



Adopted Budget 2023 Town of Granby, NY

CERTIFICATION

I, Janet Ingersoll, Town Clerk of the Town of Granby, certify that the following is a true and correct copy of the 2023 Adopted Budget of the Town of Granby as prepared by John Snow, Jr., Town Supervisor, by order of the Town Board.

Janet Ingersoll, Granby Town Clerk

Filed: Monday, November 28, 2022



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

Dear Town Residents,

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

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

Looking at trends of maintenance and repair costs, it is projected that in 2026 we will spend more to repair our fleet of vehicles than what they are collectively worth. My office worked on a Capital Improvement Plan (CIP) and we will purchase three new trucks with plows and a new Gradall over the next three years. The debt payments will be less than the annual operating costs of the equipment we will be replacing.

In this Post-COVID and inflation economy, fuel and utility prices are much higher than normally projected. Unfortunately, we will have to increase the tax levy to the highway department so that we can continue with our improvement plans. A small decrease to the general and water fund levies should absorb any impact of the highway fund tax increase on your tax bill.

In this tax-cap era, we are not without our challenges. Pension costs are projected to increase while unemployment taxes are sure to increase exponentially. Health insurance premiums and post-employment benefits expenses are still increasing.

We are living in uncertain times and the threats of cuts to state aid are cause for alarm. We have made every effort to ensure our revenue targets are realistic paying caution to unusually high amounts of sales tax revenue.

For 2023, we are continuing with our salary and wage plan. Each position was reviewed and increases in wages and salaries were adopted to keep current with minimum wage and the county-wide mean salaries. We are finally able to fund a sixth position in the highway department ahead of schedule to help meet our service level goals.

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

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

Sincerely,

John Snow, Town Supervisor

**TOWN OF GRANBY
BUDGET FY2023**

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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
Debt Service (V)	accounting for payments of principal and interest

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

Fund Balance

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

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

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

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

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

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

Real Property Tax Cap Information

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

Debt Limitation

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

Budget Calendar

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

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

FE 2023 Budget Calendar

July 15 th	Department Managers received instructions to submit budget requests.
August 15 th	Budget proposals due by the end of the business day.
August 31 st	Employee performance reviews due
September 13 th	Tentative Budget filed with the Town Clerk by the Budget Officer
September 14 th	Tentative Budget Presentation by Town Clerk – 6pm
September 28 th	6pm Budget Workshop
October 12 th	6pm Budget Workshop
October 26 th	6pm Budget Workshop
November 9 th	7pm Budget Hearing
November 9 th	Budget Adoption at Regular Monthly Meeting

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

TOWN BOARD

Rodney De Long, Councilor (12/31/23)
Marianne Ingerson, Councilor (12/31/25)
Sandra Farrands, Councilor (12/31/25)
Irene Wiestner, Councilor (12/31/23)
John Snow, Jr., Supervisor (12/31/23)

TOWN COURT

Hon. Leslie Schmidt, Justice (12/31/24)
Francis Doyle, Justice (12/31/25)
Jessica King, Clerk

TOWN SUPERVISOR

John Snow, Jr, Supervisor (12/31/23)
Kathy Duncan, Deputy
Diane Haskins, Clerk

TAX COLLECTION

Janet Ingersoll, Tax Collector
Deana Summerville, Deputy

BUDGET OFFICE

John Snow, Jr., Budget Officer

ASSESSMENT

David Roach, Assessor
Lisa Somers, Clerk

BOARD OF ASSESSMENT REVIEW

Henry Hudson
Leo Boylan
Robert Nipper
Joseph Harris

TOWN CLERK

Janet Ingersoll, Town Clerk (12/31/25)
Deana Summerville, Deputy

ATTORNEY

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

ENGINEER

Miller Engineers, (*contract for capital projects*)

RECORDS MANAGENEMT

Janet Ingersoll, Records Management Officer

CONSTABLES

Rich Wood, Chief Constable
Lee Dusharm, Constable
John Snow, Jr., Public Safety Supervisor

DOG CONTROL

Jack Spriggs, Dog Control Officer

REGISTRAR OF VITAL STATISTICS

Janet Ingersoll, Registrar
Deana Summerville, Deputy

HIGHWAY ADMINISTRATION

Dan Duncan, Superintendent of Highways (12/31/25)
Dan Edwards, Deputy

YOUTH PROGRAMS

Jennifer Brown, Recreation Leader

HISTORIAN

Jacob Summerville, Historian
John Snow, Jr., Supervisor

ZONING BOARD OF APPEALS

Tyler Palmitese, Chair
Peter Leo Grande
Melanie Strong
Mallori Stoia
Lisa Somers, Clerk

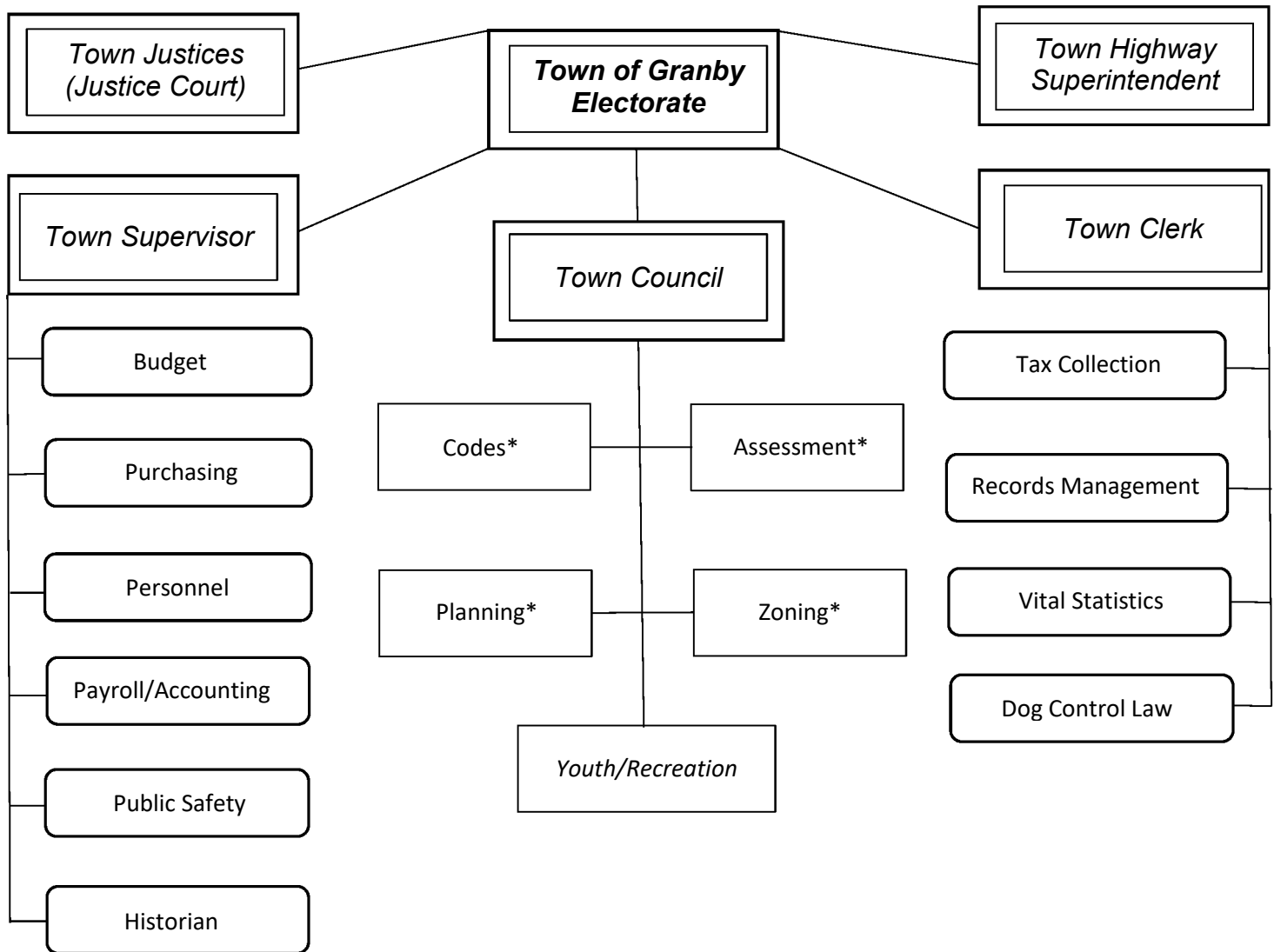
PLANNING BOARD

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

CODE ENFORCEMENT/FIRE INSPECTIONS

David Hanford, Codes Enforcement Officer
Robert Dalton, Codes Enforcement Officer
Lee Dusharm, Codes Enforcement Officer
David Wilson, Codes Enforcement Officer
Lisa Somers, Clerk

TOWN OF GRANBY ORGANIZATIONAL FLOW CHART



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

- ♦ The assessment office has a sole-appointed assessor, an assessing professional, who works with the 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 (parking 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		6,520*
Median Age		47 years*
Race	White	91.7%*
	Black/African American	.7%*
	American Indian	.5%*
	Asian	.3%*
Median Household Income		\$62,089**
Educational Attainment, 25 years and older	Less than 9 th grade	5%**
	9 th -12 th grade	7.3%**
	High School Graduate	42.6%**
	Some college, no degree	15.3%**
	Associate's degree	10.8%**
	Bachelor's degree	10.6%**
	Graduate or professional degree	8.4%**

* information from the 2020 Census

** information from the 2020 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. The Decennial Census in 2020 resulted in our population being 6,540, showing a continued decline in population.

With new low-income housing being built in the City of Oswego, it is our belief that residents of mobile home parks are moving into the City of Oswego to have better access to services and resources.

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.	Analyze trends
Mortgage Tax Revenue	A portion of the New York State imposed tax on recording mortgages with the county.	Analyze trends
Franchise Fee Revenue	3% of the gross revenues derived from the operation of the cable system.	Analyze trends
Interest and Earnings	Revenue derived from the investment of cash balances. The Town of Granby maximizes cash flow whenever possible to generate interest earnings.	Assumptions based on the performance of the middle of 2022.
Licenses and Permits	Fees generated by users of a particular function of the town	Analyze trends
Fines and Forfeitures	Local share of fines from town court.	Analyze trends
Miscellaneous	Revenues that do not fit into any one of the other revenue categories and includes sale of property and assets.	Analyze trends
State Aid	Funding provided by NYS based on allocations for youth programs and AIM money.	Analyze trends
Interfund Revenues	Allocation of common costs.	Analyze trends

Tax Levy Tax Cap and Fund Balance Assignment

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

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

For 2022, our combined real property tax levy was	\$ 1,373,147
Tax base growth factor as assigned by the Department of Taxation	.58%
Tax Cap percentage	2%
Allowable carryover	<u>\$ 0</u>
Tax Levy Limit	\$ 1,408,733
Budget Officer's Proposed Levy	\$ 1,408,733
Remaining-	\$ 0

Fund Balance Assignment

The Town Board has approved that fund balance be appropriated to offset gaps in estimated revenues in the **Water Fund** only.

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 seven water districts in the town

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

Debt Service Fund (V Fund): accounts for the payment of long-term debts

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	\$894,008	\$674,008	\$0	\$220,000
DA - Highway	\$1,235,647	\$568,502	\$0	\$667,145
SL - Street Lighting	\$1,000	\$0	\$0	\$1,000
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	\$536,066	\$15,415	\$63	\$520,588
SW1	\$38	\$0	\$38	\$0
SW2	\$11	\$0	\$11	\$0
SW3	\$292,671	\$15,415	\$0	\$277,256
SW4	\$14	\$0	\$14	\$0
SW5	\$1,212	\$0	\$0	\$1,212
SW6	\$90,119	\$0	\$0	\$90,119
SW7	\$152,001	\$0	\$0	\$152,001
V – Debt Service	\$546,840	\$546,840	\$0	\$0
TOTAL ALL FUNDS	\$3,213,561	\$1,804,765	\$63	\$1,408,733

**TOWN OF GRANBY
TAX RATE ESTIMATE**

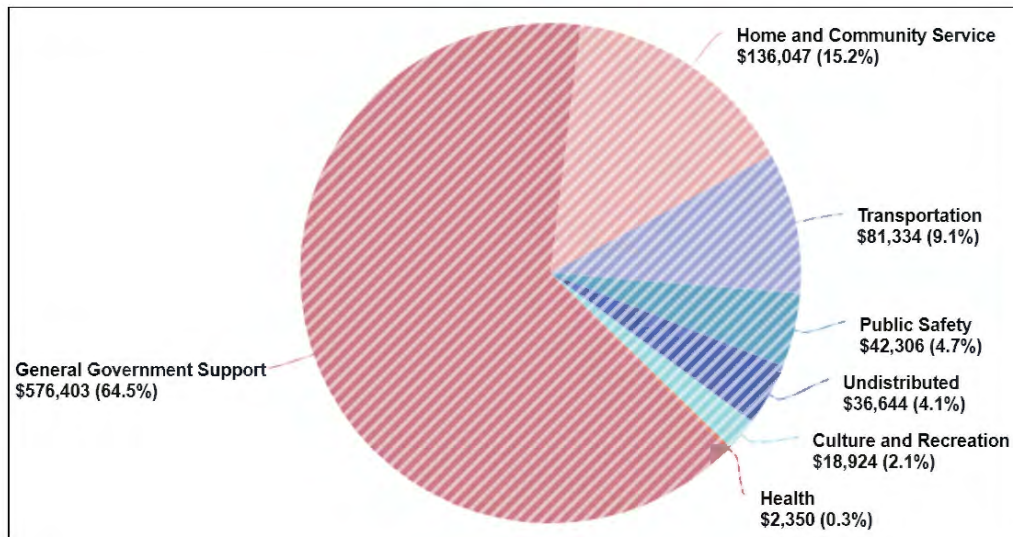
Fund/District	Tax Formula	Taxable Value	Tax Levy	Tax Rate per \$1,000		Percentage +/-
				2022	2023	
A- General Fund	ad valorem	\$275,391,158	\$220,000	\$0.81	\$0.80	-0.06%
DA - Highway Fund	ad valorem	\$275,391,158	\$667,145	\$2.16	\$2.42	+12%
SL - Street Lighting Fund	ad valorem	\$5,921,863	\$1,000	\$0.20	\$0.17	-13.04%
<i>SS - Sewer Fund</i>						
SS1	EDU	10	\$0	\$0	\$0	0.00%
SS2	EDU	11	\$0	\$0	\$0	0.00%
SS3	EDU	5	\$0	\$0	\$0	0.00%
SS4	EDU	22	\$0	\$0	\$0	0.00%
<i>SW - Water Fund</i>						
SW1	ad valorem	\$1,4082,039	\$0	\$0	\$0	0.00%
SW2	EDU	73	\$0	\$0	\$0	0.00%
SW3	EDU	1046.25	\$277,256	\$271	\$265	-2.19%
SW4	EDU	33	\$0	\$0	\$0.00	0.00%
SW5	EDU	4	\$1,212	\$311	\$303	-2.65%
SW6	EDU	177.75	\$90,119	\$520	\$507	-2.32%
SW7	EDU	421.50	\$147,525	436	\$360.62	-17.3%

*EDU stands for Equivalent Dwelling Unit

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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Personal Services	\$ 337,273	\$ 354,671	\$ 402,846	403,353
Contractual Expenditures	231,364	263,913	247,672	304,971
Employee Benefits	143,344	138,138	148,658	143,040
Interfund Transfers	3,150	0	136,447	36,644
Equipment and Capital Outlay	18,113	56,279	5,000	6,000
Debt Principal	836	0	836	0
General Fund Total	\$ 734,080	\$ 786,001	\$ 941,459	894,008

Personal Services

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

The Town of Granby employs two full-time clerks as well as one part-time clerk with a *full-time equivalency* of 2.5.

Contractual Expenditures

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

Employee Benefits

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

Tier	2022 Rates	2023 Rates
A14 & A15 Tier 4	13.4%	14.8%
A14 & A15 Tier 5	11.5%	12.8%
A14 & A15 Tier 6	8.6%	9.4%

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)	\$ 599.12/mo
Employee and Spouse (General Fund)	\$1,132.83/mo
Employee and Family (General Fund)	\$1,533.17/mo

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

Interfund Transfers

With the new town hall project being planned, \$36,644 will be transferred to the capital projects fund.

Equipment and Capital Outlay

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

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

Debt Principal

The General Fund has no debt payments planned for this upcoming year.

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	47,126
General Government Support	Finance	Budget Officer	47,126
General Government Support	Shared Services	Buildings	43,450
Home and Community Service	Special Services	Cemeteries	5,000
General Government Support	Shared Services	Central Communications	10,347
General Government Support	Shared Services	Central Data Processing	6,164
General Government Support	Shared Services	Central Garage	250
General Government Support	Shared Services	Central Print/Mail	10,900
General Government Support	Shared Services	Central Storeroom	2,750
General Government Support	Municipal Staff	Clerk	66,621
Home and Community Service	Community Development	Code Enforcement	90,968
General Government Support	Special Items	Contingency	14,919
Public Safety	Animal Control	Control of Animals	15,668
Culture and Recreation	Culture	Historian	3,377
General Government Support	Municipal Staff	Law	35,000
General Government Support	Legislative	Legislative Board	28,491
General Government Support	Special Items	Municipal Association Dues	1,000
General Government Support	Judicial	Municipal Court	111,226
General Government Support	Municipal Staff	Personnel	798
Home and Community Service	General Environment	Planning	34,329
Culture and Recreation	Recreation	Playground and Recreation	5,670
Public Safety	Law Enforcement	Police	6,804
Culture and Recreation	Culture	Programs for the Aging	3,500
General Government Support	Finance	Purchasing	44,368
General Government Support	Municipal Staff	Records Management	6,389
Health	Public Health Programs	Registrar of Vital Statistics	2,350
Public Safety	Other - Public Safety	Safety Inspection	14,834
Transportation	Highway	Street Administration	71,334
Transportation	Highway	Street Lighting	10,000
General Government Support	Executive	Supervisor	66,208
General Government Support	Finance	Tax Collection	8,254
Public Safety	Traffic Control	Traffic Control	5,000
General Government Support	Special Items	Unallocated Insurance	25,000
Culture and Recreation	Recreation	Youth Programs	6,377
Home and Community Service	General Environment	Zoning	5,840

**TOWN OF GRANBY
GENERAL FUND**

APPROPRIATIONS FOR FISCAL YEAR 2023

Account Structure

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

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

Personal services are expanded to be:

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

Equipment and Capital Outlay is broken down like this:

- .210 Equipment
- .250 Capital Outlay

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

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

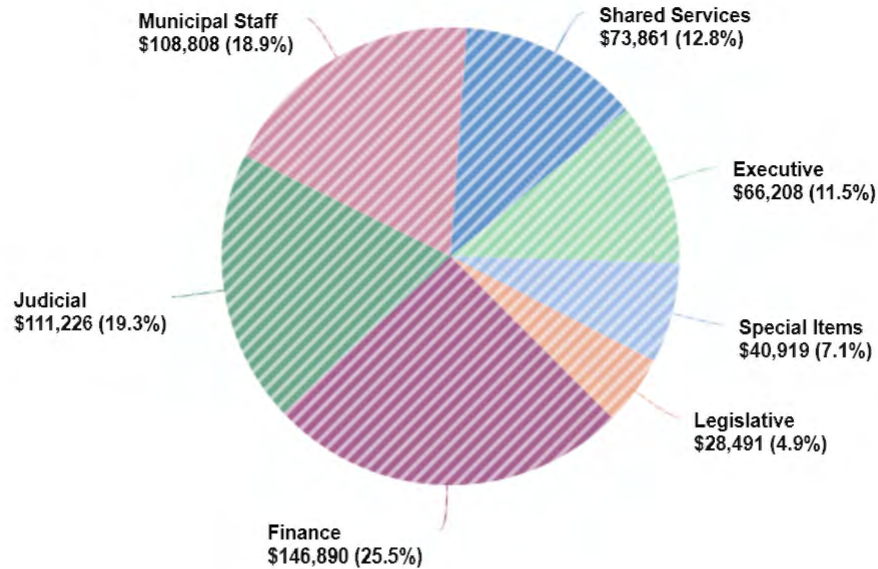
Employee Benefits are broken down by type of benefit:

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

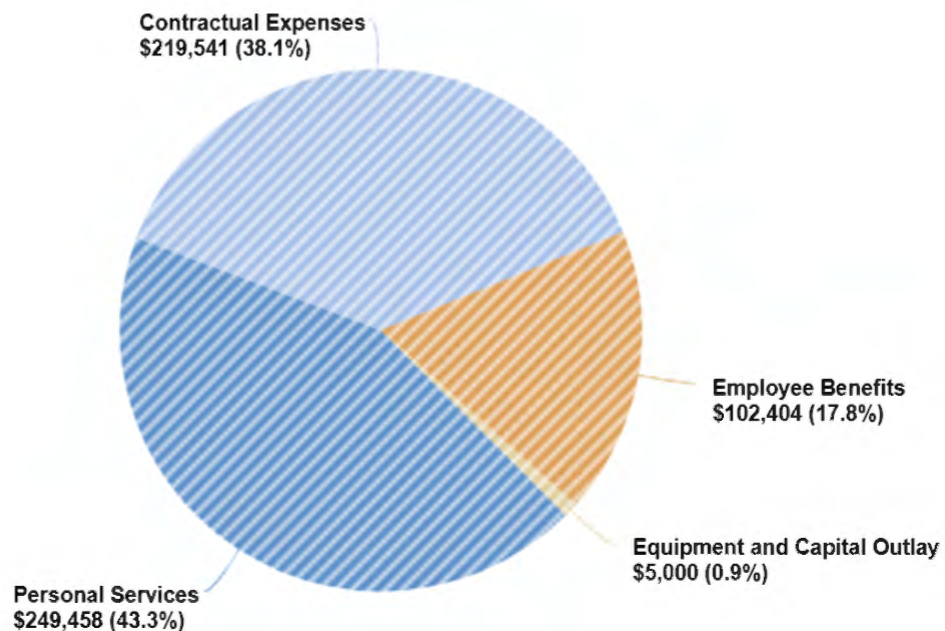
TOWN OF GRANBY GENERAL FUND

GENERAL GOVERNMENT SUPPORT EXPENDITURE GROUP

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



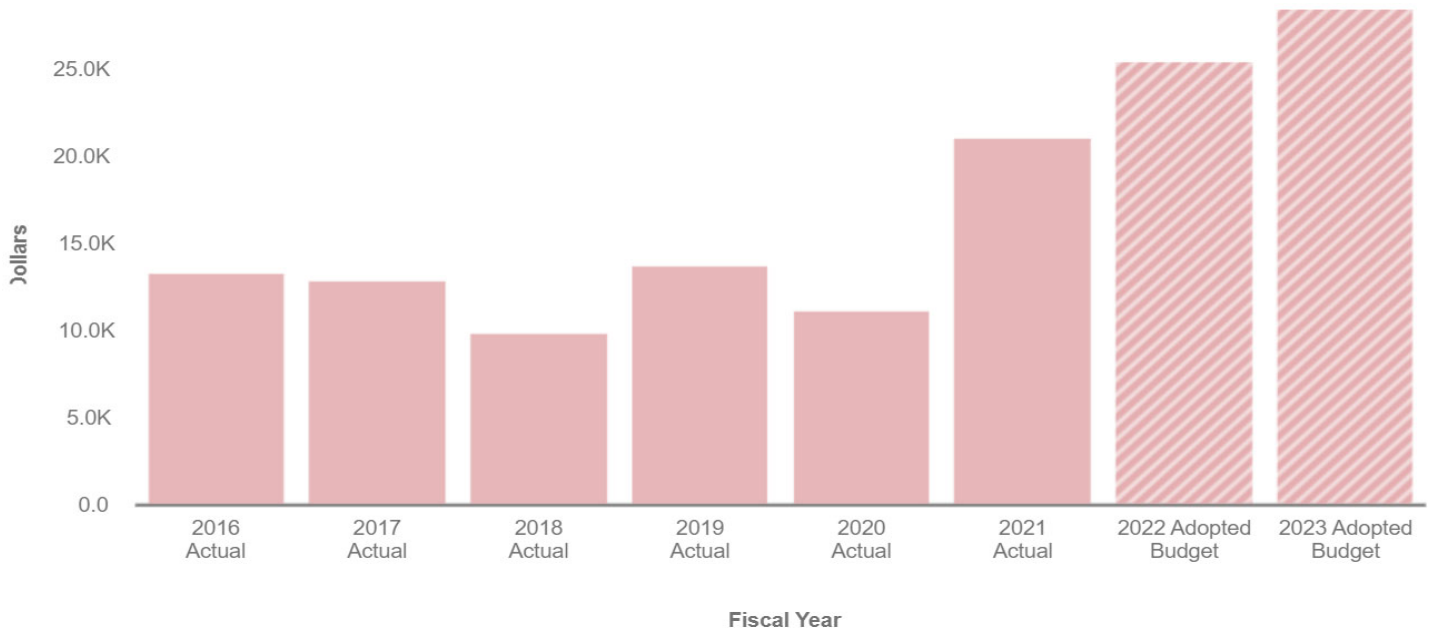
The total appropriation for this group is \$576,403 and is split between payroll, equipment, contractual expenditures, and employee benefits.



**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 De Long	\$140 bi-weekly
Councilor Farrands	\$140 bi-weekly
Councilor Ingerson	\$140 bi-weekly
Councilor (TBD)	\$140 bi-weekly

Legislative Board

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1010.1	14,560
Equipment and Capital Outlay	A.1010.2	0
Contractual Expenditures	A.1010.4	12,276
Employee Benefits	A.1010.8	1,655
TOTAL		25,568

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

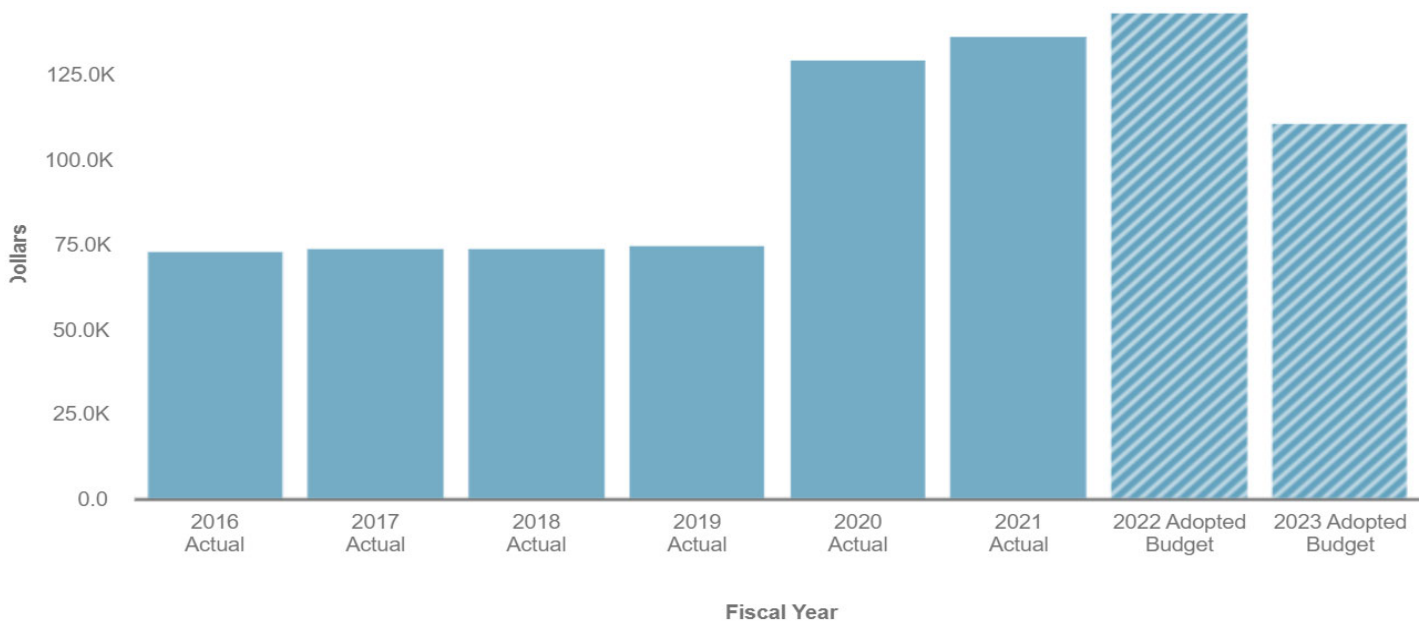
The Budget Officer plans to expand the budget into the following codes:

A.1010.110	Councilors - Salary	\$14,560
A.1010.410	Legislative Board, Miscellaneous Expenses	\$250
A.1010.420	Training Expenses, Town Board	\$1000
A.1010.441	OpenGov - Citizen Engagement	\$6639
A.1010.442	Granicus - Agenda Management	\$3637
A.1010.471	Public Notice Expenses	\$750

**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT GROUP
JUDICIAL EXPENDITURE CLUSTER**

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



Salaries and Wages

Justice Schmidt	\$700 bi-weekly
Justice Doyle	\$700 bi-weekly
Court Clerk King	\$18.45/hr

Municipal Court

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1110.1	70,024
Equipment and Capital Outlay	A.1110.2	0
Contractual Expenditures	A.1110.4	3,600
Employee Benefits	A.1110.8	37,602
TOTAL		111,226

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

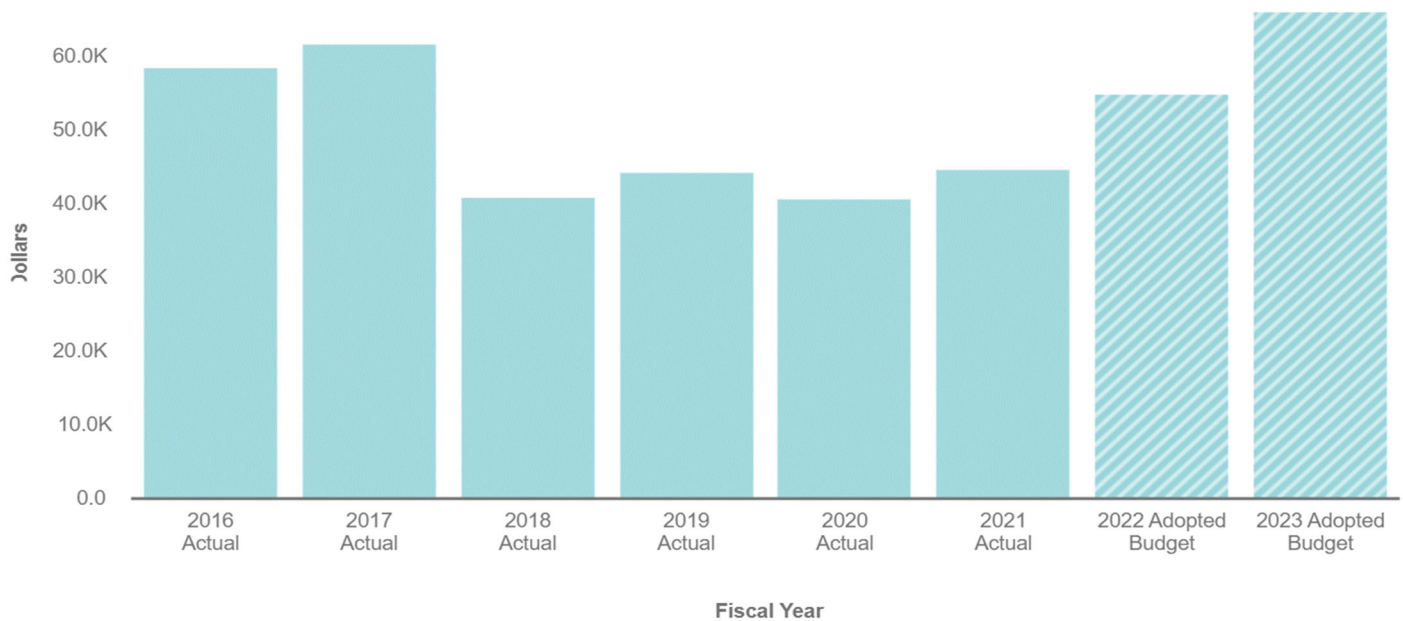
The Budget Officer plans to expand the budget into the following codes:

A.1110.110	Municipal Court Salaries and Wages	\$70,024
A.1110.410	Miscellaneous Expenses, Town Justice Court	\$2,500
A.1110.420	Training Expenses, Town Justice Court	\$250
A.1110.431	Dues - New York State Association of Magistrates C	\$50
A.1110.432	Dues - New York State Magistrates Association	\$200
A.1110.433	Dues - Oswego County Magistrates Association	\$50
A.1110.460	Copy and Print Supplies	\$250
A.1110.472	Law Materials	\$300
A.1110.810	State Retirement, Town Justice Court	\$8,386
A.1110.830	Social Security and Medicare, Town Justice Court	\$5,359
A.1110.850	Unemployment/Reemployment, Town Justice Court	\$259
A.1110.860	Hospital/Medical/Dental Insurance, Town Justice	\$23,598

**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT GROUP
EXECUTIVE EXPENDITURE CLUSTER**

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



Salaries and Wages

Supervisor Snow	\$600 bi-weekly
Deputy Supervisor Duncan	\$100 bi-weekly
Supervisor Clerk Haskins	\$17.43/hr

Supervisor

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1220.1	35,584
Equipment and Capital Outlay	A.1220.2	0
Contractual Expenditures	A.1220.4	23,098
Employee Benefits	A.1220.8	7,526
TOTAL		66,208

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

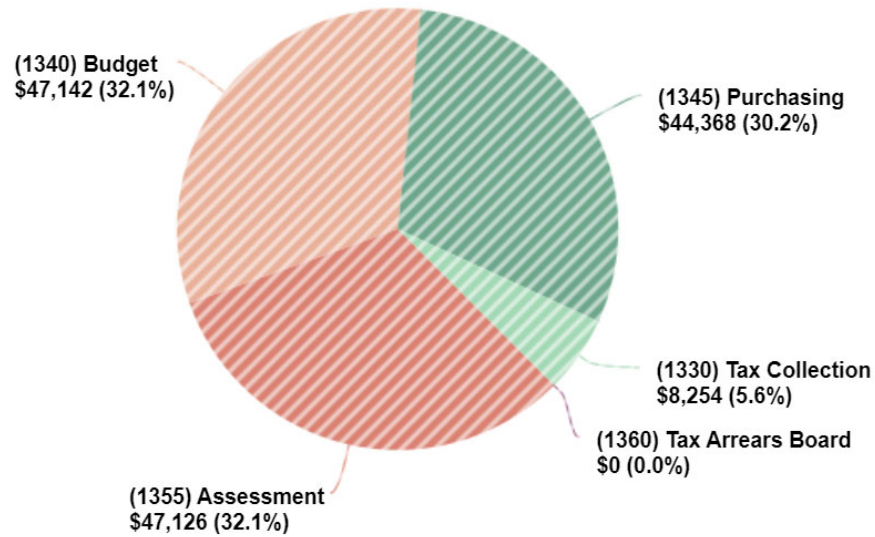
The Budget Officer plans to expand the budget into the following codes:

A.1220.110	Supervisor – Salaries and Wages*	\$36,133
A.1220.410	Miscellaneous Expenses, Town Supervisor	\$3,000
A.1220.421	Training	\$2,700
A.1220.441	Logics - Dashboard	\$840
A.1220.442	OpenGov – Operational Performance	\$6,558
A.1220.443	DebtBook	\$5,000
A.1220.810	State Retirement, Town Supervisor	\$4,491
A.1220.830	Social Security and Medicare, Town Supervisor	\$2,724
A.1220.850	Unemployment/Reemployment, Town Supervisor	\$311

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

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

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



Salaries and Wages

Deputy Tax Collector Summerville	\$461 for 9 pay periods
Budget Officer Snow	\$750 bi-weekly
Purchasing Clerk Haskins	\$17.43/hr
Sole-Assessor Roach	\$1,145 bi-weekly
Assessment Clerk Somers	\$16.40/hr

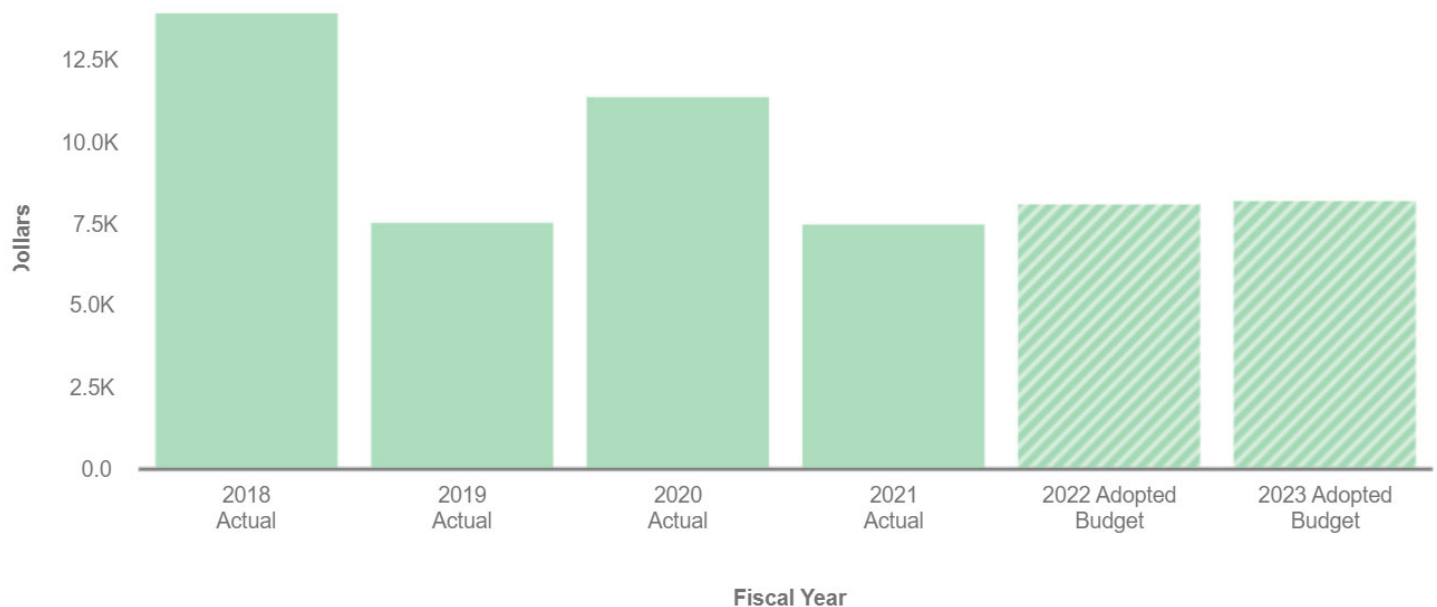
Tax Collection

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1330.1	4,149
Equipment and Capital Outlay	A.1330.2	0
Contractual Expenditures	A.1330.4	3,675
Employee Benefits	A.1330.8	405
TOTAL		8,157

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

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

A.1330.110	Salary - Deputy Tax Collector	\$4,149
A.1330.440	Technology Expenses, Tax Collection	\$2,400
A.1330.450	Postage and Mailing Expenses, Tax Collection	\$25.00
A.1330.461	Printing - Tax Bills	\$1,275
A.1330.830	Social Security and Medicare, Tax Collection	\$318
A.1330.850	Unemployment/Reemployment, Tax Collection	\$87



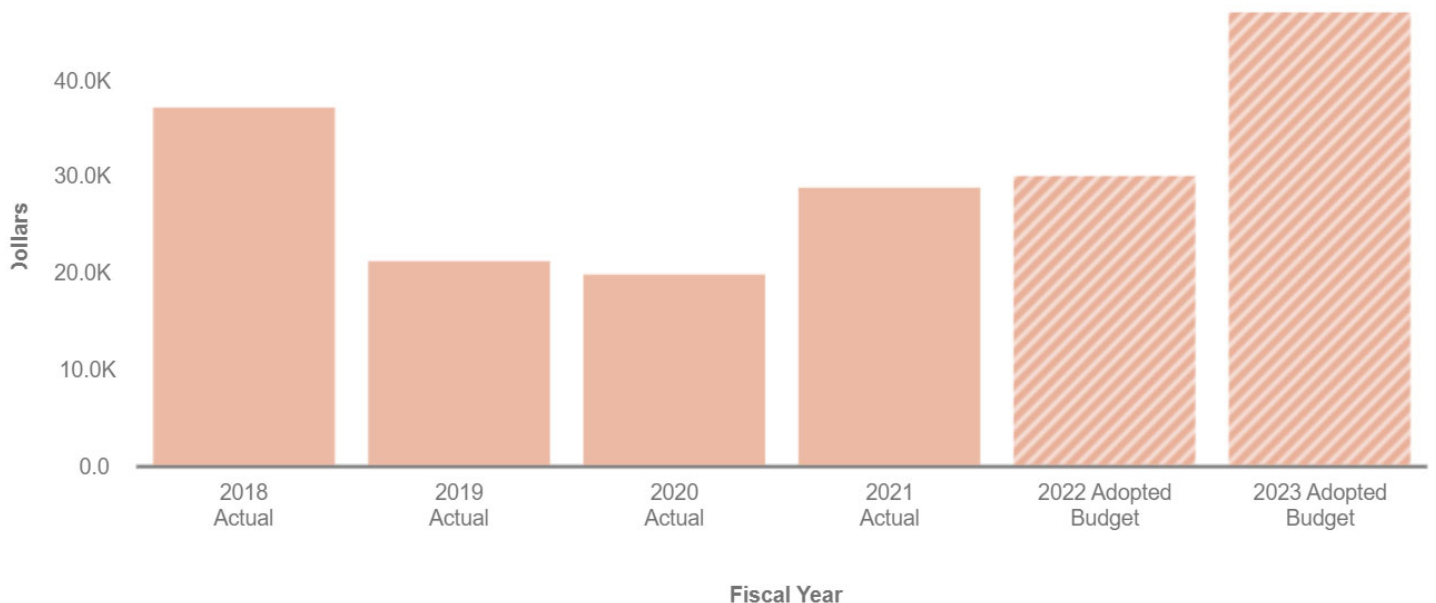
Budget

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1340.1	19,500
Equipment and Capital Outlay	A.1340.2	0
Contractual Expenditures	A.1340.4	23,654
Employee Benefits	A.1340.8	3,988
TOTAL		47,142

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

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

A.1340.110	Salary - Budget Officer Snow	\$19,500
A.1340.410	Miscellaneous Expenses, Budget	\$8,250
A.1340.421	NY GFOA Training	\$1,250
A.1340.431	NYS Government Finance Officers Association Dues	\$350
A.1340.441	OpenGov – Budgeting	\$6,804
A.1340.442	ClearGov	\$7,000
A.1340.810	State Retirement, Budget	\$2,496
A.1340.830	Social Security and Medicare, Budget	\$1,492



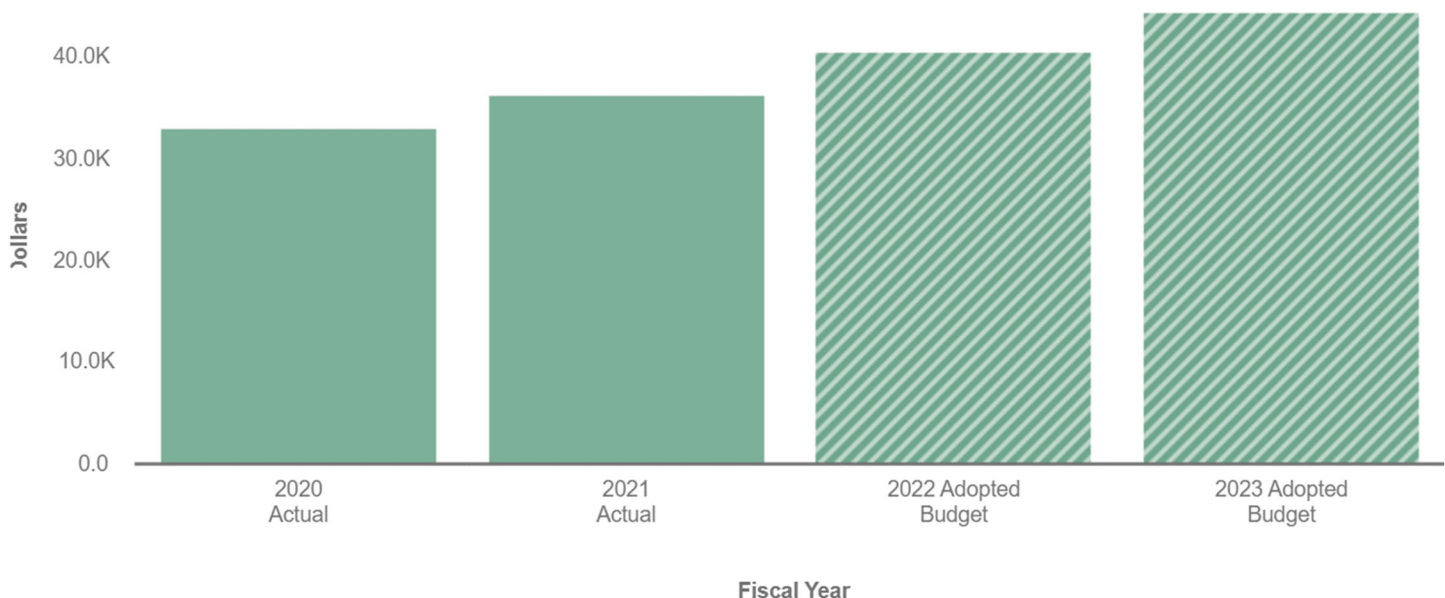
Purchasing

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1345.1	23,695
Equipment and Capital Outlay	A.1345.2	0
Contractual Expenditures	A.1345.4	0
Employee Benefits	A.1345.8	20,673
TOTAL		44,368

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

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

A.1345.110	DH - Regular Time	\$23,695
A.1345.810	State Retirement, Purchasing	\$3,060
A.1345.830	Social Security and Medicare, Purchasing	\$1,582
A.1345.850	Unemployment/Reemployment, Purchasing	\$259
A.1345.860	Hospital and Medical/Dental Insurance, Purchasing	\$18,794



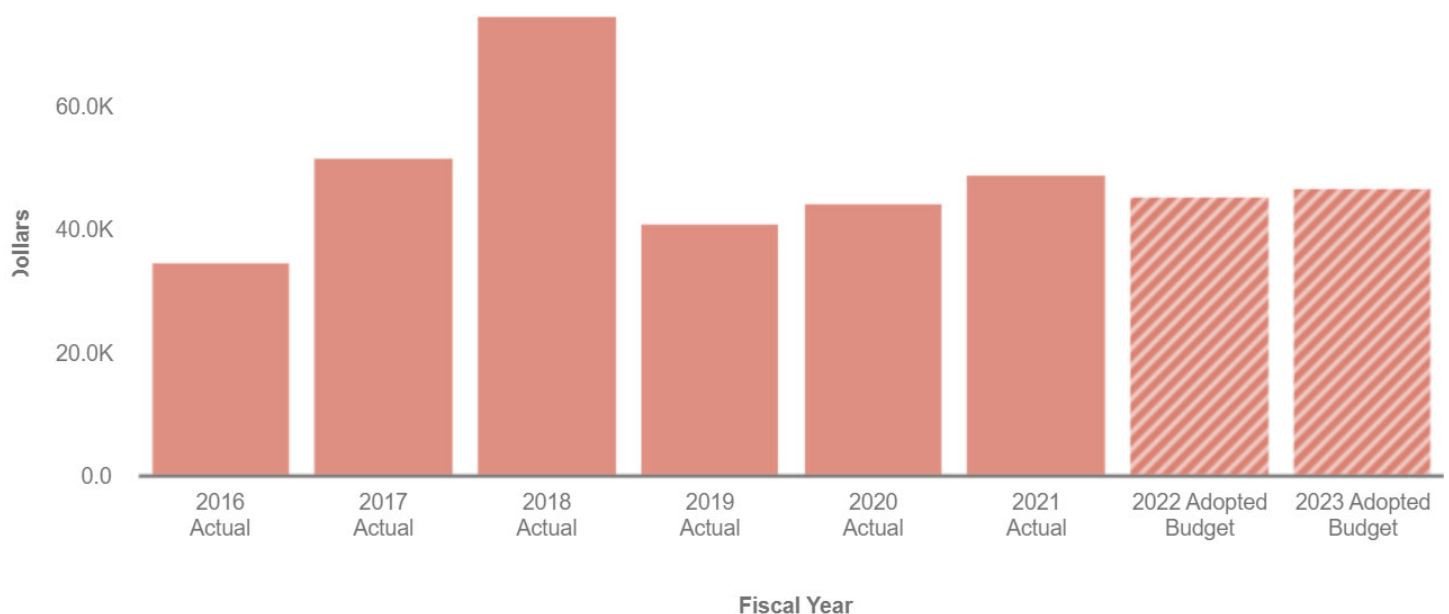
Assessment

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1355.1	34,034
Equipment and Capital Outlay	A.1355.2	0
Contractual Expenditures	A.1355.4	5,100
Employee Benefits	A.1355.8	7,004
TOTAL		45,756

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

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

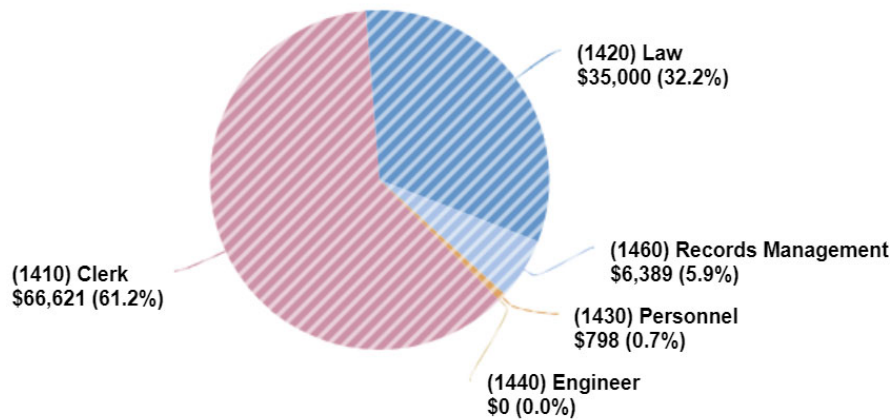
A.1355.111	Salaries and Wages	\$34,034
A.1355.410	Miscellaneous Expenses, Assessment	\$1,850
A.1355.472	Legal Expenses - Board of Assessment Review	\$3,250
A.1355.810	State Retirement, Assessment	\$5,038
A.1355.830	Social Security and Medicare, Assessment	\$2,605
A.1355.850	Unemployment/Reemployment, Assessment	\$349



**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	\$1,515 bi-weekly
Deputy Town Clerk Summerville	\$240 bi-weekly
Records Management Officer Ingersoll	\$204 bi-weekly

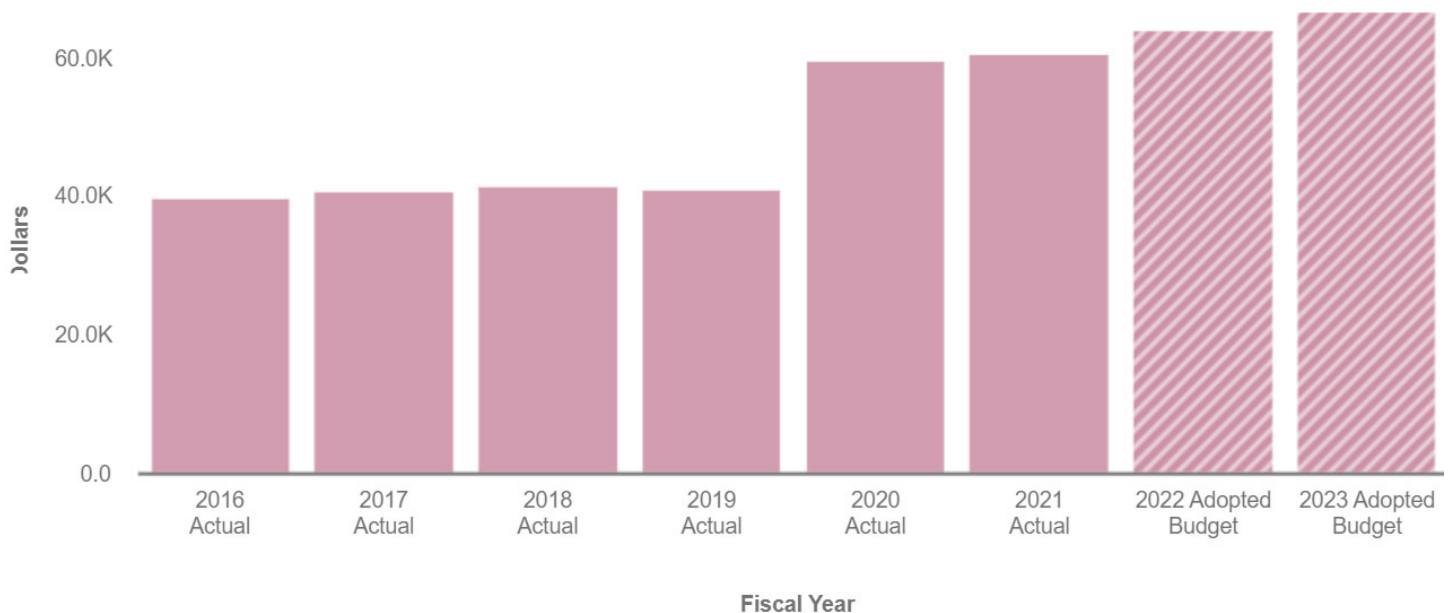
Town Clerk

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1410.1	45,630
Equipment and Capital Outlay	A.1410.2	0
Contractual Expenditures	A.1410.4	2,535
Employee Benefits	A.1410.8	18,456
TOTAL		66,621

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

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

A.1410.110	Salaries	\$45,630
A.1410.410	Miscellaneous Expenses, Town Clerk	\$500
A.1410.420	Training Expenses, Town Clerk	\$1000
A.1410.431	Dues - Oswego County Town Clerks Association	\$75
A.1410.432	Dues - New York State Town Clerks Association	\$85
A.1410.441	Town Clerk Program - BAS	\$875
A.1410.810	State Retirement, Town Clerk	\$5,042
A.1410.830	Social Security and Medicare, Town Clerk	\$3,492
A.1410.850	Unemployment/Reemployment, Town Clerk	\$132
A.1410.860	Hospital and Medical/Dental Insurance, Town Clerk	\$9,790



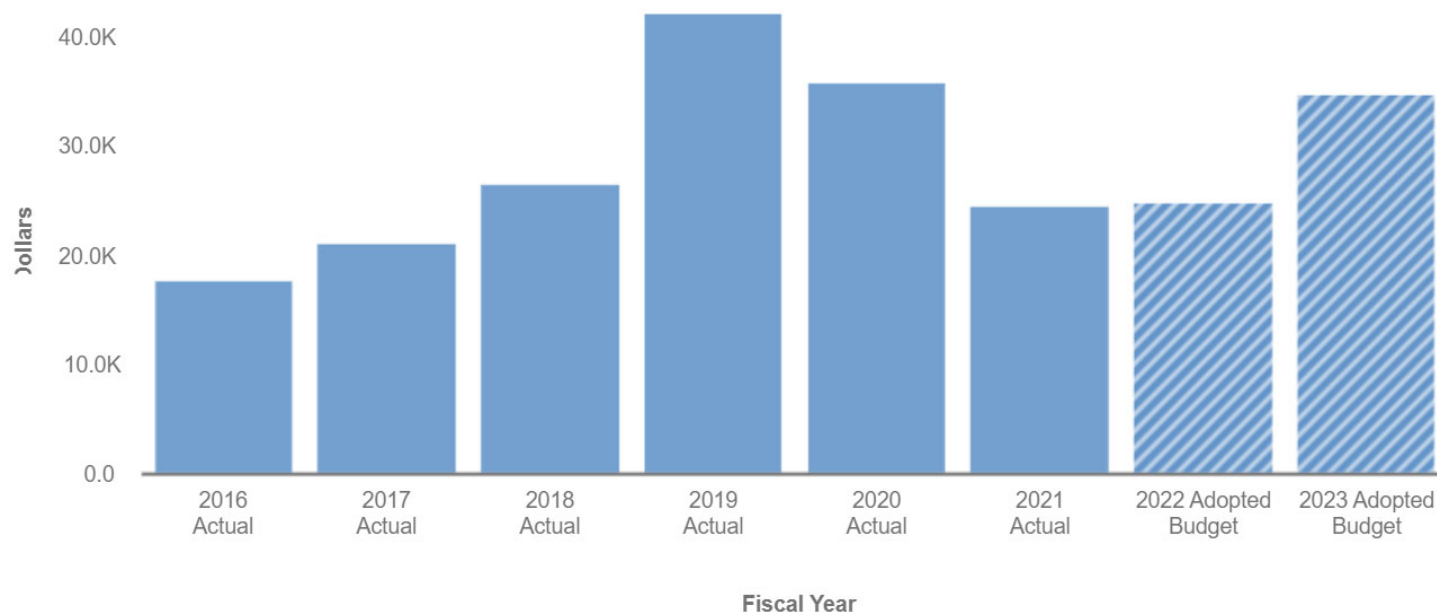
Law

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1420.1	0
Equipment and Capital Outlay	A.1420.2	0
Contractual Expenditures	A.1420.4	35,000
Employee Benefits	A.1420.8	0
TOTAL		35,000

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.1420.471	State Supreme Court	\$8,000
A.1420.473	Town Prosecutor	\$10,000
A.1420.474	General Municipal - Ward Firm	\$2,000
A.1420.475	Labor Agreement – Bond, Schoeneck, and King	\$5,000
A.1420.476	Land Use – Baldwin and Sutphen	\$10,000



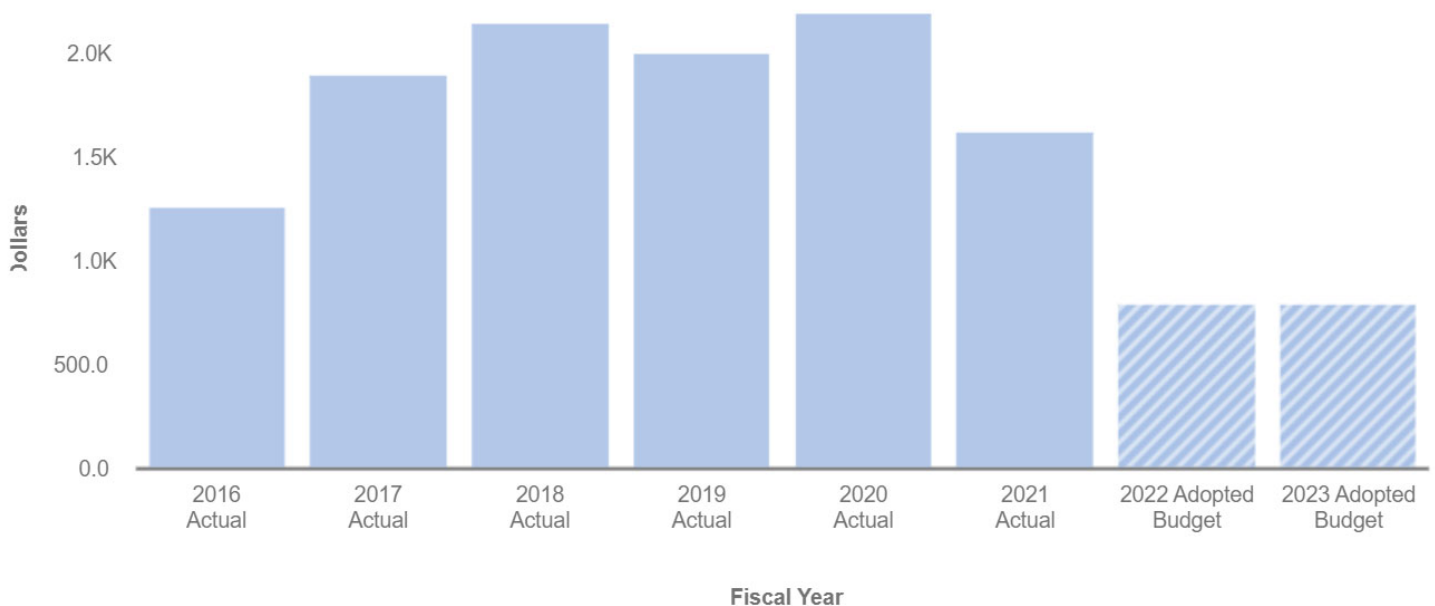
Personnel

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

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

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

A.1430.410	Miscellaneous Expenses, Personnel	\$150
A.1430.441	Kronos – Employee Self Service	\$648



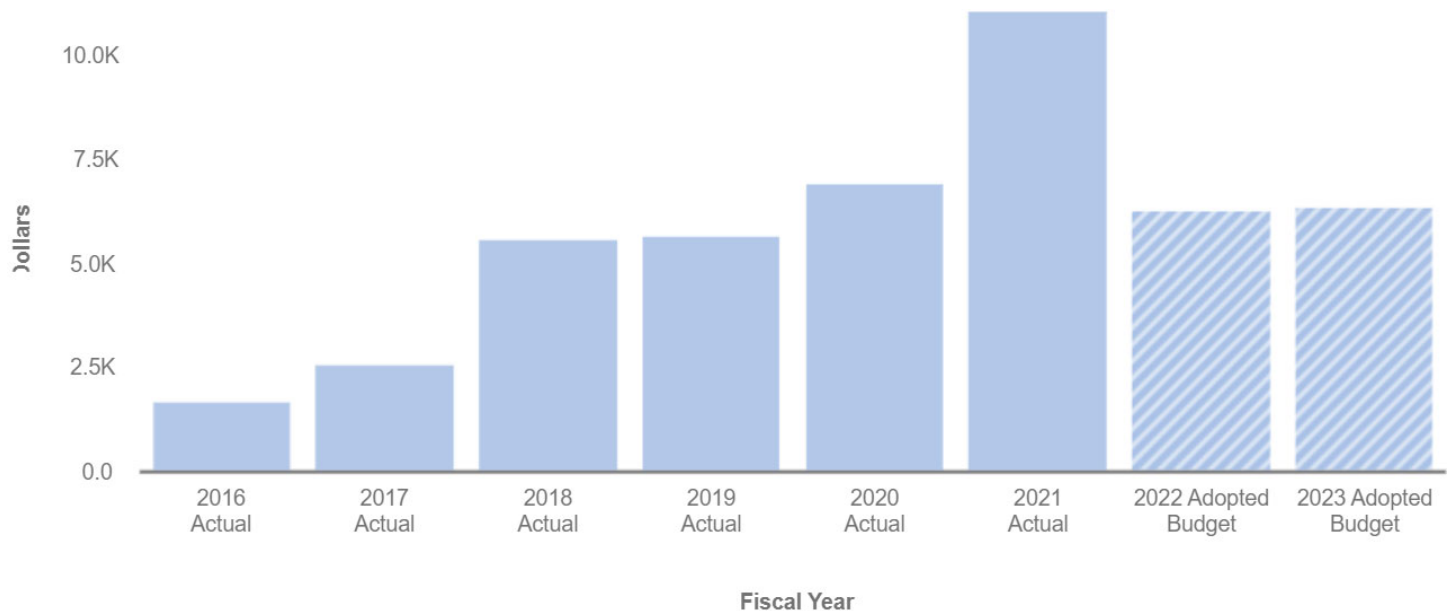
Records Management

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1460.1	5,304
Equipment and Capital Outlay	A.1460.2	0
Contractual Expenditures	A.1460.4	0
Employee Benefits	A.1460.8	1,085
TOTAL		6,389

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:

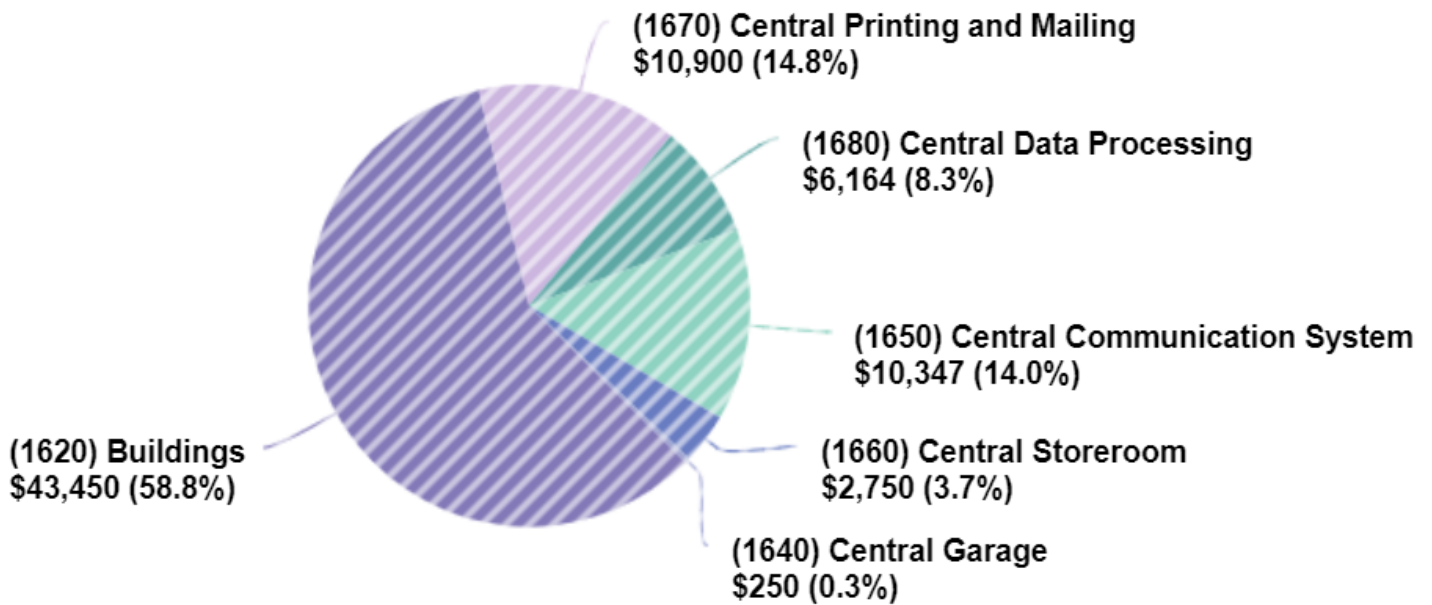
A.1460.111	Salary - Records Management Officer Ingersoll	\$5,304
A.1460.810	State Retirement, Records Management	\$579
A.1460.830	Social Security and Medicare, Records Management	\$406



**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.



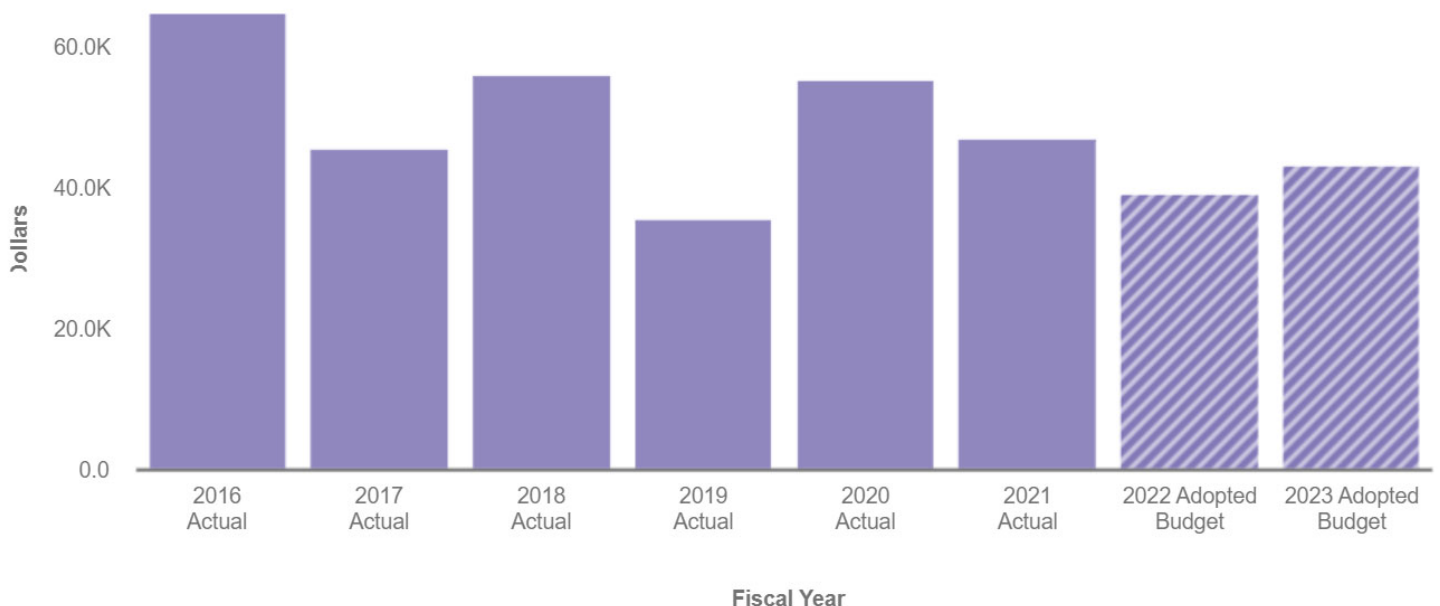
Buildings

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1620.1	0
Equipment and Capital Outlay	A.1620.2	5,000
Contractual Expenditures	A.1620.4	38,450
Employee Benefits	A.1620.8	0
TOTAL		43,450

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

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

A.1620.211	Equipment - Town Hall	\$2,500
A.1620.212	Equipment - Highway Garage	\$2,500
A.1620.410	Miscellaneous Expenses, Buildings	\$7,500
A.1620.481	Landscaping Contract	\$1,500
A.1620.482	Cleaning Service Contract	\$6,000
A.1620.483	Security and Fire Protection Monitoring	\$2,500
A.1620.484	Trash removal	\$1,450
A.1620.491	National Grid - Town Hall	\$9,000
A.1620.492	OCWA - Town Hall	\$500
A.1620.493	Spectrum - Town Hall	\$5,000
A.1620.494	Heating Fuels and Propane - Town Hall	\$5,000



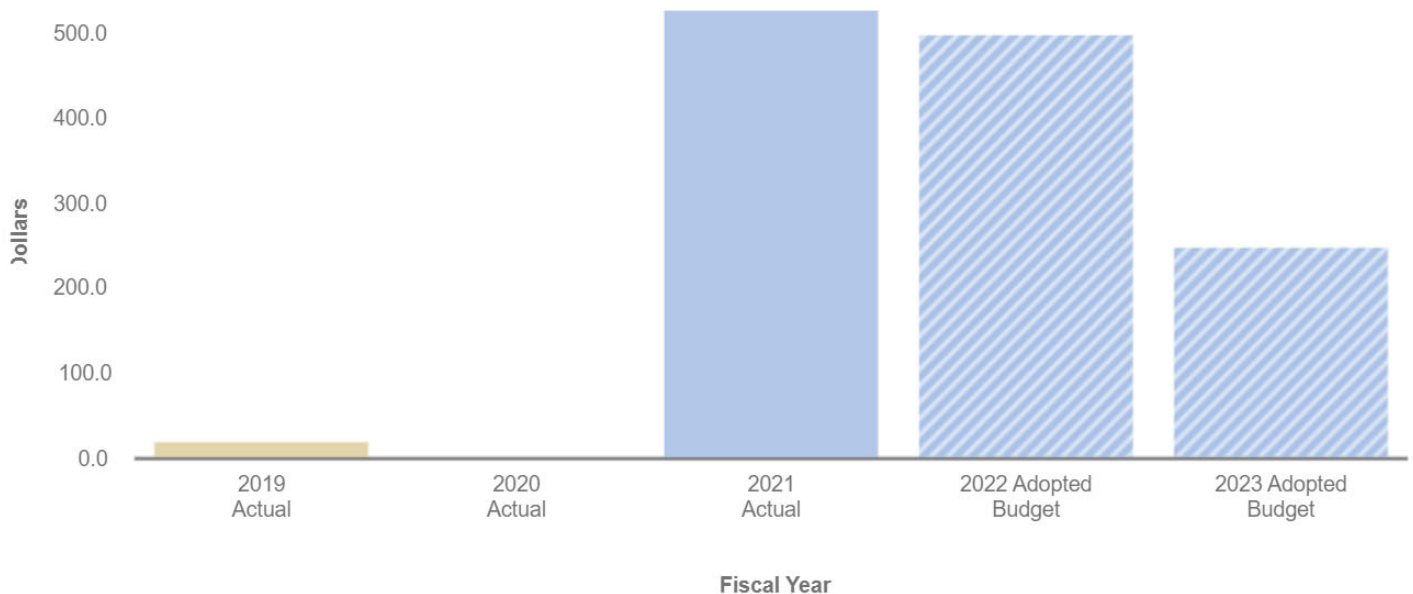
Garage

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 that we purchased in 2018 used for general fund purposes.

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

A.1640.411	Routine Maintenance - 2011 Ford Escape	\$250.00
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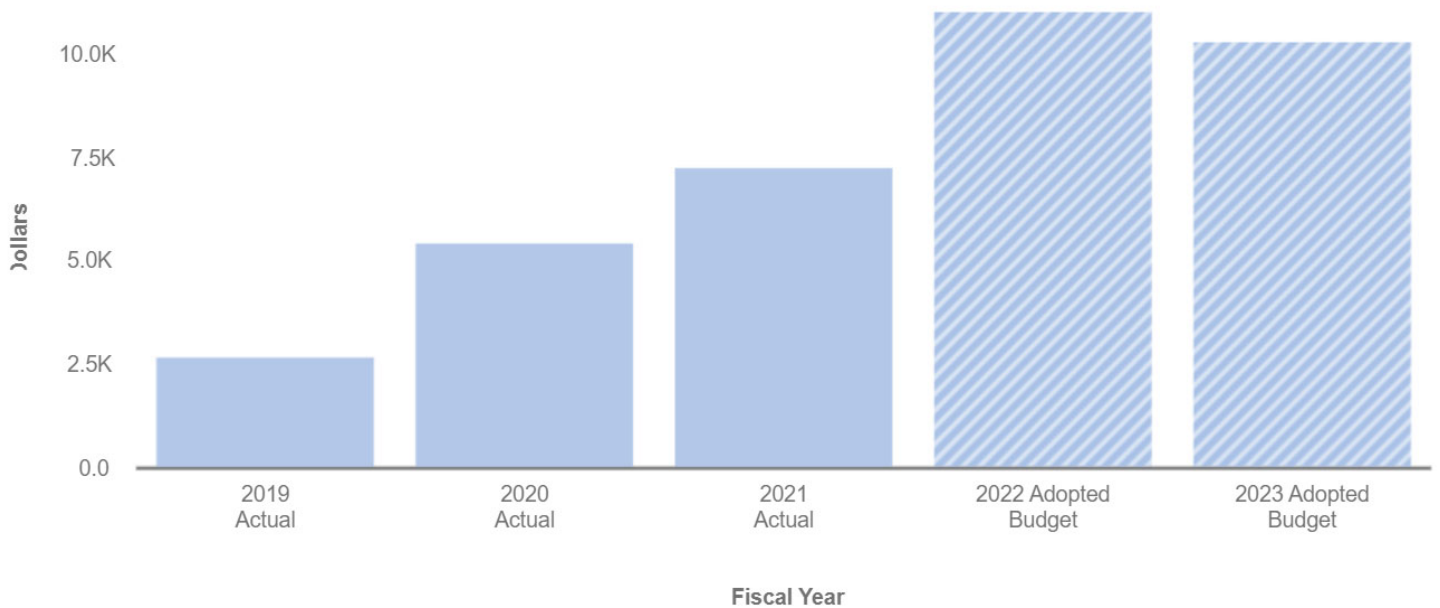
Communications

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1650.1	0
Equipment and Capital Outlay	A.1650.2	0
Contractual Expenditures	A.1650.4	10,347
Employee Benefits	A.1650.8	0
TOTAL		10,347

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
A.1650.441	Email System - Google Suite	\$1,008
A.1650.442	Granicus – Website	\$4,863
A.1650.481	Phone System Contract - ITS, Inc	\$1,425
A.1650.483	Microsoft Accounts	\$1,450
A.1650.484	Adobe Accounts	\$1,101



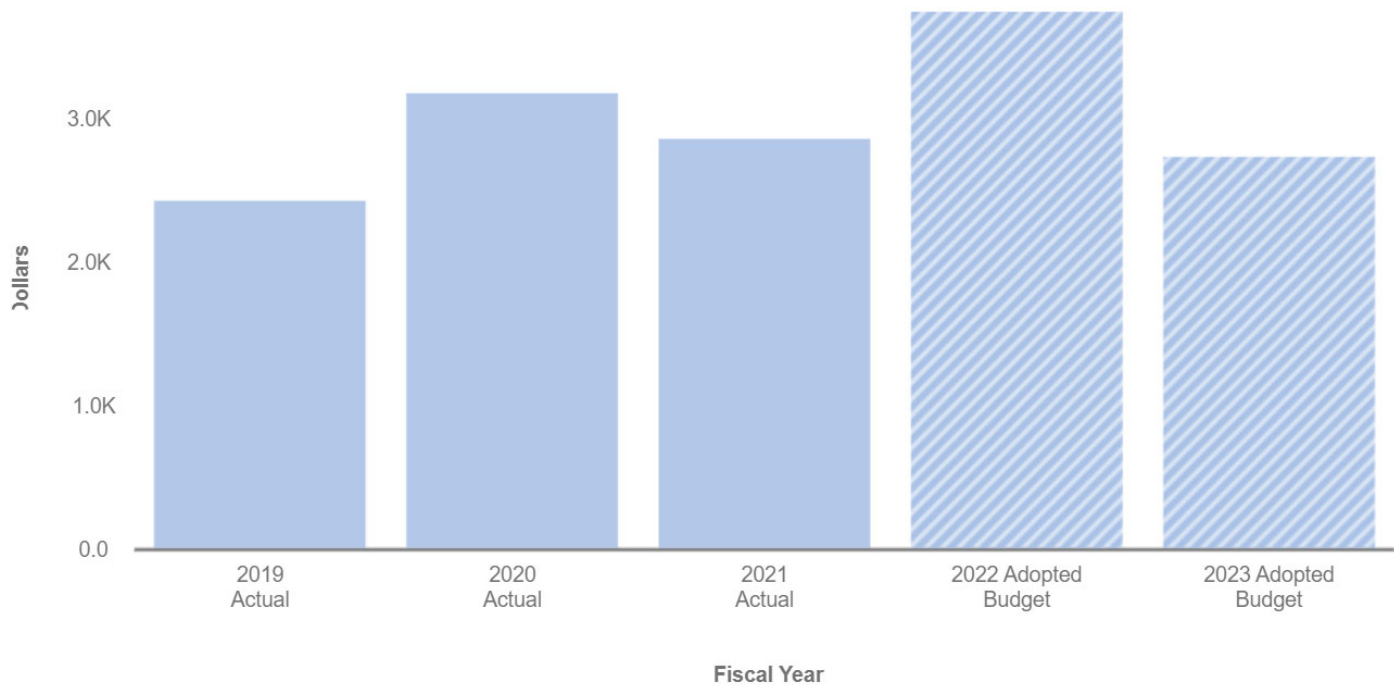
Storeroom

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1660.1	0
Equipment and Capital Outlay	A.1660.2	0
Contractual Expenditures	A.1660.4	2,750
Employee Benefits	A.1660.8	0
TOTAL		3,750

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

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

A.1660.410	Miscellaneous Expenses, Central Storeroom	\$2,500.00
A.1660.411	Health and Safety	\$250.00



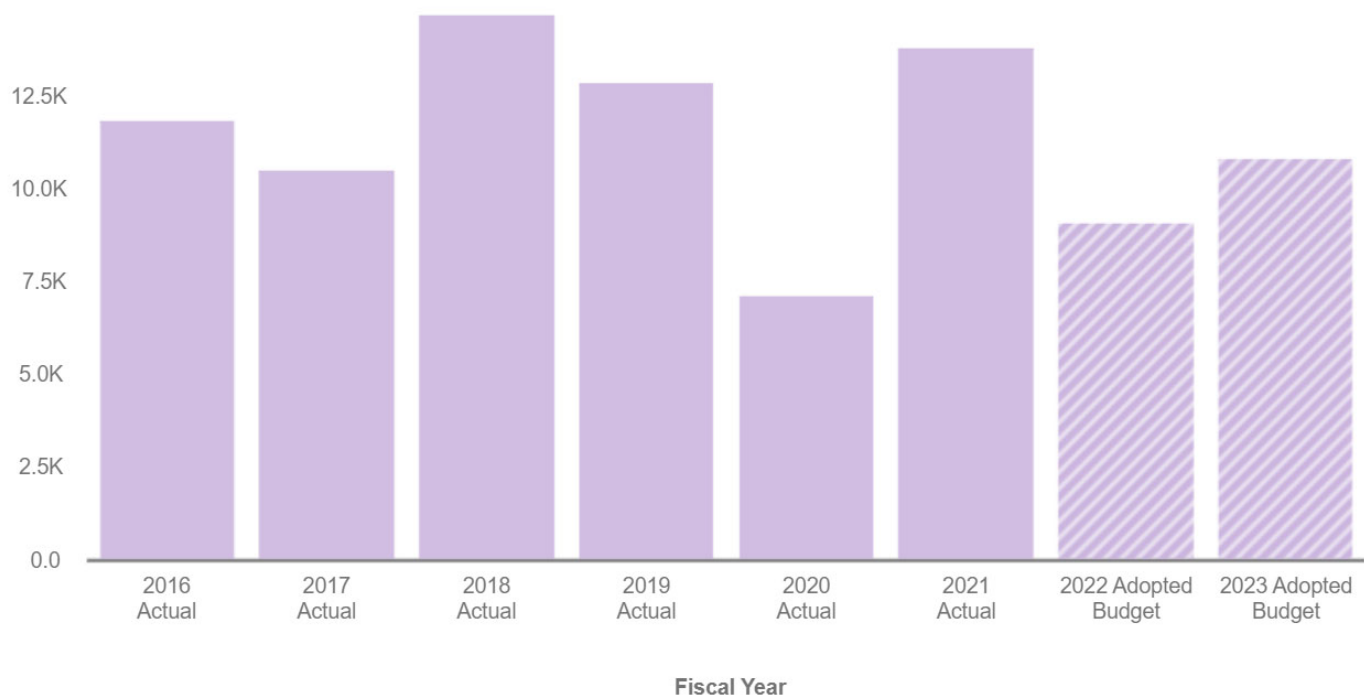
Printing and Mailing

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1670.1	0
Equipment and Capital Outlay	A.1670.2	0
Contractual Expenditures	A.1670.4	10,900
Employee Benefits	A.1670.8	0
TOTAL		10,900

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	\$500
A.1670.451	Postage Meter - United States Postage	\$7,000
A.1670.452	Mailing - Envelopes and Letterhead	\$650
A.1670.453	Mailing - Mailing Supplies	\$500
A.1670.461	Toner/Copier - Craig Gilbert	\$1,000
A.1670.462	Paper - Copy Paper	\$500
A.1670.463	Printing - Specialty Papers and Printing Supplies	\$750



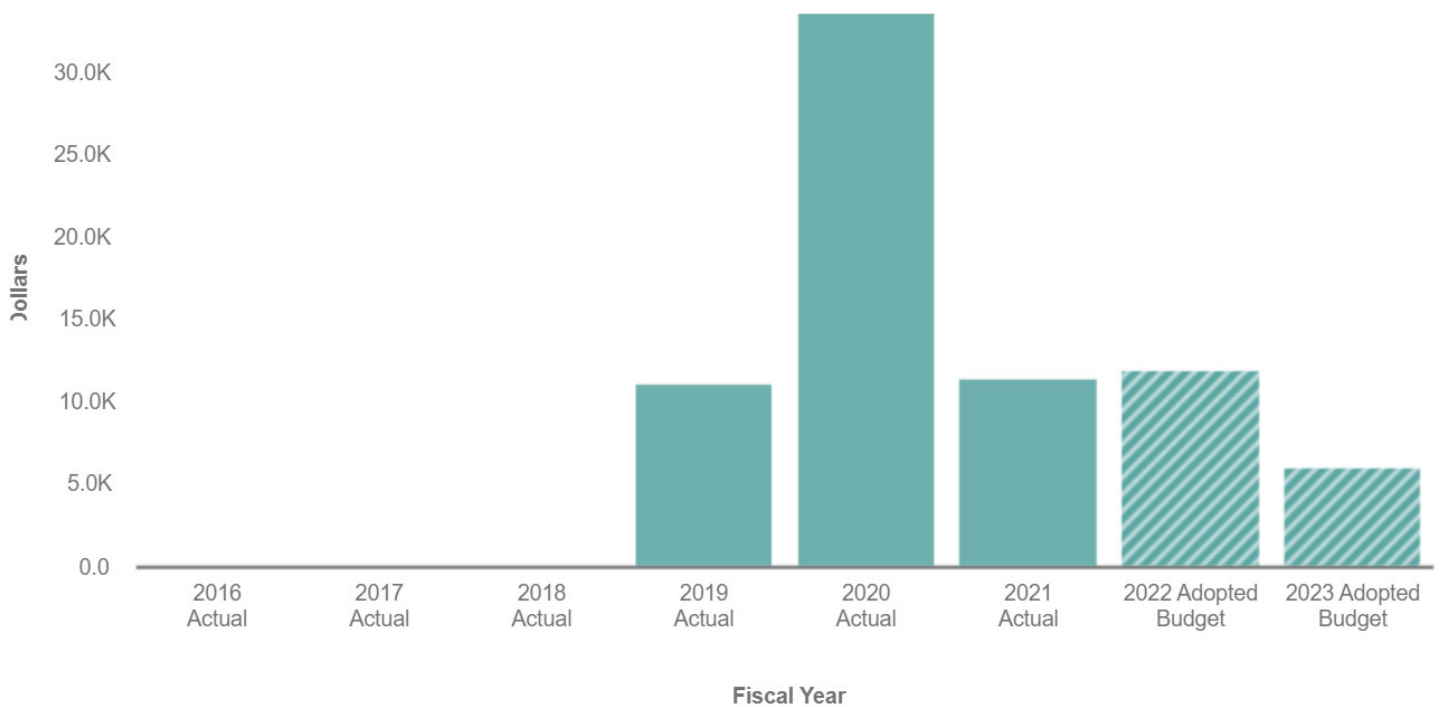
Data Processing

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1680.1	0
Equipment and Capital Outlay	A.1680.2	0
Contractual Expenditures	A.1680.4	6,164
Employee Benefits	A.1680.8	0
TOTAL		6,164

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

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

A.1680.441	Municipal Software - Logics Solutions	\$1,944
A.1680.442	Budgeting/Engagement Software - OpenGov	\$500
A.1680.445	Kronos - Payroll	\$2,640
A.1680.446	ActivTrak	\$1,080



**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	25,000
TOTAL		25,000

Municipal Association Dues

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

Contingency

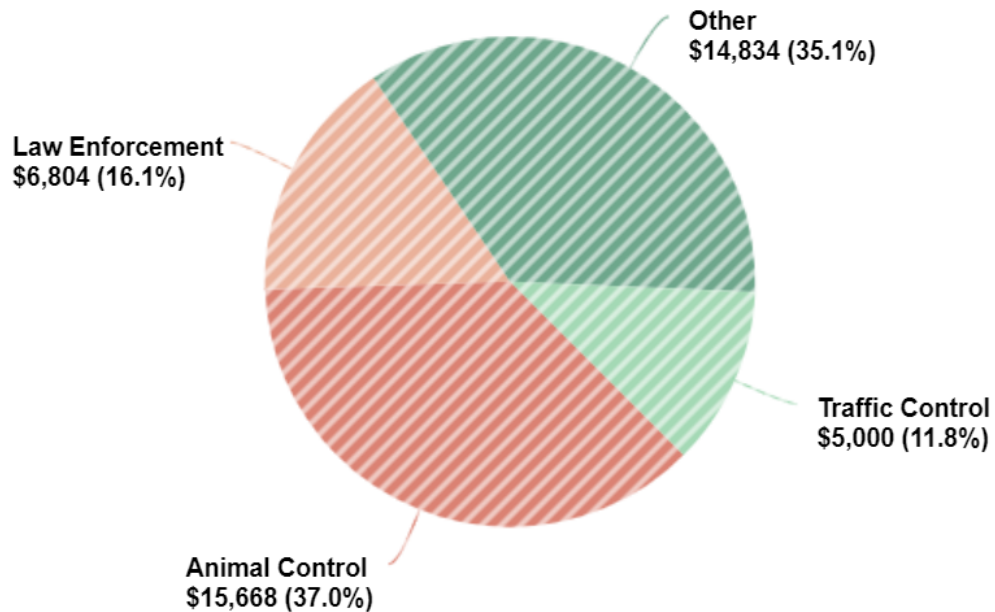
Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.1990.4	14,919
TOTAL		14,919

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

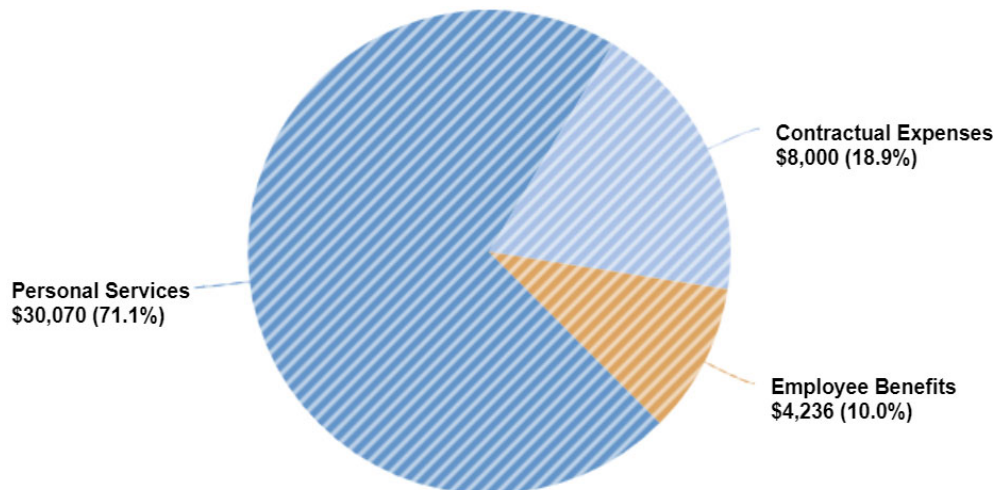
**TOWN OF GRANBY
GENERAL FUND**

PUBLIC SAFETY EXPENDITURE GROUP

The following pages list the appropriations for the services provided by the Town of Granby for the protection of persons and property. The Public Safety group makes up less than 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 \$42,306 and is split between payroll, contractual expenditures, and employee benefits.



**TOWN OF GRANBY
GENERAL FUND**

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

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

Salaries and Wages

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

Police

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3120.1	5,500
Equipment and Capital Outlay	A.3120.2	0
Contractual Expenditures	A.3120.4	500
Employee Benefits	A.3120.8	804
TOTAL		6,804

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

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

A.3120.100	Salary and Wages	\$5,500
A.3120.410	Miscellaneous Expenses, Police	\$500
A.3120.810	State Retirement, Police	\$352
A.3120.830	Social Security and Medicare, Police	\$420
A.3120.850	Unemployment/Reemployment, Police	\$32

**TOWN OF GRANBY
GENERAL FUND**

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

The following appropriations are for controlling traffic.

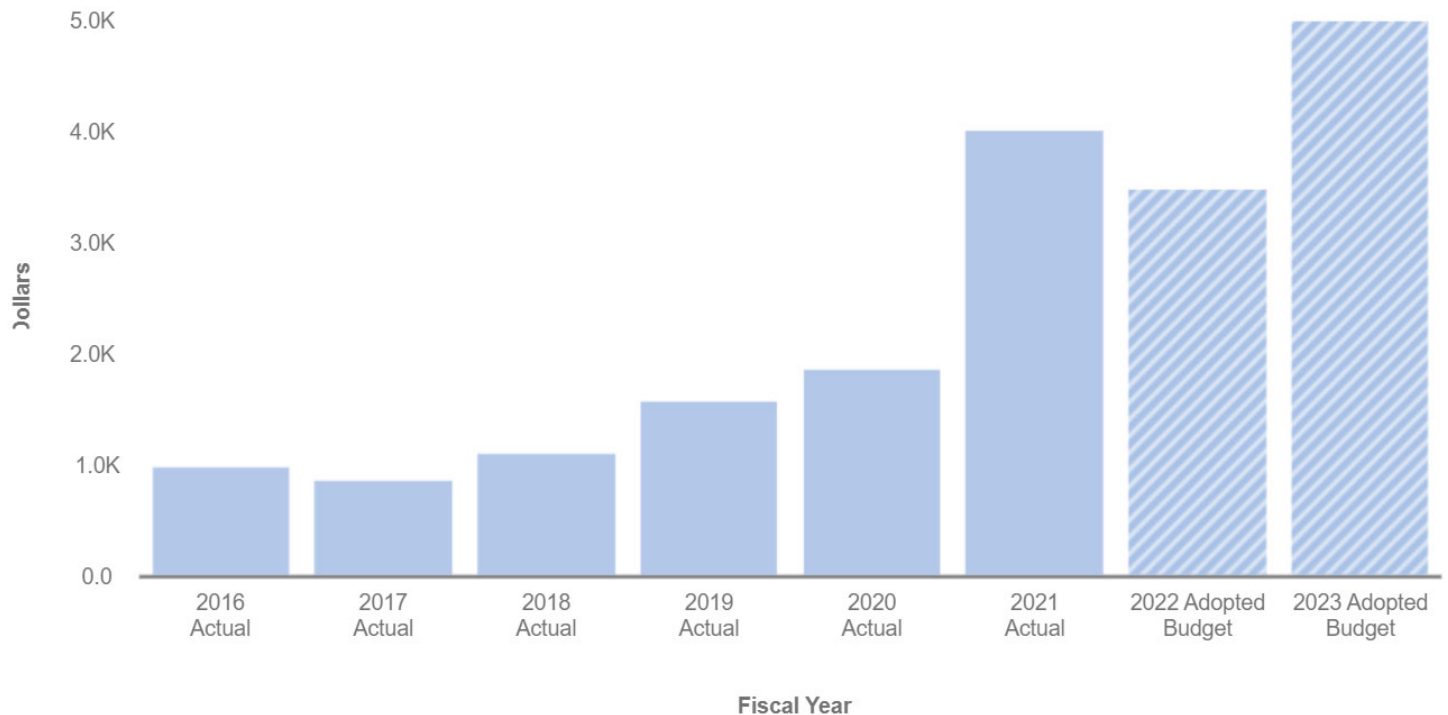
Traffic Control

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3310.1	0
Equipment and Capital Outlay	A.3310.2	0
Contractual Expenditures	A.3310.4	5,000
Employee Benefits	A.3310.8	0
TOTAL		5,000

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:

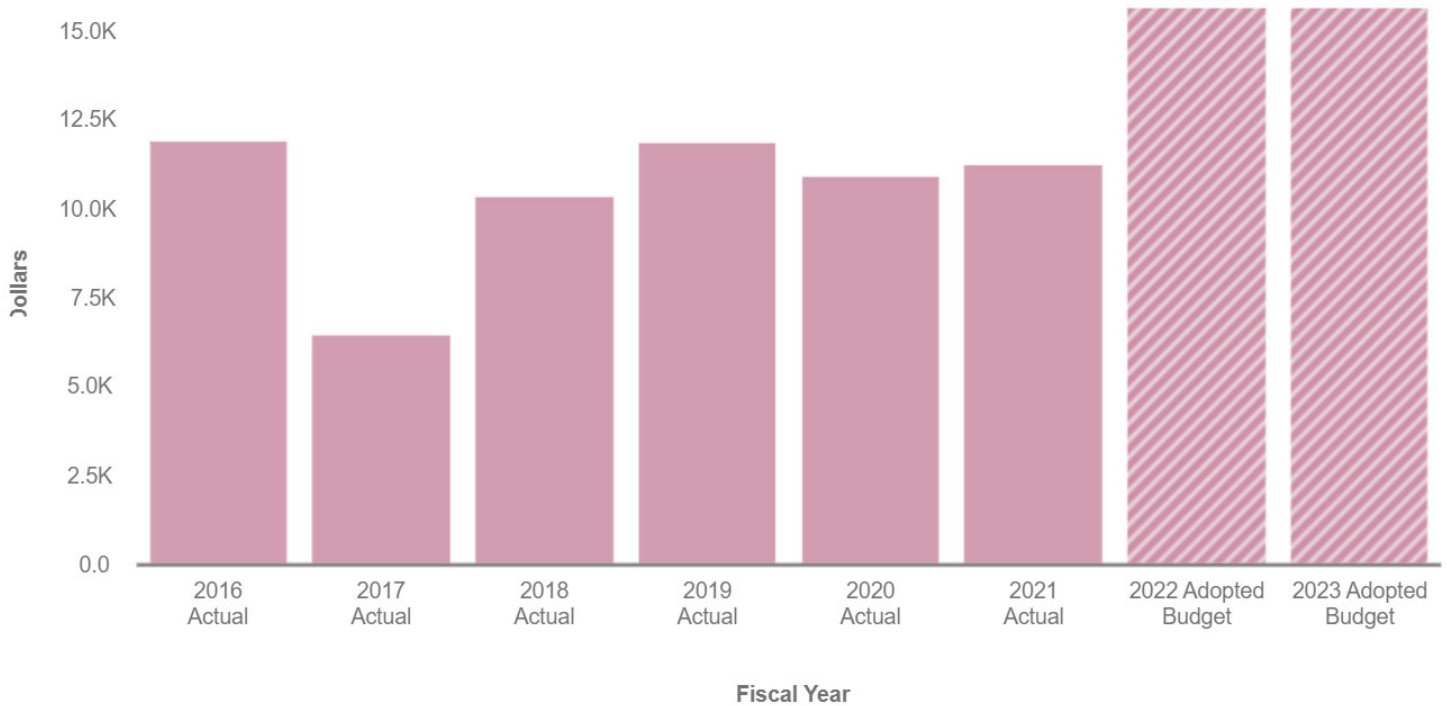
A.3310.410	Miscellaneous Expenses, Traffic Control	\$5,000
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**TOWN OF GRANBY
GENERAL FUND**

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

The following appropriations are for controlling animals, specifically dogs.



Salaries and Wages

Dog Control Officer Spriggs

\$425 bi-weekly

Control of Dogs

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3510.1	11,050
Equipment and Capital Outlay	A.3510.2	0
Contractual Expenditures	A.3510.4	2,500
Employee Benefits	A.3510.8	2,118
TOTAL		15,668

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

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

A.3510.110	Salary	\$11,050
A.3510.410	Miscellaneous Expenses, Control of Dogs	\$500
A.3510.480	Contracts and Agreements, Control of Dogs	\$2,000
A.3510.810	State Retirement, Control of Dogs	\$1,039
A.3510.830	Social Security and Medicare, Control of Dogs	\$846
A.3510.850	Unemployment/Reemployment, Control of Dogs	\$233

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 Dusharm \$26/hr
*\$25 for CEO and \$1 for Right to Know training

Safety Inspections

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3620.1	13,520
Equipment and Capital Outlay	A.3620.2	0
Contractual Expenditures	A.3620.4	0
Employee Benefits	A.3620.8	1,314
TOTAL		14,834

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:

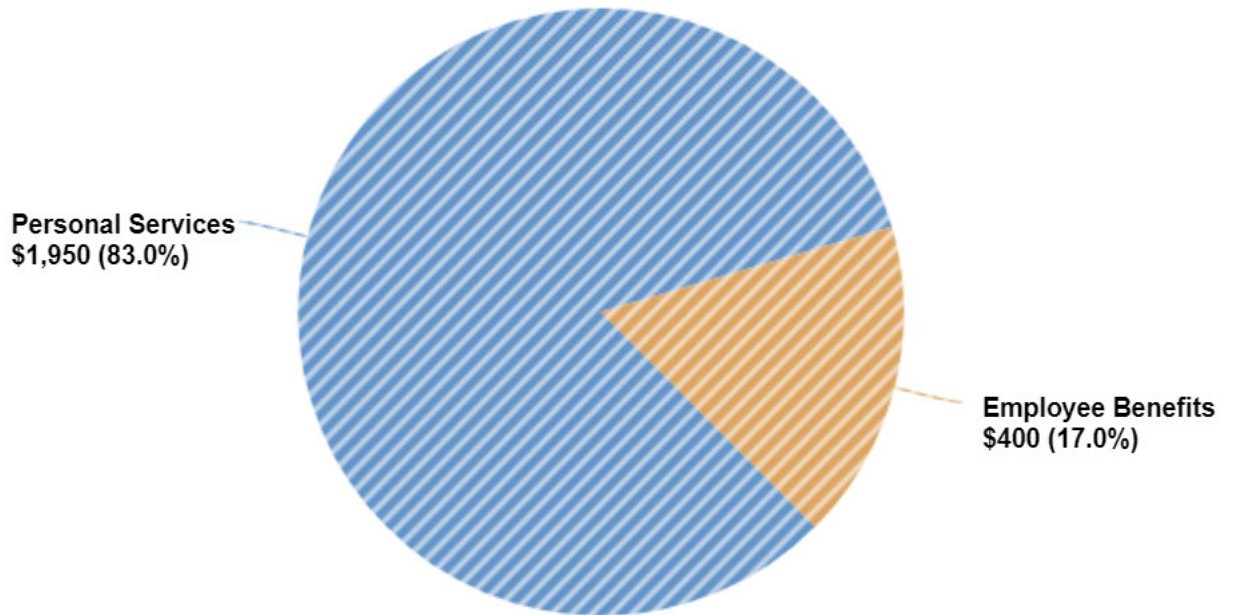
A.3620.111	Salary - Code Enforcement Officer Dusharm	\$13,520
A.3620.830	Social Security and Medicare, Safety Inspection	\$1,035
A.3620.850	Unemployment/Reemployment, Safety Inspection	\$279

**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 .3% of the entire General Fund budget. .

The total appropriation for this group is \$2,350 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

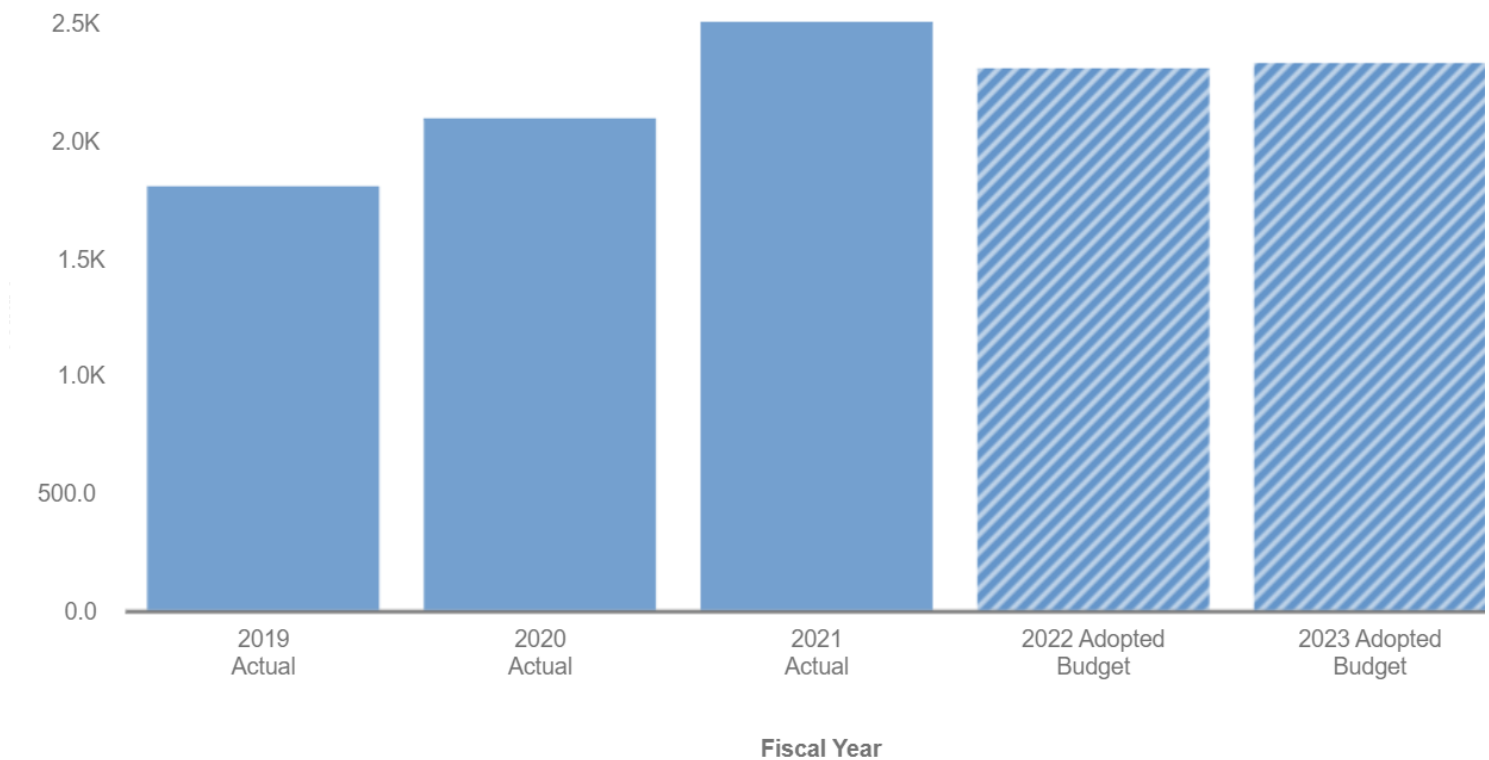
Registrar of Vital Statistics

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	400
TOTAL		2,350

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:

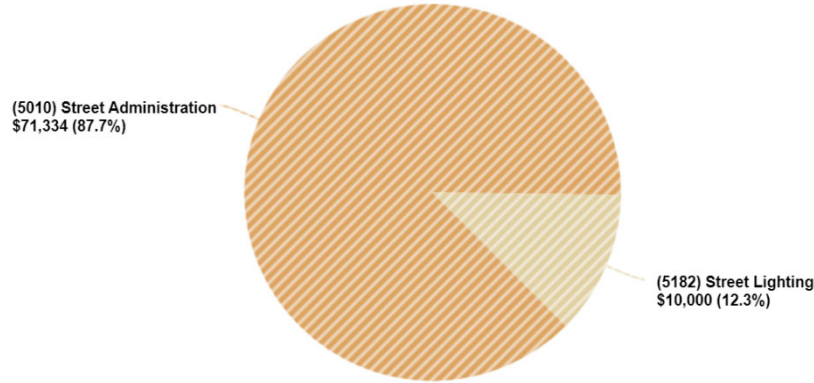
A.4020.111	Salary - Registrar	\$1,950.00
A.4020.810	State Retirement, Registrar of Vital Statistics	\$255.00
A.4020.830	Social Security and Medicare, Registrar of Vital Statistics	\$150.00



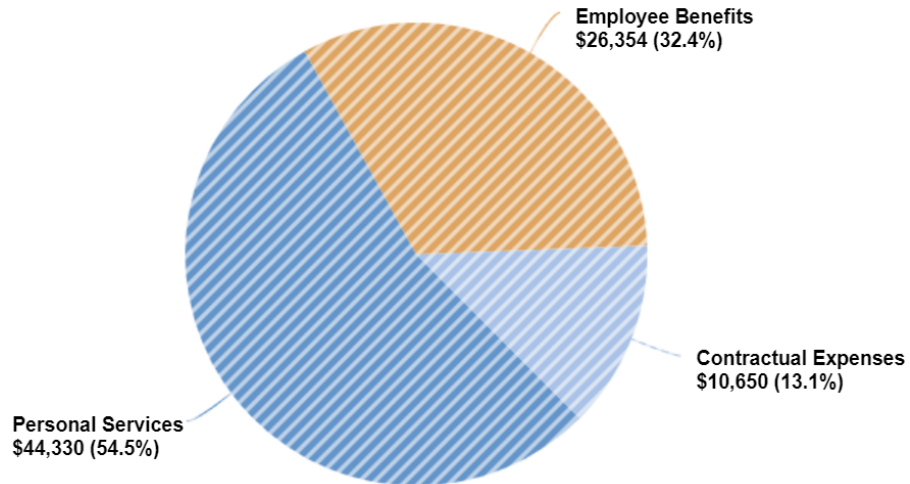
**TOWN OF GRANBY
GENERAL FUND**

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 \$81,344 and is split between payroll, contractual expenditures, and employee benefits.



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	\$1,705 bi-weekly
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Highway Administration

Expense Type	Account	Budget Amount (\$)
Personal Services	A.5010.1	44,330
Equipment and Capital Outlay	A.5010.2	0
Contractual Expenditures	A.5010.4	650
Employee Benefits	A.5010.8	26,354
TOTAL		71,334

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

A.5010.111	Salary - Highway Superintendent Duncan	\$44,330
A.5010.410	Miscellaneous Expenses, Highway Administration	\$650
A.5010.810	State Retirement, Highway Administration	\$4,168
A.5010.830	Social Security and Medicare, Highway Administration	\$3,392
A.5010.860	Hospital and Medical/Dental Insurance, Highway Administration	\$18,794

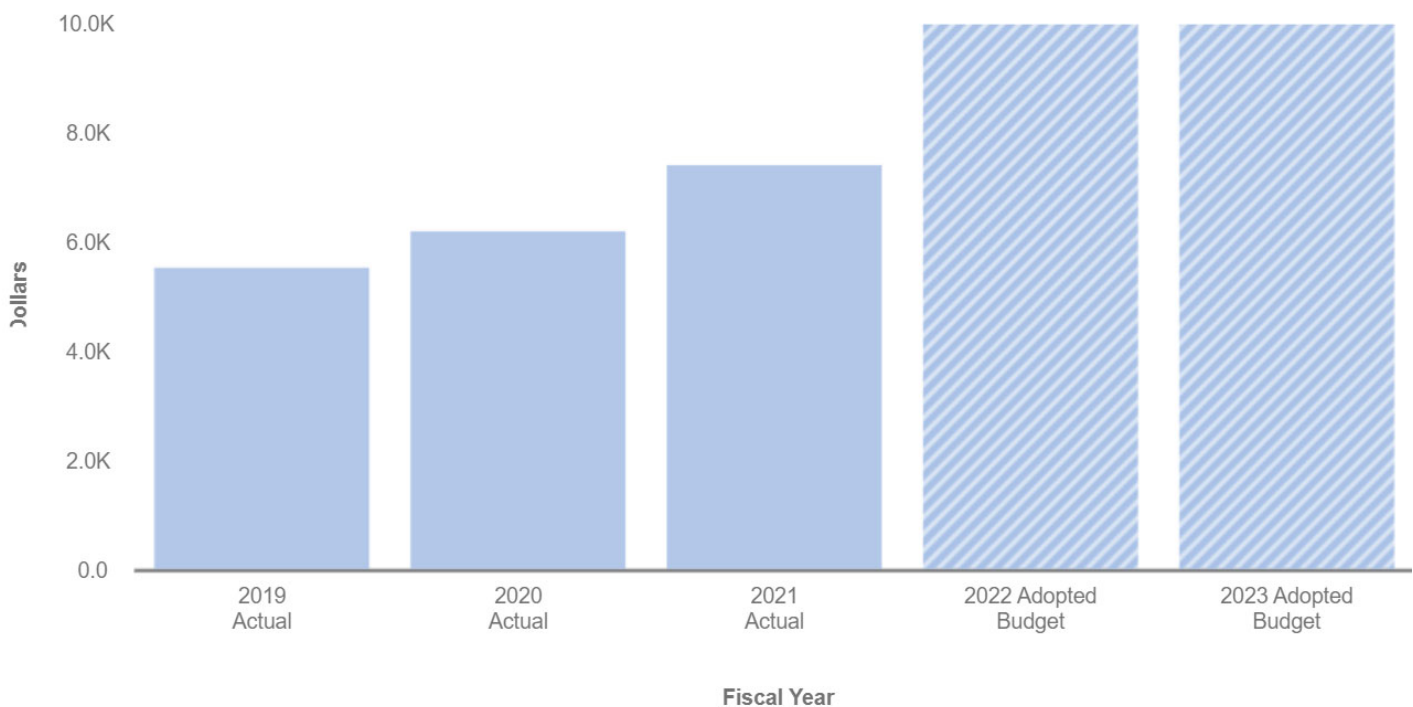
Street Lighting

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

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

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

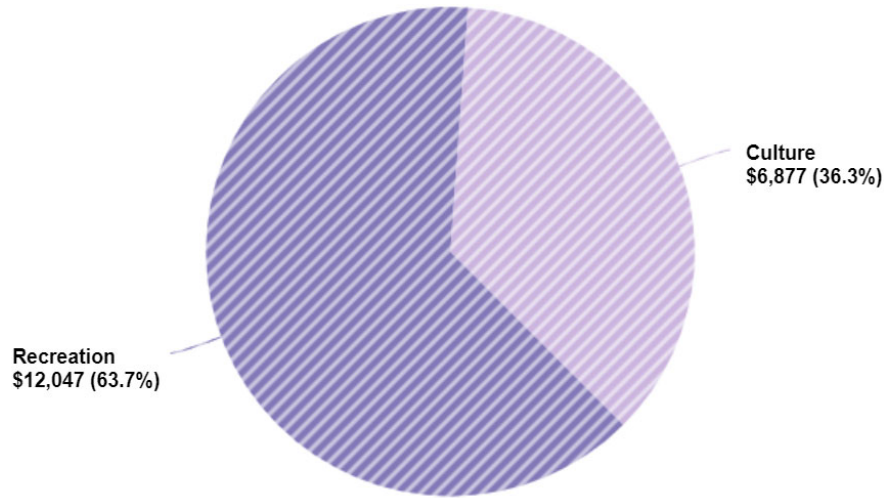
A.5182.491	National Grid - Town-Wide Street Lights	\$10,000.00
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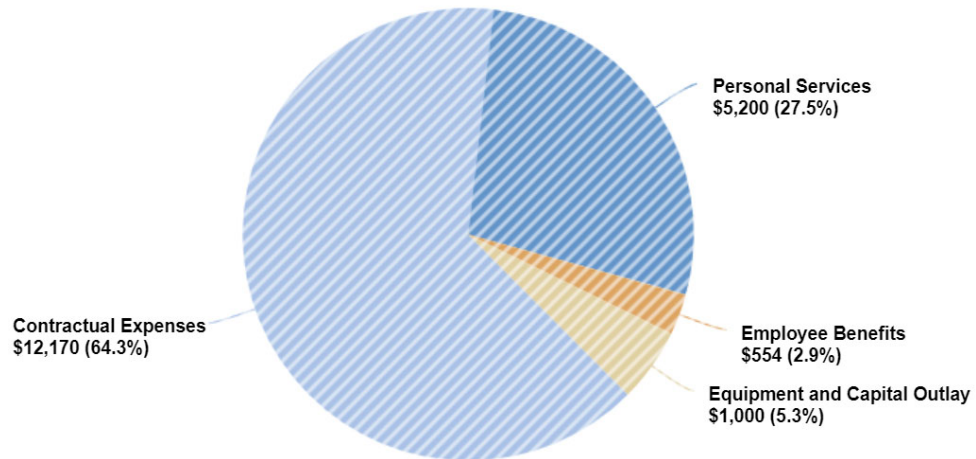
**TOWN OF GRANBY
GENERAL FUND**

CULTURE AND RECREATION EXPENDITURE GROUP

The following pages list the appropriations for the services provided by the Town of Granby for all cultural and recreational activities for the benefit of residents and visitors. The Culture and Recreation group makes up about 2% of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



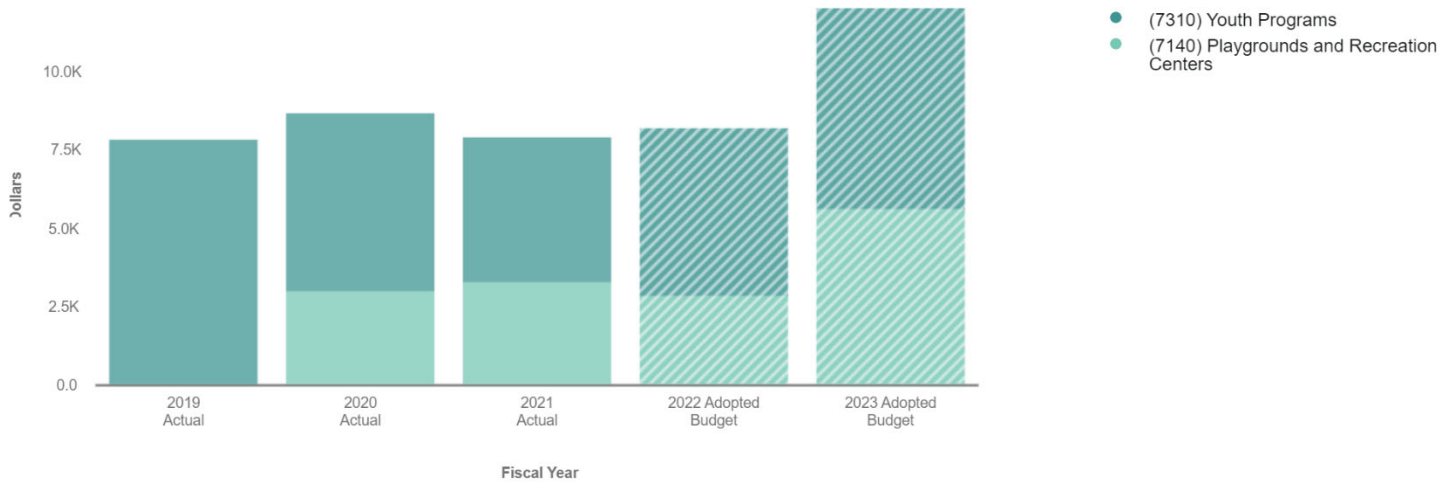
The total appropriation for this group is \$18,924 and is split between payroll, contractual expenditures, and employee benefits.



**TOWN OF GRANBY
GENERAL FUND**

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

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



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	\$1,000
Contractual Expenditures	A.7140.4	\$4,670
Employee Benefits	A.7140.8	0
TOTAL		\$5,670

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

A.7140.481	Pest Control Contract	\$1,200
A.7140.491	National Grid - Community Center	\$1,500
A.7140.492	OCWA - Community Center	\$200
A.7140.493	Propane - Community Center	\$750
A.7140.494	Spectrum	\$1,020

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	3,500
Employee Benefits	A.7310.8	277
TOTAL		6,377

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

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

A.7310.111	Salary - Recreation Leader Brown	\$2,600.00
A.7310.410	Miscellaneous Expenses, Youth Program	\$3,500.00
A.7310.830	Social Security and Medicare, Youth Program	\$199.00
A.7310.850	Unemployment/Reemployment, Youth Program	\$78.00

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

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

Salaries and Wages

Historian Summerville \$100 bi-weekly

Historian

Expense Type	Account	Budget Amount (\$)
Personal Services	A.7510.1	2,600
Equipment and Capital Outlay	A.7510.2	0
Contractual Expenditures	A.7510.4	500
Employee Benefits	A.7510.8	277
TOTAL		3,377

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	\$500.00
A.7510.830	Social Security and Medicare, Historian	\$199.00
A.7510.850	Unemployment/Reemployment, Historian	\$78.00

Programs for the Aging

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

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

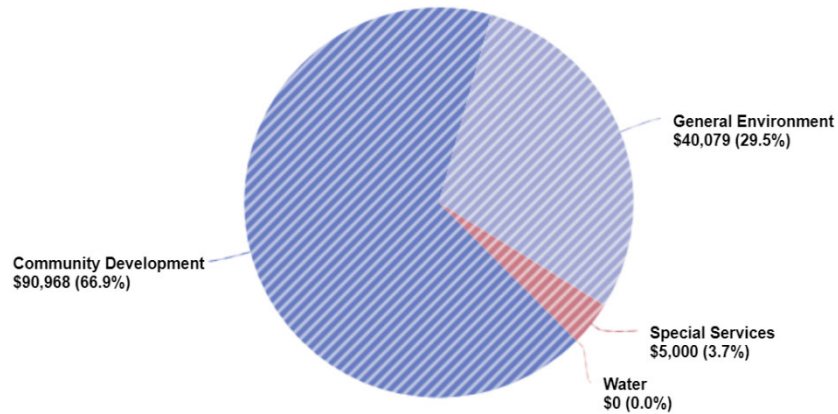
The Budget Officer plans to expand the budget into the following codes:

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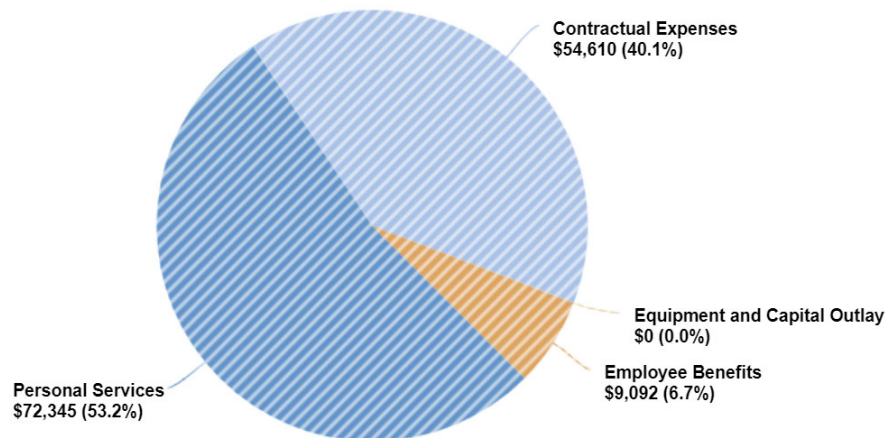
TOWN OF GRANBY GENERAL FUND

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 15% of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



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



**TOWN OF GRANBY
GENERAL FUND**

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

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

Salaries and Wages

Chairperson	\$65/meeting
Members	\$50/meeting
Clerk	\$16.40/ hr

Zoning

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8010.1	4,260
Equipment and Capital Outlay	A.8010.2	0
Contractual Expenditures	A.8010.4	830
Employee Benefits	A.8010.8	750
TOTAL		5,840

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

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

A.8010.110	Wage	\$4,260
A.8010.471	Public Notice Expenses, Zoning	\$750
A.8010.810	State Retirement, Zoning	\$414
A.8010.830	Social Security and Medicare, Zoning	\$325
A.8010.850	Unemployment/Reemployment, Zoning	\$91

Planning

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8020.1	8,085
Equipment and Capital Outlay	A.8020.2	0
Contractual Expenditures	A.8020.4	5,750
Employee Benefits	A.8020.8	1,109
TOTAL		14,564

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

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

A.8020.110	Wages	\$8,085
A.8020.410	Miscellaneous Expenses, Planning	\$750
A.8020.471	Public Notice Expenses, Planning	\$250
A.8020.472	Planning Project	\$24,000
A.8020.810	State Retirement, Planning	\$365
A.8020.830	Social Security and Medicare, Planning	\$637
A.8020.850	Unemployment/Reemployment, Planning	\$152

Salaries and Wages

Chairperson	\$75/meeting
Members	\$50/meeting
Clerk	\$16.40/ hr

**TOWN OF GRANBY
GENERAL FUND**

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

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

Salaries and Wages

Code Enforcement Officer Hanford	\$25/ hr
Code Enforcement Officer Dalton	
Code Enforcement Officer Wilson	
Clerk	\$16.40/ hr

Code Enforcement

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8664.1	60,000
Equipment and Capital Outlay	A.8664.2	0
Contractual Expenditures	A.8664.4	23,860
Employee Benefits	A.8664.8	7,108
TOTAL		90,968

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

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

A.8664.100	Salaries and Wages	\$60,000
A.8664.410	Miscellaneous Expenses, Code Enforcement	\$2,040
A.8664.421	Training Expenses	\$500
A.8664.431	Dues - NYS Building Officials Conference	\$120
A.8664.441	Annual Software Support (OpenGov)	\$20,000.00
A.8664.442	Wireless Phone Service (AT&T Mobility)	\$600.00
A.8664.491	Fuel Reimbursement	\$600.00
A.8664.810	State Retirement, Code Enforcement	\$1,255
A.8664.830	Social Security and Medicare, Code Enforcement	\$4,590
A.8664.850	Unemployment/Reemployment, Code Enforcement	\$1,261

**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	5,000
Employee Benefits	A.8810.8	0
TOTAL		5,000

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

A.8810.410	Miscellaneous Expenses, Cemeteries	\$2,250
A.8810.481	Landscaping Contract	\$2,750

**TOWN OF GRANBY
GENERAL FUND**

UNDISTRIBUTED EXPENDITURE GROUP

Interfund Transfers

Expense Type	Account	Budget Amount (\$)
Transfer to Capital Projects	A.9950.9	41,644
TOTAL		41,644

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

A.9950.900	Transfers, Capital Projects Fund	\$41,644
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**TOWN OF GRANBY
GENERAL FUND**

ESTIMATED REVENUES FOR FISCAL YEAR 2023

Account Structure

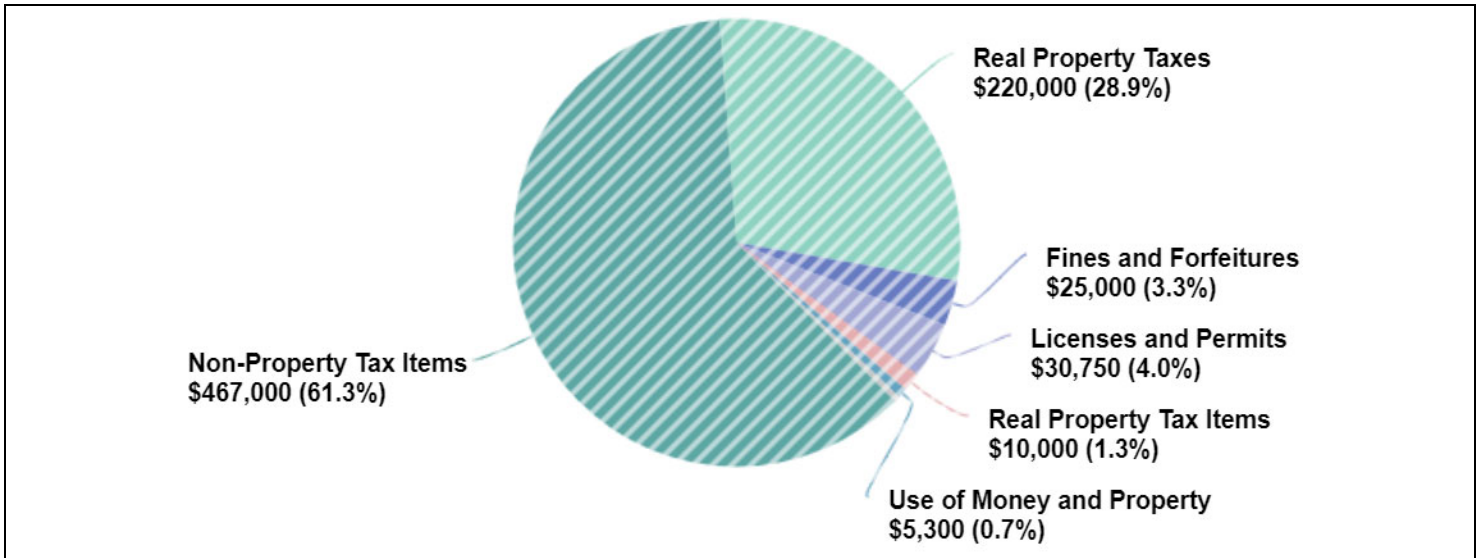
Revenue codes have four digits based on the source of the income. Our accounting program requires that we have a third term in an account string. I have elected to have **.R** at the end of all revenue codes.

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

TOWN OF GRANBY GENERAL FUND - ESTIMATED REVENUES OVERVIEW

Sources

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



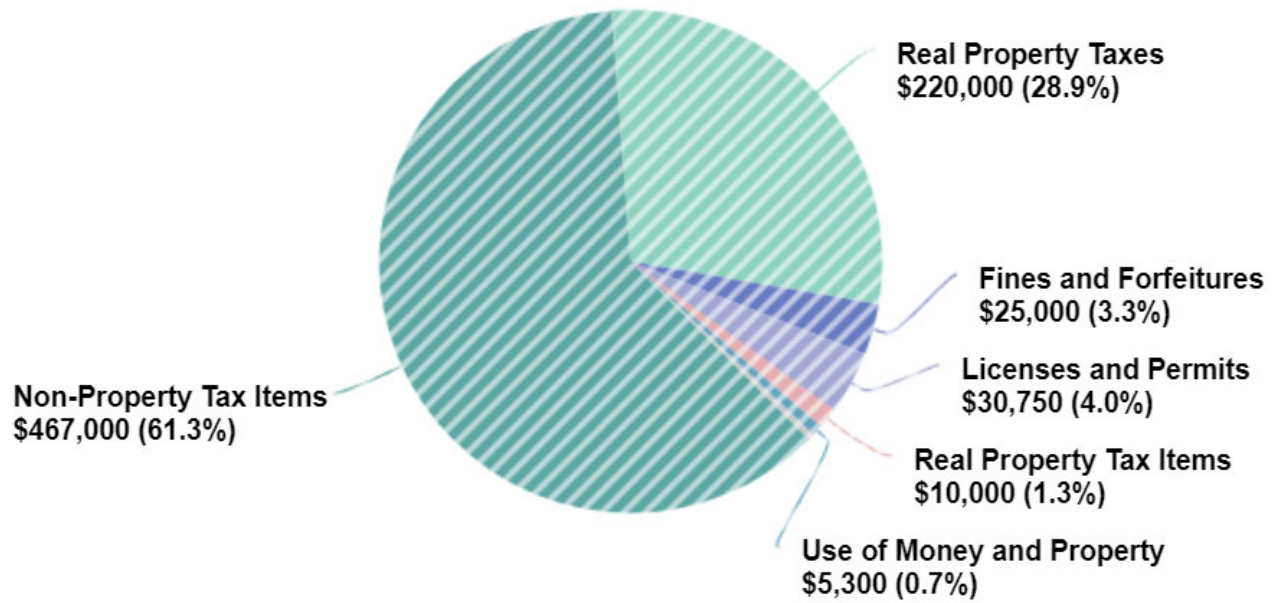
Local Sources Type Comparison

	<u>2010 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2022 Budget</u>
Non-Property Tax Items	452,900	521,395	\$ 475,000	\$ 467,000
Real Property Tax Items	89,765	85,059	229,947	230,000
Fines and Forfeitures	34,233	32,407	40,000	25,000
Licenses and Permits	14,436	27,347	28,339	30,750
Use of Money and Property	3,312	3,255	3,100	5,300
Departmental Income	2,234	3,733	2,350	3,250
Sale of Property and Compensation for Loss	46,765	35,152	200	225
General Fund Total	\$ 817,323	\$ 717,886	\$ 908,919	\$ 761,525

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

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



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

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Real Property Tax Items

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

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

Rationale	Estimated
Interest rates are high and we can expect a good portion of interest made during the tax collection months.	\$10,000

Non-Property Taxes

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

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

Rationale	Estimated
We are expected to exceed our estimate for 2022 by \$50,000, but because of this inflationary economy, it is appropriate to estimate a lower amount.	\$ 390,00

A.1170.R Franchise Tax

Rationale	Estimated
The agreement made in 2007 expired and under our new agreement we receive 3% for the new technology that the company offers as well as the service contracts.	\$77,000

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Departmental Income

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

A.1255.R Clerk's Fees

Rationale	Estimated
This code is for marriage licenses, certification of marriages, and conservation fees. Birth and death certifications will now be booked using A.1603.R	\$500

A.1603.R Vital Statistics Fees

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

A.2110.R Zoning Board Fees

Rationale	Estimated
It is estimated that the ZBA will hear five applications in 2023.	\$500

A.2115.R Planning Board Fees

Rationale	Estimated
It is estimated that the planning board will hear four applications in 2023.	\$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.R Interest and Earnings

Rationale	Estimated
Interest rates are very high and we are using NYCLASS.	\$2,500

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

A.2410.R Rental of Real Property

Rationale	Estimated
It is estimated that the community center will be rented 10 times in 2023.	\$1,000

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

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

**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Licenses and Permits

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

A.2544.R Dog Licenses

Rationale	Estimated
Fees for dog licenses are used to fund the administration of the Dog Control Law in the town.	\$5,500

A.2555.R Building and Alteration Permits

Rationale	Estimated
The Building Permit Fee Schedule was revised in 2018.	\$25,000

A.2501.R Business and Occupational License

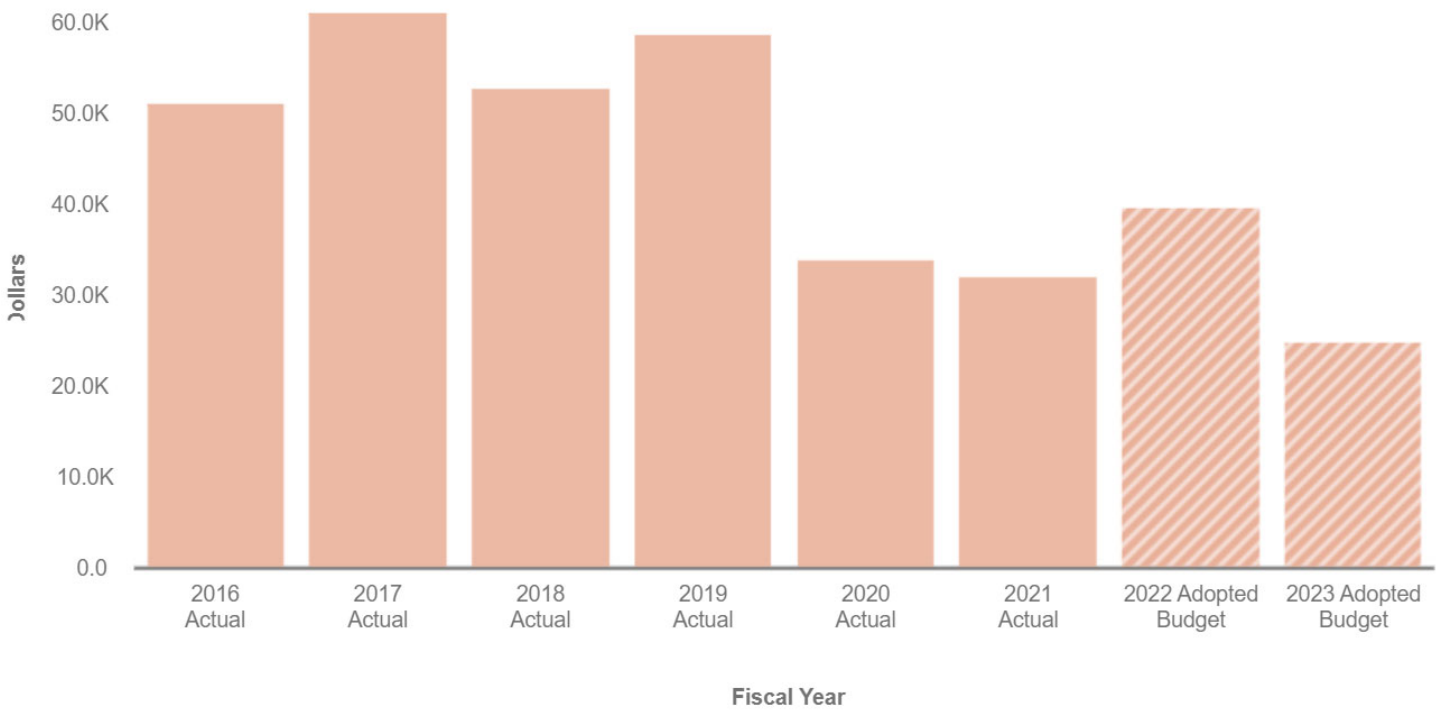
Rationale	Estimated
Operating permits are renewed annually.	\$250

Fines and Forfeitures

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

A.2610.R Fines and Forfeited Bail

Rationale	Estimated
Because of administrative orders and bail reforms, fines are not being collected by many of the defendants.	\$25,000



**TOWN OF GRANBY
GENERAL FUND**

LOCAL SOURCES REVENUE GROUP

Sale of Property and Compensation for Losses

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

A.2660.R Sales, Other

Rationale	Estimated
Most of these sales are generated from the clerk's office through FOIL copy fees and faxes.	\$225

**TOWN OF GRANBY
GENERAL FUND**

STATE AID SOURCES REVENUE GROUP

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

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

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

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

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

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

State Aid – General Government

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

A.3001.R State Revenue Sharing

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

A.3005.R Mortgage Tax

Rationale	Estimated
Our payments in 2022 were \$87,412.13	\$60,000

State Aid – Recreation and Culture

A.3820.R Youth Programs

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

Real Property Taxes

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

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

A.1001.R Real Property Taxes

Approved Levy
\$220,000

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

\$275,391,158

Property taxes are assessed per \$1,000 in value, so we divide by 275,391.158. Our proposed tax levy can be divided by our new number to get the tax rate. See below...

Year	Status	Rate per \$1,000
2023	Adopted	.79886
2022	Final	.81058
2021	Final	.31434
2020	Final	.30476
2019	Final	.28846
2018	Final	.29970
2017	Final	.30013
2016	Final	.30092

What is the impact?

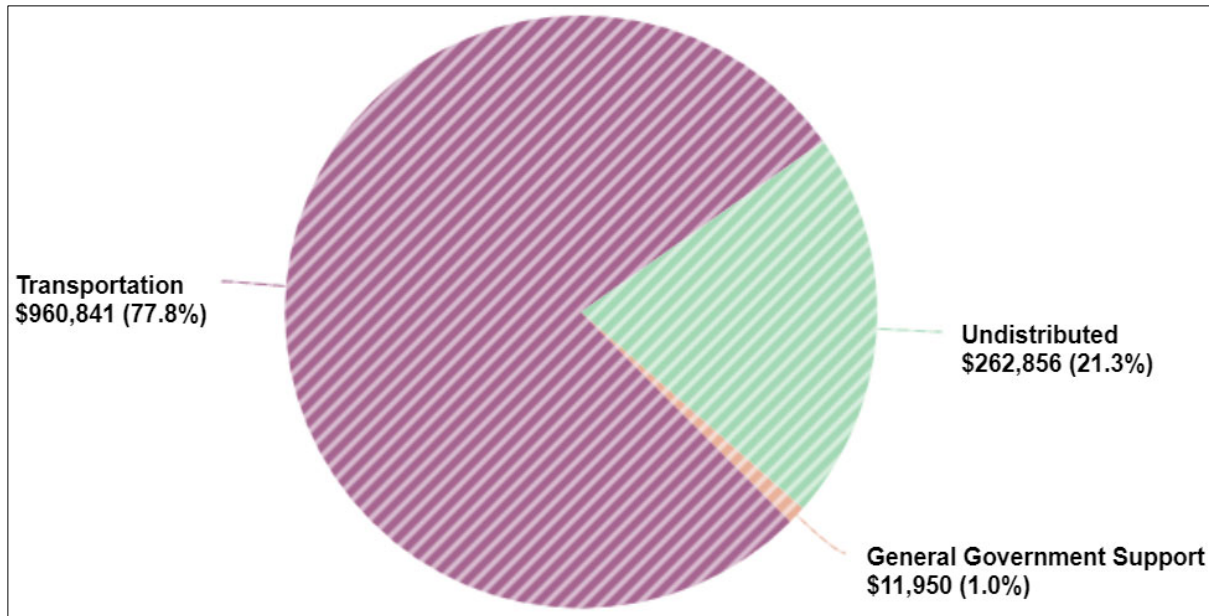
Your taxable value is your assessment minus any exemptions you may have. The adopted levy would increase the tax rate because of the new town hall project.

Value	\$25,000	\$50,000	\$75,000	\$100,000	\$125,000	\$150,000
2022 tax	\$20.26	\$40.53	\$60.79	\$101.32	\$101.43	\$121.59
2023 tax	\$19.97	\$39.94	\$59.91	\$99.86	\$99.86	\$119.83
Difference	\$-.29	\$-.59	\$-.88	\$-1.46	\$-1.46	\$-1.76

TOWN OF GRANBY HIGHWAY FUND – APPROPRIATIONS OVERVIEW

Functions

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



Expenditure Type Comparison

	<u>2019 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Personal Services	\$ 261,996	\$ 300,120	\$ 306,283	\$ 372,279
Contractual Expenditures	202,709	227,234	189,927	190,984
Employee Benefits	161,178	170,763	179,085	182,291
Interfund Transfers	29,272	0	16,290	82,185
Equipment and Capital Outlay	185,980	417,797	390,133	407,908
Debt Principal	15,000	0	0	0
Debt Interest	1,965	0	0	0
Highway Fund Total	\$ 858,099	\$1,115,914	\$1,081,718	\$1,235,647

Personal Services

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

	MEO Wage	Overtime Wage
<i>Hired before 1/1/19</i>	\$24.95/hr	\$37.43/hr
<i>Hired 1/1/19-12/31/19</i>	\$23.95/hr	\$35.93/hr
<i>Hired 1/1/20-12/31/20</i>	\$22.95/hr	\$34.43/hr
<i>Hired 1/1/21-12/31/21</i>	\$21.95/hr	\$32.93/hr
<i>Hired 1/1/22-12/31/22</i>	\$20.95/hr	\$31.43/hr

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

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

Contractual Expenditures

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

Employee Benefits

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

Tier	2022 Rates	2023 Rates
A14 & A15 Tier 4	12.9%	14.8%
A14 & A15 Tier 5	11.0%	12.8%
A14 & A15 Tier 6	8.1%	9.4%

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) \$1,173.59/mo
Retiree single coverage (Highway Fund) \$1,754/mo (estimated)

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

Interfund Transfers

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

Equipment and Capital Outlay

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

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

Road improvement projects are considered capital outlay in most cases.

Debt Principal

No payments will be made this year.

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

<u>GROUP</u>	<u>EXPENDITURE CLUSTER</u>	<u>DEPARTMENT</u>	<u>TOTAL BUDGET</u>
General Government Support	Special Items	Unallocated Insurance	11,800
General Government Support	Special Items	Judgements and Claims	150
Transportation	Highway	Maintenance of Roads	270,784
Transportation	Highway	Snow Removal	226,943
Transportation	Highway	Permanent Improvements	297,908
Transportation	Highway	Machinery	100,000
Transportation	Highway	Brush and Weeds	30,100
Transportation	Highway	Street Administration	35,106
Undistributed	Employee Benefits	Medical Insurance	107,898
Undistributed	Employee Benefits	State Retirement	43,830
Undistributed	Employee Benefits	Social Security	27,383
Undistributed	Employee Benefits	Unemployment Insurance	1,560
Undistributed	Interfund Transfers	Transfers to Debt Service	82,185

**TOWN OF GRANBY
HIGHWAY FUND**

APPROPRIATIONS FOR FISCAL YEAR 2023

Account Structure

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

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

Personal services are expanded to be:

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

Equipment and Capital Outlay is broken down like:

- .210 Equipment
- .250 Capital Outlay

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

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

Employee Benefits are broken down by type of benefit:

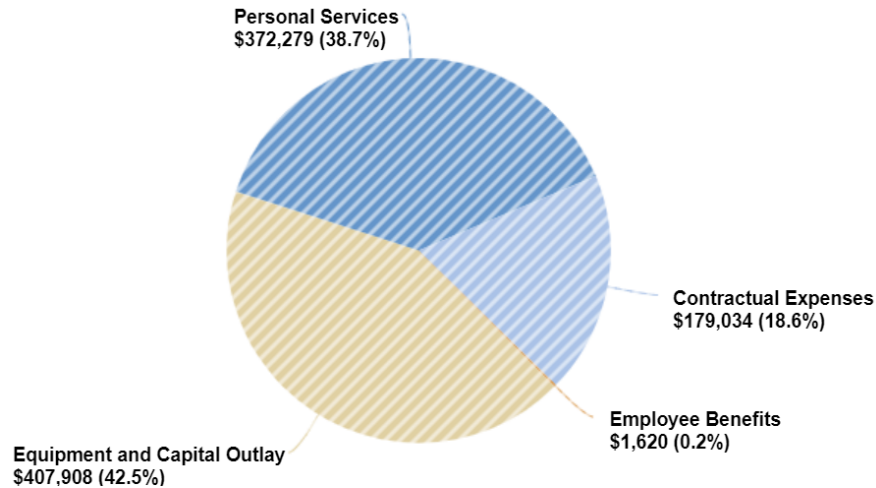
- .810 State Retirement
- .830 Social Security and Medicare
- .850 Unemployment and Reemployment
- .860 Health Insurance
- .889 Other

TOWN OF GRANBY HIGHWAY FUND

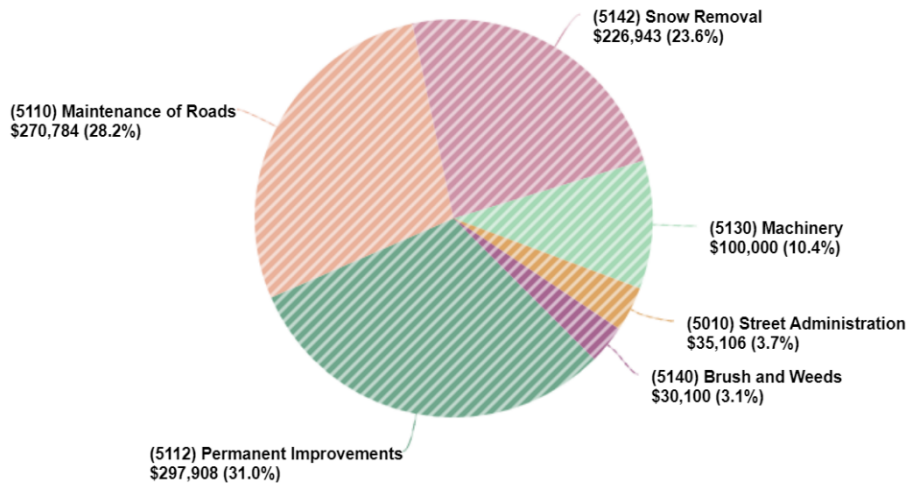
TRANSPORTATION EXPENDITURE GROUP

The following pages list the appropriations for services provided for the safe and adequate flow of vehicles and pedestrians. The Transportation group makes up 89% of the entire Highway Fund budget. These expenditures are broken into one cluster, the highway expenditure cluster.

The proposed total, \$960,841, 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**

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

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

Unallocated Insurance

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.1910.1	0
Equipment and Capital Outlay	DA.1910.2	0
Contractual Expenditures	DA.1910.4	11,800
Employee Benefits	DA.1910.8	0
TOTAL		11,800

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

DA.1910.482	Inland Marine Policy	\$11,800
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Judgements and Claims

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.1930.1	0
Equipment and Capital Outlay	DA.1930.2	0
Contractual Expenditures	DA.1930.4	150
Employee Benefits	DA.1930.8	0
TOTAL		150

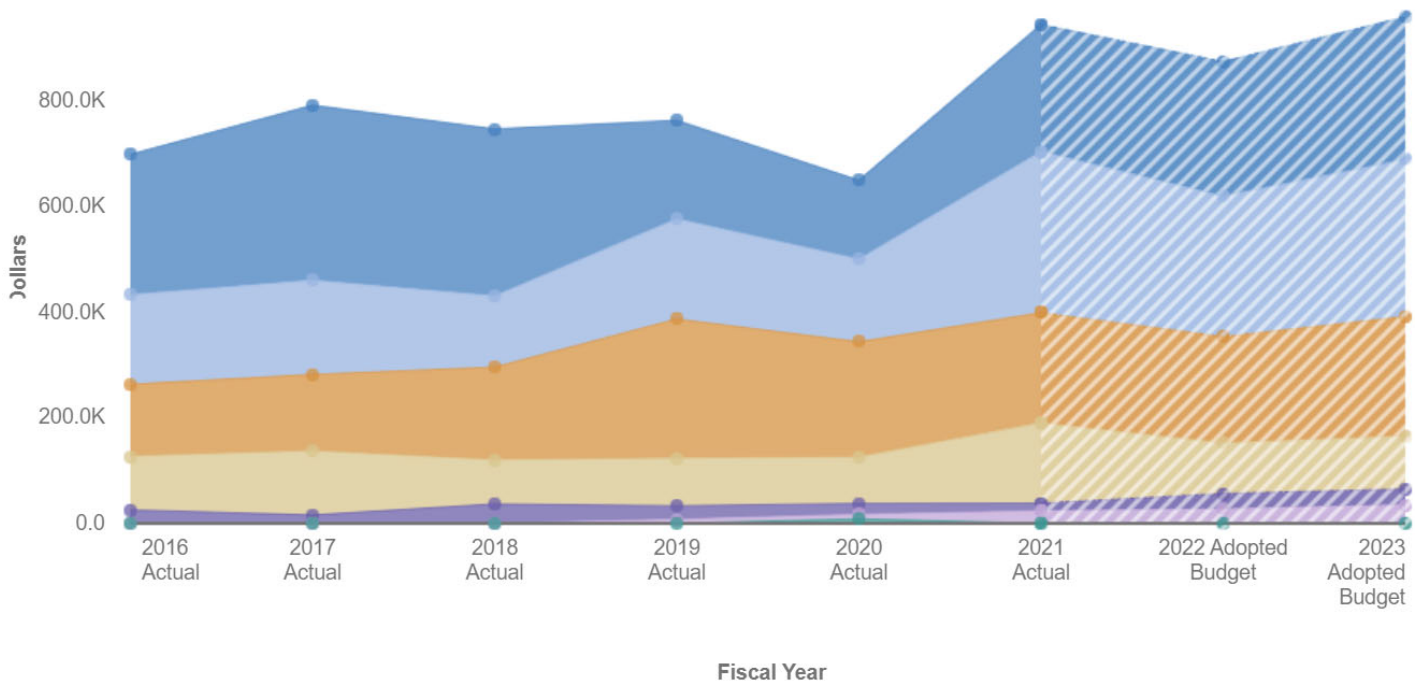
The Budget Officer plans to expand the budget into the following codes:

DA.1930.482	Mailbox Damage	\$150
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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.



- (5110) Maintenance of Roads
- (5112) Permanent Improvements
- (5142) Snow Removal
- (5130) Machinery
- (5140) Brush and Weeds
- (5010) Street Administration
- (5148) Services Other Governments

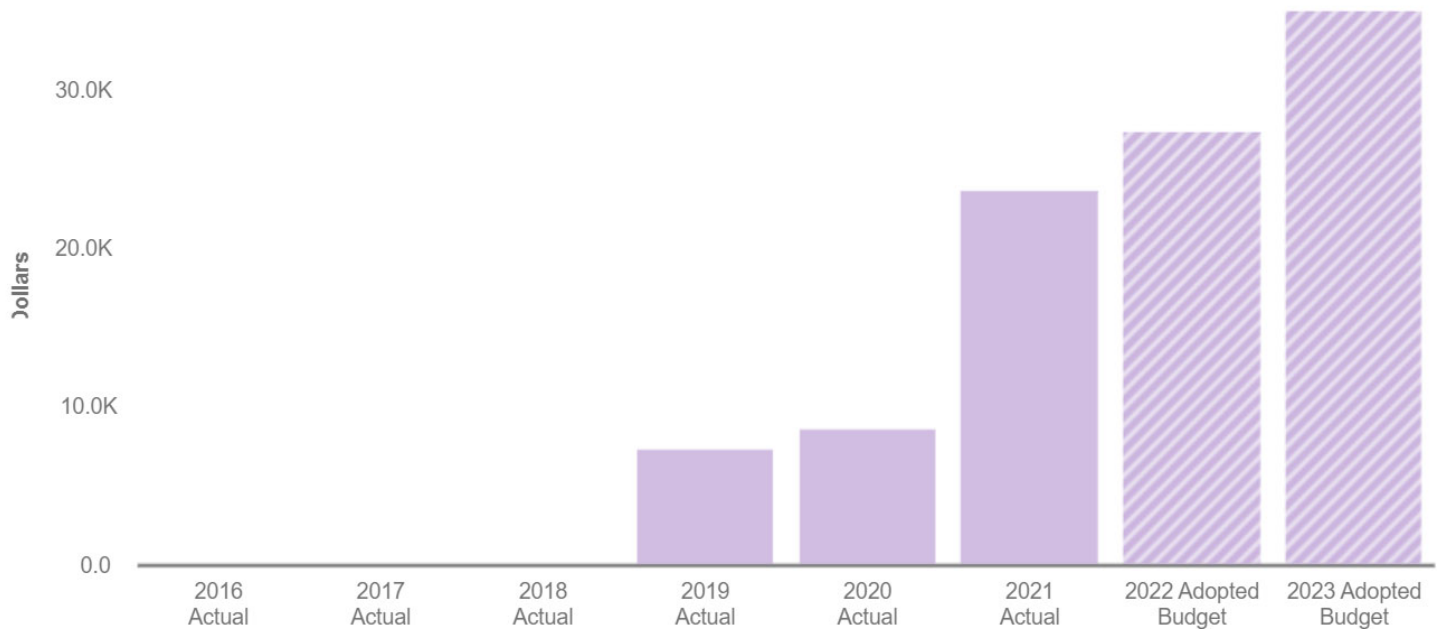
Highway Administration

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5010.1	17,380
Equipment and Capital Outlay	DA.5010.2	0
Contractual Expenditures	DA.5010.4	16,106
Employee Benefits	DA.5010.8	1,620
TOTAL		35,106

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

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

DA.5010.110	Salary and Wages	\$17,380
DA.5010.441	FuelMaster	\$6,000
DA.5010.442	Annual Software Support (Williamson Law)	\$0.00
DA.5010.443	Verizon Wireless Cell Phone	\$276
DA.5010.444	Verizon Connect GPS Tracking	\$2,400
DA.5010.481	Shoe Allowance	\$1,830
DA.5010.482	Uniform Cleaning Service	\$4,500
DA.5010.483	Shirts and Cold Weather Wear	\$600
DA.5010.484	Other Safety	\$500



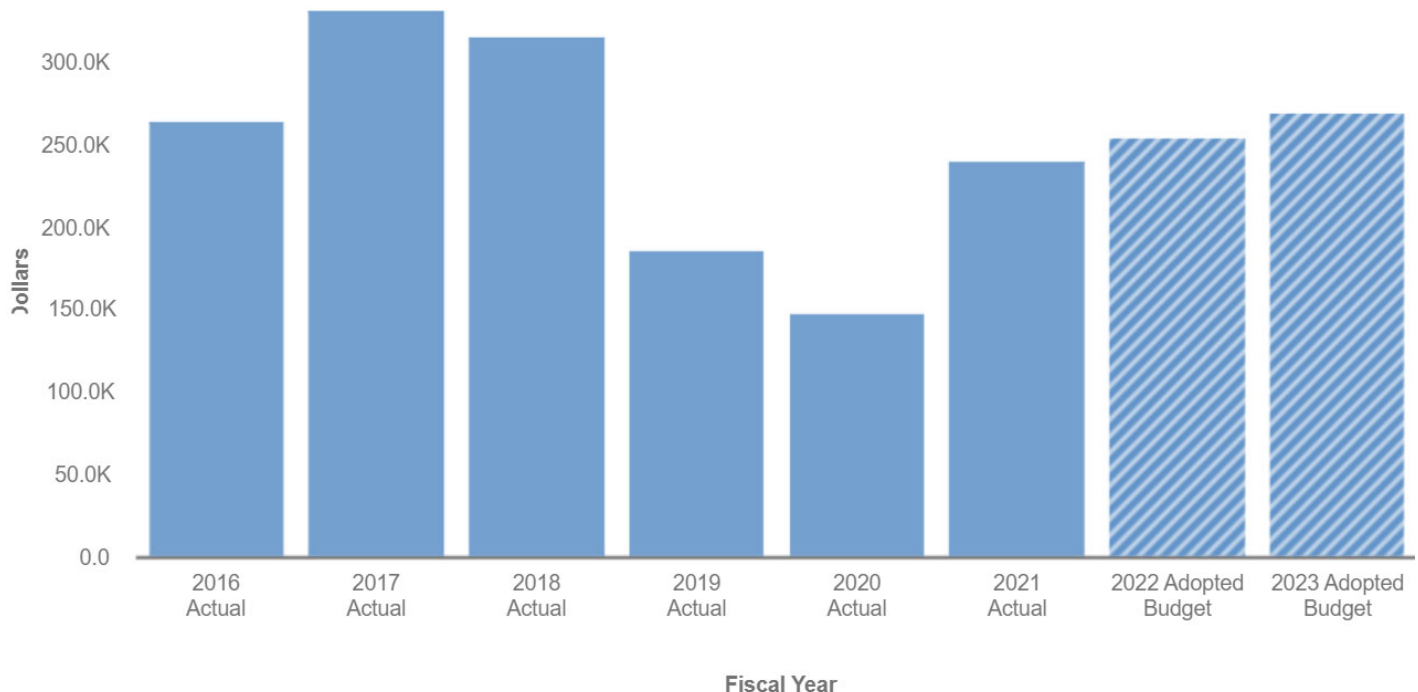
Maintenance of Streets

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5110.1	170,784
Equipment and Capital Outlay	DA.5110.2	100,000
Contractual Expenditures	DA.5110.4	0
Employee Benefits	DA.5110.8	0
TOTAL		270,784

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

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

DA.5110.110	Maintenance of Streets - Wages	\$170,784
DA.5110.211	Road Improvements - Culverts	\$10,000
DA.5110.251	Road Improvements - Paving	\$90,000



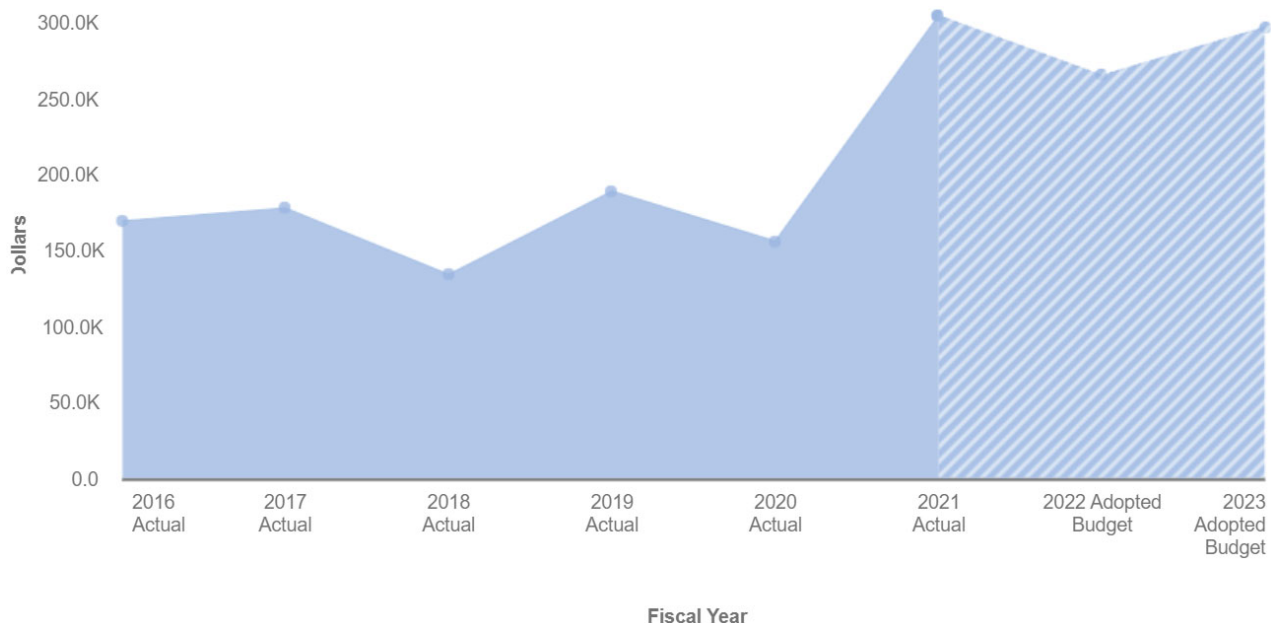
Permanent Improvements

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5112.1	0
Equipment and Capital Outlay	DA.5112.2	297,908
Contractual Expenditures	DA.5112.4	0
Employee Benefits	DA.5112.8	0
TOTAL		297,908

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

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

DA.5112.251 CHIPS - Paving \$266,133.00



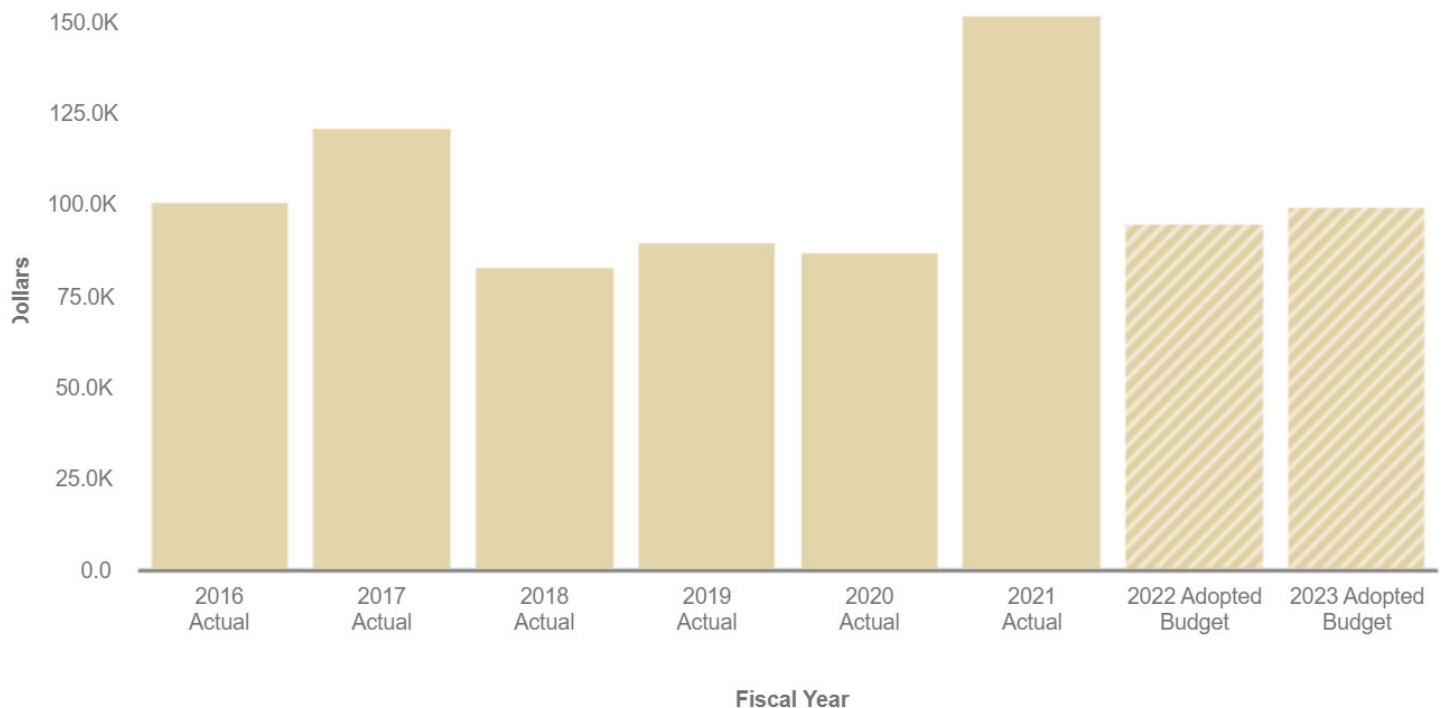
Machinery

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5130.1	0
Equipment and Capital Outlay	DA.5130.2	10,000
Contractual Expenditures	DA.5130.4	90,000
Employee Benefits	DA.5130.8	0
TOTAL		100,000

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

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

DA.5130.211	Tools and Equipment	\$2,500
DA.5130.251	Highway Machine Capital Outlay	\$7,500
DA.5130.411	Machinery Parts	\$10,000
DA.5130.412	Machinery Repairs	\$15,000
DA.5130.413	Machinery Maintenance Supplies	\$7,500
DA.5130.414	Small Tools	\$2,500
DA.5130.491	Diesel Fuel	\$40,000
DA.5130.492	Unleaded Gasoline	\$15,000



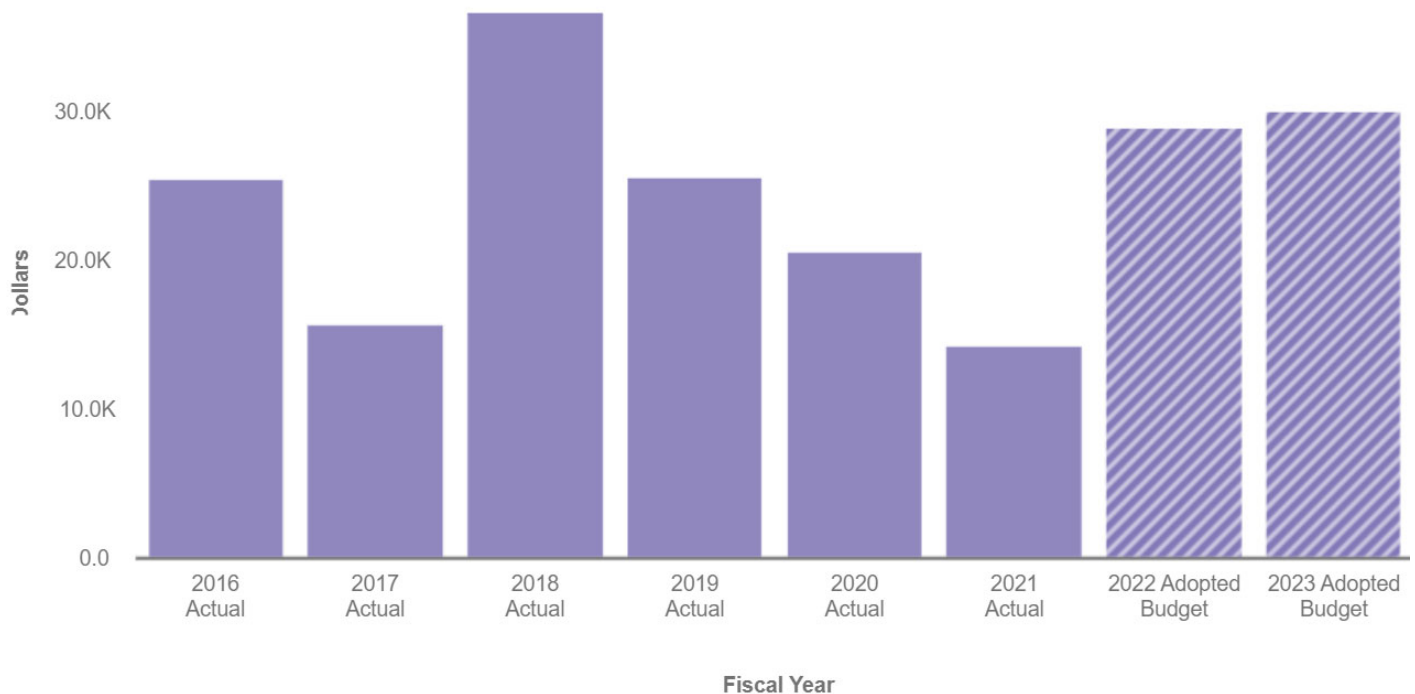
Brush and Weeds

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5140.1	25,100
Equipment and Capital Outlay	DA.5140.2	0
Contractual Expenditures	DA.5140.4	5,000
Employee Benefits	DA.5140.8	0
TOTAL		30,100

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

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

DA.5140.111	Brush and Weeds - Wages	\$25,100
DA.5140.410	Miscellaneous Expenses, Brush and Weeds	\$5,000

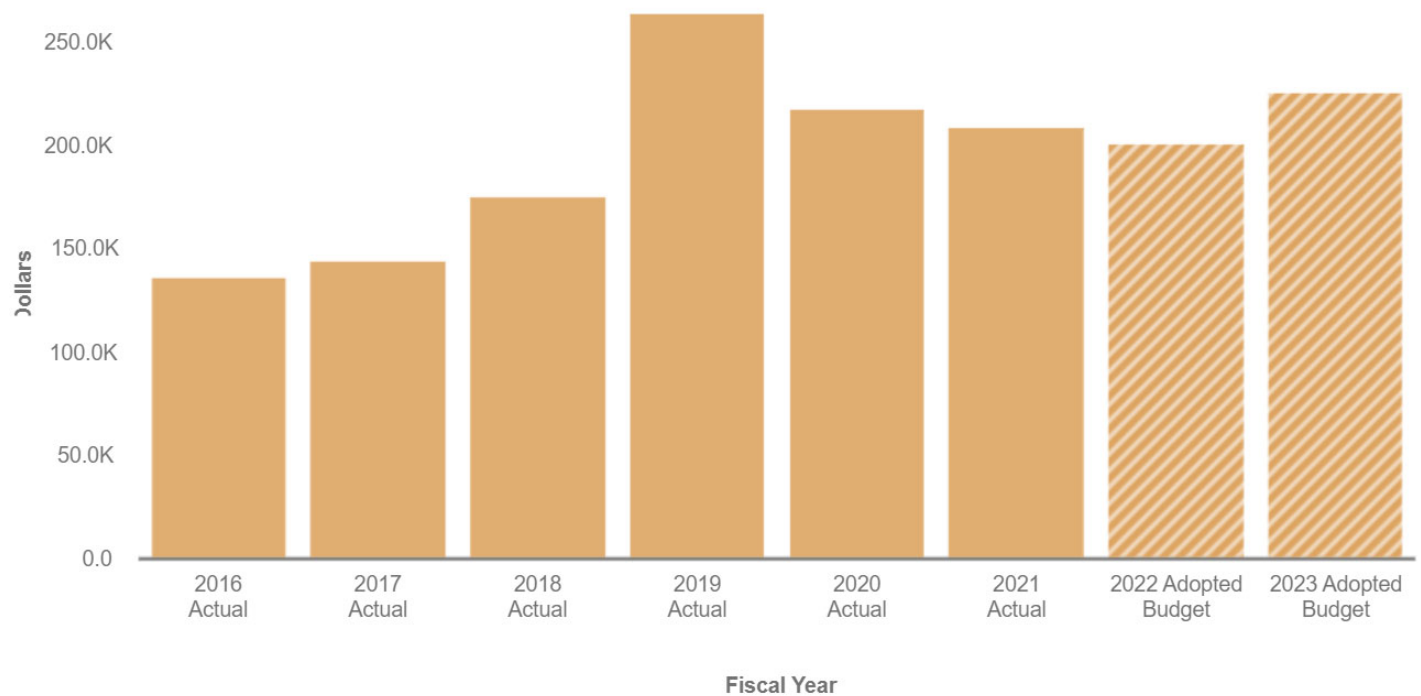


Snow Removal

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5142.1	159,015
Equipment and Capital Outlay	DA.5142.2	0
Contractual Expenditures	DA.5142.4	67,928
Employee Benefits	DA.5142.8	0
TOTAL		226,943

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

DA.5142.110	Snow Removal - Wages	\$159,015
DA.5142.411	Plow Blades and Parts	\$2,428
DA.5142.412	Snow Mitigation Expenses	\$500
DA.5142.481	Road Salt	\$45,000
DA.5142.482	Ice Control Sand	\$20,000

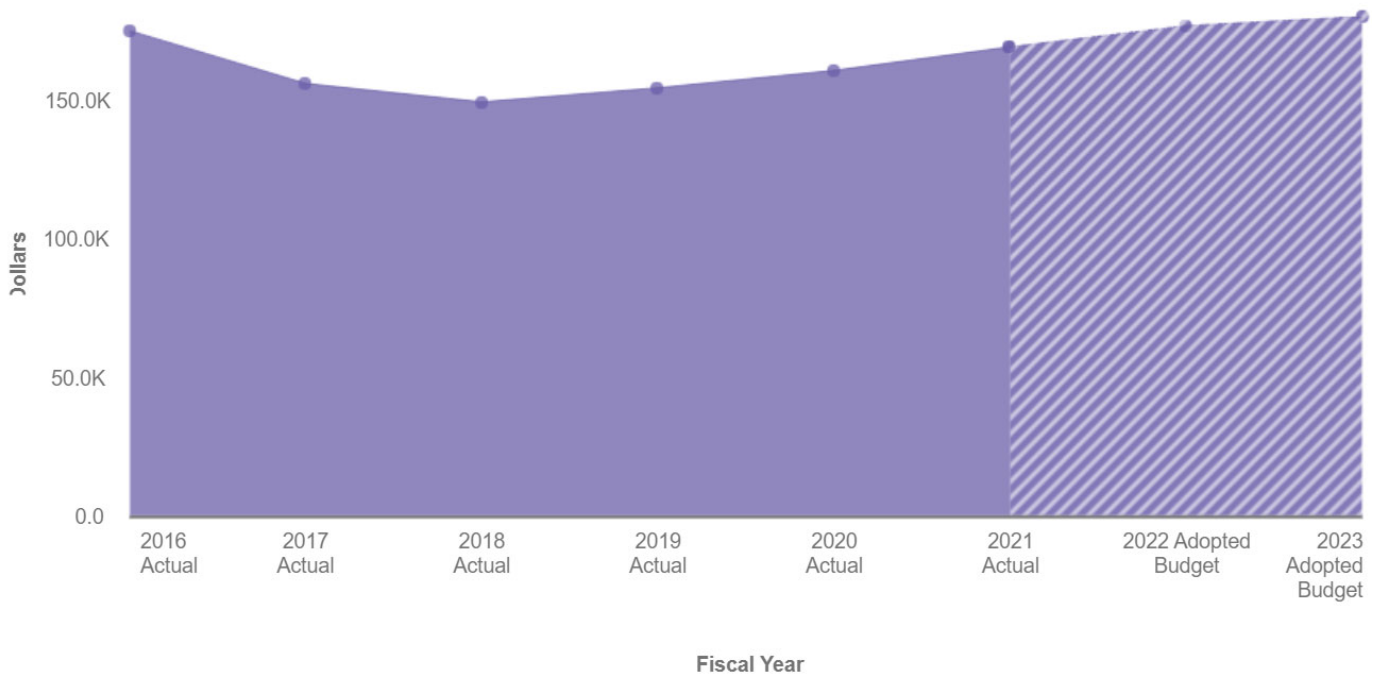


**TOWN OF GRANBY
HIGHWAY FUND
UNDISTRIBUTED GROUP**

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

Employee Benefits

The five MEOs will receive a value of \$180,671 in employee benefits based on obligations in the agreed upon labor contract. We do not offer benefits to seasonal laborers (other than NYS Retirement).



State Retirement

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9010.8	43,830
TOTAL		32,890

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

DA.9010.800	State Retirement, Employee Benefits	\$43,830
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Social Security

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9030.8	27,383
TOTAL		27,383

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

DA.9030.800	Social Security, Employee Benefits	\$27,383
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Unemployment Insurance

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9050.8	1,560
TOTAL		1,560

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

DA.9050.800	Unemployment Insurance, Employee Benefits	\$1,560
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Hospital and Medical Insurance

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9060.8	107,898
TOTAL		107,898

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

DA.9060.800	Hospital and Medical/Dental Insurance, Employee Benefits	\$107,898
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Other Employee Benefits

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

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

DA.9089.898	CDL Renewal Fees	\$0.00
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Interfund Transfers

Expense Type	Account	Budget Amount (\$)
Transfers, Other Funds	DA.9901.900	82,185
TOTAL		82,185

**TOWN OF GRANBY
HIGHWAY FUND**

ESTIMATED REVENUES FOR FISCAL YEAR 2023

Account Structure

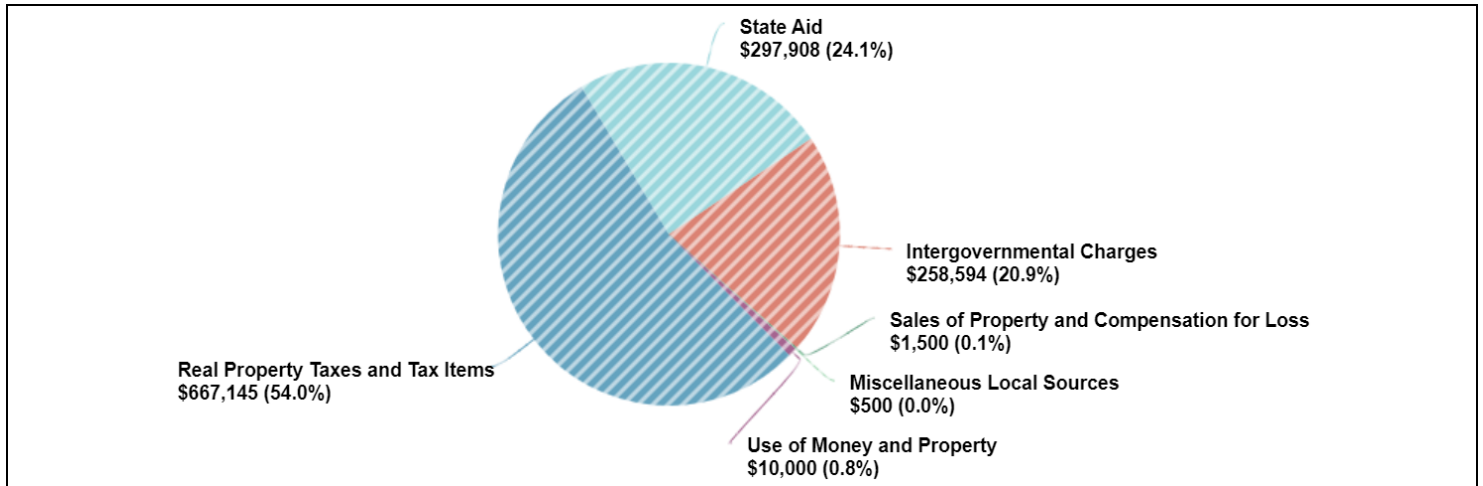
Revenue codes have four digits based on the source of the income. Our accounting program requires that we have a third term in an account string. I have elected to have **.R** at the end of all revenue codes.

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

TOWN OF GRANBY HIGHWAY FUND - ESTIMATED REVENUES OVERVIEW

Sources

Approximately 76% 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 54% of the total money received by the town.



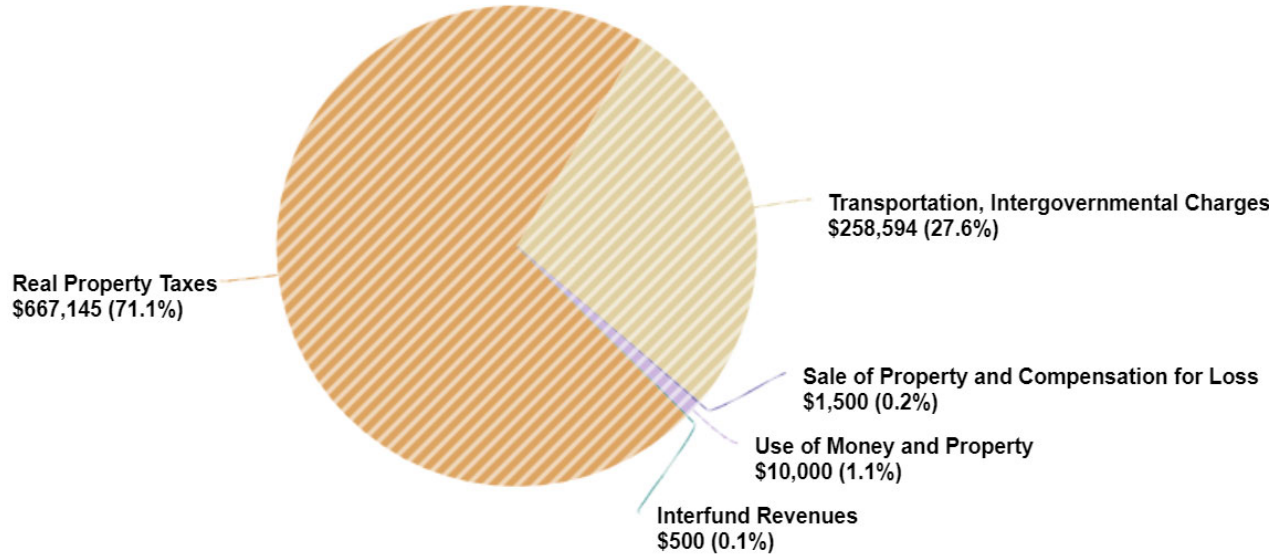
Source Type Comparison

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Real Property Tax Items	542,288	550,800	589,277	667,145
Intergovernmental Charges	232,202	223,808	223,808	258,594
Non-Property Tax Items	0	0	0	0
Miscellaneous Local Sources	517	520	500	500
Sales of Property	8,025	3,069	4,000	1,500
Use of Money and Property	2,749	560	4,500	10,000
State Aid	157,451	305,498	266,133	297,908
Highway Fund Total	\$ 943,233	\$ 1,084,254	\$ 1,081,718	\$ 1,235,647

**TOWN OF GRANBY
HIGHWAY FUND**

LOCAL SOURCES REVENUE GROUP

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



On the following pages, each category of local source revenue is broken down with proposed amounts for 2023 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 2023 to offset the possible loss of aid.

Intergovernmental Charges - Transportation

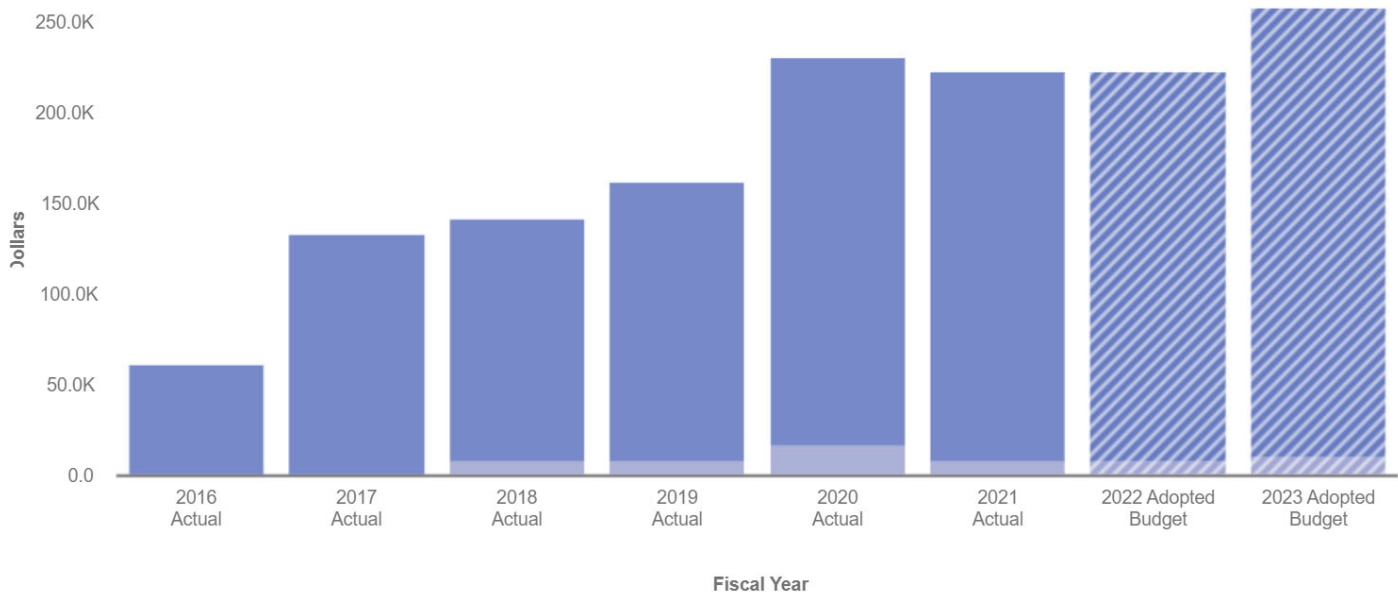
Intergovernmental charges are defined as revenues derived from other governments for services rendered to those other governments, specifically our agreements with the Oswego County Highway Department. We have an agreement to mow county roads and a snow and ice agreement.

DA.2300.R Transportation Services, Other Governments

Rationale	Estimated
Based on the agreement made in 2022	\$11,004

DA.2302.R Snow Removal, Other Governments

Rationale	Estimated
Based on the agreement made in 2022	\$247,590



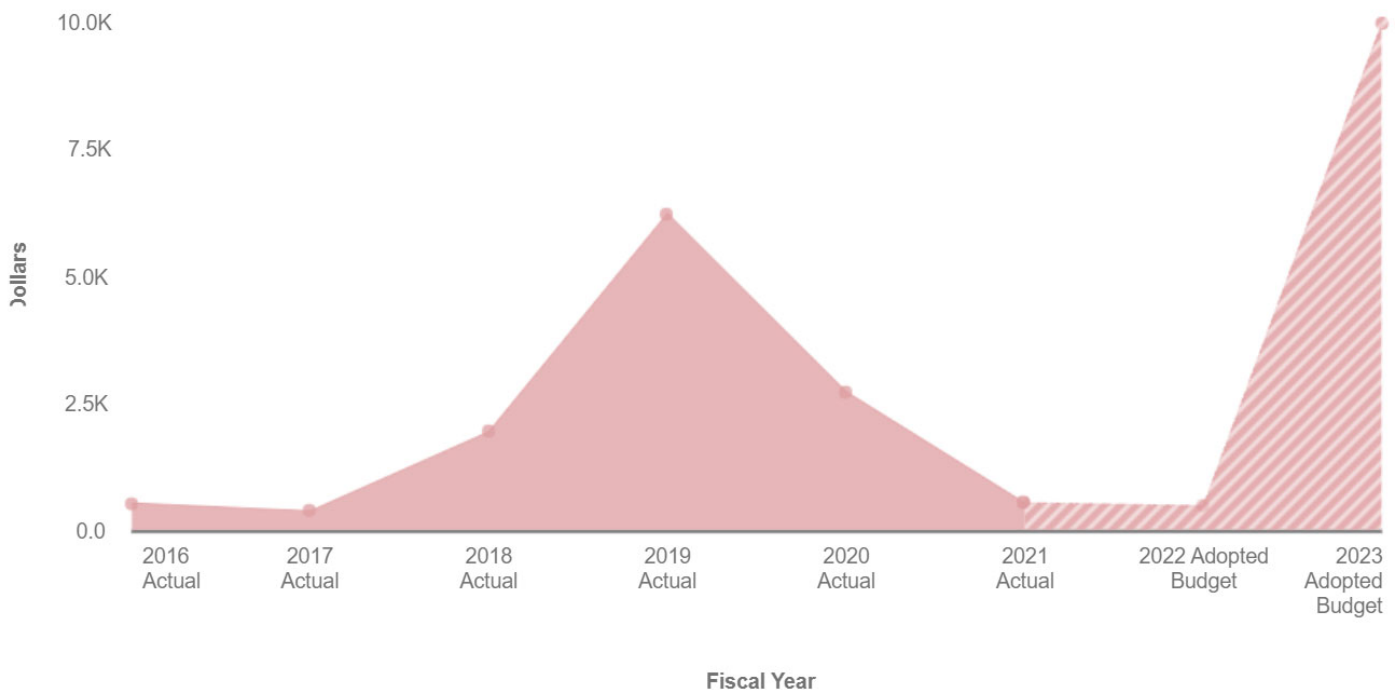
Use of Money and Property

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

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

DA.2401.R Interest and Earnings

Rationale	Estimated
Interest rates are very high and we are doing well with our NYCLASS accounts.	\$10,000



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.R Sales of Scrap and Excess Materials, Other

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

DA.2655.R Sales, Other

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

Interfund Revenues

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

DA.2801.R Interfund Revenues

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

**TOWN OF GRANBY
HIGHWAY FUND**

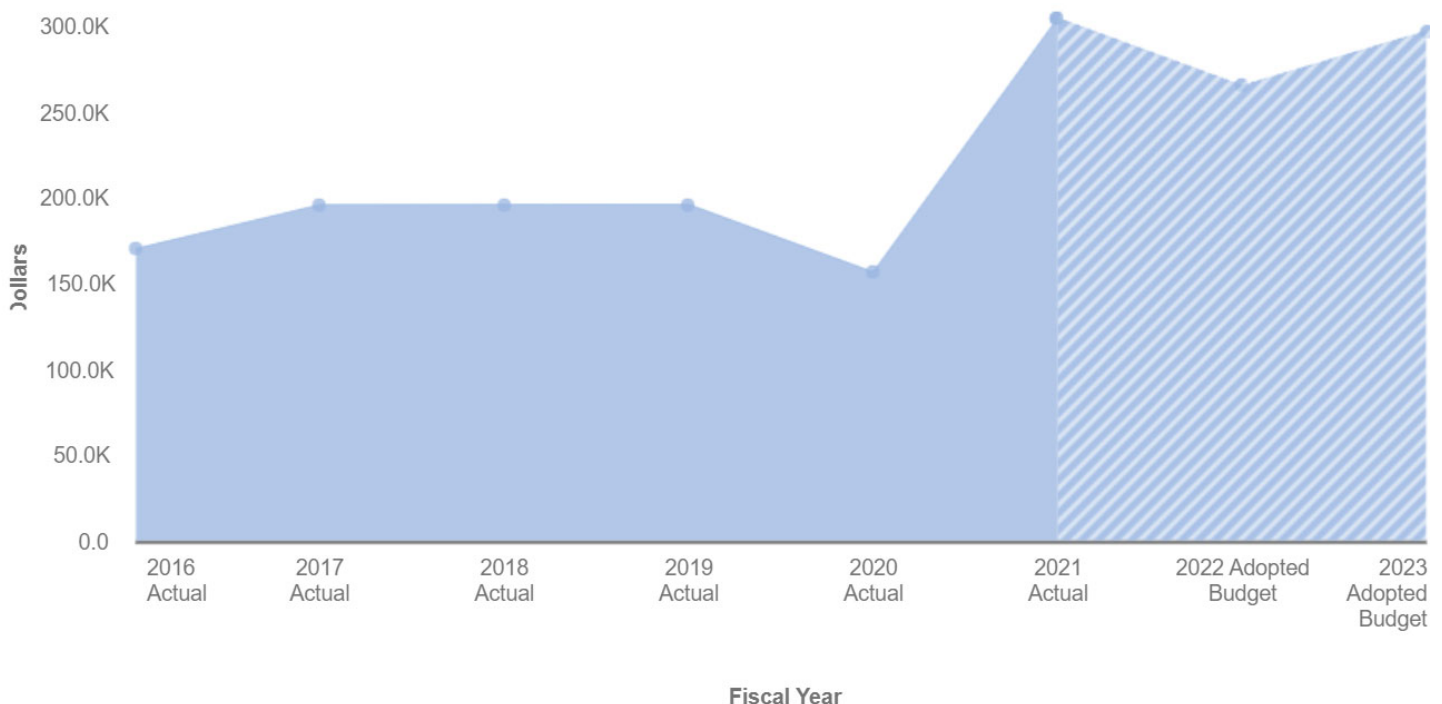
STATE AID REVENUE GROUP

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

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

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

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



DA.3501.R Consolidated Highway Aid Program

Rationale	Estimated
Based on 2021.	\$210,646

DA.3589.R Other Transportation

Rationale	Estimated
Based on 2021.	\$47,688

DA.3590.R Highway Capital Projects

Rationale	Estimated
Based on 2021.	\$39,574

Real Property Taxes

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

Based on the appropriations and estimated revenues, the tax levy for 2023 is:

DA.1001.R Real Property Taxes

Levy
\$671,621

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

\$275,391,158

Property taxes are assessed per \$1,000 in value, so we divide by 275,391.158 to get the tax rate per \$1,000. Our tax levy can be divided by our new number to get the tax rate. See below...

Year	Status	Rate per \$1,000
2023	Adopted	2.43879
2022	Final	2.15936
2021	Final	2.03099
2020	Final	2.00880
2019	Final	1.96320
2018	Final	2.15679
2017	Final	2.15467
2016	Final	2.15922
2015	Final	2.15935

What is the impact?

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

Value	\$25,000	\$50,000	\$75,000	\$100,000	\$125,000	\$150,000
2022 tax	\$53.92	\$107.85	\$161.77	\$215.70	\$269.62	\$323.55
2023 tax	\$60.97	\$121.94	\$182.91	\$243.88	\$304.85	\$365.82
Difference	\$7.05	\$14.09	\$21.14	\$28.18	\$35.23	\$42.27

TOWN OF GRANBY STREET LIGHTING FUND – OVERVIEW

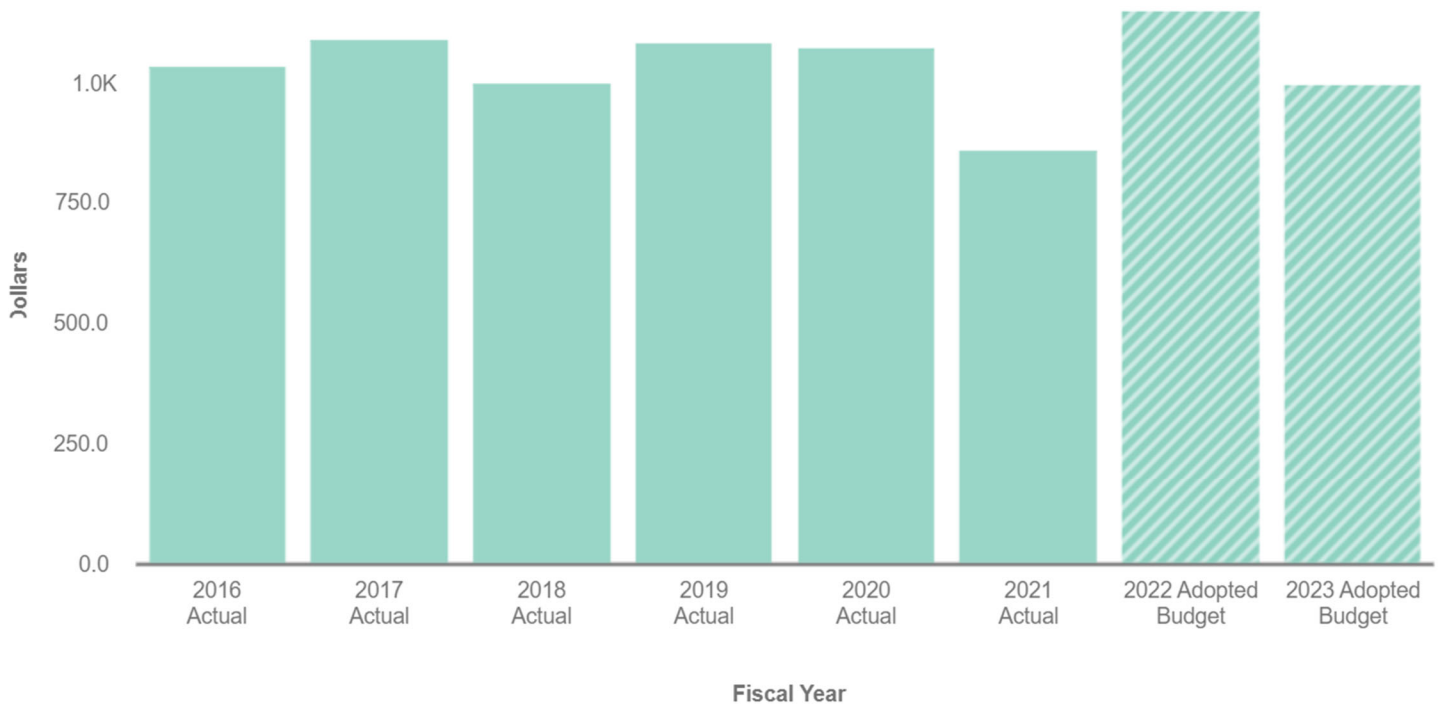
Introduction

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 \$1,000 on average.

The only revenue is from the tax levy, \$1,000 for fiscal year 2023.

The taxable value of this special district is \$5,921,863 therefore the tax rate per \$1,000 would be \$0.16887.



Budget

Expense Type	Account	Budget Amount (\$)
Equipment and Capital Outlay	SL.5182.2	0
Contractual Expenditures	SL.5182.4	1,000
TOTAL		1,000

SL.1001.R Real Property Taxes

\$1,150

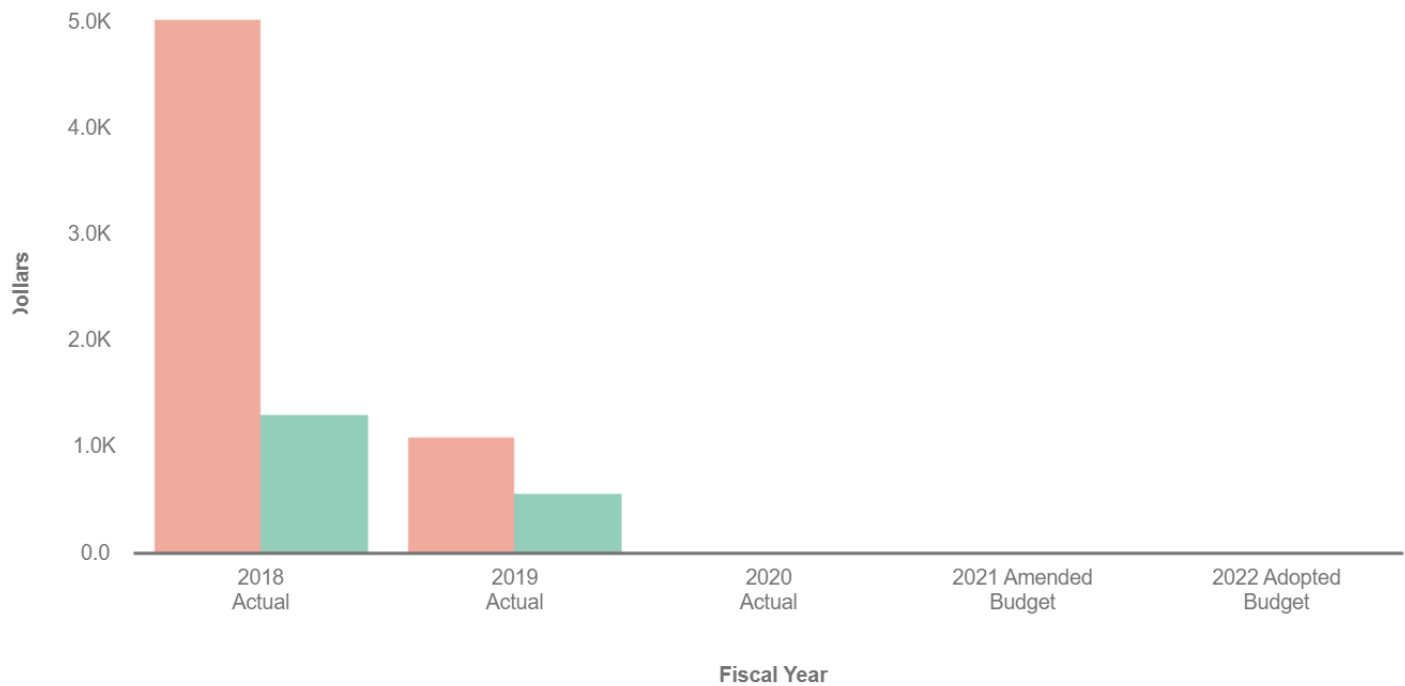
The Budget Officer plans to expand the budget into the following codes:

SL1.5182.491	National Grid - Street Lighting District 1	\$1,000.00
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TOWN OF GRANBY SEWER FUND – OVERVIEW

Introduction

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

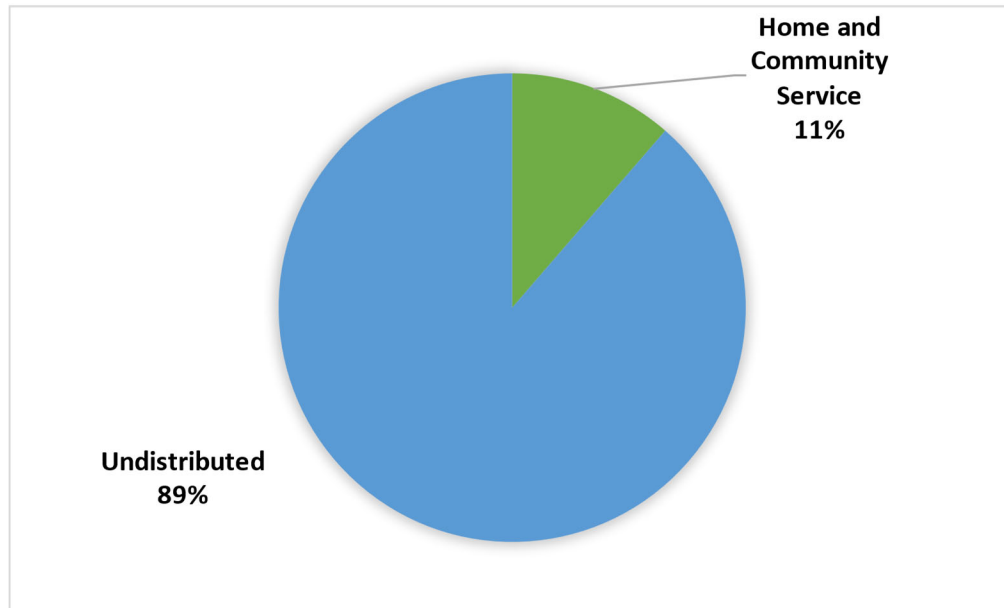


Data filtered by Types, Sewer Fund and exported on November 20, 2021. Created with OpenGov

TOWN OF GRANBY WATER FUND – APPROPRIATIONS OVERVIEW

Functions

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



Expenditure Type Comparison

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
Contractual Expenditures	39,392	35,709	40,993	60,971
Equipment and Capital Outlay	0	0	0	0
Debt Principal	303,385	0	0	0
Debt Interest	40,180	0	0	0
Interfund Transfers	0	343,165	343,165	475,095
Water Fund Total	\$ 382,957	\$ 378,874	\$ 384,158	\$ 536,066

Water Fund – Breakdown by District

	SW.8310.0	SW.8320.0	SW.8989.4	SW.9710.6	SW.9710.7	SW.9901.9	TOTAL
	ECC Charge	Joint- Infrastructure	Fire Hydrants	Serial Bond Principal	Serial Bond, Interesnt	Transfers, Other Funds	Appropriations
District 1	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38
District 2	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11
District 3	\$ 6,385	\$ -	\$ 21,204	\$ -	\$ -	\$ 265,082	\$ 292,671
District 4	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14
District 5	\$ 1	\$ 103	\$ 76	\$ -	\$ -	\$ 1,032	\$ 1,212
District 6	\$ 1,037	\$ 4,542	\$ 6,308	\$ -	\$ -	\$ 78,232	\$ 90,119
District 7	\$ 2,350	\$ 10,770	\$ 8,132	\$ -	\$ -	\$ 130,749	\$ 152,001
	SW.1001.R	SW.1030.R	SW.2390.R	SW.2401.R	SW.599.N	TOTAL	
	Real Property Tax	Special Assessments	Joint- Infrastructure	Interest and Earnings	Appropriated Fund Balance	Revenues	
District 1	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 38	
District 2	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ 11	
District 3	\$ -	\$ 277,256	\$ 15,415	\$ -	\$ -	\$ 292,671	
District 4	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 14	
District 5	\$ -	\$ 1,212	\$ -	\$ -	\$ -	\$ 1,212	
District 6	\$ -	\$ 90,119	\$ -	\$ -	\$ -	\$ 90,119	
District 7	\$ -	\$ 152,001	\$ -	\$ -	\$ -	\$ 152,001	

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

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

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

For 2023, it is estimated that there will be an ECC charge of \$38.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$38

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

SW.8310.481	External Customer Charge, District 1	\$38
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There is an assigned unappropriated fund balance of \$6,636.56 as of 9/30/22. The Town Board elected to use fund balance instead of a tax levy to fund 2023.

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

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

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

For 2022, it is estimated that there will be an ECC charge of \$11.

SW.8310.4 Water Administration, Contractual Expenditures

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

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

SW.8310.482	External Customer Charge, District 2	\$11
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There is an assigned unappropriated fund balance of \$3,217.17 as of 9/30/22. The Town Board elected to use fund balance instead of a tax levy to fund 2023.

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

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

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

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$6,385

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

SW.8310.483	External Customer Charge, District 3	\$6,385
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There are 279 fire hydrants located in this district enhancing fire protection. In 2022, the maintenance charge from OCWA was \$74.50 per hydrant.

SW.8989.4 Other Home and Community Services , Contractual Expenditures

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

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

SW.8989.483	OCWA Fire Hydrant Fee, District 3	\$21,204
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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 2023. This was an interest free loan. A transfer will be made to the Debt Service (V) Fund.

SW.9901.9 Transfers, Other Funds

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

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

SW.9901.903	Interfund Transfer for Debt - District 3	\$262,355
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Water District 3: Revenues

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

SW.2390.R Share of Joint Infrastructure

Account Code	Appropriated
SW.2390.R Joint Infrastructure	\$15,415

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

SW.1030.R Special Assessments

Account Code	Proposed
SW.1030.R District 3 levy	\$277,256

This adopted budget will create an EDU of \$265.

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

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

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

For 2023, it is estimated that there will be an ECC charge of \$14.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$14

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

SW.8310.484	External Customer Charge, District 4	\$14
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There is an assigned unappropriated fund balance of \$1,758.73 as of 9/30/22. The Town Board elected to use fund balance instead of a tax levy to fund 2023.

**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
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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	\$103

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

SW.8320.485	Joint-Infrastructure Charge, District 5	\$103
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There are two fire hydrants located in this district enhancing fire protection. In 2022, the maintenance charge from OCWA was \$74.50 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

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

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

SW5.8989.485	OCWA Fire Hydrant Fee, District 5	\$76
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The infrastructure for the district was paid for using a serial bond from EFC. The debt principal is \$1,030 for 2022. This was an interest free loan.

SW.9901.9 Transfers, Other Funds

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

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

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

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

SW.1030.R Special Assessments

Account Code	Proposed
SW.1030.R District 5 levy	\$1,212

This adopted budget will create an EDU of \$312

Note: Calculation for EFC Payment

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

Note: Calculation for Joint-Infrastructure Charge

The percentage of the water tower and pump costs of the total project cost (16%) is multiplied by the EFC bond payment and then divided by the total number of EDUs served by the water infrastructure (1,649.5). That amount is then multiplied by the number for EDUs in the district.

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

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

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

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$1,037

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

SW.8310.486	External Customer Charge, District 6	\$1,037
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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	\$4,542

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

SW.8320.486	Joint-Infrastructure Charge, District 6	\$4,542
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There are 86 fire hydrants located in this district enhancing fire protection. In 2022, the maintenance charge from OCWA was \$74.50 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$6,308

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

SW.8989.486	OCWA Fire Hydrant Fee, District 6	\$6,308
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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 2023. The interest payment is \$38,232.

SW.9901.9 Transfers, Other Funds

Account Code	Appropriated
SW.9901.9 Transfer to V Fund	\$78,232

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

SW6.9901.900	Interfund Transfer for Debt - District 6	\$78,232
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Water District 6: Revenues

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

SW.1030.R Special Assessments

Account Code	Proposed
SW.1030.R District 6 levy	\$90,119

This proposed budget would create an EDU of \$507

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 (1,649.5). That amount is then multiplied by the number for EDUs in the district.

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

Water District 7 serves the north end and center of the town. There are 385 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	\$2,350

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

SW.8310.486	External Customer Charge, District 7	\$2,350
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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	\$10,770

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

SW.8320.486	Joint-Infrastructure Charge, District 7	\$10,770
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There are 86 fire hydrants located in this district enhancing fire protection. In 2022, the maintenance charge from OCWA was \$74.50 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

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

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

SW.8989.486	OCWA Fire Hydrant Fee, District 7	\$8,132
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The infrastructure for the district was paid for using a serial bond from EFC. The debt principal is \$75,000 for 2023. The interest payment is \$55,749.

SW.9901.9 Transfers, Other Funds

Account Code	Appropriated
SW.9901.9 Transfer to V Fund	\$130,749

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

SW6.9901.900	Interfund Transfer for Debt - District 7	\$130,749
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Water District 7: Revenues

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

SW.1030.R Special Assessments

Account Code	Proposed
SW.1030.R District 7 levy	\$152,001

This proposed budget would create an EDU of \$361

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 (1,649.5). That amount is then multiplied by the number for EDUs in the district.

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

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

Expenditures

Principal

V.9710.601	EFC – Water 3	\$263,385
V.9710.602	USDA – Water 6	\$ 40,000
V.9710.603	Greene County – Tractor/Mower	\$ 15,000
V.9710.604	EFC – Water 7	\$ 75,000
V.9710.605	Gradall	\$ 58,184

Interest

V.9710.702	USDA – Water 6	\$ 38,232
V.9710.703	Greene County – Tractor/Mower	\$ 1,290
V.9710.704	EFC – Water 7	\$ 55,749

TOTAL		\$546,840
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Revenues

V.9050.R	Interfund Transfers for Debt Service	\$546,840
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TOTAL		\$546,840
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TOWN OF GRANBY SALARIES AND WAGES

Elected Officials

<i>Position</i>	<i>2022 Budget</i>	<i>2023 Budget</i>	<i>Increase (%)</i>
<i>Town Clerk</i>	\$38,090	\$39,390	3.4
<i>Town Supervisor</i>	\$15,600	\$15,600	0.0
<i>Town Justice</i>	\$18,200	\$18,200	0.0
<i>Highway Superintendent</i>	\$43,030	\$44,330	3.1
<i>Town Board</i>	\$3,250	\$3,640	3.0

Appointed Officials

<i>Position</i>	<i>2022 Budget</i>	<i>2023 Budget</i>	<i>Increase (%)</i>
<i>Deputy Supervisor</i>	\$2,600	\$2,600	0.0
<i>Deputy Tax Collector</i>	\$4,050	\$4,149	2.4
<i>Budget Officer</i>	\$18,340	\$19,640	7.1
<i>Assessor</i>	\$29,172	\$29,770	2.0
<i>Deputy Town Clerk</i>	\$6,084	\$6,240	2.6
<i>Records Management Officer</i>	\$5,304	\$5,304	0.0
<i>Constable Scheduler</i>	\$1,300	\$1,300	0.0
<i>Dog Control Officer</i>	\$11,050	\$11,050	0.0
<i>Registrar</i>	\$1,950	\$1,950	0.0
<i>Deputy Highway Superintendent</i>	\$2,080	\$2,080	0.0
<i>Recreation Leader</i>	\$2,600	\$2,600	0.0
<i>Historian</i>	\$2,600	\$2,600	0.0

Hourly Staff

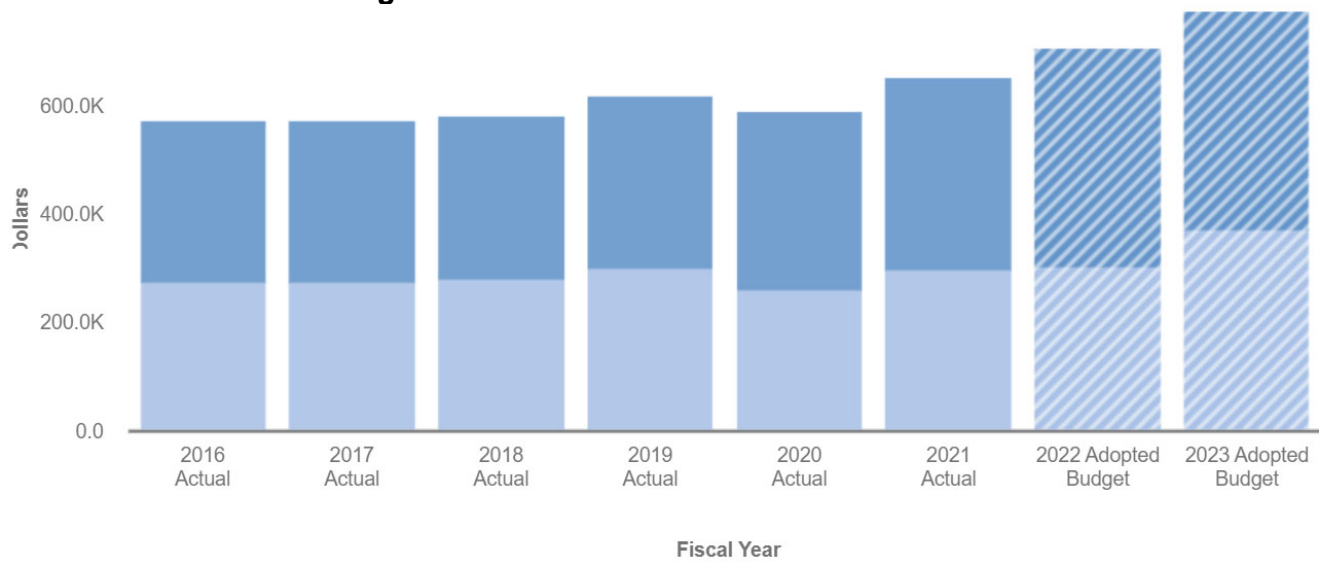
<i>Position</i>	<i>2022 Budget</i>	<i>2023 Budget</i>	<i>Increase (%)</i>
<i>Clerk (F/T) supervisor/purchasing</i>	\$17/hr	\$17.43/hr	2.5
<i>Clerk (P/T) assessor/codes/PB/ZB</i>	\$16/hr	\$16.40/hr	2.5
<i>Clerk (F/T) justice court</i>	\$18/hr	\$18.45/hr	2.5
<i>Fire Inspector (P/T)</i>	\$26/hr	\$26/hr	0.0
<i>Code Enforcement Officers</i>	\$25/hr	\$25/hr	0.0
<i>Constables</i>	\$20/hr	\$20/hr	0.0

Transportation

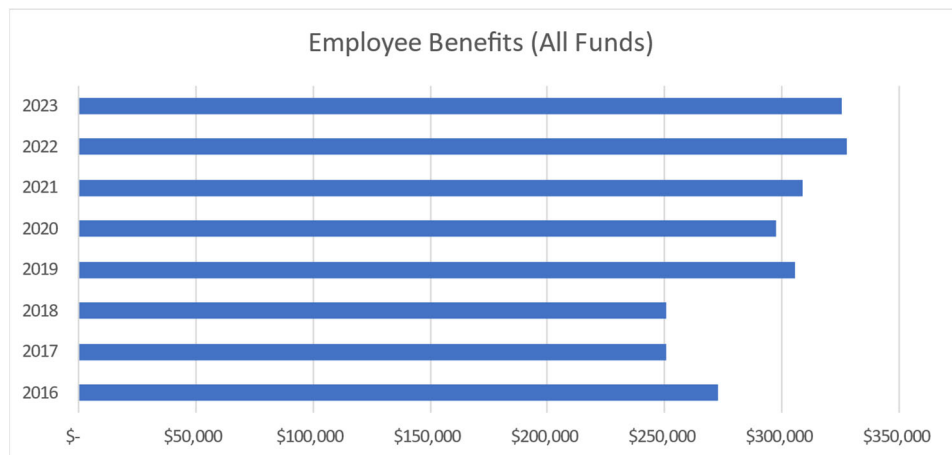
<i>Position</i>	<i>2023 Wage</i>	<i>Overtime</i>
<i>Hired before 1/1/19</i>	\$24.95/hr	\$37.43/hr
<i>Hired 1/1/19-12/31/19</i>	\$23.95/hr	\$35.93/hr
<i>Hired 1/1/20-12/31/20</i>	\$22.95/hr	\$34.43/hr
<i>Hired 1/1/21-12/31/21</i>	\$21.95/hr	\$32.93/hr
<i>Hired 1/1/22-12/31/22</i>	\$20.95/hr	\$31.43/hr

- 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 2023 is 41%.

TOWN OF GRANBY DEBT LIMIT

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

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

YEAR END 12/31	EQUALIZATION RATE	FULL VALUATION
2018	100%	267,603,963
2019	100%	269,809,275
2020	94%	270,420,003
2021	93%	272,894,810
2022	85%	275,391,678

Total Five-Year Full Valuation	<u>\$1,356,119,729</u>
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Five-Year Average	<u>\$ 271,223,946</u>
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Constitutional Debt Limit (7% of average)	<u>\$ 18,985,676</u>
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Inclusions:	<u>\$ 6,906,542</u>
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Serial Bonds	
Tractor/Mower	\$15,000
EFC (SW3)	\$4,214,157
USDA (SW6)	\$1,909,000
EFC (SW7)	\$2,528,994
Bond Anticipation Notes	
New Town Hall Project	\$275,000

Exclusions:	<u>\$ 8,942,151</u>
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Water Debt	\$8,652,151
Capital Projects	\$ 275,000

Net Indebtedness Subject to Debt Limit	<u>\$ 15,000</u>
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Net Debt Contracting Margin	<u>\$ 18,970,676</u>
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Percentage of Net Debt Contracting Power Exhausted	.1%
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Debt Service Forecast

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	318,385	40,270	358,655
2023	451,569	95,271	546,840
2024	563,827	139,021	702,848
2025	<u>603,827</u>	<u>139,021</u>	<u>742,848</u>
2026	<u>603,827</u>	<u>139,021</u>	<u>742,848</u>
Totals	\$2,574,435	\$552,604	\$3,127,039

Current Projects

Water Service Area 7	Estimated Cost	\$	5,040,000
Town Hall / Court Remodel	Estimated Cost	\$	2,750,000
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

None

**TOWN OF GRANBY
EXEMPTION IMPACT REPORT**

Equalized Total Assessed Value: \$359,683,866
Equalization Rate: 85%

Exemption Group	No.	Value	% of Assessed Value
State-Owned Property	13	2,893,647	0.8%
County-Owned Property	1	364,706	0.1%
Town-Owned Property	9	2,711,765	0.75%
School-Owned Property	1	9,322,941	2.59%
Fire District-Owned Property	3	1,247,059	.35%
Non-Profit Organizations	11	4,813,294	1.34%
Clergy Exemption	1	1,613	0.0%
Veteran Exemptions	288	6,567,523	1.83%
Agriculture Exemptions	148	4,833,399	1.34%
Solar/Wind Exemptions	15	223,059	0.6%
Aged Exemptions	60	1,639,463	0.46%

Total Number of Exemptions: 563
Total Value of Exemptions: \$35,352,739

Percent of Assessed Value Exempted: 9.83%

TOWN OF GRANBY
GENERAL FUND

Schedule A-1: Appropriations	2020 Actual	2021 Actual	2022 Amended	2023 Requested	2023 Proposed	2023 Adopted
A.1010.0 Legislative Board	\$ 11,219	\$ 21,176	\$ 25,568	\$ -	\$ 28,491	\$ 28,491
A.1010.1 Personal Services	9,491	12,875	13,000	-	14,560	14,560
A.1010.4 Contractual Expenditures	1,001	7,316	11,136	-	12,276	12,276
A.1010.8 Employee Benefits	726	985	1,432	-	1,655	1,655
A.1110.0 Municipal Court	\$ 129,963	\$ 137,086	\$ 112,913	\$ -	\$ 112,306	\$ 111,226
A.1110.1 Personal Services	80,512	87,644	71,806	-	70,024	70,024
A.1110.4 Contractual Expenditures	3,800	2,641	4,106	-	4,510	3,600
A.1110.8 Employee Benefits	45,651	46,800	37,001	-	37,772	37,602
A.1220.0 Supervisor	\$ 41,012	\$ 44,864	\$ 56,732	\$ -	\$ 61,208	\$ 61,208
A.1220.1 Personal Services	31,862	28,882	36,133	-	35,584	35,584
A.1220.4 Contractual Expenditures	3,659	9,365	14,101	-	18,098	18,098
A.1220.8 Employee Benefits	5,491	6,617	6,498	-	7,526	7,526
A.1330.0 Tax Collector	\$ 11,465	\$ 7,534	\$ 8,204	\$ -	\$ 8,254	\$ 8,254
A.1330.1 Personal Services	3,780	3,852	4,050	-	4,149	4,149
A.1330.4 Contractual Expenditures	7,332	3,319	3,722	-	3,700	3,700
A.1330.8 Employee Benefits	352	362	432	-	405	405
A.1340.0 Budget	\$ 20,062	\$ 29,199	\$ 44,775	\$ -	\$ 47,282	\$ 47,282
A.1340.1 Personal Services	16,120	17,420	18,340	-	19,640	19,640
A.1340.4 Contractual Expenditures	3,942	8,142	23,286	-	23,654	23,654
A.1340.8 Employee Benefits	-	3,637	3,149	-	3,988	3,988
A.1345.0 Purchasing	\$ 33,090	\$ 33,090	\$ 40,628	\$ -	\$ 44,368	\$ 44,368
A.1345.1 Personal Services	9,494	9,494	18,360	-	20,673	20,673
A.1345.8 Employee Benefits	23,596	23,596	22,268	-	23,695	23,695
A.1355.0 Assessment	\$ 44,576	\$ 49,214	\$ 47,194	\$ -	\$ 47,126	\$ 47,126
A.1355.1 Personal Services	33,674	33,040	33,252	-	34,034	34,034
A.1355.4 Contractual Expenditures	3,814	7,738	6,300	-	5,100	5,100
A.1355.8 Employee Benefits	7,088	8,436	7,642	-	7,992	7,992
A.1410.0 Town Clerk	\$ 59,724	\$ 60,723	\$ 65,785	\$ -	\$ 66,621	\$ 66,621
A.1410.1 Personal Services	41,340	42,757	44,174	-	45,630	45,630
A.1410.4 Contractual Expenditures	1,625	1,318	4,171	-	2,535	2,535
A.1410.8 Employee Benefits	16,758	16,648	17,440	-	18,456	18,456
A.1420.0 Law	\$ 36,063	\$ 24,683	\$ 25,000	\$ -	\$ 35,000	\$ 35,000
A.1420.4 Contractual Expenditures	36,063	24,683	25,000	-	35,000	35,000
A.1430.0 Personnel	\$ 2,197	\$ 1,633	\$ 998	\$ -	\$ 798	\$ 798
A.1430.4 Contractual Expenditures	2,197	1,633	998	-	798	798
A.1460.0 Records Management	\$ 6,954	\$ 11,079	\$ 7,424	\$ -	\$ 6,389	\$ 6,389
A.1460.1 Personal Services	5,304	5,304	5,304	-	5,304	5,304
A.1460.4 Contractual Expenditures	340	4,372	1,250	-	-	-
A.1460.8 Employee Benefits	1,310	1,403	870	-	1,085	1,085

	2020 Actual	2021 Actual	2022 Amended	2023 Requested	2023 Proposed	2023 Adopted
A.1620.0 Buildings	\$ 48,444	\$ 47,265	\$ 82,473	\$ -	\$ 43,450	\$ 43,450
A.1620.2 Equipment and Capital Outlay	5,506	13,095	43,363	-	5,000	5,000
A.1620.4 Contractual Expenditures	42,938	34,170	39,110	-	38,450	38,450
A.1640.0 Central Garage	\$ 140	\$ 528	\$ 500	\$ -	\$ 250	\$ 250
A.1620.4 Contractual Expenditures	140	528	500	-	250	250
A.1650.0 Central Communications	\$ 12,512	\$ 7,286	\$ 12,834	\$ -	\$ 10,347	\$ 10,347
A.1650.4 Contractual Expenditures	12,512	7,286	12,834	-	10,347	10,347
A.1660.0 Central Supplies	\$ 3,195	\$ 2,874	\$ 3,802	\$ -	\$ 2,750	\$ 2,750
A.1660.4 Contractual Expenditures	3,195	2,874	3,802	-	2,750	2,750
A.1670.0 Central Printing and Mailing	\$ 7,201	\$ 13,884	\$ 9,396	\$ -	\$ 10,900	\$ 10,900
A.1670.4 Contractual Expenditures	7,201	13,884	9,396	-	10,900	10,900
A.1680.0 Central Data	\$ 33,653	\$ 11,484	\$ 12,084	\$ -	\$ 6,164	\$ 6,164
A.1680.4 Contractual Expenditures	33,653	11,484	12,084	-	6,164	6,164
A.1910.0 Unallocated Insurance	\$ 35,915	\$ 34,505	\$ 23,730	\$ -	\$ 25,000	\$ 25,000
A.1910.4 Contractual Expenditures	35,915	34,505	23,730	-	25,000	25,000
A.1920.0 Municipal Association Dues	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
A.1920.4 Contractual Expenditures	1,000	1,000	1,000	-	1,000	1,000
A.1990.0 Contingency	\$ -	\$ -	\$ 17,238	\$ -	\$ 14,919	\$ 14,919
A.1990.4 Contractual Expenditures	-	-	17,238	-	14,919	14,919
A.3120.0 Peace Officers	\$ 8,429	\$ 8,383	\$ 11,670	\$ -	\$ 6,804	\$ 6,804
A.3120.1 Personal Services	7,020	7,020	9,380	-	5,500	5,500
A.3120.4 Contractual Expenditures	317	65	602	-	500	500
A.3120.8 Employee Benefits	1,092	1,298	1,688	-	804	804
A.3310.0 Traffic Control	\$ 1,884	\$ 4,029	\$ 3,500	\$ -	\$ 5,000	\$ 5,000
A.3310.4 Contractual Expenditures	1,884	4,029	3,500	-	5,000	5,000
A.3510.0 Control of Dogs	\$ 10,976	\$ 11,287	\$ 15,496	\$ -	\$ 15,668	\$ 15,668
A.3510.1 Personal Services	7,475	8,450	11,050	-	11,050	11,050
A.3510.4 Contractual Expenditures	2,204	1,155	2,500	-	2,500	2,500
A.3510.8 Employee Benefits	1,297	1,682	1,946	-	2,118	2,118
A.3620.0 Safety Inspection	\$ 7,964	\$ 8,356	\$ 15,023	\$ -	\$ 14,834	\$ 14,834
A.3620.1 Personal Services	7,339	7,652	13,576	-	13,520	13,520
A.3620.8 Employee Benefits	625	704	1,447	-	1,314	1,314
A.3989.0 Other, Public Safety	\$ -	\$ -	\$ 15,739	\$ -	\$ -	\$ -
A.3989.4 Contractual Expenditures	-	-	15,739	-	-	-
A.4020.0 Registrar of Vital Statistics	\$ 2,111	\$ 2,514	\$ 2,325	\$ -	\$ 2,350	\$ 2,350
A.4020.1 Personal Services	1,950	1,950	1,950	-	1,950	1,950
A.4020.8 Employee Benefits	161	564	375	-	400	400

	2020	2021	2022	2023	2023	2023
	Actual	Actual	Amended	Requested	Proposed	Adopted
A.5010.0 Highway Administration	\$ 68,594	\$ 65,235	\$ 68,693	\$ -	\$ 71,334	\$ 71,334
A.5010.1 Personal Services	42,817	41,730	43,030	-	44,330	44,330
A.5010.4 Contractual Expenditures	637	268	610	-	650	650
A.5010.8 Employee Benefits	25,139	23,237	25,053	-	26,354	26,354
A.5182.0 Street Lighting	\$ 6,238	\$ 7,458	\$ 10,693	\$ -	\$ 10,000	\$ 10,000
A.5182.4 Contractual Expenditures	6,238	7,458	10,693	-	10,000	10,000
A.7140.0 Community Center	\$ 3,035	\$ 3,327	\$ 6,020	\$ -	\$ 5,670	\$ 5,670
A.7140.4 Contractual Expenditures	3,035	3,327	6,020	-	5,670	5,670
A.7310.0 Youth Programs	\$ 3,282	\$ 4,634	\$ 5,377	\$ -	\$ 6,377	\$ 6,377
A.7310.1 Personal Services	2,600	2,600	2,600	-	2,600	2,600
A.7310.4 Contractual Expenditures	468	1,788	2,500	-	3,500	3,500
A.7310.8 Employee Benefits	214	246	277	-	277	277
A.7510.0 Historian	\$ 3,002	\$ 2,966	\$ 3,177	\$ -	\$ 3,377	\$ 3,377
A.7510.1 Personal Services	2,400	2,600	2,600	-	2,600	2,600
A.7510.4 Contractual Expenditures	405	120	300	-	500	500
A.7510.8 Employee Benefits	197	246	277	-	277	277
A.7610.0 Programs for the Aging	\$ 3,500	\$ 1,500	\$ 2,500	\$ -	\$ 3,500	\$ 3,500
A.7610.4 Contractual Expenditures	3,500	1,500	2,500	-	3,500	3,500
A.8010.0 Zoning	\$ 1,466	\$ 2,048	\$ 5,956	\$ -	\$ 5,840	\$ 5,840
A.8010.1 Personal Services	1,193	1,214	3,619	-	4,260	4,260
A.8010.4 Contractual Expenditures	151	37	1,600	-	750	750
A.8010.8 Employee Benefits	123	797	737	-	830	830
A.8020.0 Planning	\$ 28,834	\$ 34,618	\$ 25,106	\$ -	\$ 34,239	\$ 34,239
A.8020.1 Personal Services	4,098	5,773	7,705	-	8,085	8,085
A.8020.4 Contractual Expenditures	23,927	28,278	16,250	-	25,000	25,000
A.8020.8 Employee Benefits	810	567	1,151	-	1,154	1,154
A.8664.0 Code Enforcement	\$ 29,421	\$ 75,225	\$ 79,426	\$ -	\$ 90,968	\$ 90,968
A.8664.1 Personal Services	24,211	27,624	45,644	-	60,000	60,000
A.8664.4 Contractual Expenditures	5,210	43,830	27,660	-	23,860	23,860
A.8664.8 Employee Benefits	-	3,771	6,122	-	7,108	7,108
A.8810.0 Cemeteries	\$ 4,652	\$ 2,794	\$ 4,446	\$ -	\$ 5,000	\$ 5,000
A.8810.4 Contractual Expenditures	4,652	2,794	4,446	-	5,000	5,000
A.9785.0 Installment Purchase Debt	\$ -	\$ -	\$ 836	\$ -	\$ -	\$ -
A.9785.6 Contractual Expenditures	-	-	836	-	-	-
A.9950.0 Transfers, Capital Projects	\$ 68,778	\$ 217,809	\$ 137,618	\$ -	\$ 40,424	\$ 41,504
A.9950.9 Contractual Expenditures	68,778	217,809	137,618	-	40,424	41,504
TOTAL General Fund Appropriations	\$ 790,552	\$ 991,290	\$ 996,140	\$ -	\$ 894,008	\$ 894,008

TOWN OF GRANBY
GENERAL FUND

Schedule A-2: Estimated Revenues

	2020	2021	2022	2023	2023	2023
	Actual	Actual	Amended	Projected	Presented	Adopted
Real Property Taxes and Tax Items	\$ 89,765	\$ 94,597	\$ 229,947	\$ 230,000	\$ 230,000	\$ 230,000
A.1001.R Real Property Taxes	82,361	85,059	221,447	220,000	220,000	220,000
A.1090.R Interest and Penalties	7,404	9,539	8,500	10,000	10,000	10,000
Non-Property Tax Items	\$ 452,899	\$ 521,395	\$ 475,000	\$ 467,000	\$ 467,000	\$ 467,000
A.1120.R Sales Tax	372,646	442,018	400,000	390,000	390,000	390,000
A.1170.R Franchise Tax	80,253	79,377	75,000	77,000	77,000	77,000
Departmental Income	\$ 2,194	\$ 3,373	\$ 2,350	\$ 3,250	\$ 3,250	\$ 3,250
A.1255.R Clerk's Fees	410	362	500	500	500	500
A.1603.R Vital Statistics Fees	1,484	1,686	1,250	1,250	1,250	1,250
A.2110.R Zoning Fees	300	75	100	500	500	500
A.2115.R Planning Board Fees	-	1,250	500	1,000	1,000	1,000
Intergovernmental Income	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -
A.2389.R Other, Home and Community	-	-	7,500	-	-	-
Use of Money and Property	\$ 3,312	\$ 3,255	\$ 3,100	\$ 5,300	\$ 5,300	\$ 5,300
A.2401.R Interest and Earnings	1,032	255	300	2,500	2,500	2,500
A.2410.R Rental of Real Property	500	1,200	1,000	1,000	1,000	1,000
A.2412.R Rental of Real Property, DEC	1,780	1,800	1,800	1,800	1,800	1,800
Licenses and Permits	\$ 14,436	\$ 27,347	\$ 28,339	\$ 30,750	\$ 30,750	\$ 30,750
A.2501.R Business and Occupational	25	235	-	250	250	250
A.2544.R Dog Licenses	4,671	4,785	5,000	5,500	5,500	5,500
A.2555.R Building and Alterations	9,740	22,327	23,339	25,000	25,000	25,000
Fines and Forfeitures	\$ 34,233	\$ 32,407	\$ 40,000	\$ 25,000	\$ 25,000	\$ 25,000
A.2610.R Court Fines	34,233	32,407	40,000	25,000	25,000	25,000
Sales of Property	\$ 170	\$ 297	\$ 200	\$ 225	\$ 225	\$ 225
A.2655.R Sales, Other	170	297	200	225	225	225
State Aid	\$ 110,583	\$ 159,464	\$ 122,483	\$ 132,483	\$ 132,483	\$ 132,483
A.3001.R State Aid, Revenue Sharing	56,786	85,180	70,983	70,983	70,983	70,983
A.3005.R State Aid, Mortgage Tax	51,748	74,284	50,000	60,000	60,000	60,000
A.3040.R State Aid, Real Property Tax	2,049	-	-			
A.3820.R State Aid, Youth Programs	-	-	1,500	1,500	1,500	1,500
TOTAL General Fund Estimated Revenues	\$ 707,592	\$ 842,135	\$ 908,919	\$ 894,008	\$ 894,008	\$ 894,008

**TOWN OF GRANBY
HIGHWAY FUND**

Schedule DA-1: Appropriations

	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Amended</i>	<i>2023 Requested</i>	<i>2023 Proposed</i>	<i>2023 Adopted</i>
DA.1910.0 Unallocated Insurance	\$ -	\$ -	\$ 12,000	\$ -	\$ 11,800	\$ 11,800
DA.1910.4 Contractual Expenditures	-	-	12,000	-	11,800	11,800
DA.1930.0 Judgements and Claims	\$ -	\$ -	\$ 250	\$ -	\$ 150	\$ 150
DA.1930.4 Contractual Expenditures	-	-	250	-	150	150
DA.5010.0 Highway Administration	\$ 8,702	\$ 23,881	\$ 32,303	\$ -	\$ 33,701	\$ 35,106
DA.5010.1 Personal Services	2,080	12,718	15,196	-	17,380	17,380
DA.5010.4 Contractual Expenditures	6,622	10,092	15,342	-	14,701	16,106
DA.5010.8 Employee Benefits	-	1,071	1,765	-	1,620	1,620
DA.5110.0 Maintenance of Roads	\$ 149,431	\$ 241,173	\$ 243,767	\$ -	\$ 254,344	\$ 280,784
DA.5110.1 Personal Services	106,225	144,928	138,767	-	154,344	180,784
DA.5110.2 Equipment & Capital Outlay	-	96,244	105,000	-	100,000	100,000
DA.5110.4 Contractual Expenditures	43,206	-	-	-	-	-
DA.5112.0 Permanent Improvements	\$ 157,000	\$ 305,497	\$ 297,908	\$ -	\$ 297,908	\$ 297,908
DA.5112.2 Equipment & Capital Outlay	157,000	305,497	297,908	-	297,908	297,908
DA.5130.0 Machinery	\$ 87,707	\$ 151,997	\$ 227,716	\$ -	\$ 100,000	\$ 100,000
DA.5130.1 Personal Services	32,242	-	-	-	-	-
DA.5130.2 Equipment & Capital Outlay	7,963	16,056	83,736	-	10,000	10,000
DA.5130.4 Contractual Expenditures	47,502	135,941	143,980	-	90,000	90,000
DA.5140.0 Brush and Weeds	\$ 20,686	\$ 14,318	\$ 20,050	\$ -	\$ 20,100	\$ 20,100
DA.5140.1 Personal Services	17,686	9,268	15,000	-	15,100	15,100
DA.5140.4 Contractual Expenditures	3,000	5,050	5,050	-	5,000	5,000
DA.5142.0 Snow Removal	\$ 218,764	\$ 209,355	\$ 187,402	\$ -	\$ 203,235	\$ 226,943
DA.5142.1 Personal Services	103,763	133,205	121,450	-	135,307	159,015
DA.5142.2 Equipment & Capital Outlay	21,017	-	-	-	-	-
DA.5142.4 Contractual Expenditures	93,984	76,150	65,952	-	67,928	67,928
Employee Benefits	\$ 154,912	\$ 169,692	\$ 168,397	\$ -	\$ 176,220	\$ 180,671
DA.9010.8 State Retirement	36,770	38,447	32,890	-	38,831	43,830
DA.9030.8 Social Security	19,973	21,552	22,630	-	23,314	27,383
DA.9050.8 Unemployment	487	2,004	1,800	-	1,300	1,560
DA.9060.8 Hospital, Medical, Dental	103,629	107,690	110,903	-	112,775	107,898
DA.9089.8 Other	319	-	174	-	-	-
Debt Service	\$ 16,965	\$ -	\$ -	\$ -	\$ -	\$ -
DA.9710.6 Principal, Serial Bond	15,000	-	-	-	-	-
DA.9710.7 Interest, Serial Bond	1,965	-	-	-	-	-
Interfund Transfers	\$ -	\$ 16,695	\$ 16,290	\$ -	\$ 142,665	\$ 82,185
DA.9901.9 Transfers, Other Funds	-	16,695	16,290	-	142,665	82,185
TOTAL Highway Fund Appropriations	\$ 814,167	\$ 1,132,609	\$ 1,205,833	\$ -	\$ 1,240,123	\$ 1,235,647

**TOWN OF GRANBY
HIGHWAY FUND**

**Schedule DA-2: Estimated
Revenues**

	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Amended</i>	<i>2023 Projected</i>	<i>2023 Presented</i>	<i>2023 Adopted</i>
Real Property Taxes and Tax Items	\$ 542,288	\$ 550,800	\$ 589,277	\$ 671,621	\$ 671,621	\$ 667,145
DA.1001.R Real Property Taxes	542,288	550,800	589,277	671,621	671,621	667,145
Non-Property Tax Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DA.1120.R Sales Tax	-	-	-	-	-	-
Intergovernmental Charges	\$ 232,202	\$ 223,808	\$ 223,808	\$ 258,594	\$ 258,594	\$ 258,594
DA.2300.R Transportation Services	17,002	8,608	8,608	11,004	11,004	11,004
DA.2302.R Snow Removal Services	215,200	215,200	215,200	247,590	247,590	247,590
Use of Money and Property	\$ 2,749	\$ 560	\$ 500	\$ 10,000	\$ 10,000	\$ 10,000
DA.2401.R Interest and Earnings	2,749	560	500	10,000	10,000	10,000
Sales of Property	\$ 8,025	\$ 3,069	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500
DA.2650.R Sales of Scrap	5,477	819	1,000	1,000	1,000	1,000
DA.2655.R Sales, Other	2,548	2,249	500	500	500	500
DA.2680.R Insurance Recoveries	-	-	500	-	-	-
Miscellaneous Local Sources	\$ 517	\$ 520	\$ 500	\$ 500	\$ 500	\$ 500
DA.2701.R Refunds of Prior Year	39	161	-	-	-	-
DA.2801.R Interfund Revenues	479	359	500	500	500	500
State Aid	\$ 157,451	\$ 305,498	\$ 297,908	\$ 297,908	\$ 297,908	\$ 297,908
DA.3089.R Pave Our Potholes	-	-	31,792	31,792	31,792	31,792
DA.3501.R CHIPS	111,436	206,727	178,854	178,854	178,854	178,854
DA.3589.R Highway Capital Projects	20,579	44,719	47,688	47,688	47,688	47,688
DA.3591.R Other, Transportation	25,436	54,052	39,574	39,574	39,574	39,574
TOTAL Highway Fund Estimated Revenues	\$ 943,232	\$ 1,084,254	\$ 1,113,993	\$ 1,240,123	\$ 1,240,123	\$ 1,235,647