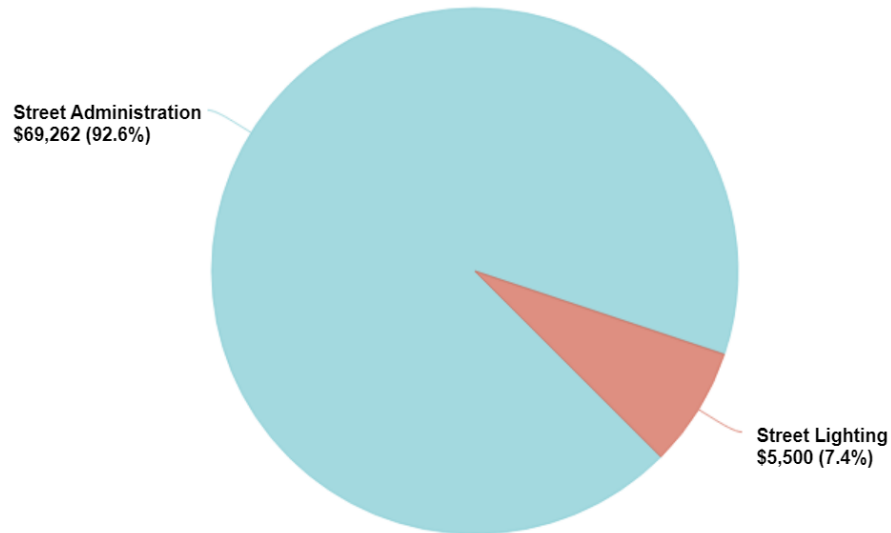
A.4020.111	Salary - Registrar	\$1,950.00
A.4020.810	State Retirement, Registrar of Vital Statistics	\$255.00
A.4020.830	Social Security and Medicare, Registrar of Vital Statistics	\$147.00



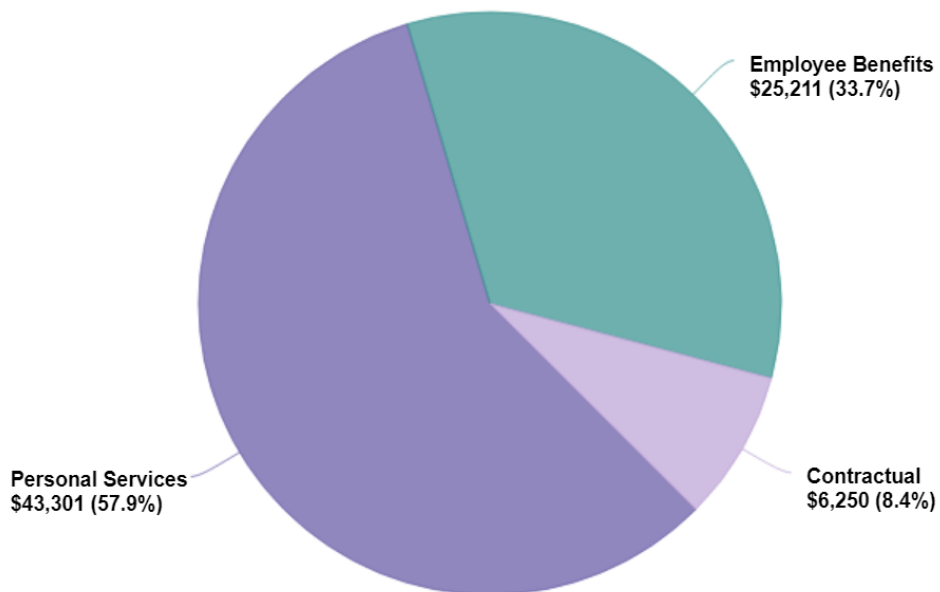
**TOWN OF GRANBY
GENERAL FUND**

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.



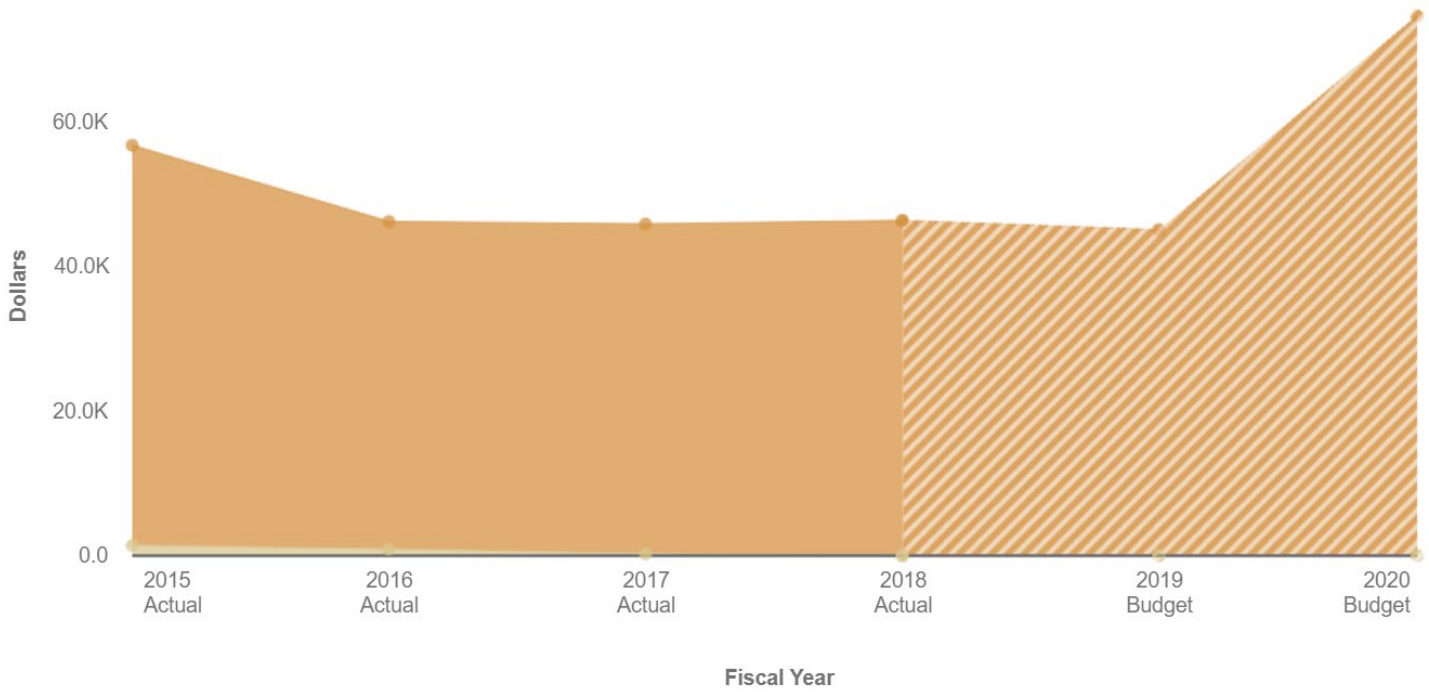
The total appropriation for this group is \$74,762 and is split between payroll, contractual expenditures, and employee benefits.



**TOWN OF GRANBY
GENERAL FUND**

**TRANSPORTATION EXPENDITURE GROUP
HIGHWAY EXPENDITURE CLUSTER**

The following appropriations are for the administration of highways and illumination for nighttime safety. *Maintenance and repairs of our streets and the control of snow and ice are appropriated in the Highway Fund.



Salaries and Wages

Highway Superintendent Duncan
Clerk

\$1,555 bi-weekly
\$13.80/hr

Highway Administration

Expense Type	Account	Budget Amount (\$)
Personal Services	A.5010.1	43,301
Equipment and Capital Outlay	A.5010.2	0
Contractual Expenditures	A.5010.4	750
Employee Benefits	A.5010.8	25,211
TOTAL		69,262

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

A.5010.111	Salary - Highway Superintendent Duncan	\$40,430.00
A.5010.121	Highway Administration (Personal Services: Clerk)	\$2,871.00
A.5010.410	Miscellaneous Expenses, Highway Administration	\$500.00
A.5010.420	Training Expenses, Highway Administration	\$250.00
A.5010.810	State Retirement, Highway Administration	\$4,900.00
A.5010.830	Social Security and Medicare, Highway Administration	\$3,250.00
A.5010.850	Unemployment/Reemployment, Highway Administration	\$20.00
A.5010.860	Hospital and Medical/Dental Insurance, Highway Administration	\$17,041.00

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	5,500
Employee Benefits	A.5182.8	0
TOTAL		5,500

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.

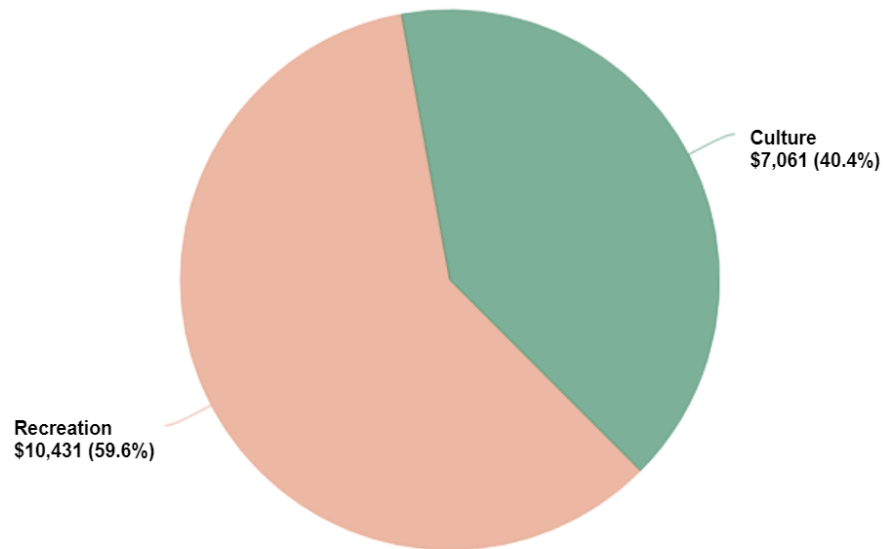
The Budget Officer plans to expand the budget into the following codes:

A.5182.491	National Grid - Town-Wide Street Lights	\$5,500.00
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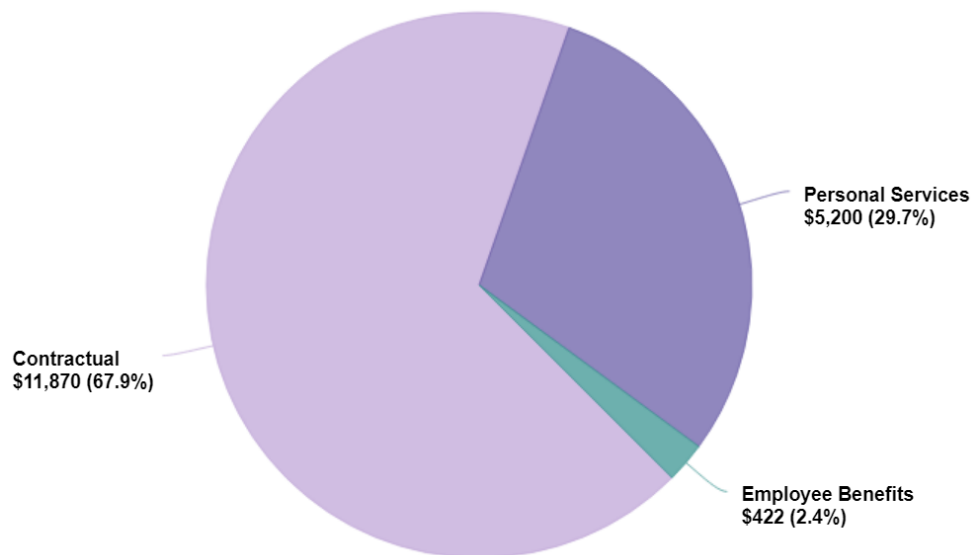
**TOWN OF GRANBY
GENERAL FUND**

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 \$17,492 and is split between payroll, contractual expenditures, and employee benefits.

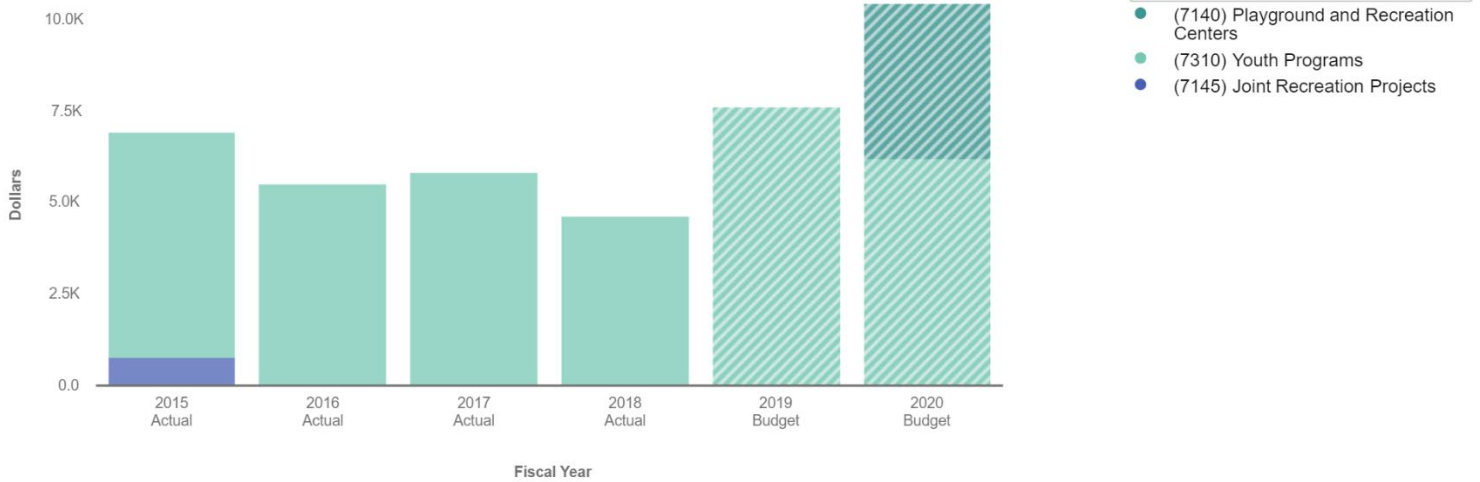


**TOWN OF GRANBY
GENERAL FUND**

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.



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	4,220
Employee Benefits	A.7140.8	0
TOTAL		4,220

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

A.7140.481	Pest Control Contract	\$520.00
A.7140.491	National Grid - Community Center	\$2,500.00
A.7140.492	OCWA - Community Center	\$200.00
A.7140.493	Propane - Community Center	\$1,000.00

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	3,400
Employee Benefits	A.7310.8	211
TOTAL		6,211

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:

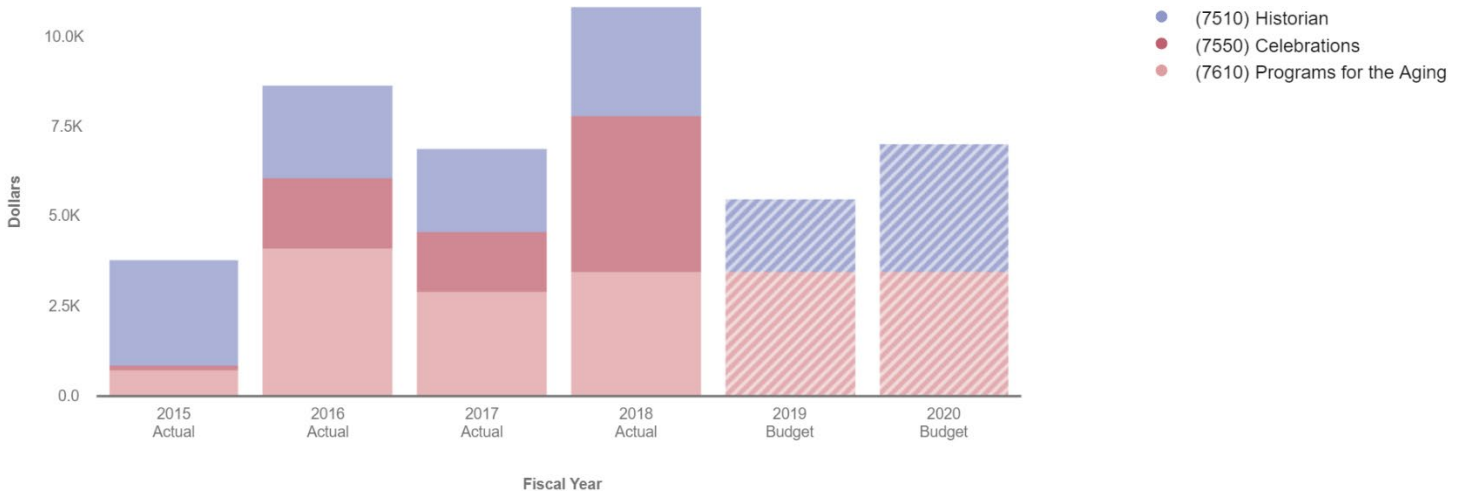
A.7310.111	Salary - Recreation Leader Brown	\$2,600.00
A.7310.410	Miscellaneous Expenses, Youth Program	\$3,400.00
A.7310.830	Social Security and Medicare, Youth Program	\$195.00
A.7310.850	Unemployment/Reemployment, Youth Program	\$16.00

**TOWN OF GRANBY
GENERAL FUND**

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 (vacant)

\$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	750
Employee Benefits	A.7510.8	211
TOTAL		3,561

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	\$750.00
A.7510.830	Social Security and Medicare, Historian	\$195.00
A.7510.850	Unemployment/Reemployment, Historian	\$16.00

Programs for the Aging

Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.7610.4	3,500
TOTAL		3,500

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

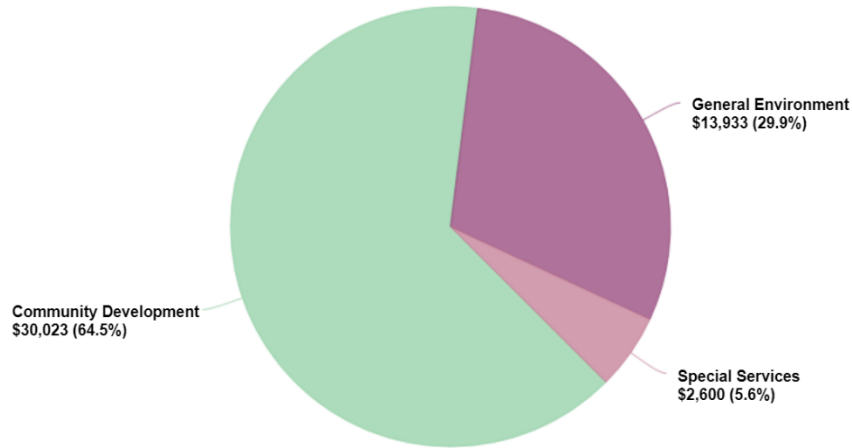
The Budget Officer plans to expand the budget into the following codes:

A.7610.481	Contract - Granby Seniors Club	\$3,500.00
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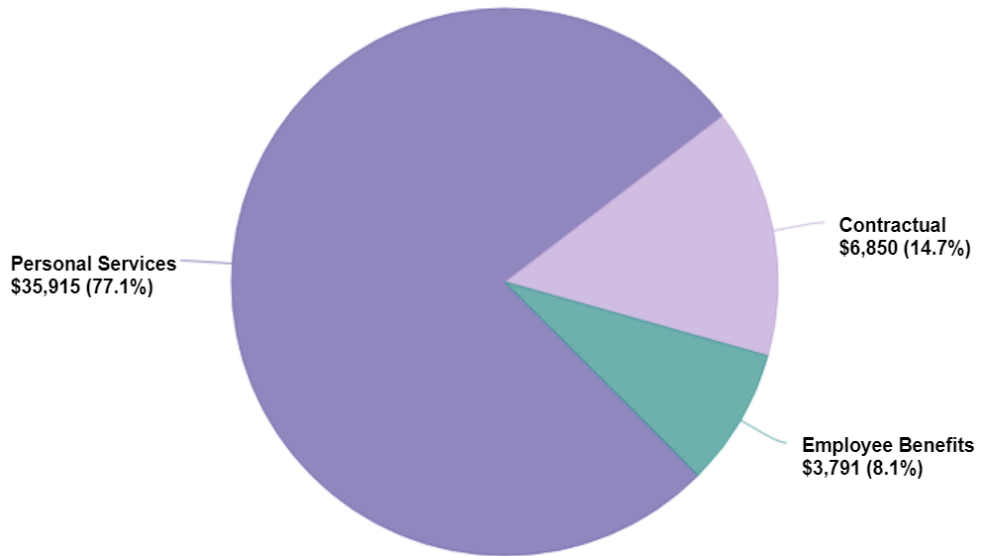
TOWN OF GRANBY GENERAL FUND

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 \$46,556 and is split between payroll, contractual expenditures, and employee benefits.





BUDGET 2020

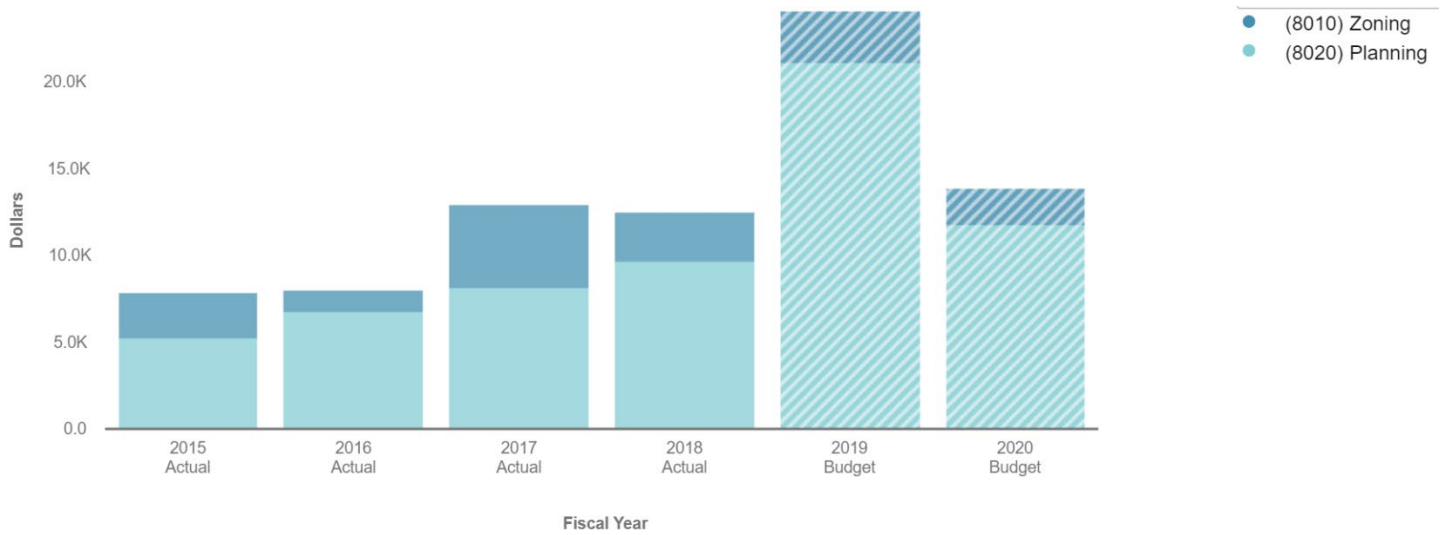
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**TOWN OF GRANBY
GENERAL FUND**

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

Chairpersons	\$65/meeting
Members	\$40/meeting
Clerk	\$13.80/ hr

Zoning

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8010.1	1,500
Equipment and Capital Outlay	A.8010.2	0
Contractual Expenditures	A.8010.4	500
Employee Benefits	A.8010.8	123
TOTAL		2,123

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.8010.111	Wages - Chairperson	\$260.00
A.8010.112	Wages - Board Members	\$420.00
A.8010.121	Wages - Clerk	\$820.00
A.8010.410	Miscellaneous Expenses, Zoning	\$250.00
A.8010.471	Public Notice Expenses, Zoning	\$250.00
A.8010.830	Social Security and Medicare, Zoning	\$113.00
A.8010.850	Unemployment/Reemployment, Zoning	\$10.00

Planning

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8020.1	10,000
Equipment and Capital Outlay	A.8020.2	0
Contractual Expenditures	A.8020.4	1,000
Employee Benefits	A.8020.8	810
TOTAL		11,810

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.8020.111	Wages - Chairperson	\$1,040.00
A.8020.112	Wages - Board Members	\$3,760.00
A.8020.121	Wages - Clerk	\$5,200.00
A.8020.410	Miscellaneous Expenses, Planning	\$500.00
A.8020.471	Public Notice Expenses, Planning	\$500.00
A.8020.830	Social Security and Medicare, Planning	\$750.00
A.8020.850	Unemployment/Reemployment, Planning	\$60.00



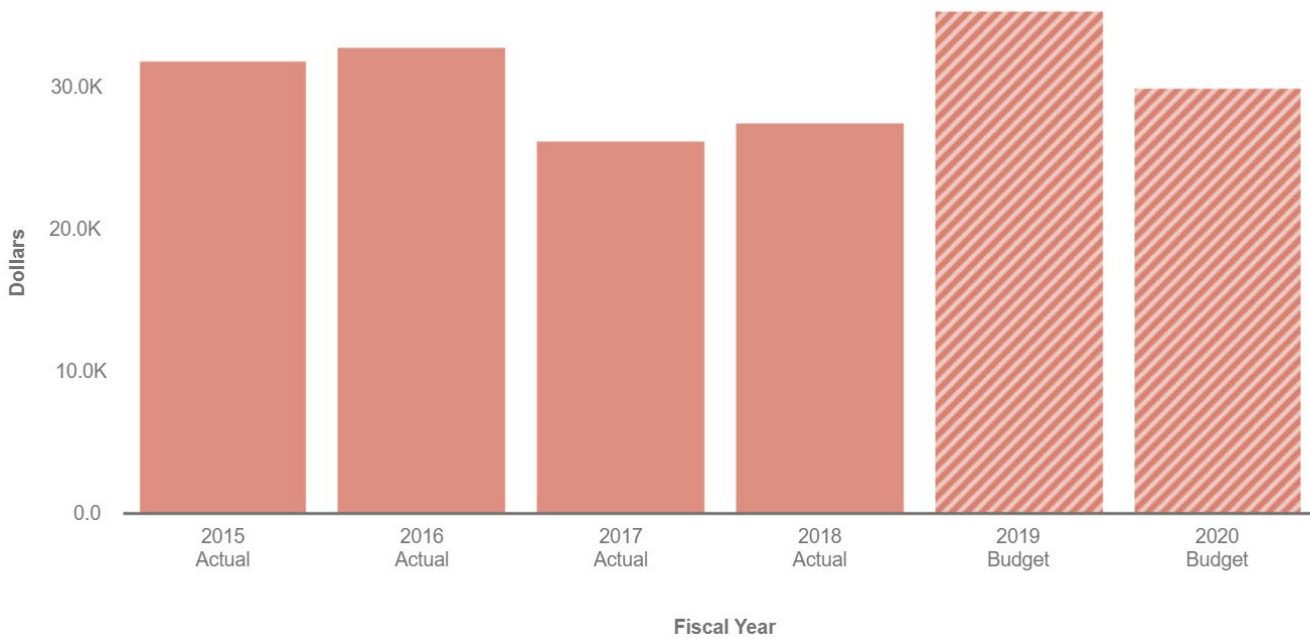
BUDGET 2020

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**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
Clerk

\$645 bi-weekly
\$13.80/ hr

Code Enforcement

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8664.1	24,415
Equipment and Capital Outlay	A.8664.2	0
Contractual Expenditures	A.8664.4	2,750
Employee Benefits	A.8664.8	2,858
TOTAL		30,023

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:

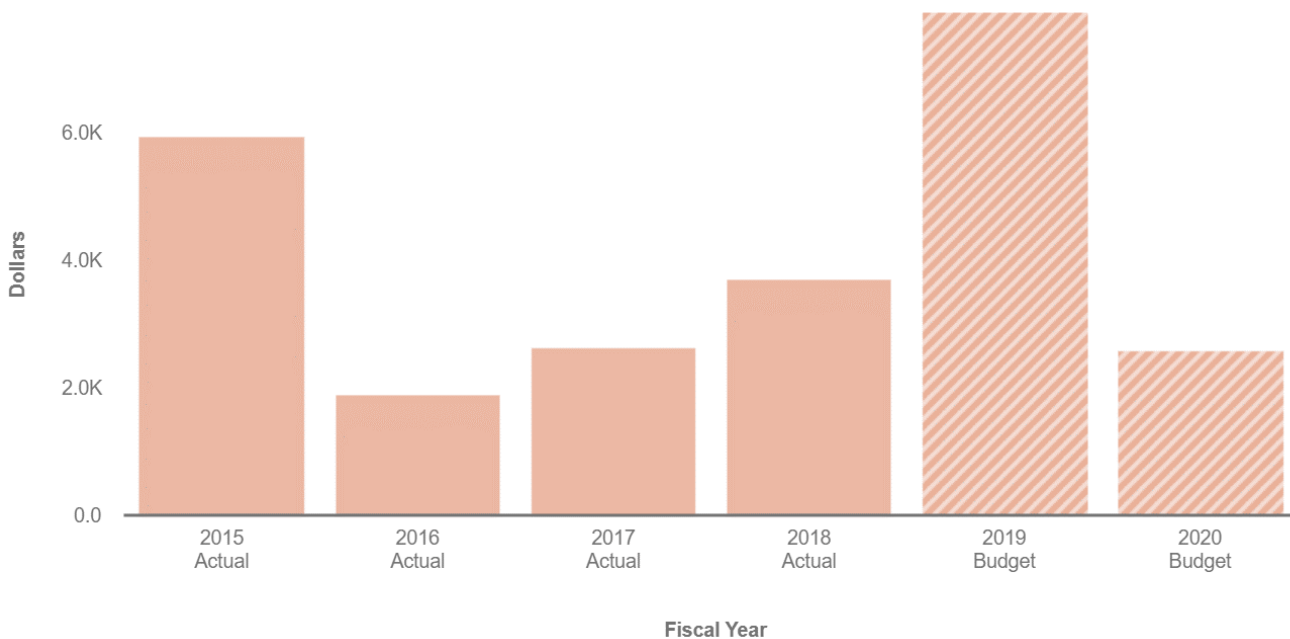
A.8664.111	Salary - CEO Hanford	\$16,770.00
A.8664.121	Codes (JH - Regular Time)	\$7,645.00
A.8664.410	Miscellaneous Expenses, Code Enforcement	\$30.00
A.8664.421	Annual In-Service Training	\$300.00
A.8664.431	Dues - NYS Building Officials Conference	\$120.00
A.8664.441	Annual Software Support (Williamson Law)	\$1,300.00
A.8664.442	Wireless Phone Service (AT&T Mobility)	\$500.00
A.8664.491	Fuel Reimbursement	\$500.00
A.8664.810	State Retirement, Code Enforcement	\$890.00
A.8664.830	Social Security and Medicare, Code Enforcement	\$1,827.00
A.8664.850	Unemployment/Reemployment, Code Enforcement	\$141.00

**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	2600
Employee Benefits	A.8810.8	0
TOTAL		2,600

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

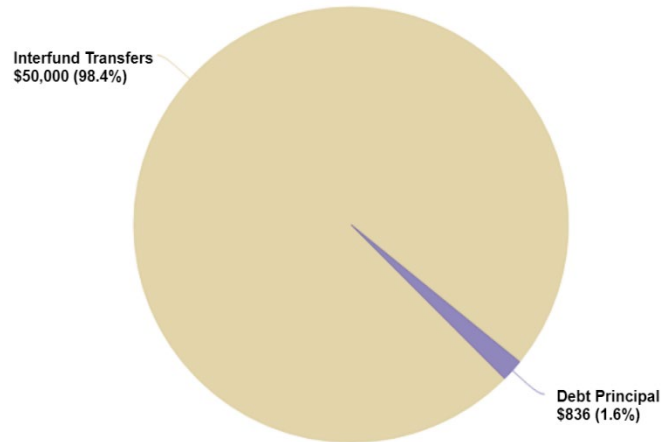
A.8810.410	Miscellaneous Expenses, Cemeteries	\$250.00
A.8810.481	Landscaping Contract	\$2,350.00

**TOWN OF GRANBY
GENERAL FUND**

UNDISTRIBUTED EXPENDITURE GROUP

The following pages lists the appropriations for employee benefits, debt service, and interfund transfers. New for 2020, 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	50,000
TOTAL		50,000

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

A.9950.900	Transfers, Capital Projects Fund	\$50,000.00
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**TOWN OF GRANBY
GENERAL FUND**

ESTIMATED REVENUES FOR FISCAL YEAR 2020

Account Structure

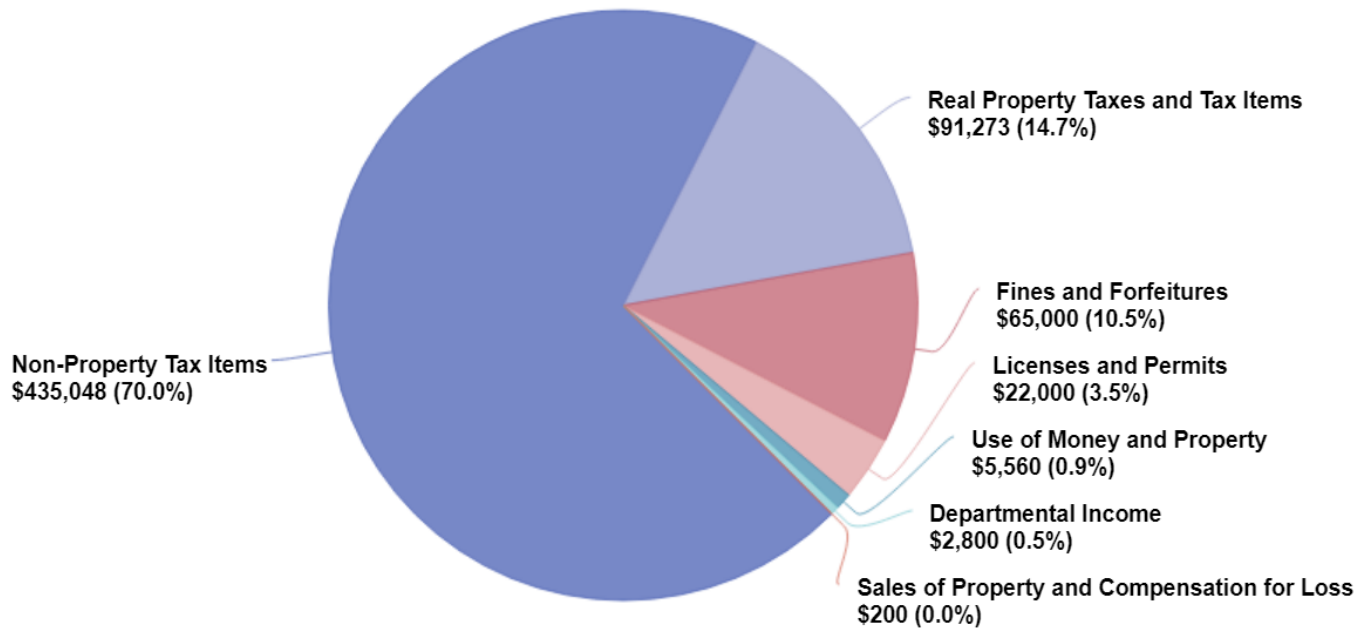
Revenue codes have four digits based on the source of the income. Our accounting program requires that we have a third term in an account string. I have elected to have .0 at the end of all revenue codes.

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

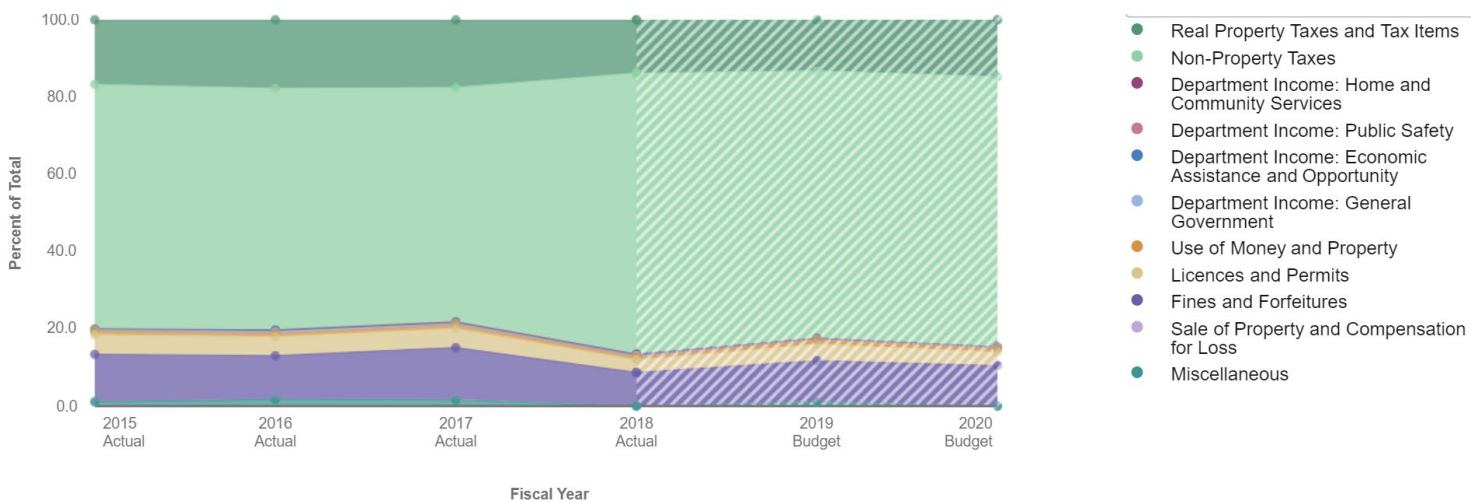
TOWN OF GRANBY GENERAL FUND

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**

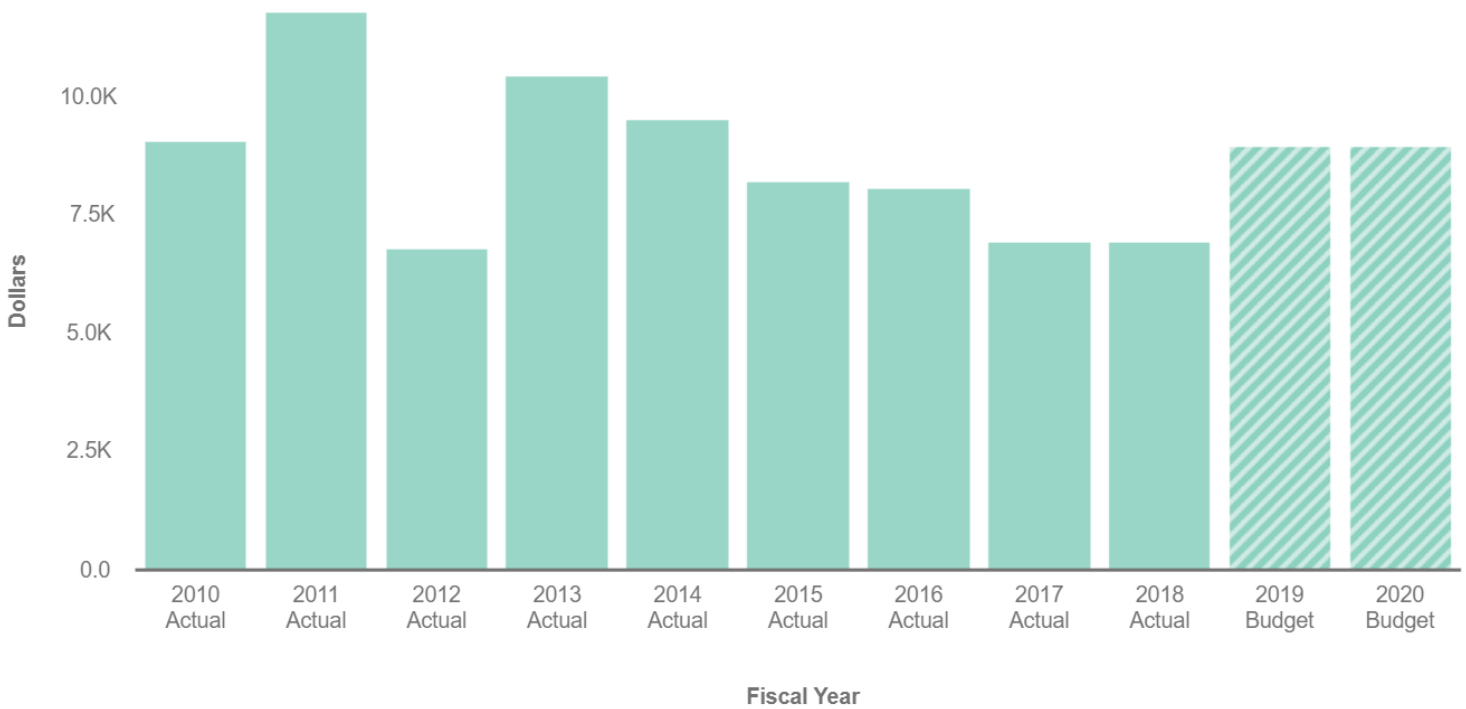
LOCAL SOURCES REVENUE GROUP

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.1090.0 Interest and Penalties on Real Property Taxes

Rationale	Estimated
One of the largest property tax bills would arrive late every year allowing us to assess penalties. In recent years, that tax bill has been arriving on time. In 2019, we opened a NYCLASS account for tax collection. For the season, we received \$9,622 in penalties.	\$9,000



**TOWN OF GRANBY
GENERAL FUND**

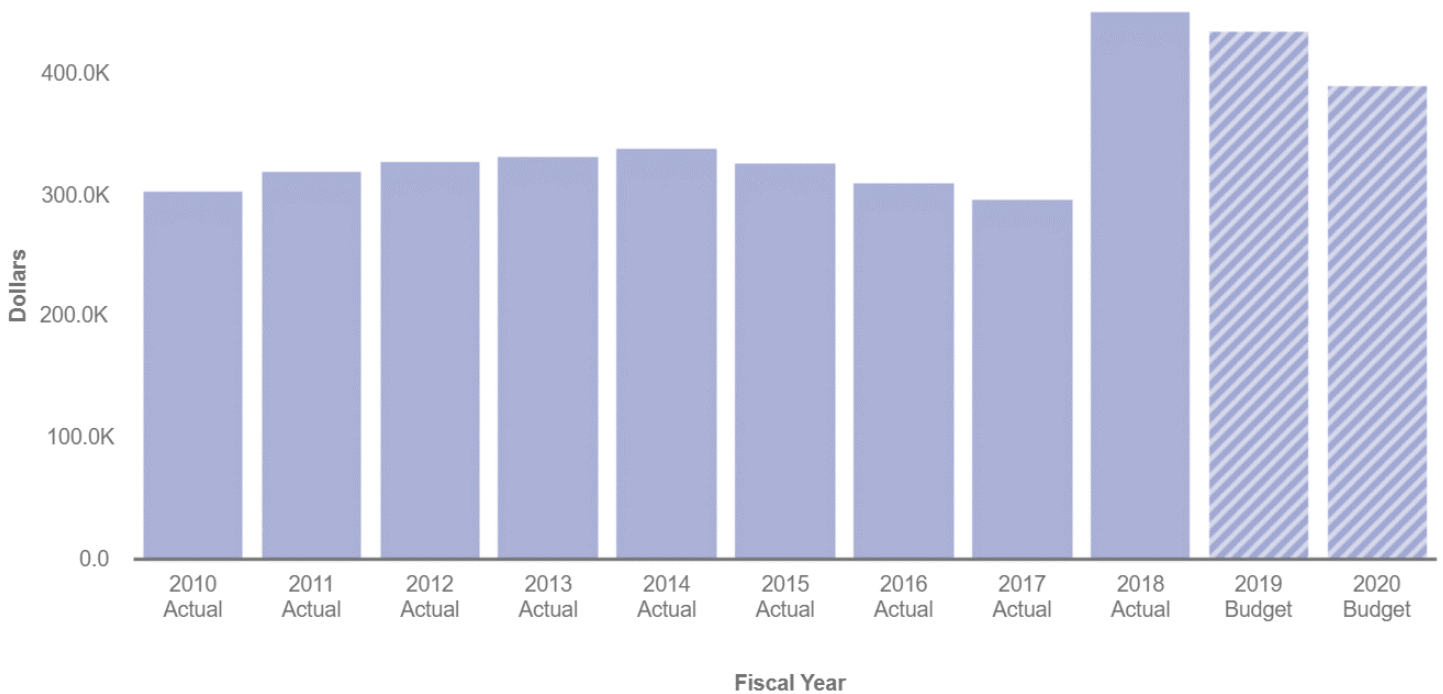
LOCAL SOURCES REVENUE GROUP

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.

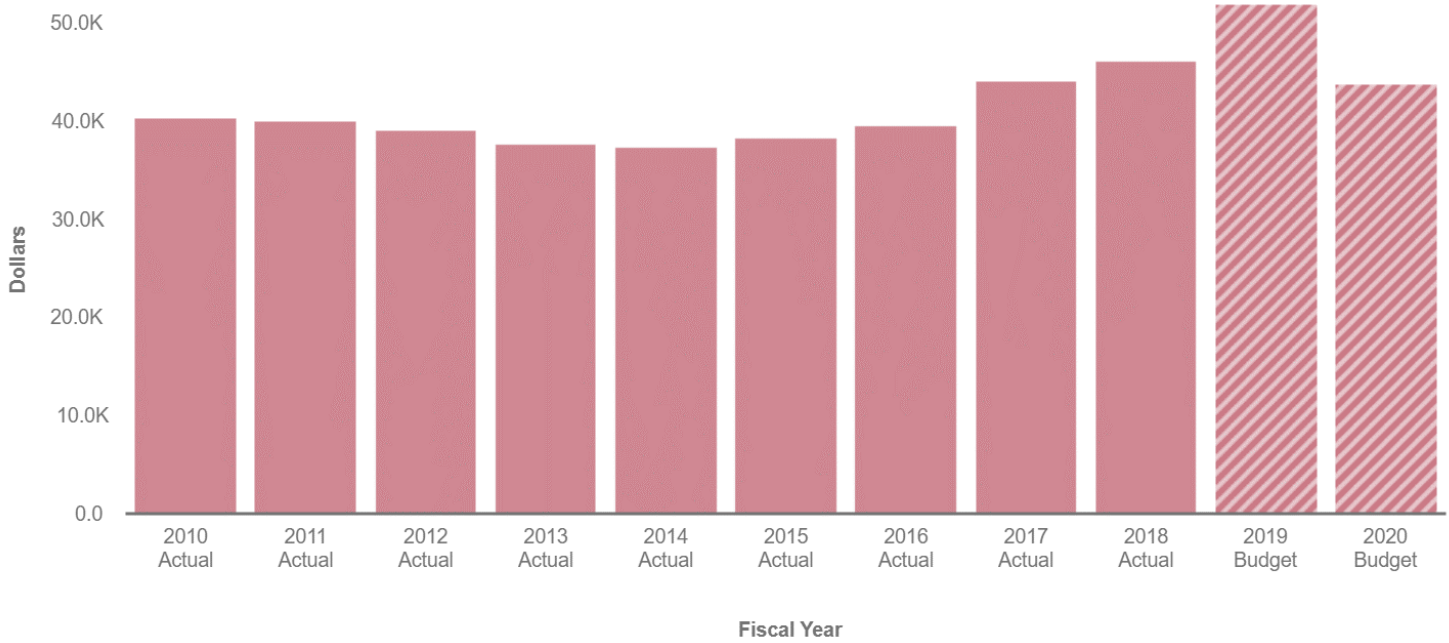
A.1120.0 Non-Property Tax Distributed by County

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.	\$ 378,684



A.1170.0 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.	\$44,000



**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.1255.0 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.1603.0 Vital Statistics Fees

Rationale	Estimated
Birth and death certifications will now be booked using this code as well as genealogy search fees.	\$1,000

A.2110.0 Zoning Board Fees

Rationale	Estimated
It is estimated that the ZBA will hear four applications in 2020.	\$300

A.2115.0 Planning Board Fees

Rationale	Estimated
It is estimated that the planning board will hear four applications in 2020.	\$1,000

**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.2401.0 Interest and Earnings

Rationale	Estimated
For the last five years, the town had savings accounts earning very little interest. For 2019, we have earned \$2,179 as of 7/31 with our NYCLASS and ICS accounts.	\$2000

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.2410.0 Rental of Real Property

Rationale	Estimated
It is estimated that the community center will be rented 20 times in 2020.	\$2,000

A.2412.0 Rental of Real Property, Other Governments

Rationale	Estimated
New for 2020, we will be using this code to track payments by the DEC for using the community center to house their air quality equipment. It is proposed to increase their rental fee to \$150 per month from \$130.	\$1560

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Licenses and Permits

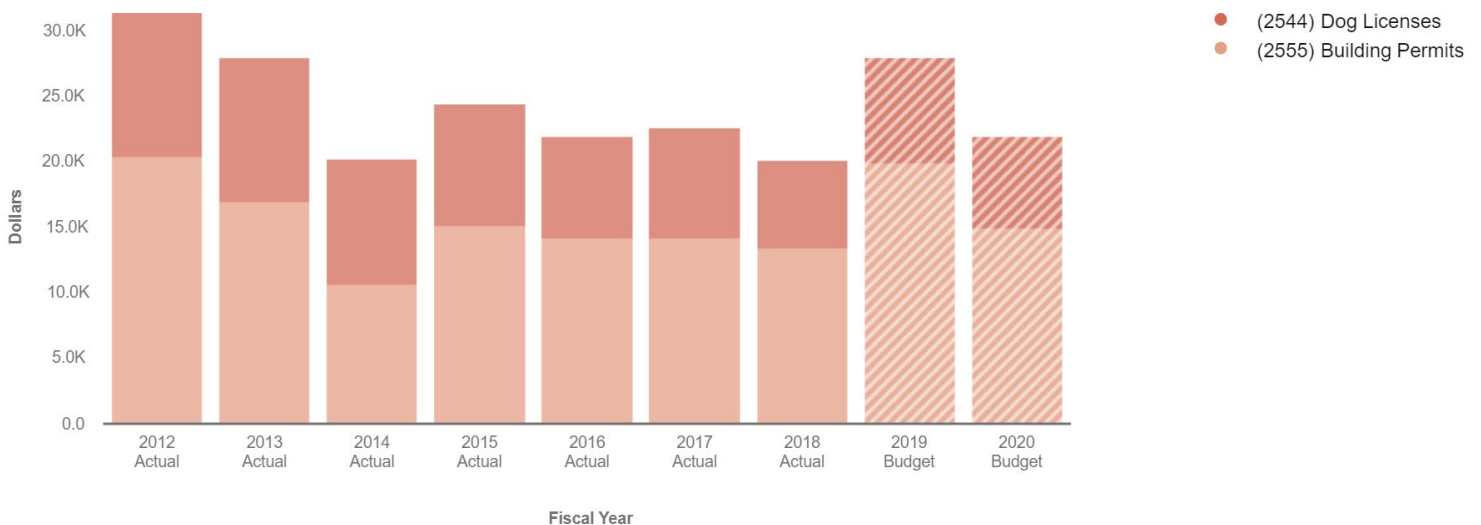
Certain departments charge fees for permits and licenses to offset their expenses. The theory is that residents who use these services should pay a greater portion of the cost of running these departments (user fees). We accomplish this by charging to license a dog (required by NYS and Town Law) and 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.2544.0 Dog Licenses

Rationale	Estimated
Fees for dog licenses are used to fund the administration of the Dog Control Law in the town.	\$7,000

A.2555.0 Building and Alteration Permits

Rationale	Estimated
The Building Permit Fee Schedule was revised in 2018. As of 7/31, we have collected over \$10,000. It is estimated that we will see an increase in 2020 from the actual amount collected in 2018.	\$15,000



**TOWN OF GRANBY
GENERAL FUND**

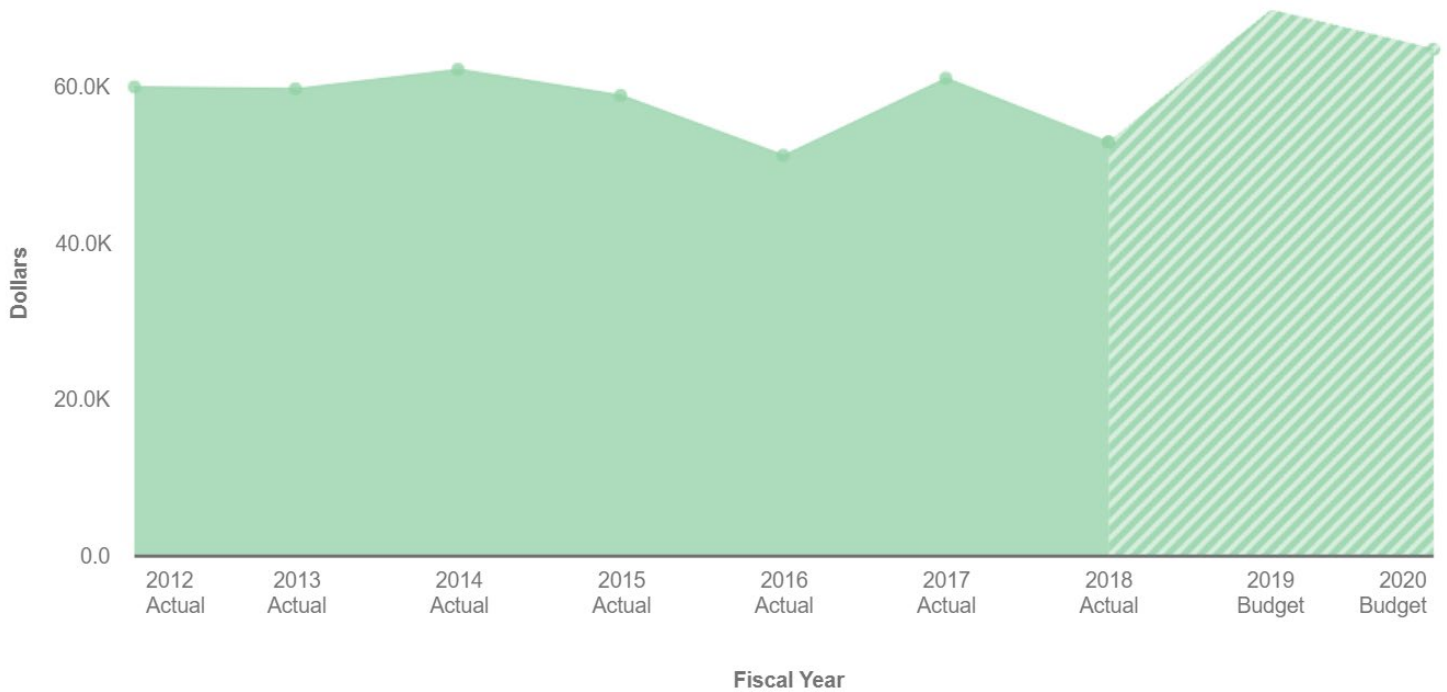
LOCAL SOURCES REVENUE GROUP

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.2610.0 Fines and Forfeited Bail

Rationale	Estimated
The budget should be about \$60,000 but we have about \$5,000 in the bail account that is unclaimed. It will transfer over to the town in 2020.	\$65,000



**TOWN OF GRANBY
GENERAL FUND**

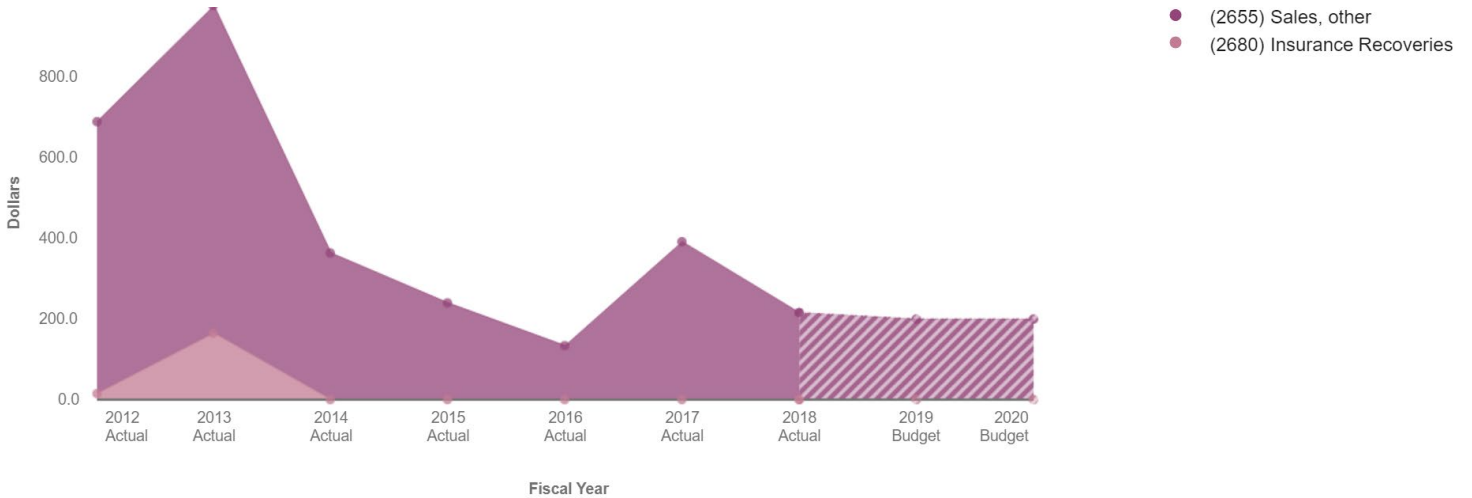
LOCAL SOURCES REVENUE GROUP

Sale of Property and Compensation for Losses

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

A.2660.0 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.

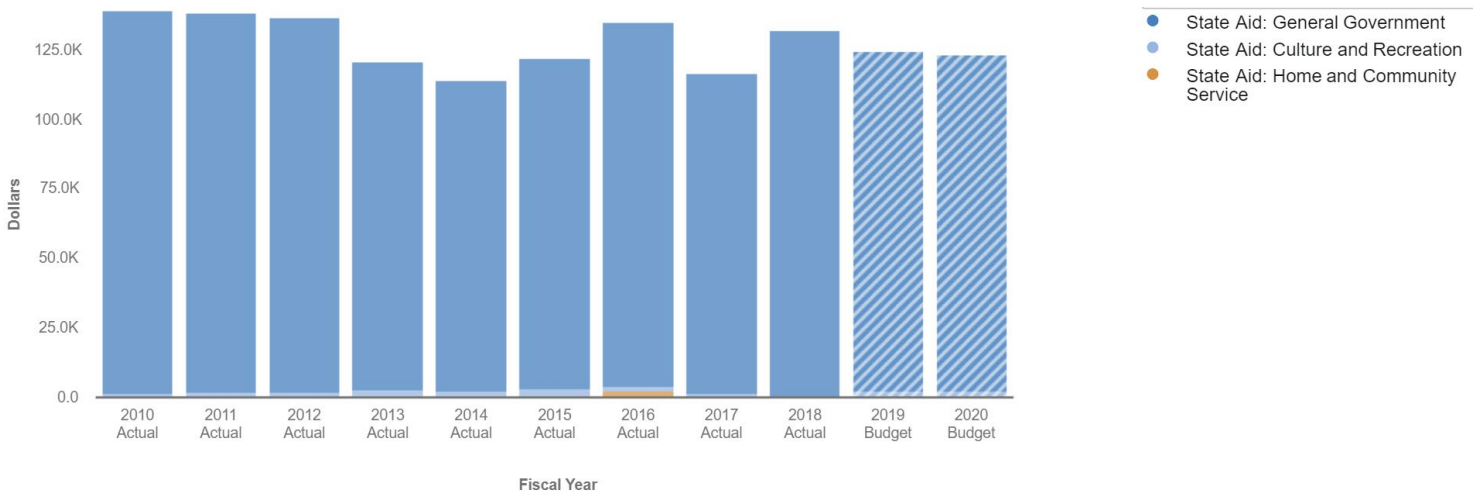
Aid and Incentives for Municipalities is budgeted for in the state budget every year. We have not had an increase in funding in over ten years.

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.



**TOWN OF GRANBY
GENERAL FUND**

STATE AID SOURCES REVENUE GROUP

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.3001.0 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.3005.0 Mortgage Tax

Rationale	Estimated
Our May payment in 2019 was about \$1,000 less than last year.	\$50,000

State Aid – Recreation and Culture

A.3820.0 Youth Programs

Rationale	Estimated
We will apply for this amount for the youth program.	\$2,500

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.1001.0 Real Property Taxes

Approved Levy
\$82,273

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

\$269,806,275

Property taxes are assessed per \$1,000 in value, so we divide to get 269,806.275. Our proposed tax levy can be divided by our new number to get the tax rate. See below...

Year	Status	Rate per \$1,000
2020	Proposed	.30493
2019	Final	.28846
2018	Final	.2997
2017	Final	.30013
2016	Final	.30092
2015	Final	.30094
2014	Final	.30124

What is the impact?

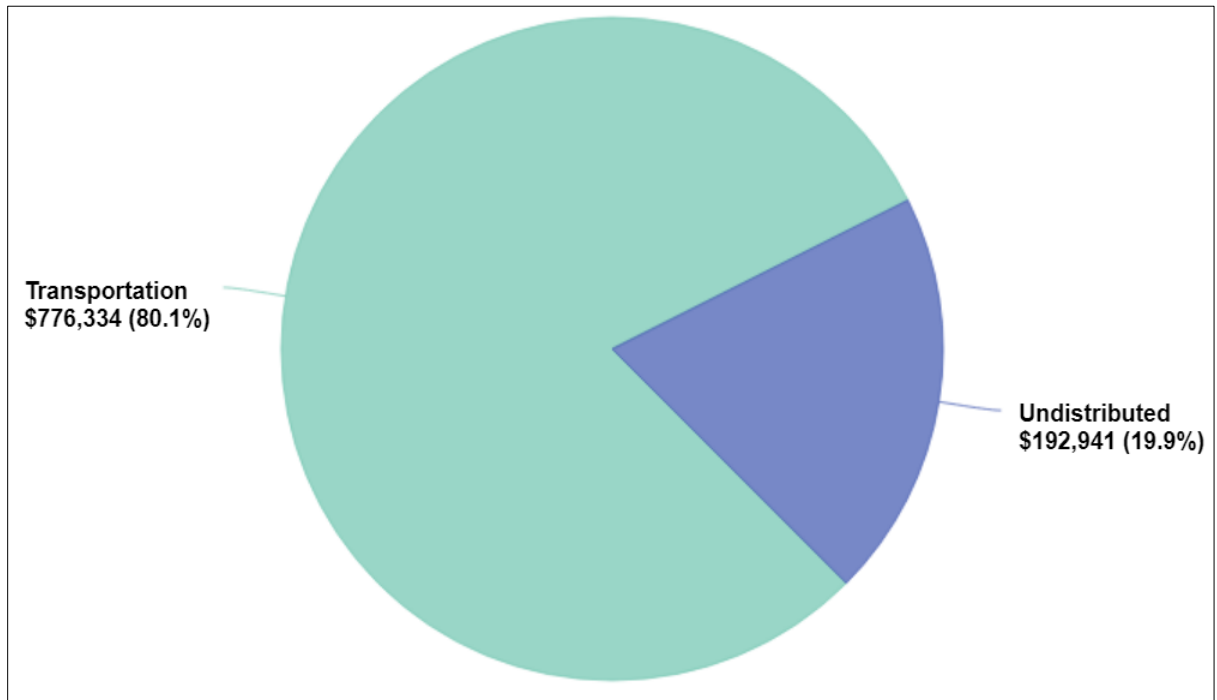
Your taxable value is your assessment minus any exemptions you may have. The proposed levy would increase the tax rate by less than two cents (.01647)

Value	\$25,000	\$50,000	\$75,000	\$100,000	\$125,000	\$150,000
2020 tax	\$7.62	\$15.25	\$22.87	\$30.49	\$38.12	\$45.74
2019 tax	\$7.21	\$14.42	\$21.63	\$28.85	\$36.06	\$43.27

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

Functions

The Highway Fund is broken into two 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>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Personal Services	\$ 277,249	\$ 281,557	\$ 308,500	\$ 288,580
Contractual Expenditures	334,948	325,267	226,800	168,075
Employee Benefits	156,476	149,806	173,600	175,976
Interfund Transfers	0	0	0	0
Equipment and Capital Outlay	181,016	141,193	195,000	319,679
Debt Principal	0	0	15,000	15,000
Debt Interest	0	0	2,132	1,965
Highway Fund Total	\$ 949,689	\$ 897,823	\$ 921,032	\$ 969,275

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 1/1/17</i>	\$23.30/hr	\$34.95/hr
<i>Hired 1/1/17-1/1/18</i>	\$22.30/hr	\$33.45/hr
<i>Hired 1/1/18-1/1/19</i>	\$21.30/hr	\$31.95/hr
<i>Hired 1/1/19-1/1/20</i>	\$20.30/hr	\$30.45/hr
<i>Hired 1/1/20-1/1/21</i>	\$19.30/hr	\$28.95/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 \$275 for the purchase of safety shoes. The Town of Granby shall supply each employee with four high visibility tee shirts and a sweatshirt, fleece, hooded sweatshirt or coat.

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	2019 Rates	2020 Rates
A14 & A15 Tier 4	15.7%	15.7%
A14 & A15 Tier 5	12.9%	13.1%
A14 & A15 Tier 6	9.2%	9.2%

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)	\$1,101.48/mo
Retiree single coverage (Highway Fund)	\$2,176.79/mo*

The Town of Granby pays an employer tax of 6.2% of all wages for Social Security and Medicare. We are assessed an employer tax of .525% for New York State Unemployment and .075% for New York State Re-Employment.

Interfund Transfers

No transfers are planned for 2020.

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

The Town of Granby has a serial bond for the new tractor and mower that was purchased in 2018.

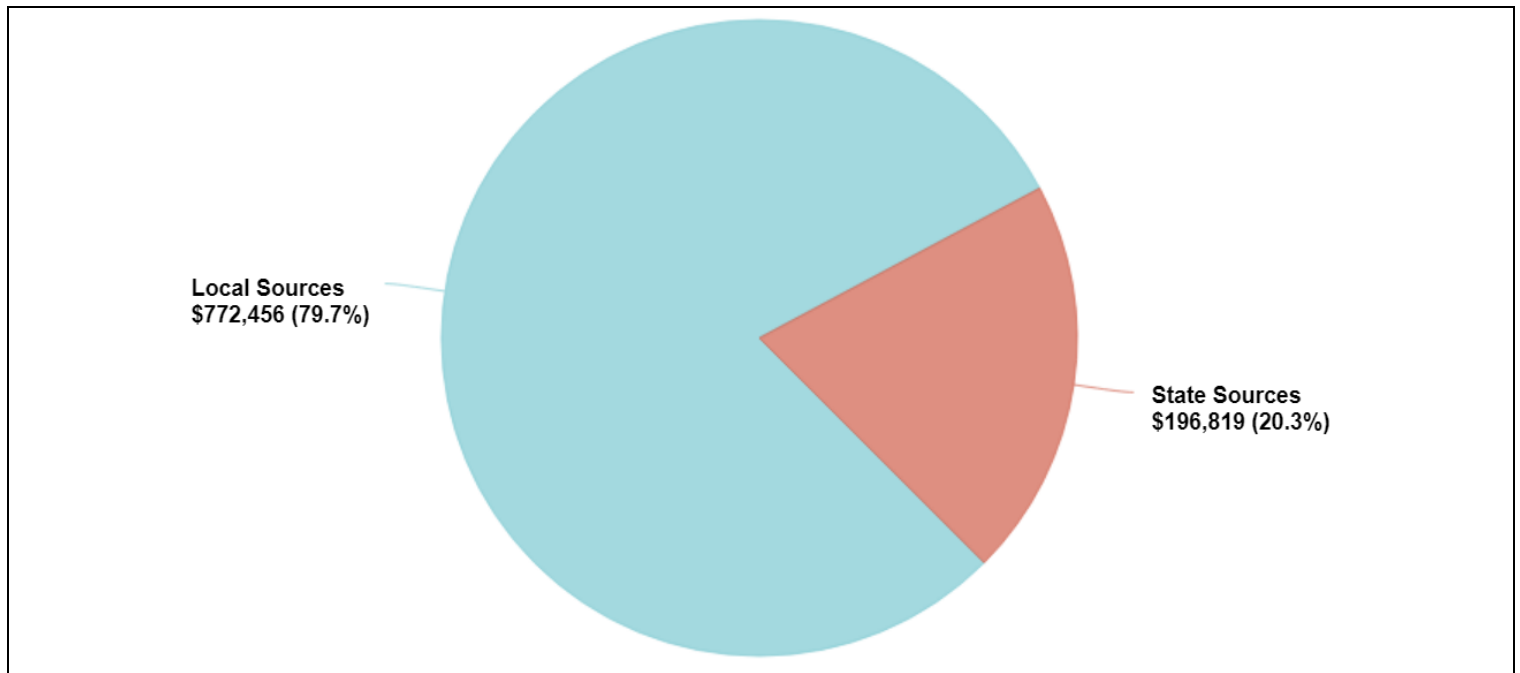
**TOWN OF GRANBY
HIGHWAY FUND - APPROPRIATIONS BY DEPARTMENT**

<u>GROUP</u>	<u>EXPENDITURE CLUSTER</u>	<u>DEPARTMENT</u>	<u>TOTAL BUDGET</u>
Transportation	Highway	Maintenance of Roads	245,000
Transportation	Highway	Snow Removal	236,500
Transportation	Highway	Permanent Improvements	196,819
Transportation	Highway	Machinery	61,860
Transportation	Highway	Brush and Weeds	23,000
Transportation	Highway	Street Administration	13,155
Undistributed	Employee Benefits	Medical Insurance	115,706
Undistributed	Employee Benefits	State Retirement	36,770
Undistributed	Employee Benefits	Social Security	22,000
Undistributed	Employee Benefits	Unemployment Insurance	1,500
Undistributed	Debt Services	Serial Bonds	16,965

**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.



Local Sources Type Comparison

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Real Property Tax Items	523,010	525,900	525,900	542,288
Intergovernmental Charges	137,533	142,908	158,000	219,168
Non-Property Tax Items	65,000	50,000	34,632	0
Miscellaneous Local Sources	13,549	1,694	7,450	1,000
Sales of Property	461	4,915	10,250	4,000
Use of Money and Property	1,233	1,960	6,200	6,000
Highway Fund Total	\$ 740,786	\$ 727,377	\$ 742,432	\$ 772,456

**TOWN OF GRANBY
HIGHWAY FUND**

APPROPRIATIONS FOR FISCAL YEAR 2020

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:

- .111 Department Manager
- .112 Deputy
- .121 Clerk

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:

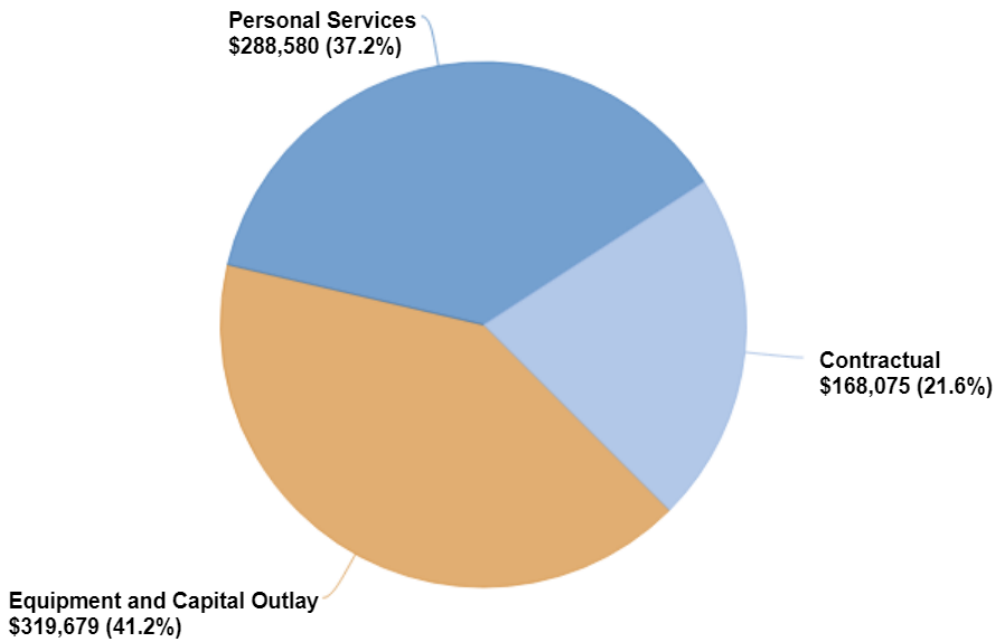
- .810 State Retirement
- .830 Social Security and Medicare
- .850 Unemployment and Reemployment
- .860 Health Insurance
- .889 Other

TOWN OF GRANBY HIGHWAY FUND

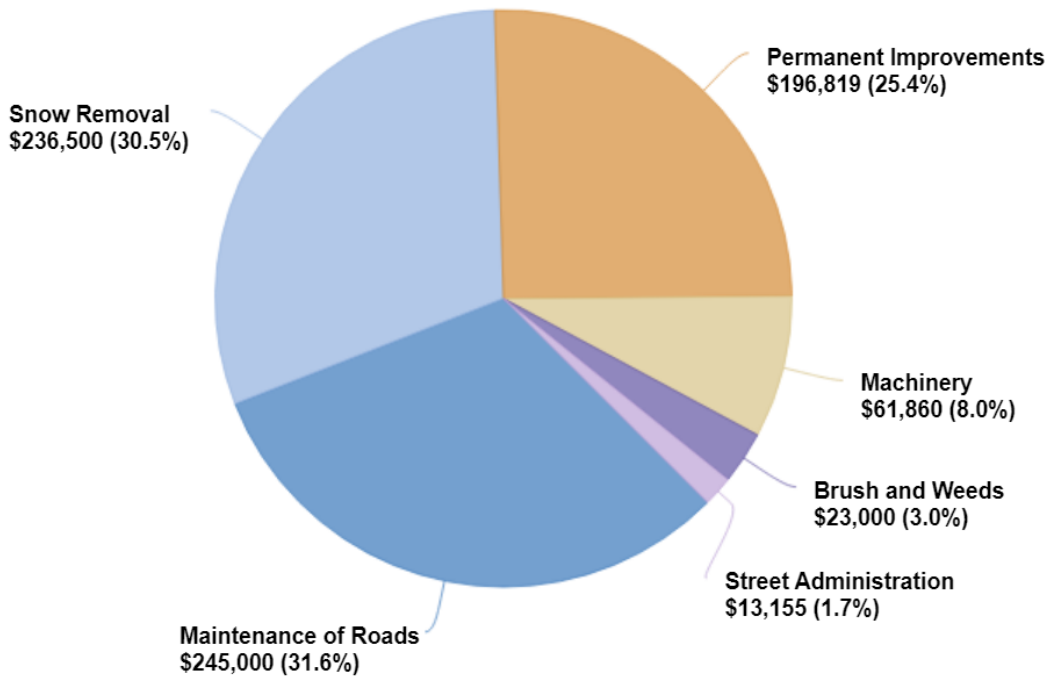
TRANSPORTATION EXPENDITURE GROUP

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, \$776,334, 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.



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

Highway Administration

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5010.1	2,080
Equipment and Capital Outlay	DA.5010.2	0
Contractual Expenditures	DA.5010.4	11,075
Employee Benefits	DA.5010.8	0
TOTAL		13,155

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.5010.112	Salary - Deputy Highway Superintendent	\$2,080.00
DA.5010.441	FuelMaster	\$4,000.00
DA.5010.442	Annual Software Support (Williamson Law)	\$1,200.00
DA.5010.481	Shoe Allowance	\$1,375.00
DA.5010.482	Uniform Cleaning Service	\$3,500.00
DA.5010.483	Shirts and Cold Weather Wear	\$600.00
DA.5010.484	Other Safety	\$400.00

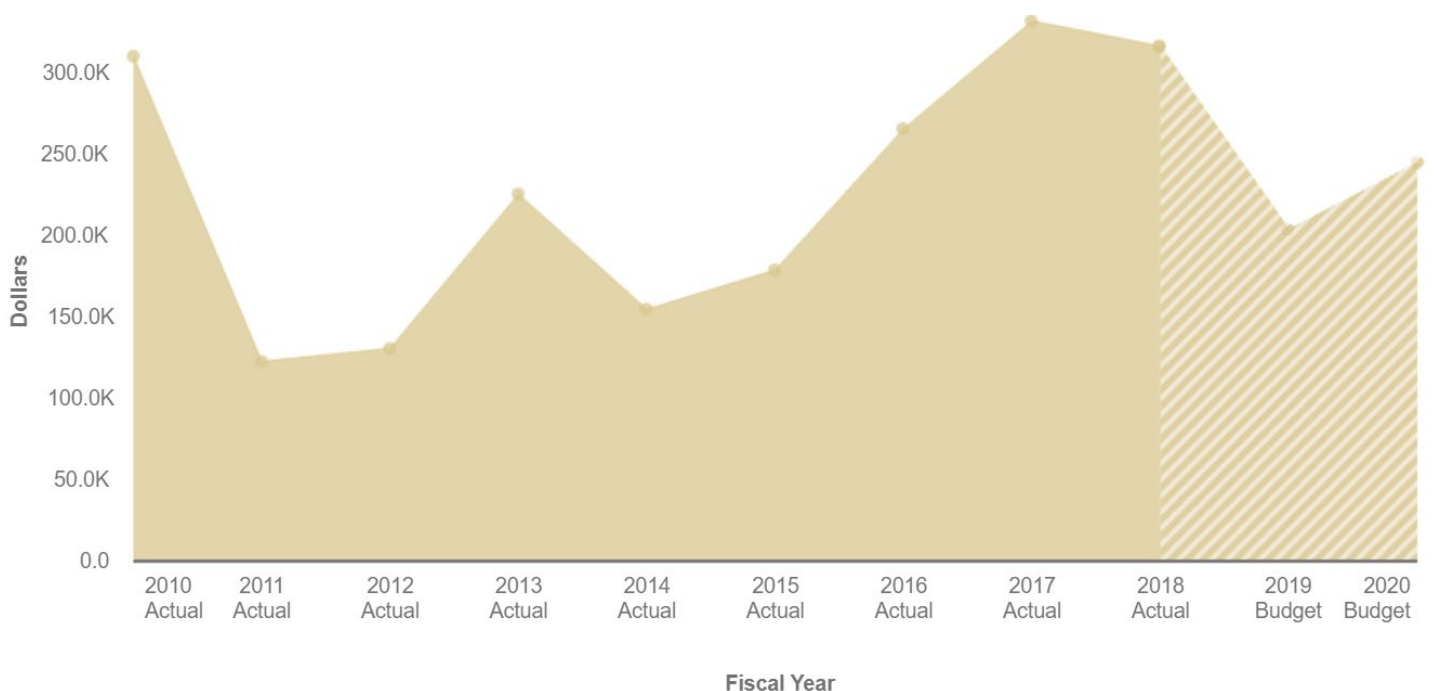
Maintenance of Streets

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5110.1	115,000
Equipment and Capital Outlay	DA.5110.2	110,000
Contractual Expenditures	DA.5110.4	20,000
Employee Benefits	DA.5110.8	0
TOTAL		245,000

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.5110.121	Maintenance of Streets - Regular Time	\$72,567.00
DA.5110.122	Maintenance of Streets - Vacation Time	\$19,908.00
DA.5110.123	Maintenance of Streets - Sick Time	\$4,500.00
DA.5110.124	Maintenance of Streets - Personal Time	\$4,500.00
DA.5110.125	Maintenance of Streets - Holiday Pay	\$11,025.00
DA.5110.126	Maintenance of Streets - Overtime	\$2,500.00
DA.5110.211	Road Improvements - Culverts	\$20,000.00
DA.5110.251	Road Improvements - Paving	\$80,000.00
DA.5110.252	Road Repairs - Patching	\$10,000.00
DA.5110.491	Summer Fuel	\$20,000.00



Permanent Improvements

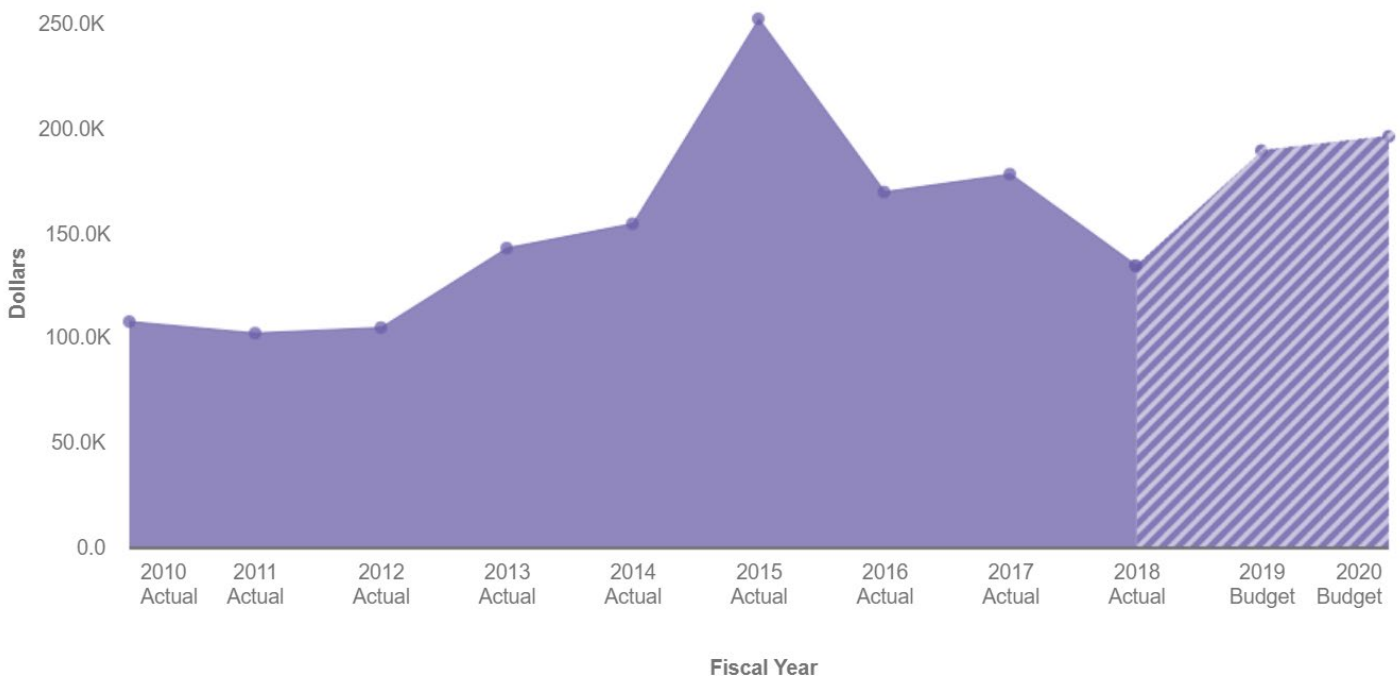
Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5112.1	0
Equipment and Capital Outlay	DA.5112.2	196,819
Contractual Expenditures	DA.5112.4	0
Employee Benefits	DA.5112.8	0
TOTAL		196,819

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

\$196,819.00



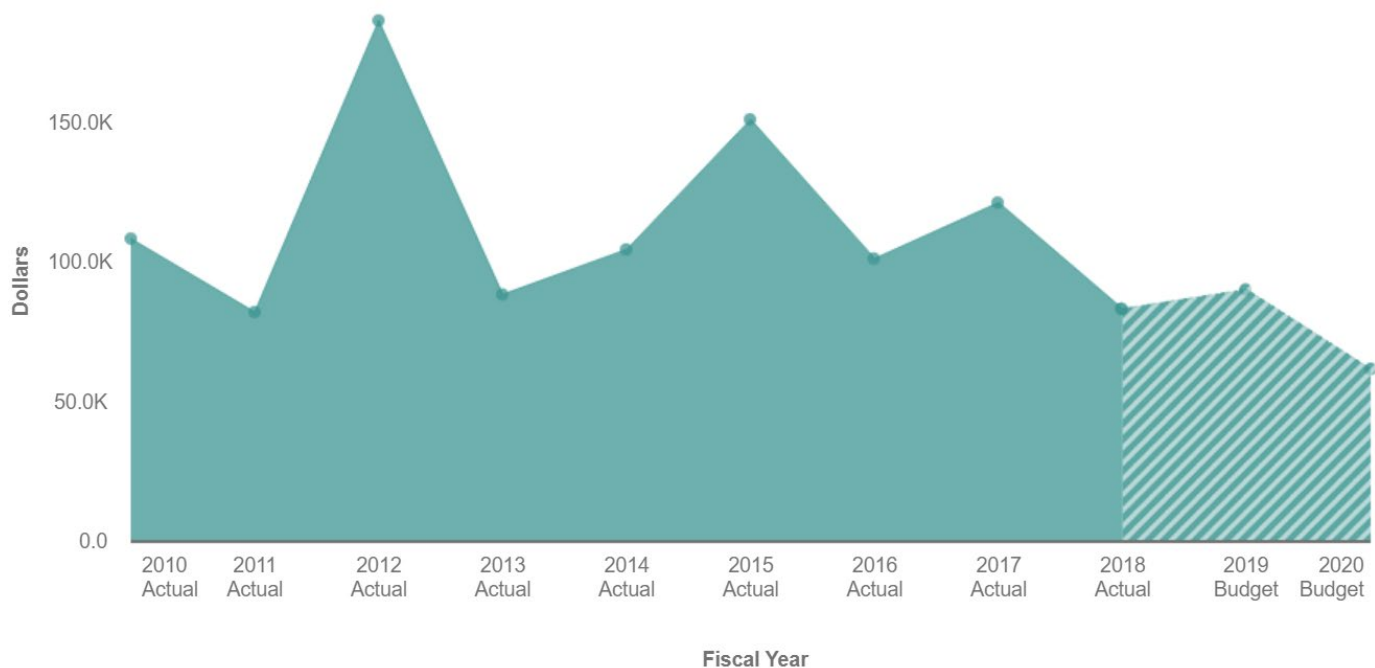
Machinery

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5130.1	30,000
Equipment and Capital Outlay	DA.5130.2	12,860
Contractual Expenditures	DA.5130.4	19,000
Employee Benefits	DA.5130.8	0
TOTAL		61,860

To help understand the costs associated with repairing and maintaining the highway equipment time that the MEOs spend on maintenance and repairs are charged to machinery. Parts, tools, and supplies are also charged to this account code.

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

DA.5130.121	Machinery - Regular Time	\$30,000.00
DA.5130.211	Tools and Equipment	\$5,000.00
DA.5130.251	Highway Machine Capital Outlay	\$7,860.00
DA.5130.411	Machinery Parts	\$3,000.00
DA.5130.412	Machinery Repairs	\$10,000.00
DA.5130.413	Machinery Maintenance Supplies	\$1,000.00
DA.5130.414	Small Tools	\$5,000.00



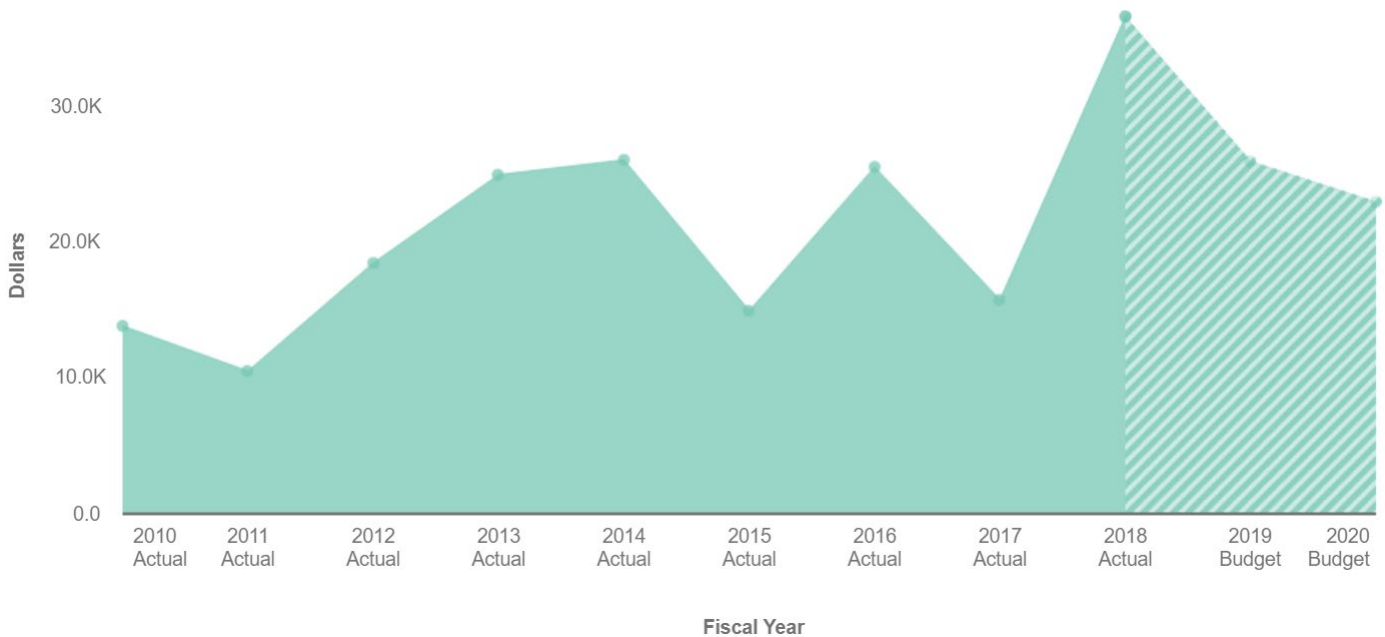
Brush and Weeds

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5140.1	20,000
Equipment and Capital Outlay	DA.5140.2	0
Contractual Expenditures	DA.5140.4	3,000
Employee Benefits	DA.5140.8	0
TOTAL		23,000

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.5140.121	Brush and Weeds - Regular Time	\$17,500.00
DA.5140.126	Brush and Weeds - Overtime	\$2,500.00
DA.5140.410	Miscellaneous Expenses, Brush and Weeds	\$3,000.00

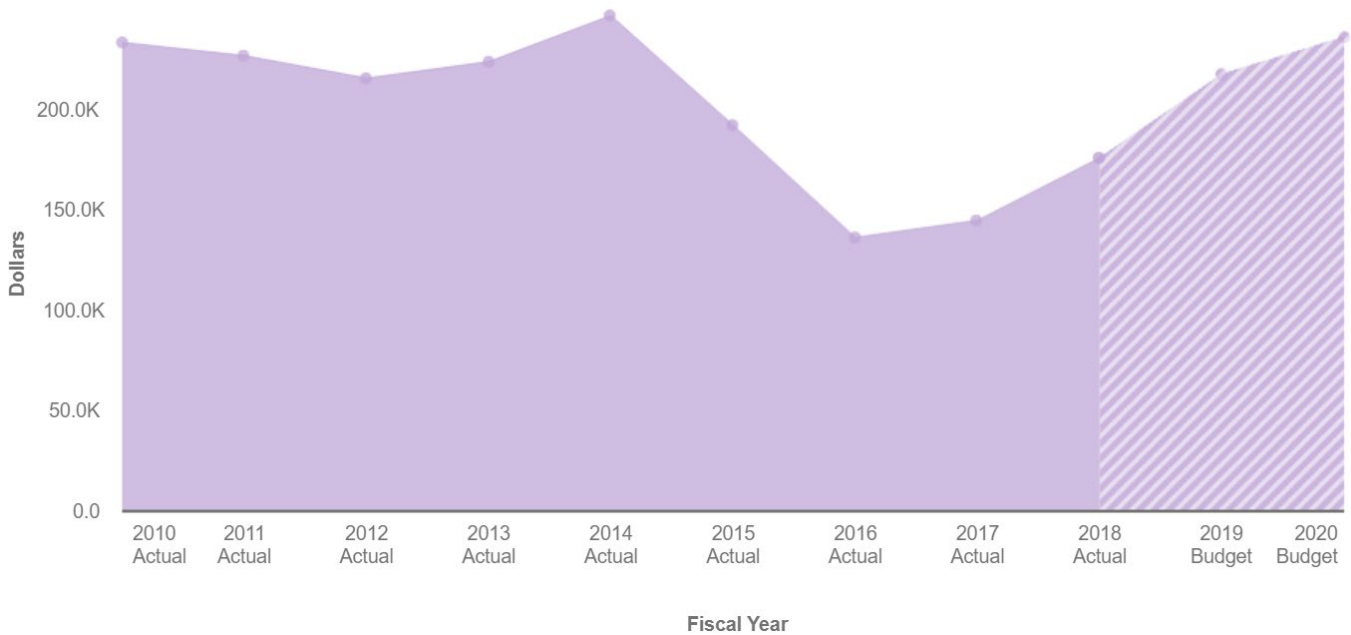


Snow Removal

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5142.1	121,500
Equipment and Capital Outlay	DA.5142.2	0
Contractual Expenditures	DA.5142.4	115,000
Employee Benefits	DA.5142.8	0
TOTAL		236,500

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

DA.5142.121	Snow Removal - Regular Time	\$80,000.00
DA.5142.126	Snow Removal - Overtime	\$37,000.00
DA.5142.131	Seasonal Highway - Snow Removal	\$4,500.00
DA.5142.410	Miscellaneous Expenses, Snow Removal	\$4,740.00
DA.5142.441	Cell Phone - Highway	\$260.00
DA.5142.481	Road Salt	\$60,000.00
DA.5142.482	Ice Control Sand	\$30,000.00
DA.5142.491	Winter Fuel	\$20,000.00

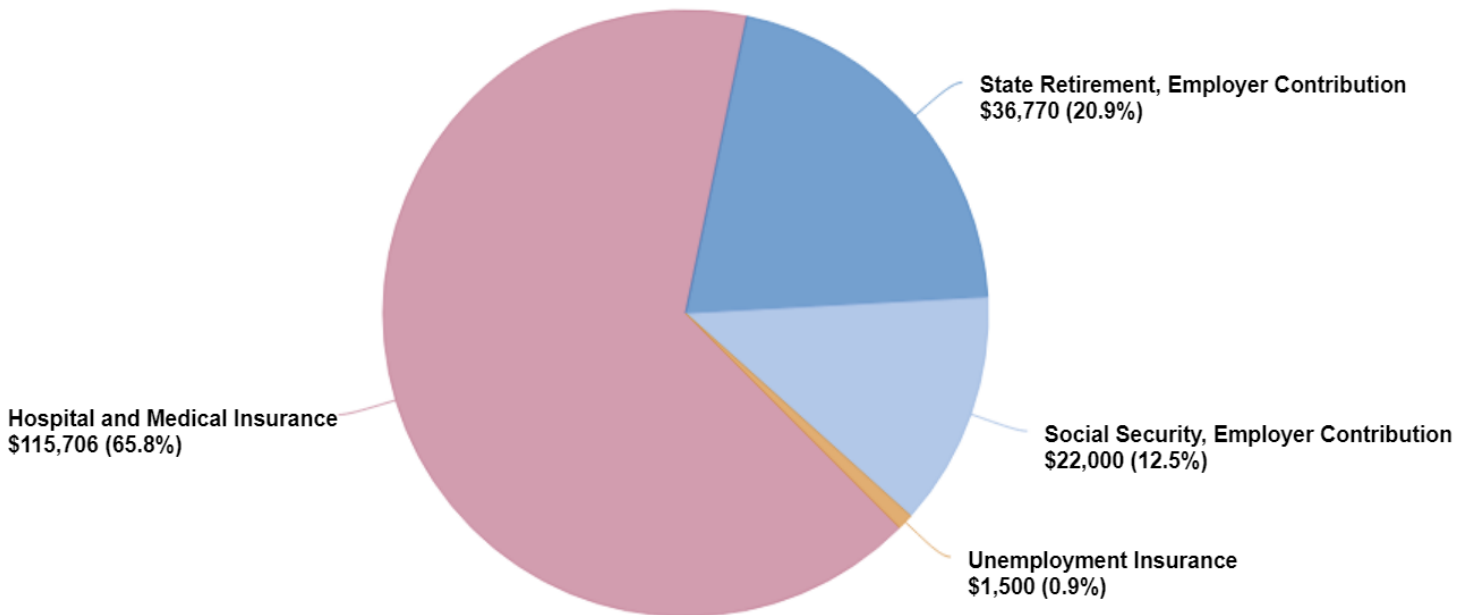


**TOWN OF GRANBY
HIGHWAY FUND
UNDISTRIBUTED GROUP**

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

Employee Benefits

The five MEOs will receive a value of \$172,676 in employee benefits based on obligations in the agreed upon labor contract. We do not offer benefits to seasonal laborers (other than NYS Retirement).



Debt Service

We currently have one serial bond for the tractor and mower that was purchased in 2018. See the amortization schedule below:

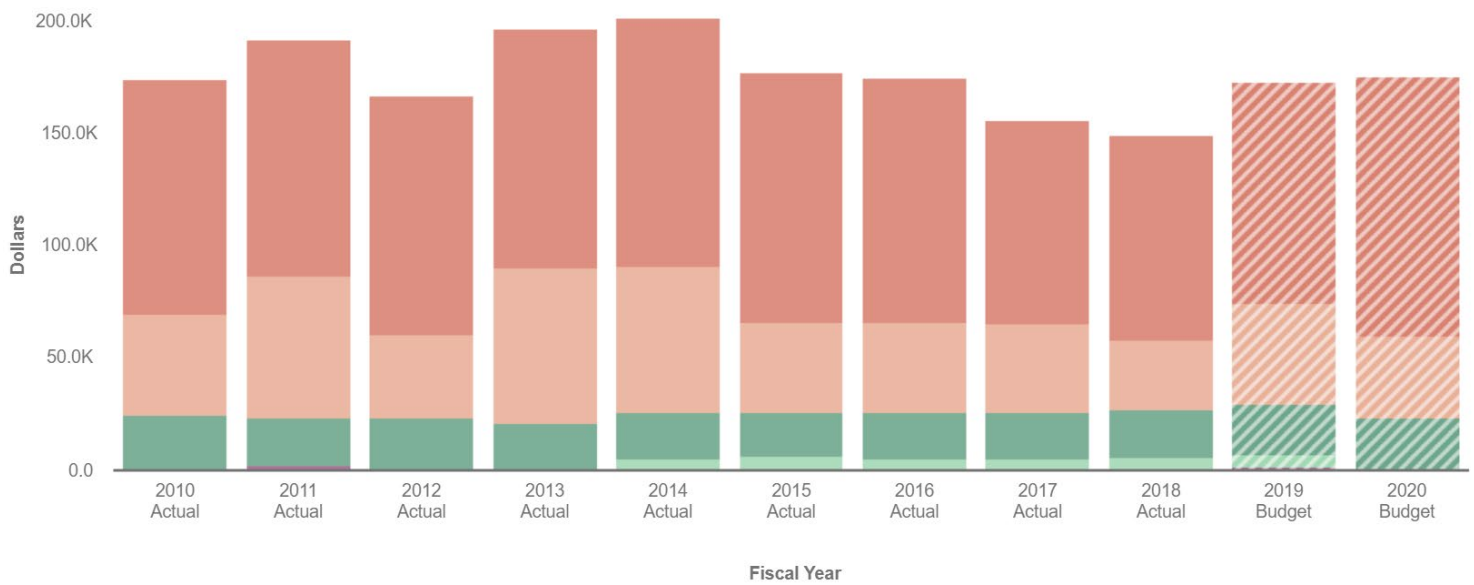
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2020	\$15,000	\$1,965
2021	\$15,000	\$1,695
2022	\$15,000	\$1,290
2023	\$15,000	\$750

**TOWN OF GRANBY
HIGHWAY FUND**

UNDISTRIBUTED EXPENDITURE GROUP

EMPLOYEE BENEFITS EXPENDITURE CLUSTER

The following appropriations are for the expenditures paid by the Town of Granby on behalf of its employees.



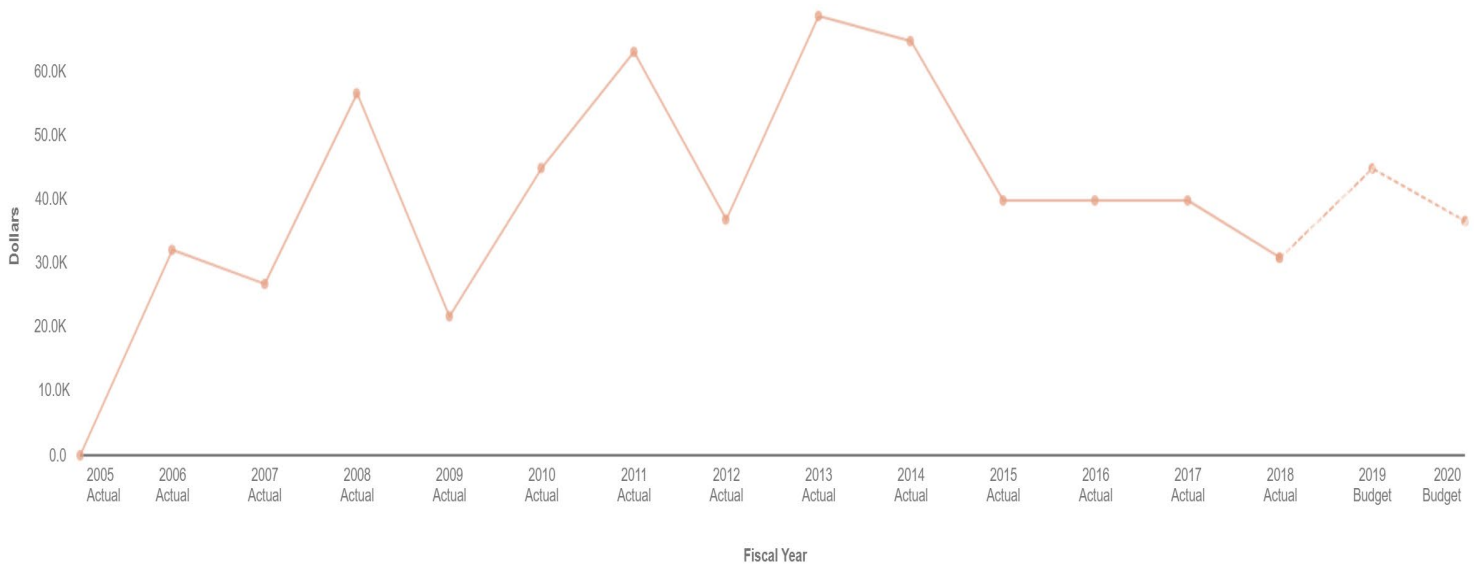
- Hospital and Medical Insurance
- State Retirement, Employer Contribution
- Social Security, Employer Contribution
- Other Employee Benefits (Direct Deposit)
- Unemployment Insurance

State Retirement

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9010.8	36,770
TOTAL		36,770

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

DA.9010.800	State Retirement, Employee Benefits	\$36,770.00
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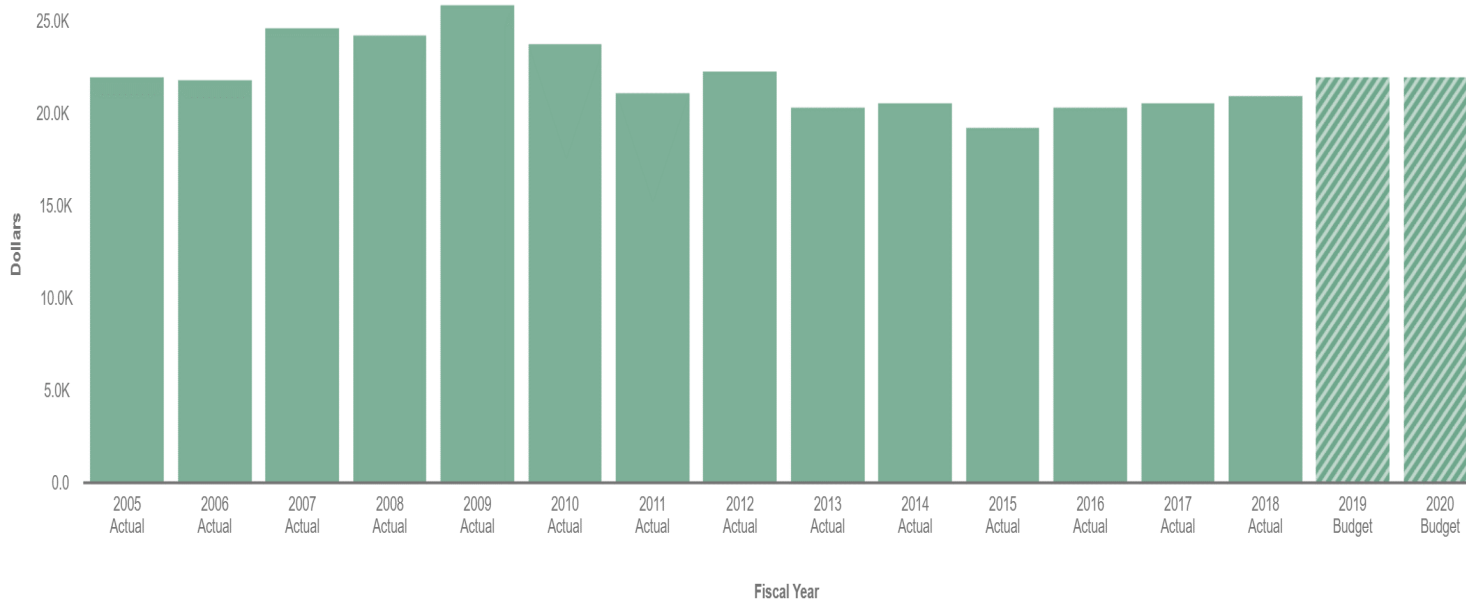


Social Security

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9030.8	22,000
TOTAL		22,000

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

DA.9030.800	Social Security, Employee Benefits	\$22,000.00
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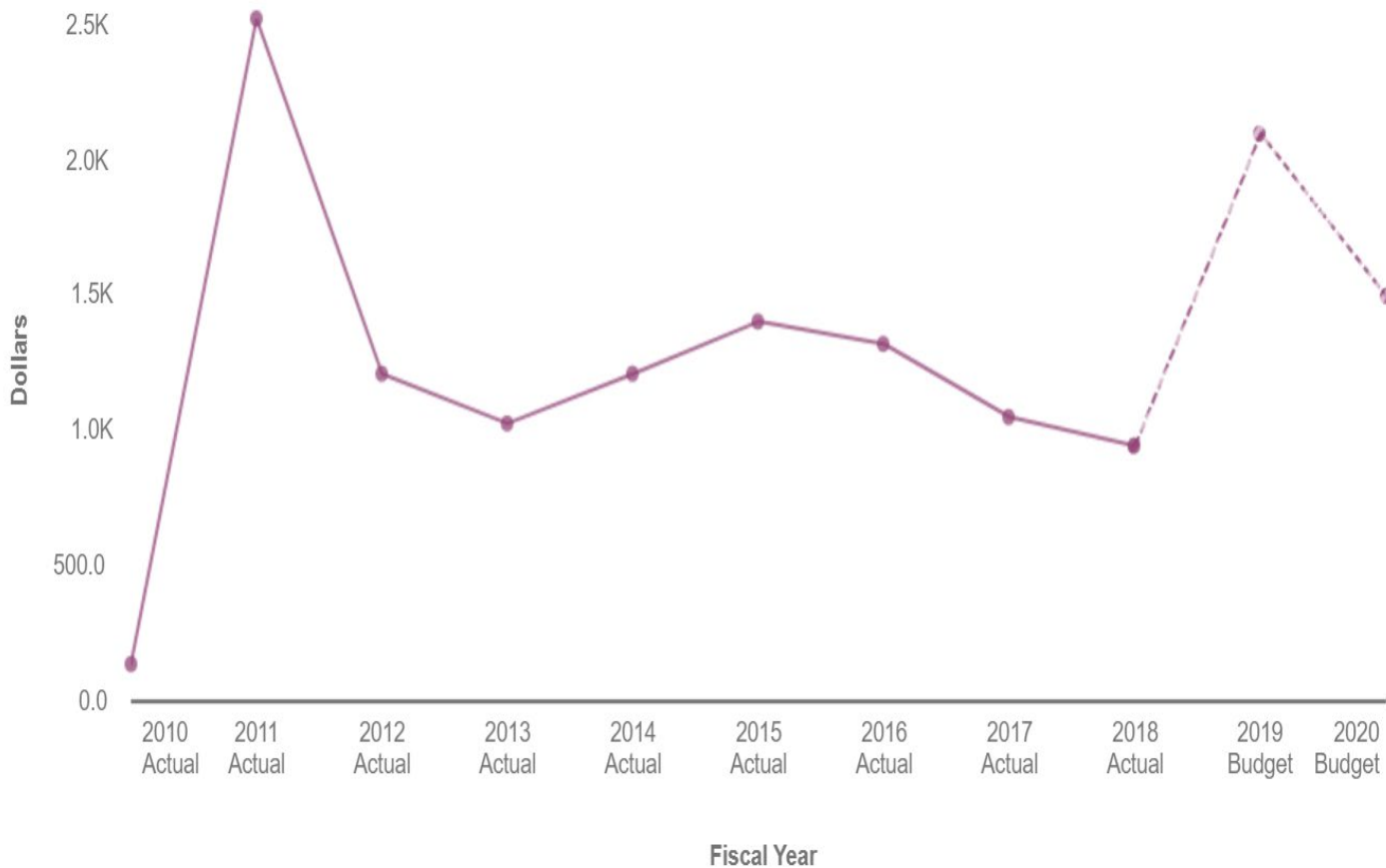


Unemployment Insurance

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9050.8	1,500
TOTAL		1,500

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

DA.9050.800	Unemployment Insurance, Employee Benefits	\$1,500.00
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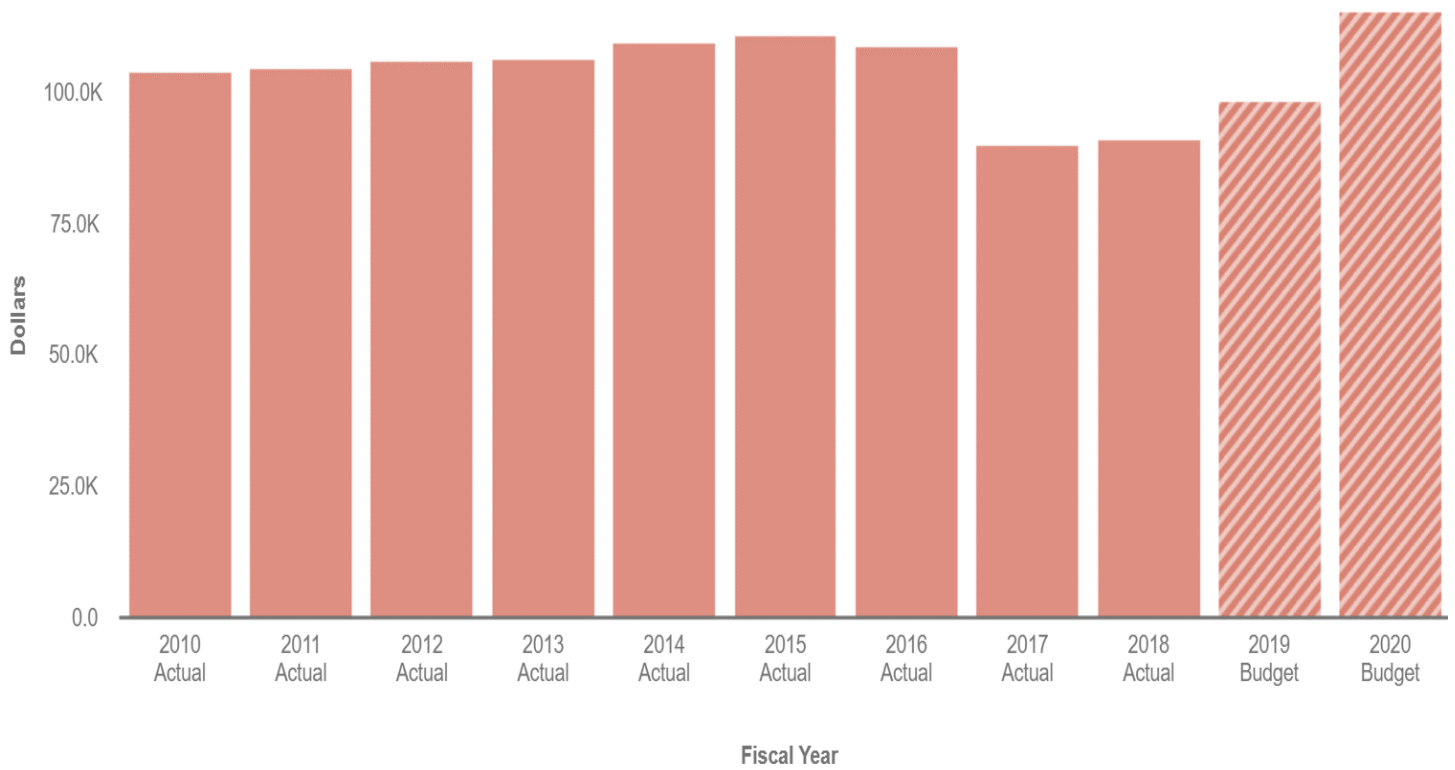


Hospital and Medical Insurance

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9060.8	115,706
TOTAL		115,706

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

DA.9060.800	Hospital and Medical/Dental Insurance, Employee Benefits	\$115,706.00
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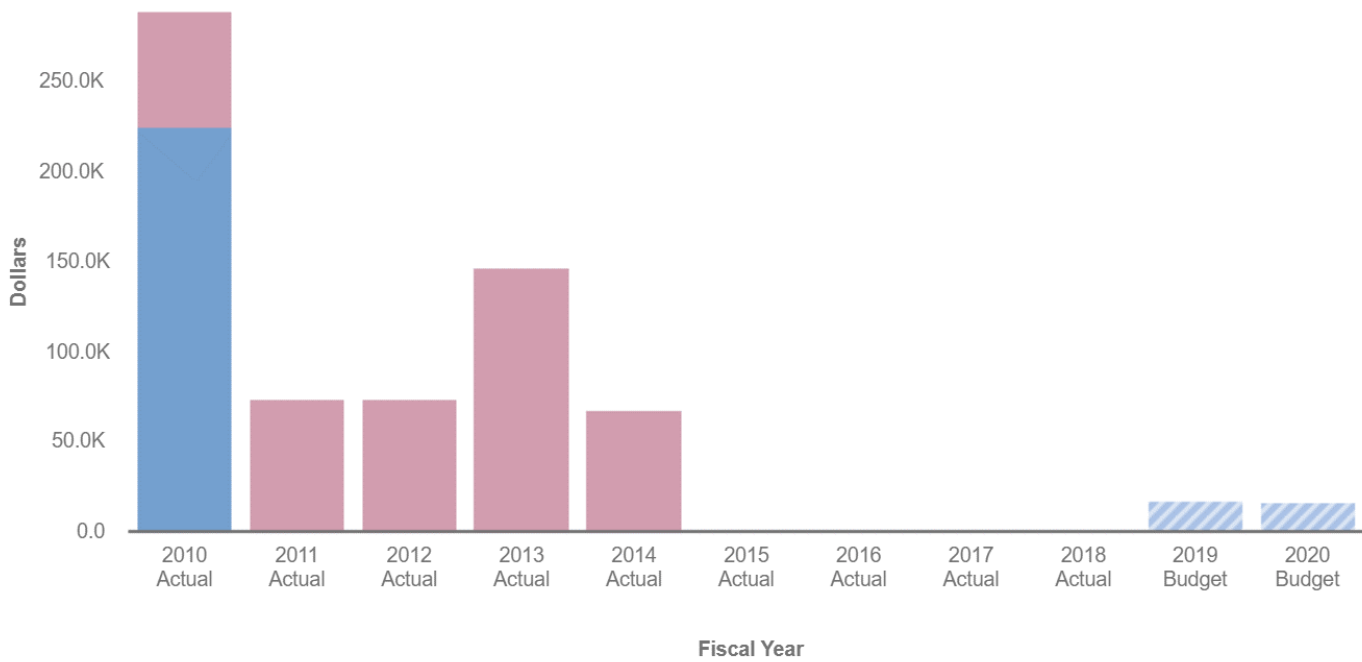


**TOWN OF GRANBY
HIGHWAY FUND**

UNDISTRIBUTED EXPENDITURE GROUP

DEBIT SERVICE EXPENDITURE CLUSTER

The following appropriations are for both long-term and short-term debt principal and interest payments.



- Installment Purchase Debt
- Bond Anticipation Notes
- Serial Bonds

Serial Bond

Expense Type	Account	Budget Amount (\$)
Debt Service, Principal	DA.9710.6	15,000
Debt Service, Interest	DA.9710.7	1,965
TOTAL		16,965

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

DA.9710.600	Serial Bonds, Debt Principal	\$15,000.00
DA.9710.700	Serial Bonds, Debt Interest	\$1,965.00

**TOWN OF GRANBY
HIGHWAY FUND**

ESTIMATED REVENUES FOR FISCAL YEAR 2020

Account Structure

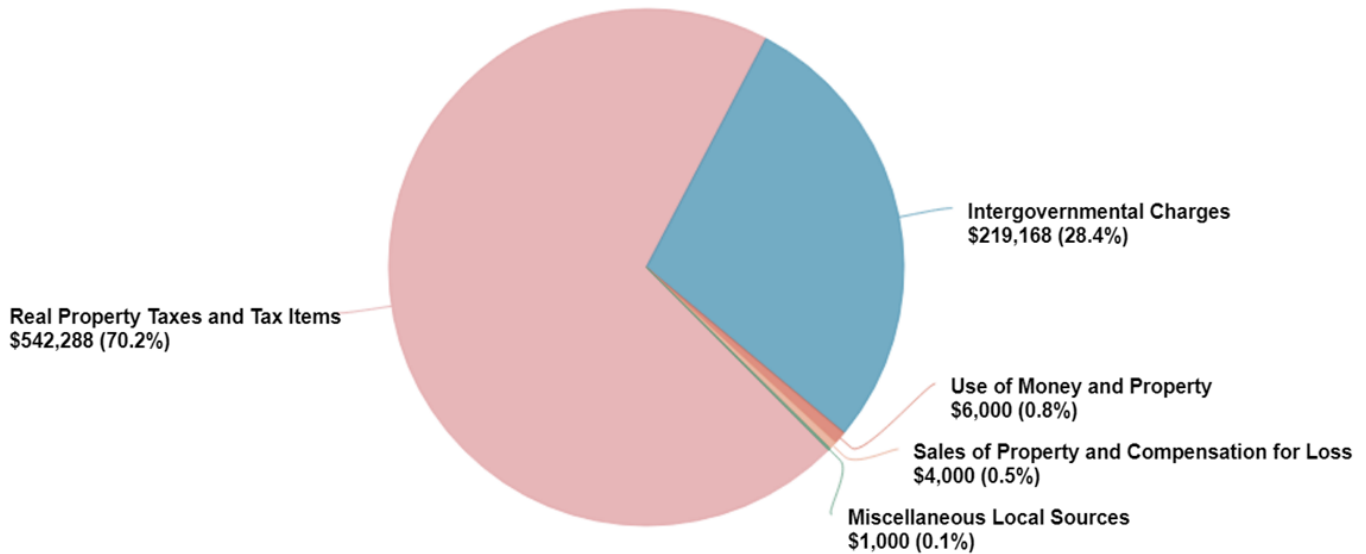
Revenue codes have four digits based on the source of the income. Our accounting program requires that we have a third term in an account string. I have elected to have .0 at the end of all revenue codes.

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**

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.



On the following pages, each category of local source revenue is broken down with proposed amounts for 2020 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 2020 to offset the possible loss of aid.

Intergovernmental Charges - Transportation

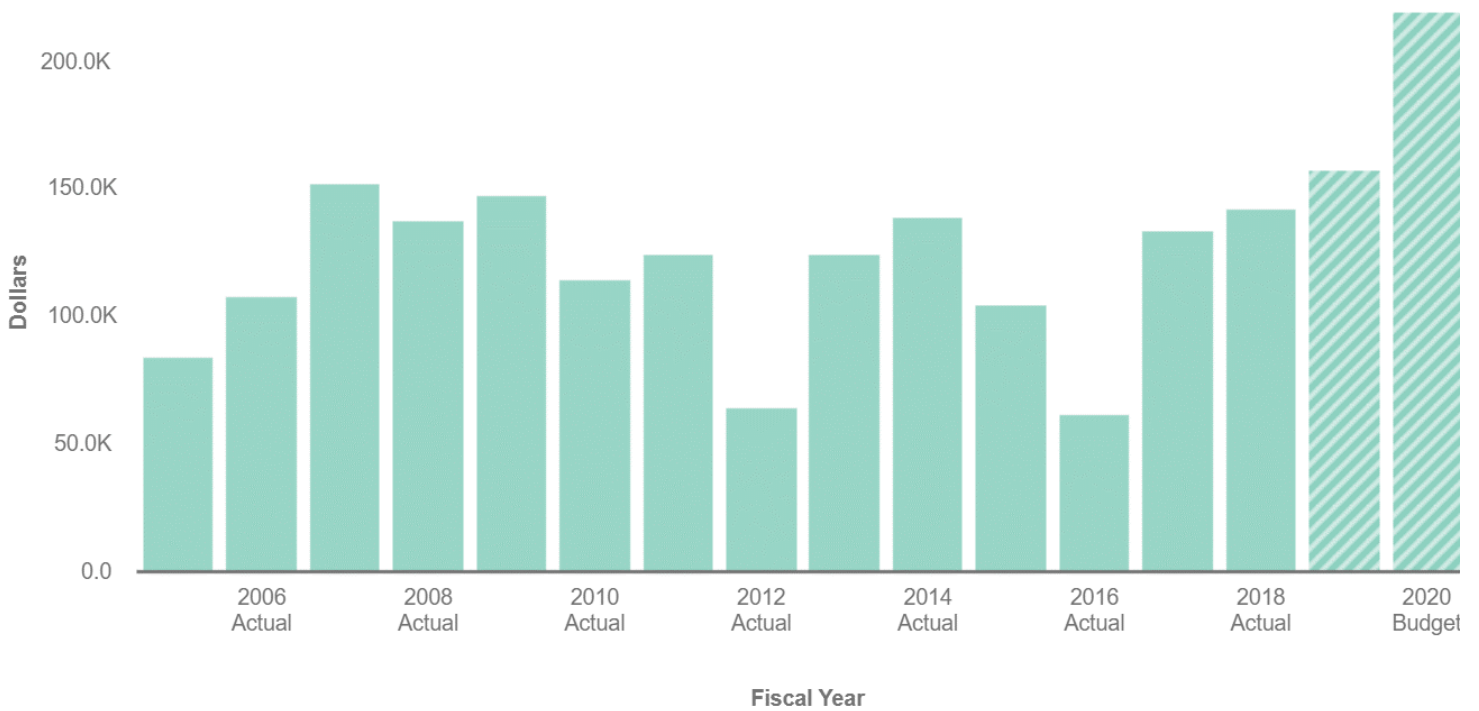
Intergovernmental charges are defined as revenues derived from other governments for services rendered to those other governments, specifically our agreements with the Oswego County Highway Department. We have an agreement to mow county roads and a snow and ice agreement.

DA.2300.0 Transportation Services, Other Governments

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

DA.2302.0 Snow Removal, Other Governments

Rationale	Estimated
Based on the agreement made in 2019	\$210,560



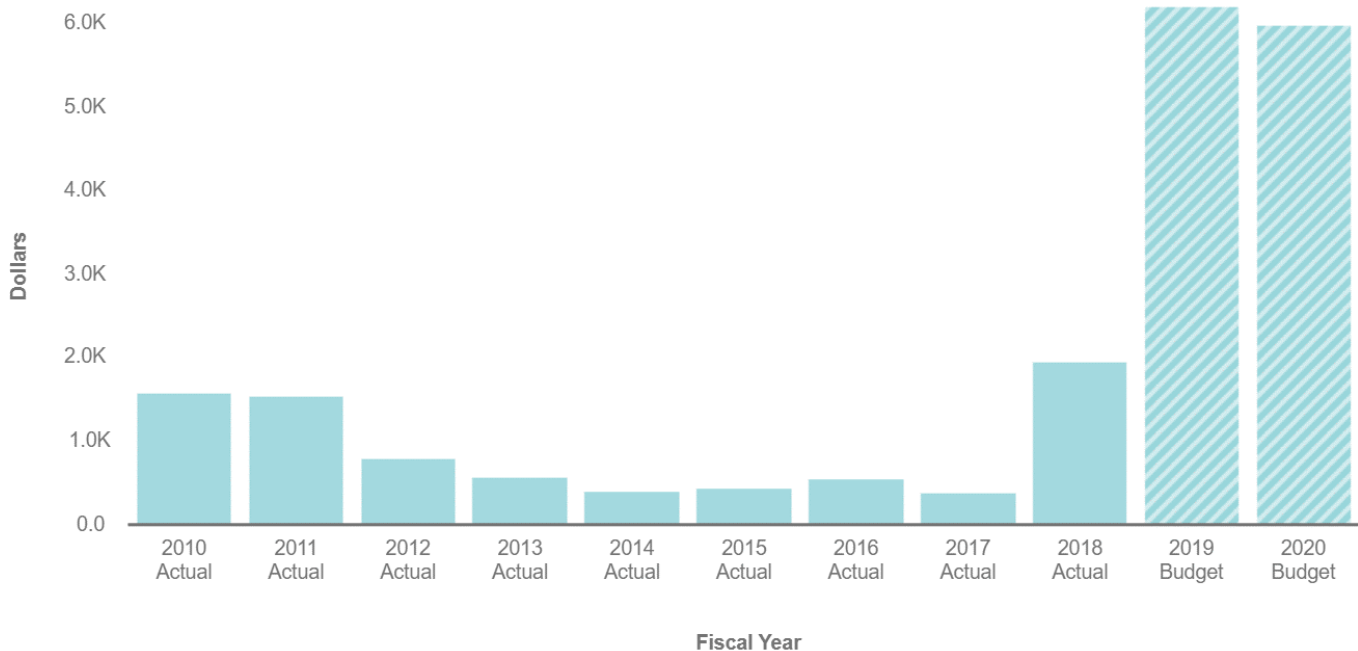
Use of Money and Property

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. 2019 will be a good indication of what we can expect with our new investment practices as it will be the first full year.

DA.2401.0 Interest and Earnings

Rationale	Estimated
For the last five years, the town had savings accounts earning very little interest. For 2019, we have earned \$5,370 as of 7/31 with our NYCLASS and ICS accounts.	\$6,000



Sale of Property and Compensation for Losses

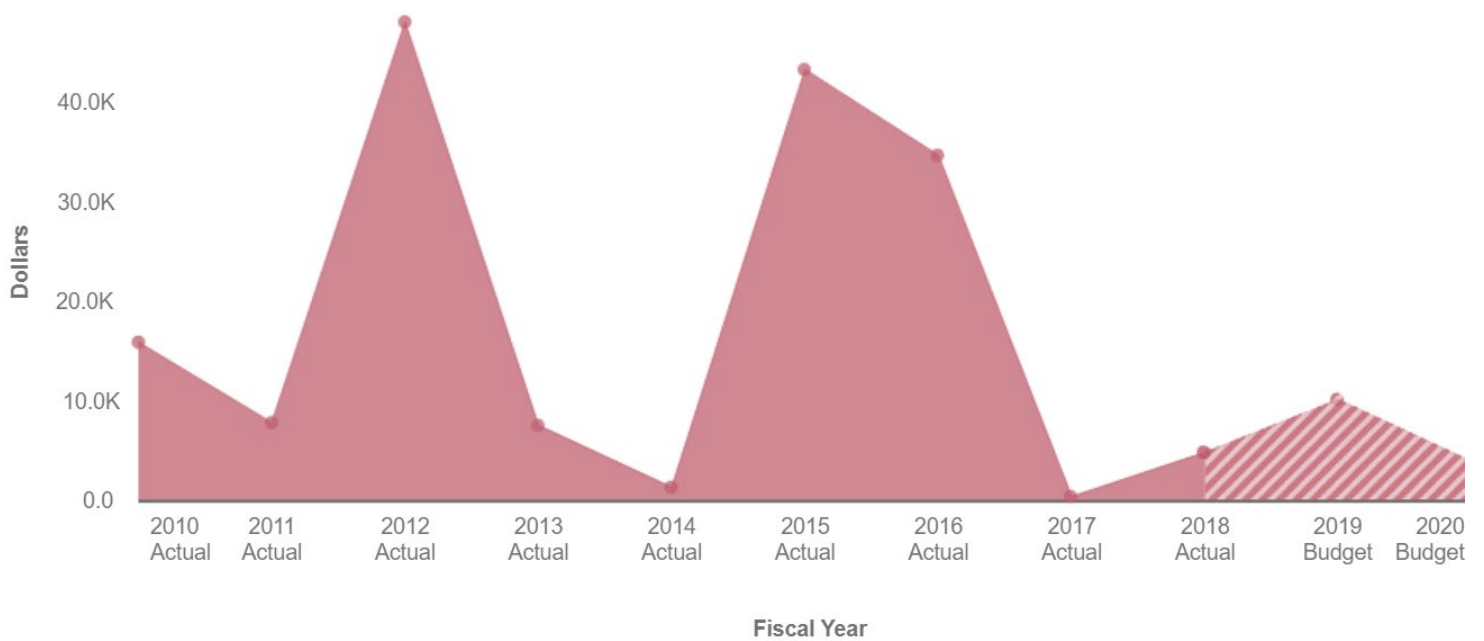
Revenues derived from the sale of excess materials and sale of fuel to the Granby First Fire District.

DA.2650.0 Sales of Scrap and Excess Materials, Other

Rationale	Estimated
Most of this revenue is from scrap metal.	\$1,500

DA.2655.0 Sales, Other

Rationale	Estimated
We bill the fire department based on their usage using the FuelMaster program.	\$2,500



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.2801.0 Interfund Revenues

Rationale	Estimated
We bill the General Fund based on usage using the FuelMaster program.	\$1,000

**TOWN OF GRANBY
HIGHWAY FUND**

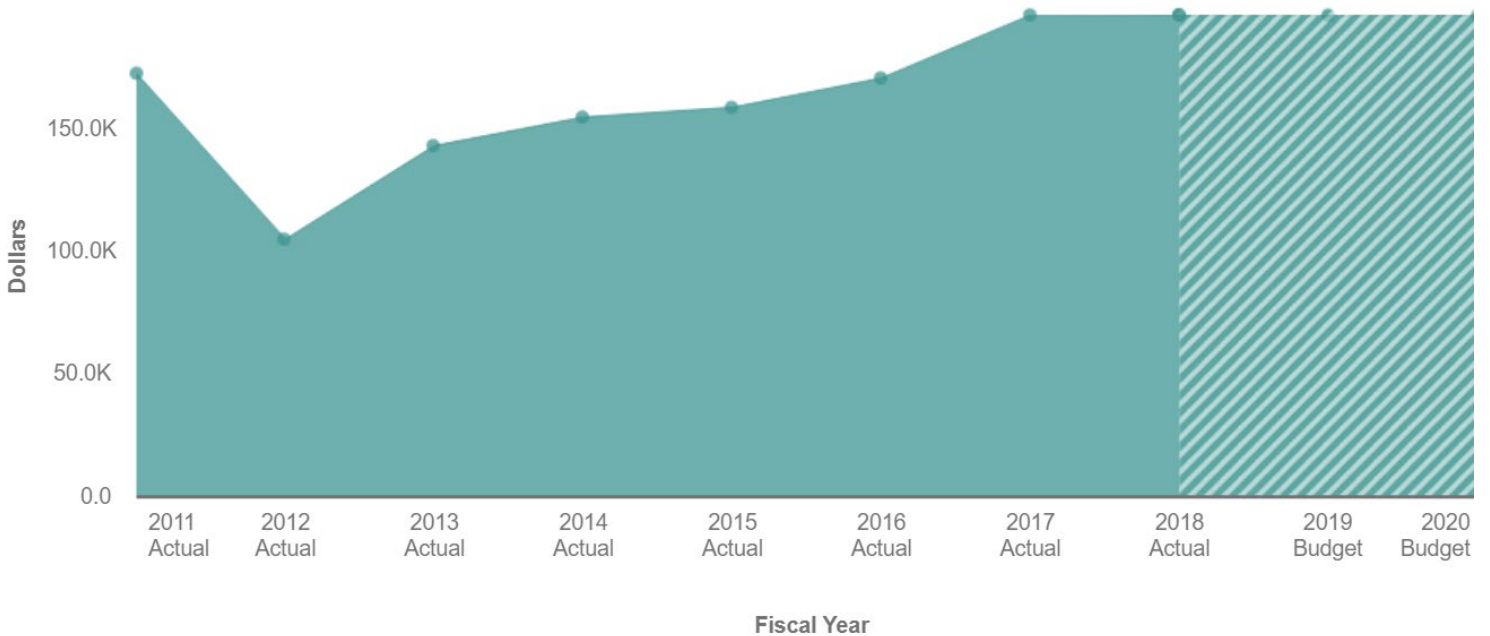
STATE AID REVENUE GROUP

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.



State Aid, Transportation**DA.3501.0 Consolidated Highway Aid Program**

Rationale	Estimated
Based on 2019.	\$139,300

DA.3589.0 Other Transportation

Rationale	Estimated
Based on 2019.	\$25,723

DA.3591.0 Highway Capital Projects

Rationale	Estimated
Based on 2019.	\$31,796

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, it is proposed that the tax levy for 2020 be:

DA.1001.0 Real Property Taxes

Levy
\$542,288

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

\$269,806,275

Property taxes are assessed per \$1,000 in value, so we divide to get 269,806.275. Our proposed tax levy can be divided by our new number to get the tax rate. See below...

Year	Status	Rate per \$1,000
2020	Proposed	2.00992
2019	Final	1.9632
2018	Final	2.15679
2017	Final	2.15467
2016	Final	2.15922
2015	Final	2.15935
2014	Final	2.16149

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 five cents (.04672)

Value	\$25,000	\$50,000	\$75,000	\$100,000	\$125,000	\$150,000
2020 tax	\$50.25	\$100.50	\$150.74	\$200.99	\$251.24	\$301.49
2019 tax	\$49.08	\$98.16	\$147.24	\$196.32	\$245.40	\$294.48
Difference	\$1.17	\$2.34	\$3.50	\$4.67	\$5.84	\$7.01



BUDGET 2020

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TOWN OF GRANBY STREET LIGHTING FUND – OVERVIEW

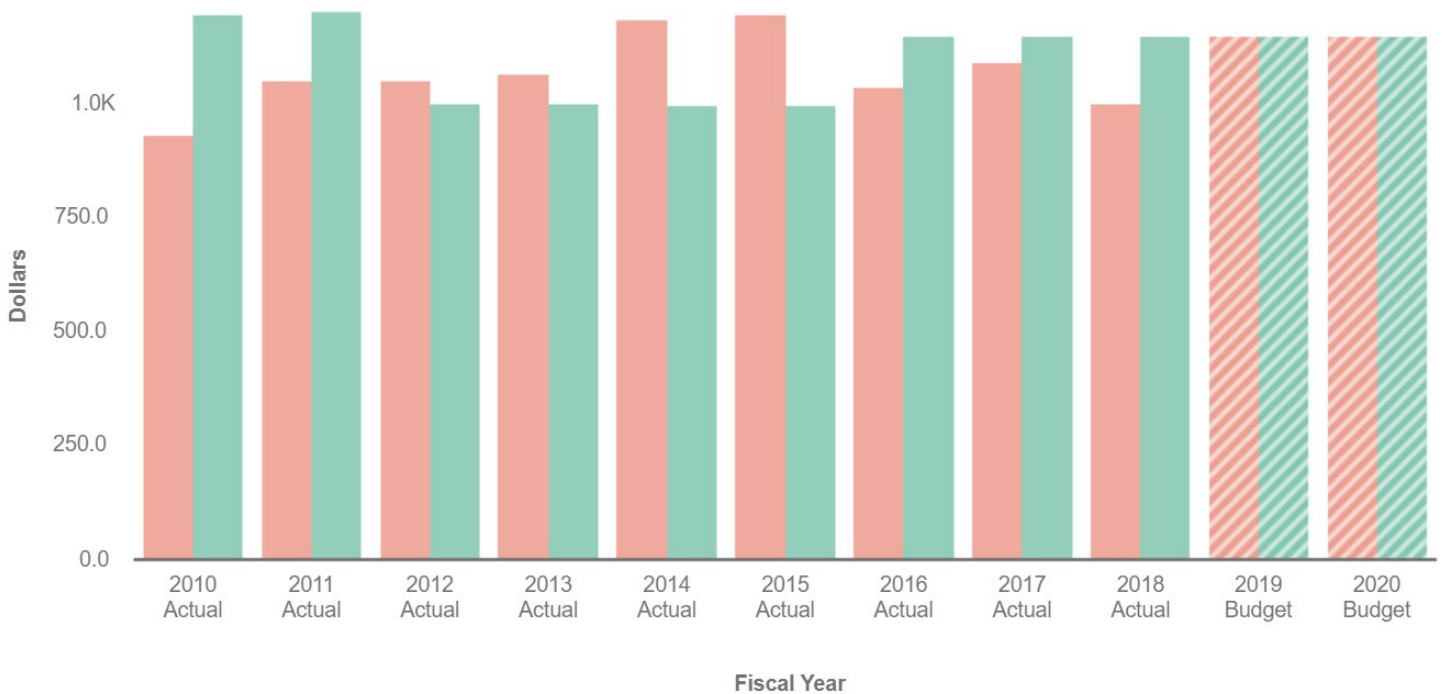
Introduction

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 2020.

The taxable value of this special district is \$5,791,323, therefore the tax rate per \$1,000 would be \$0.19857 which is a small reduction from 2019.



Budget

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

SL.1001.11 Real Property Taxes

\$1,150

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

SL.5182.491	National Grid - Street Lighting District 1	\$1,150.00
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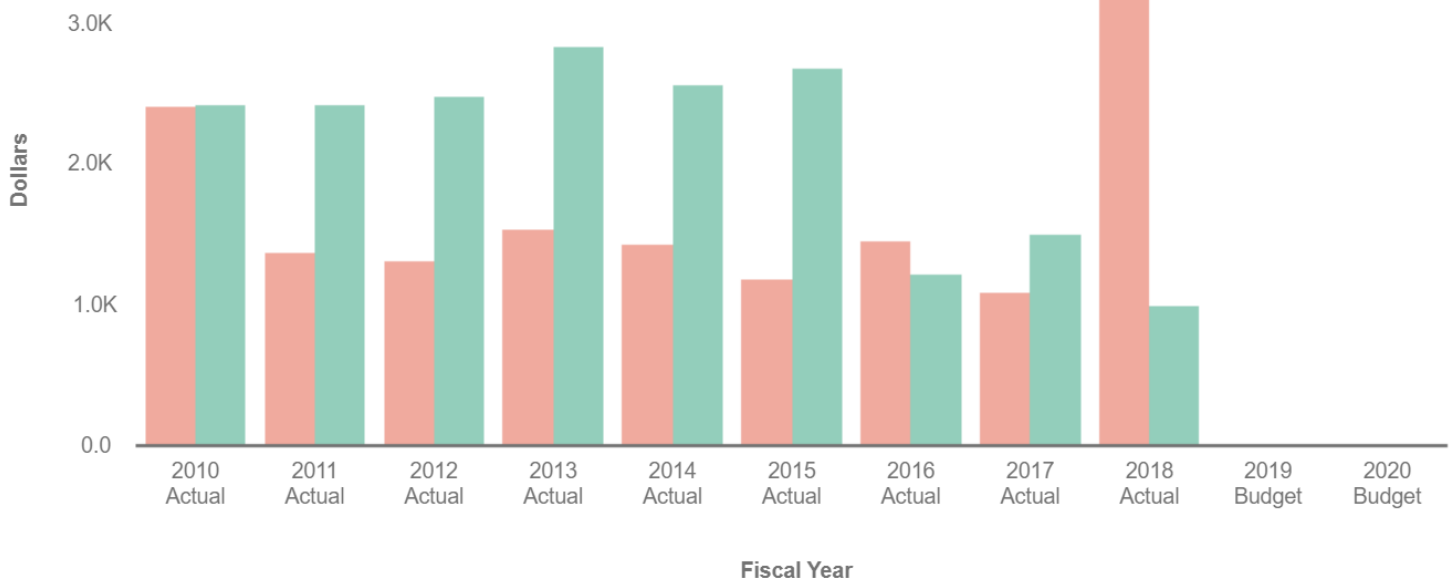
BUDGET 2020

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TOWN OF GRANBY SEWER FUND – OVERVIEW

Introduction

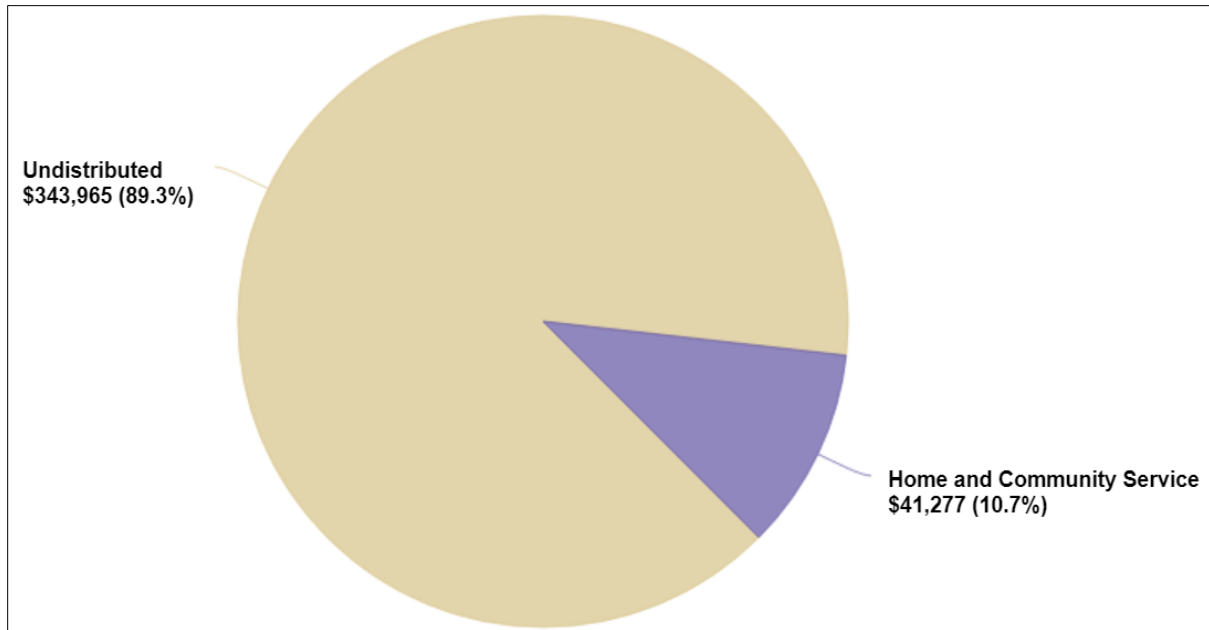
The Town of Granby has four sewer districts with agreements with the City of Fulton. In 2018, we paid off the remaining balance of the USDA loan removing all expenditures and revenues from this fund.



**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>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
Contractual Expenditures	31,715	34,279	35,281	41,277
Equipment and Capital Outlay	0	75,667	0	0
Debt Principal	263,385	303,385	303,385	303,385
Debt Interest	0	42,318	41,380	40,580
Water Fund Total	\$ 295,100	\$ 455,649	\$ 380,046	\$ 385,242

Water Fund - Breakdown by District

	SW.8310.0	SW.8320.0	SW.8989.4	SW.9710.6	SW.9710.7	TOTAL
	ECC Charge	Joint- Infrastructure	Fire Hydrants	Serial Bond Principal	Serial Bond, Interest	Appropriations
District 1	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 30
District 2	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 10
District 3	\$ 6,250	\$ -	\$ 20,868	\$ 262,355	\$ -	\$ 289,473
District 4	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
District 5	\$ 1	\$ 53	\$ 225	\$ 1,030	\$ -	\$ 1,309
District 6	\$ 1,200	\$ 6,125	\$ 6,500	\$ 40,000	\$ 40,580	\$ 94,405

	SW.1001.0	SW.1030.0	SW.2390.0	SW.2401.0	SW.599.N	TOTAL
	Real Property Tax	Special Assessments	Joint- Infrastructure	Interest and Earnings	Appropriated Fund Balance	Revenues
District 1	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 30
District 2	-	\$ -	\$ -	\$ -	\$ 10	\$ 10
District 3	-	\$ 283,295	\$ 6,178	\$ -	\$ -	\$ 289,473
District 4	-	\$ -	\$ -	\$ -	\$ 15	\$ 15
District 5	-	\$ 1,309	\$ -	\$ -	\$ -	\$ 1,309
District 6	-	\$ 94,405	\$ -	\$ -	\$ -	\$ 94,405

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

Water District 1 serves the northern part of the town close to the Oswego River. There are 164 parcels served by this water district and the source of supply is the City of Fulton. The district's ad valorem value is \$21,919,388 but because of school exemptions, the taxable value is reduced to \$13,994,888.

Approximately 1.2% of the water supply comes from OCWA, so an external customer charge is billed to the district.

For 2020, it is estimated that there will be an ECC charge of \$30.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$30

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

SW.8310.481	External Customer Charge, District 1	\$30.00
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There is an assigned unappropriated fund balance of \$6,719.77 as of 9/1/19. The Town Board elected to use fund balance instead of a tax levy to fund 2020.

**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 1.2% of the water supply comes from OCWA, so an external customer charge is billed to the district.

For 2020, it is estimated that there will be an ECC charge of \$10.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$10

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

SW.8310.482	External Customer Charge, District 2	\$10.00
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There is an assigned unappropriated fund balance of \$3,239.22 as of 9/1/19. The Town Board elected to use fund balance instead of a tax levy to fund 2020.

**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 984 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	\$6,250

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

SW.8310.483	External Customer Charge, District 3	\$6,250.00
-------------	--------------------------------------	------------

There are 279 fire hydrants located in this district enhancing fire protection. In 2019, the maintenance charge from OCWA was \$71.61 per hydrant.

SW.8989.4 Other Home and Community Services , Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$20,868

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

SW.8989.483	OCWA Fire Hydrant Fee, District 3	\$20,868.00
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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 2020. This was an interest free loan.

SW.9710.6 Debt Principal, Serial Bonds

Account Code	Appropriated
SW.9710.6 EFC Payment	\$262,355

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

SW.9710.603	Serial Bond, Debt Principal - 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.2390.0 Share of Joint Infrastructure

Account Code	Appropriated
SW.2390.0 Joint Infrastructure	\$6,178

The remainder of the revenues will come from a special assessment which is a compulsory tax in the form of EDU (Equivalent Dwelling Unit).

SW.1030.0 Special Assessments

Account Code	Proposed
SW.1030.0 District 3 levy	\$283,295

This proposed budget would create an EDU of \$278

**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 1.2% of the water supply comes from OCWA, so an external customer charge is billed to the district.

For 2020, it is estimated that there will be an ECC charge of \$15.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$15

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

SW.8310.484	External Customer Charge, District 4	\$15.00
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There is an assigned unappropriated fund balance of \$1,786.94 as of 9/1/19. The Town Board elected to use fund balance instead of a tax levy to fund 2020.



BUDGET 2020

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**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	\$53

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

SW.8320.485	Joint-Infrastructure Charge, District 5	\$53.00
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There are three fire hydrants located in this district enhancing fire protection. In 2019, the maintenance charge from OCWA was \$71.61 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$225

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

SW.8989.485	OCWA Fire Hydrant Fee, District 5	\$225.00
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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 2020. This was an interest free loan.

SW.9710.6 Debt Principal, Serial Bonds

Account Code	Appropriated
SW.9710.6 EFC Payment	\$1,030

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

SW.9710.605	Serial Bond, Debt Principal - District 5	\$1,030.00
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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.1030.0 Special Assessments

Account Code	Proposed
SW.1030.0 District 5 levy	\$1,309

This proposed budget would create an EDU of \$327

Note: Calculation for EFC Payment

The annual payment for the bond with EFC is \$263,385 which services 1,023 EDUs. (\$257.46 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 201 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	\$1,200

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

SW.8310.485	External Customer Charge, District 6	\$1,200.00
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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	\$6,125

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

SW.8320.486	Joint-Infrastructure Charge, District 6	\$6,125.00
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There are 86 fire hydrants located in this district enhancing fire protection. In 2019, the maintenance charge from OCWA was \$71.61 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 2020. The interest payment is \$40,580.

SW.9710.6 Debt Principal, Serial Bonds

Account Code	Appropriated
SW.9710.6 USDA Principal Payment	\$40,000
SW.9710.7 USDA Interest Payment	\$40,580

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

SW.9710.606	Serial Bond, Debt Principal - District 6	\$40,000.00
SW.9710.706	Serial Bond, Debt Interest - District 6	\$40,580.00

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.1030.0 Special Assessments

Account Code	Proposed
SW.1030.0 District 6 levy	\$94,405

This proposed budget would create an EDU of \$540

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.



BUDGET 2020

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General Fund Budget Totals

APPROPRIATIONS

A.1999.N	General Government Support	520,639
A.3999.N	Public Safety	32,727
A.4999.N	Health	2,352
A.5999.N	Transportation	74,762
A.7999.N	Culture and Recreation	17,492
A.8999.N	Home and Community Services	46,556
A.9199.N	Employee Benefits	-
A.9899.N	Debt Service	836
A.9999.N	Interfund Transfer	50,000
		<hr/> <hr/> 745,364

ESTIMATED REVENUES

A.1049.N	Real Property Taxes	82,273
A.1099.N	Real Property Tax Items	9,000
A.1199.N	Non Property Tax Items	435,048
A.1299.N	Departmental Income	2,800
A.2399.N	Intergovernmental Charges	-
A.2499.N	Use of Money and Property	5,560
A.2599.N	Licenses and Permits	22,000
A.2649.N	Fines and Forfeitures	65,000
A.2699.N	Sale of Property and Compensation for Loss	200
A.2799.N	Miscellaneous Local Sources	-
A.2801.N	Interfund Revenues	-
A.3099.N	State Aid	123,483
A.4099.N	Federal Aid	-
A.5031.N	Interfund Transfer	-
A.511.N	Appropriated Reserve	-
A.5799.N	Proceeds of Obligations	-
A.599.N	Appropriated Fund Balance	-
		<hr/> <hr/> 745,364

Highway Fund Budget Totals

APPROPRIATIONS

DA.5999.N	Transportation	776,334
DA.8999.N	Home and Community Services	-
DA.9199.N	Employee Benefits	175,976
DA.9899.N	Debt Service	16,965
DA.9999.N	Interfund Transfer	-
		<hr/> <hr/> 969,275

ESTIMATED REVENUES

DA.1049.N	Real Property Taxes	542,288
DA.1099.N	Real Property Tax Items	-
DA.1199.N	Non-Property Tax Items	-
DA.1299.N	Departmental Income	-
DA.2399.N	Intergovernmental Charges	219,168
DA.2499.N	Use of Money and Property	6,000
DA.2599.N	Licenses and Permits	-
DA.2649.N	Fines and Forfeitures	-
DA.2699.N	Sale of Property and Compensation for Loss	4,000
DA.2799.N	Miscellaneous Local Sources	-
DA.2801.N	Interfund Revenues	1,000
DA.3099.N	State Aid	196,819
DA.4099.N	Federal Aid	-
DA.5031.N	Interfund Transfer	-
DA.511.N	Appropriated Reserve	-
DA.5799.N	Proceeds of Obligations	-
DA.599.N	Appropriated Fund Balance	-
		<hr/> <hr/> 969,275

Street Lighting Fund Budget Totals

APPROPRIATIONS

SS.5999.N	Transportation	1,150
SS.9199.N	Employee Benefits	-
SS.9899.N	Debt Service	-
SS.9999.N	Interfund Transfer	-
		<hr/> <hr/> 1,150

ESTIMATED REVENUES

SS.1049.N	Real Property Taxes	1,150
A.2499.N	Use of Money and Property	-
A.2799.N	Miscellaneous Local Sources	-
A.2801.N	Interfund Revenues	-
A.3099.N	State Aid	-
A.4099.N	Federal Aid	-
A.5031.N	Interfund Transfer	-
A.511.N	Appropriated Reserve	-
A.5799.N	Proceeds of Obligations	-
A.599.N	Appropriated Fund Balance	-
		<hr/> <hr/> 1,150

Sewer Fund Budget Totals

APPROPRIATIONS

A.1999.N	General Government Support	-
A.8999.N	Home and Community Services	-
A.9199.N	Employee Benefits	-
A.9899.N	Debt Service	-
A.9999.N	Interfund Transfer	-
		<hr/> <hr/>
		-

ESTIMATED REVENUES

A.1049.N	Real Property Taxes	-
A.1099.N	Real Property Tax Items	-
A.1299.N	Departmental Income	-
A.2399.N	Intergovernmental Charges	-
A.2499.N	Use of Money and Property	-
A.2599.N	Licenses and Permits	-
A.2699.N	Sale of Property and Compensation for Loss	-
A.2799.N	Miscellaneous Local Sources	-
A.2801.N	Interfund Revenues	-
A.3099.N	State Aid	-
A.4099.N	Federal Aid	-
A.5031.N	Interfund Transfer	-
A.511.N	Appropriated Reserve	-
A.5799.N	Proceeds of Obligations	-
A.599.N	Appropriated Fund Balance	-
		<hr/> <hr/>
		-

Water Fund Budget Totals

APPROPRIATIONS

A.1999.N	General Government Support	-
A.8999.N	Home and Community Services	41,277
A.9199.N	Employee Benefits	-
A.9899.N	Debt Service	343,965
A.9999.N	Interfund Transfer	-
		<hr/> <hr/> 385,242

ESTIMATED REVENUES

A.1049.N	Real Property Taxes	379,009
A.1099.N	Real Property Tax Items	-
A.1299.N	Departmental Income	6,178
A.2399.N	Intergovernmental Charges	-
A.2499.N	Use of Money and Property	-
A.2699.N	Sale of Property and Compensation for Loss	-
A.2799.N	Miscellaneous Local Sources	-
A.2801.N	Interfund Revenues	-
A.3099.N	State Aid	-
A.4099.N	Federal Aid	-
A.5031.N	Interfund Transfer	-
A.511.N	Appropriated Reserve	-
A.5799.N	Proceeds of Obligations	-
A.599.N	Appropriated Fund Balance	55
		<hr/> <hr/> 385,242

**TOWN OF GRANBY
GENERAL FUND**

Schedule A-1: Appropriations

		2018 Actual	2019 Amended	2020 Adopted
LEGISLATIVE	A.1010.0 Town Board	\$ 9,921	\$ 14,000	\$ 14,225
	A.1010.1 Personal Services	9,750	13,000	13,000
	A.1010.4 Contractual Expenditures	171	1,000	250
	A.1010.8 Employee Benefits	-	-	975
	A.1040.0 Clerk to the Town Board	-	-	-
	A.1040.4 Contractual Expenditures	-	-	500
JUDICIAL	A.1110.0 Municipal Court	\$ 74,407	\$ 78,830	\$ 119,887
	A.1110.1 Personal Services	66,764	72,830	77,055
	A.1110.4 Contractual Expenditures	7,643	6,000	5,000
	A.1110.8 Employee Benefits	-	-	37,832
EXECUTIVE	A.1220.0 Supervisor	\$ 41,076	\$ 44,400	\$ 41,891
	A.1220.1 Personal Services	37,693	40,400	31,310
	A.1220.4 Contractual Expenditures	3,383	3,700	4,000
	A.1220.8 Employee Benefits	-	-	6,581
FINANCIAL	A.1330.0 Tax Collection	\$ 13,980	\$ 7,645	\$ 8,087
	A.1330.1 Personal Services	1,715	3,645	3,780
	A.1330.4 Contractual Expenditures	12,265	4,000	4,000
	A.1330.8 Employee Benefits	-	-	307
	A.1340.0 Budget	\$ 37,359	\$ 34,991	\$ 23,445
	A.1340.1 Personal Services	15,600	15,600	16,120
	A.1340.4 Contractual Expenditures	21,759	18,592	4,000
	A.1340.8 Employee Benefits	-	-	3,325
	A.1345.0 Purchasing	\$ -	\$ -	\$ 33,151
	A.1345.1 Personal Services	-	-	9,633
	A.1345.8 Employee Benefits	-	-	23,518
	A.1010.0 Assessment	\$ 74,834	\$ 42,090	\$ 47,361
	A.1355.1 Personal Services	34,243	35,265	35,362
	A.1355.4 Contractual Expenditures	40,591	6,825	4,000
	A.1355.8 Employee Benefits	-	-	7,999
MUNICIPAL STAFF	A.1410.0 Clerk	\$ 41,743	\$ 41,630	\$ 62,106
	A.1410.1 Personal Services	38,855	39,130	41,340
	A.1410.4 Contractual Expenditures	28,888	2,500	4,000
	A.1410.8 Employee Benefits	-	-	16,766
	A.1420.0 Law	\$ 26,723	\$ 40,000	\$ 25,000
	A.1420.4 Contractual Expenditures	26,723	40,000	25,000
	A.1430.0 Personnel	\$ 2,159	\$ 2,010	\$ 500
	A.1430.4 Contractual Expenditures	2,159	2,010	500
	A.1460.0 Records Management	\$ 5,625	\$ 7,750	\$ 8,721
	A.1460.1 Personal Services	5,458	7,150	6,684
	A.1460.4 Contractual Expenditures	167	600	600
A.1460.8 Employee Benefits	-	-	1,437	

		2018 Actual	2019 Amended	2020 Adopted
SHARED SERVICES	A.1620.0 Buildings	\$ 56,333	\$ 45,000	\$ 38,500
	A.1620.2 Equipment and Capital Outlay	14,226	5,000	3,000
	A.1620.4 Contractual Expenditures	42,107	36,100	35,500
	A.1640.0 Central Garage	\$ 10,250	\$ 250	\$ 250
	A.1640.4 Contractual Expenditures	10,250	250	250
	A.1650.0 Central Communications	\$ 2,976	\$ 5,000	\$ 3,000
	A.1650.4 Contractual Expenditures	2,976	5,000	3,000
	A.1660.0 Central Storeroom	\$ 1,567	\$ 3,000	\$ 3,000
	A.1660.4 Contractual Expenditures	1,567	3,000	3,000
	A.1670.0 Central Print/Mail	\$ 14,715	\$ 13,000	\$ 10,000
A.1670.4 Contractual Expenditures	14,715	13,000	10,000	
A.1680.0 Central Data Processing	\$ -	\$ -	\$ 32,000	
A.1680.4 Contractual Expenditures	-	-	32,000	
SPECIAL ITEM	A.1910.0 Unallocated Insurance	\$ 34,510	\$ 37,000	\$ 37,000
	A.1910.4 Contractual Expenditures	34,510	37,000	37,000
	A.1920.0 Municipal Association Dues	\$ 900	\$ 999	\$ 1,000
	A.1920.4 Contractual Expenditures	900	999	1,000
A.1990.0 Contingency	-	-	11,015	
PUBLIC SAFETY	A.3120.0 Police	\$ 8,048	\$ 8,250	\$ 9,394
	A.3120.1 Personal Services	7,523	7,500	7,500
	A.3120.4 Contractual Expenditures	525	1,230	750
	A.3120.8 Employee Benefits	-	-	1,144
	A.3310.0 Traffic Control	\$ 1,121	\$ 1,600	\$ 1,500
	A.3310.4 Contractual Expenditures	1,121	1,600	1,500
	A.3510.0 Control of Animals	\$ 10,411	\$ 13,450	\$ 13,118
	A.3510.1 Personal Services	6,699	8,450	8,450
	A.3510.4 Contractual Expenditures	3,712	5,000	3,000
	A.3510.8 Employee Benefits	-	-	1,668
A.3620.0 Safety Inspection	\$ -	\$ -	\$ 8,715	
A.3620.1 Personal Services	-	-	8,060	
A.3620.8 Employee Benefits	-	-	655	
HEALTH	A.4020.0 Registrar of Vital Statistics	\$ -	\$ 1,820	\$ 2,352
	A.4020.1 Personal Services	-	1,820	1,950
	A.4020.8 Employee Benefits	-	-	402
TRANSPORTATION	A.5010.0 Street Administration	\$ 41,259	\$ 39,160	\$ 69,262
	A.5010.1 Personal Services	40,430	38,510	43,301
	A.5010.4 Contractual Expenditures	829	650	750
	A.5010.8 Employee Benefits	-	-	25,211
	A.5182.0 Street Lighting	\$ 5,174	\$ 6,000	\$ 5,500
A.5182.4 Contractual Expenditures	5,174	6,000	5,500	

		2018 Actual	2019 Amended	2020 Adopted
RECREATION	A.7140.0 Recreation Centers	\$ -	\$ -	\$ 4,220
	A.7140.4 Contractual Expenditures	-	-	4,220
	A.7310.0 Youth Programs	\$ 4,665	\$ 7,632	\$ 6,211
	A.7310.1 Personal Services	2,132	2,132	2,600
	A.7310.4 Contractual Expenditures	2,533	5,500	3,400
A.7310.8 Employee Benefits	-	-	211	
CULTURE	A.7510.0 Historian	\$ 2,997	\$ 2,025	\$ 3,561
	A.7510.1 Personal Services	2,210	1,275	2,600
	A.7510.4 Contractual Expenditures	787	750	750
	A.7510.8 Employee Benefits	-	-	211
	A.7610.0 Programs for the Aging	\$ 3,500	\$ 3,500	\$ 3,500
A.7610.4 Contractual Expenditures	3,500	3,500	3,500	
GENERAL ENVIRONMENT	A.8010.0 Zoning	\$ 2,860	\$ 2,905	\$ 2,123
	A.8010.1 Personal Services	2,225	1,800	1,500
	A.8010.4 Contractual Expenditures	635	1,105	500
	A.8010.8 Employee Benefits	-	-	123
	A.8020.0 Planning	\$ 9,734	\$ 21,219	\$ 11,810
	A.8020.1 Personal Services	8,177	9,754	10,000
	A.8020.4 Contractual Expenditures	1,557	11,465	1,000
A.8020.8 Employee Benefits	-	-	810	
DEVELOPMENT	A.8664.0 Code Enforcement	\$ 27,629	\$ 35,400	\$ 30,023
	A.8664.1 Personal Services	22,646	29,700	24,415
	A.8664.4 Contractual Expenditures	4,983	5,700	2,750
	A.8664.8 Employee Benefits	-	-	2,858
	A.8810.0 Cemeteries	\$ 3,723	\$ 7,900	\$ 2,600
A.8810.4 Contractual Expenditures	3,723	7,900	2,600	
OTHER	A.9785.0 Installment Purchase Debt	\$ -	\$ -	\$ 836
	A.9785.6 Principal	-	-	836
	A.9950.0 Transfers, Capital Projects	\$ -	\$ -	\$ 50,000
A.9950.9 Interfund Transfers	-	-	50,000	
TOTAL GENERAL FUND APPROPRIATIONS		\$ 711,443	\$ 727,336	\$ 745,364

**TOWN OF GRANBY
GENERAL FUND**

Schedule A-2: Estimated Revenues

	2018 Actual	2019 Amended	2020 Adopted
Real Property Tax Items			
A.1001.0 Real Property Taxes	\$ 77,280	\$ 77,273	\$ 82,273
A.1090.0 Interest and Penalties on Taxes	\$ 6,964	\$ 9,000	\$ 9,000
Non-Property Tax Items			
A.1120.0 Sales Tax	\$ 400,941	\$ 401,100	\$ 391,048
A.1170.0 Franchise Tax	\$ 46,355	\$ 52,000	\$ 44,000
Departmental Income			
A.1255.0 Clerk Fees	\$ 1,651	\$ 1,500	\$ 1,500
A.2110.0 Zoning Fees	\$ 375	\$ 400	\$ 300
A.2115.0 Planning Board Fees	\$ 1,875	\$ 1,200	\$ 1,000
Use of Money and Property			
A.2401.0 Interest and Earnings	\$ 178	\$ 3,500	\$ 2,000
A.2410.0 Rental of Real Property	\$ 2,530	\$ 2,000	\$ 2,000
A.2412.0 Rental of Real Property (DEC)	\$ 1,560	\$ 1,560	\$ 1,560
Licenses and Permits			
A.2544.0 Dog Licenses	\$ 6,679	\$ 8,000	\$ 7,000
A.2555.0 Building Permits	\$ 13,504	\$ 20,000	\$ 15,000
Fines and Forfeitures			
A.2610.0 Fines and Forfeited Bail	\$ 53,106	\$ 70,000	\$ 65,000
Sales of Property			
A.2655.0 Sales, Other	\$ 216	\$ 200	\$ 200
State Aid			
A.3001.0 Revenue Sharing (AIM)	\$ 70,983	\$ 70,983	\$ 70,983
A.3005.0 Mortgage Tax	\$ 61,321	\$ 45,000	\$ 50,000
A.3820.0 Youth Programs	\$ -	\$ 2,500	\$ 2,500
TOTAL GENERAL FUND ESTIMATED REVENUES	\$ 745,518	\$ 766,216	\$ 745,364

**TOWN OF GRANBY
HIGHWAY FUND**

Schedule DA-1: Appropriations

		2018 Actual	2019 Amended	2020 Adopted
TRANSPORTATION	DA.5010.0 Street Administration	\$ -	\$ 2,000	\$ 13,155
	DA.5110.1 Personal Services	-	2,000	2,080
	DA.5110.4 Contractual Expenditures	-	-	11,075
	DA.5110.0 Maintenance of Roads	\$ 316,695	\$ 204,000	\$ 245,000
	DA.5110.1 Personal Services	119,884	123,000	113,000
	DA.5110.2 Equipment and Capital Outlay	-	-	110,000
	DA.5110.4 Contractual Expenditures	196,811	81,000	20,000
	DA.5112.0 Permanent Improvements	\$ 135,000	\$ 190,000	\$ 196,819
	DA.5112.2 Equipment and Capital Outlay	135,000	190,000	196,819
	DA.5130.0 Machinery	\$ 83,366	\$ 90,300	\$ 61,860
	DA.5130.1 Personal Services	24,958	25,000	30,000
	DA.5130.2 Equipment and Capital Outlay	6,193	5,000	12,860
	DA.5130.4 Contractual Expenditures	52,215	49,450	19,000
	DA.5140.0 Brush and Weeds	\$ 36,680	\$ 26,000	\$ 23,000
	DA.5140.1 Personal Services	21,480	23,000	20,000
	DA.5140.4 Contractual Expenditures	15,200	3,000	3,000
	DA.5142.0 Snow Removal	\$ 176,273	\$ 218,000	\$ 236,500
DA.5142.1 Personal Services	115,233	135,000	121,500	
DA.5142.4 Contractual Expenditures	61,040	83,000	115,000	
UNDISTRIBUTED	Employee Benefits	\$ 152,300	\$ 168,100	\$ 175,976
	DA.9010.8 State Retirement	31,005	45,000	36,770
	DA.9030.8 Social Security	20,997	22,000	22,000
	DA.9050.8 Unemployment Insurance	945	2,100	1,500
	DA.9060.8 Hospital and Medical Insurance	99,353	99,000	115,706
	Debt Services	\$ -	\$ 17,132	\$ 16,965
	DA.9710.6 Serial Bond, Principal	-	15,000	15,000
DA.9710.7 Serial Bond, Interest	-	2,132	1,965	
TOTAL HIGHWAY FUND APPROPRIATIONS		\$ 900,314	\$ 915,532	\$ 969,275

**TOWN OF GRANBY
HIGHWAY FUND**

Schedule DA-2: Estimated Revenues

	2018 Actual	2019 Amended	2020 Adopted
Real Property Tax Items			
DA.1001.0 Real Property Taxes	\$ 525,900	\$ 525,900	\$ 542,288
Non-Property Tax Items			
DA.1120.0 Sales Tax	\$ 50,000	\$ 34,632	\$ -
Intergovernmental Charges			
DA.2300.0 Transportation Services	\$ 8,608	\$ 8,000	\$ 8,608
DA.2302.0 Snow Removal Services	\$ 134,300	\$ 150,000	\$ 210,560
Use of Money and Property			
DA.2401.0 Interest and Earnings	\$ 1,960	\$ 6,200	\$ 6,000
Sales of Property			
DA.2650.0 Sales of Scrap	\$ 2,206	\$ 2,900	\$ 1,500
DA.2655.0 Sales of Fuel	\$ 2,709	\$ 2,500	\$ 2,500
Interfund Revenues			
DA.2801.0 Interfund Fuel Reimbursement	\$ 1,074	\$ 1,000	\$ 1,000
State Aid			
DA.3501.0 CHIPS	\$ 139,282	\$ 139,200	\$ 139,300
DA.3589.0 Extreme Winter Recovery	\$ 25,723	\$ 25,700	\$ 25,723
DA.3591.0 PAVE NY	\$ 31,792	\$ 31,700	\$ 31,796
 TOTAL HIGHWAY FUND ESTIMATED REVENUES	 \$ 923,554	 \$ 927,732	 \$ 969,275



BUDGET 2020

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**TOWN OF GRANBY
SALARIES AND WAGES**

Elected Officials

Position	2019 Budget	2020 Budget	Increase (%)
Town Clerk	\$33,410	\$35,490	6.2
Town Supervisor	\$15,600	\$15,600	0.0
Town Justice	\$13,000	\$16,900	30.0
Highway Superintendent	\$38,350	\$41,730	8.8
Town Board	\$3,250	\$3,250	0.0

Appointed Officials

Position	2019 Budget	2020 Budget	Increase (%)
Deputy Supervisor	\$2,600	\$2,600	0.0
Deputy Tax Collector	\$3,645	\$3,780	3.7
Budget Officer	\$15,600	\$16,120	3.3
Assessor	\$28,080	\$28,600	1.9
Deputy Town Clerk	\$5,720	\$5,850	2.3
Records Management Officer	\$5,200	\$5,304	2.0
Constable	\$3,510	\$3,510	0.0
Dog Control Officer	\$8,450	\$8,450	0.0
Registrar	\$1,820	\$1,950	7.1
Deputy Highway Superintendent	\$2,080	\$2,080	0.0
Recreation Leader	\$2,132	\$2,600	22.0
Historian	\$2,210	\$2,600	17.6
Codes Enforcement Officer	\$16,510	\$16,770	1.6
Fire Inspector	\$0	\$8,060	NEW

Hourly Staff

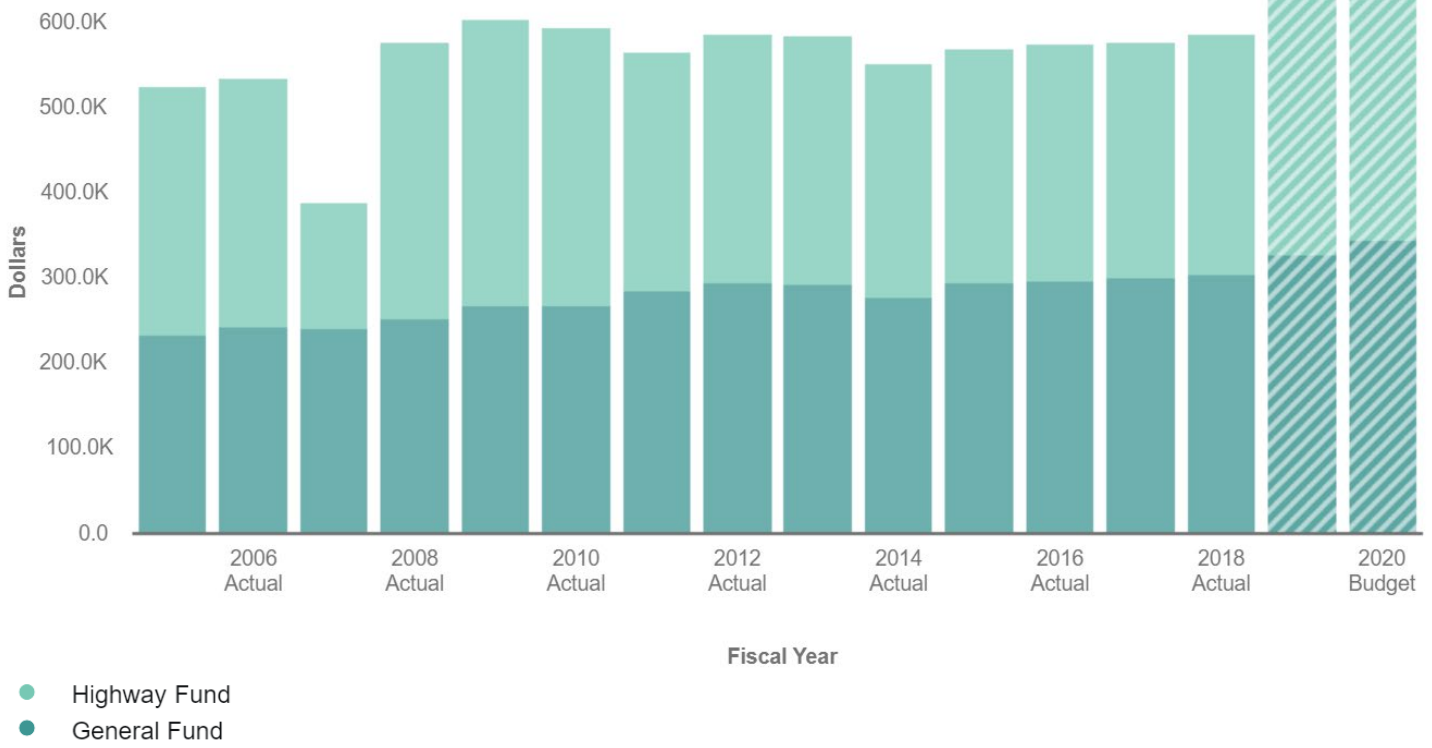
Position	2019 Budget	2020 Budget	Increase (%)
Clerk (F/T) supervisor/purchasing	\$13.50/hr	\$13.80/hr	2.2
Clerk (P/T) assessor/codes	\$13.50/hr	\$13.80/hr	2.2
Clerk (P/T) justice court	\$13.00/hr	\$13.30/hr	2.3
Clerk (F/T) justice court	\$15.50/hr	\$15.80/hr	1.9
Clerk (P/T) planning/zoning	\$13.50/hr	\$13.80/hr	2.2

Transportation

Position	2020 Wage	Overtime
Hired before 1/1/17	\$23.30/hr	\$34.95/hr
Hired 1/1/17-12/31/17	\$22.30/hr	\$33.45/hr
Hired 1/1/18-12/31/18	\$21.30/hr	\$31.95/hr
Hired 1/1/19-12/31/19	\$20.30/hr	\$30.45/hr
Hired 1/1/20-12/31/20	\$19.30/hr	\$28.95/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



Employee Benefits Totals



Personal Service and Employee Benefits as a percentage of Total Revenues for 2020 is 44.8%.

TOWN OF GRANBY SALARIES AND WAGES

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
2015	95%	240,751,248
2016	95%	242,135,766
2017	95%	244,216,823
2018	100%	267,603,963
2019	100%	269,809,275

Total Five-Year Full Valuation	<u>\$1,264,517,075</u>
Five-Year Average	<u>\$ 252,903,415</u>
Constitutional Debt Limit (7% of average)	<u>\$ 17,703,239</u>
Inclusions:	<u>\$ 11,711,697</u>
Serial Bonds	
Tractor/Mower	\$75,000
EFC (SW3)	\$5,267,697
USDA (SW6)	\$2,069,000
Bond Anticipation Notes	
Water Project 7	\$250,000
Water Project 7	\$4,050,000
Exclusions:	<u>\$ 11,636,697</u>
Water Debt	\$7,336,697
Capital Projects	\$4,300,000
Net Indebtedness Subject to Debt Limit	<u>\$ 75,000</u>
Net Debt Contracting Margin	<u>\$ 17,628,239</u>
Percentage of Net Debt Contracting Power Exhausted	.4%



BUDGET 2020

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Debt Service Forecast

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	318,385	42,545	360,930
2021	318,385	41,475	359,860
2022	318,385	40,270	358,655
2023	318,385	38,930	357,315
2024	<u>318,385</u>	<u>37,380</u>	<u>355,765</u>
Totals	\$1,591,925	\$200,600	\$1,792,525

Current Projects

Water Service Area 7	Estimated Cost	\$	4,700,000
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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BUDGET 2020

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**TOWN OF GRANBY
EXEMPTION IMPACT REPORT**

Equalized Total Assessed Value: \$299,837,845
Equalization Rate: 100%

Exemption Group	No.	Value	% of Assessed Value
State-Owned Property	13	2,459,600	.8%
County-Owned Property	1	310,000	.1%
Town-Owned Property	9	2,100,000	.7%
School-Owned Property	1	7,924,500	2.6%
Fire District-Owned Property	3	1,060,000	.4%
Non-Profit Organizations	11	4,091,300	1.4%
Veteran Exemptions	298	5,889,900	2%
Agriculture Exemptions	151	3,775,581	1.3%
Solar/Wind Exemptions	12	155,100	.1%

Total Number of Exemptions: 588
Total Value of Exemptions: \$29,881,813

Percent of Assessed Value Exempted: 10%