

Adopted Budget for 2024

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 2024 Adopted Budget of the Town of Granby, as prepared by John Snow, Jr., Town Supervisor, by resolution of the Town Board.

Janet Ingersoll, Granby Town Clerk

Filed Wednesday, November 29, 2023



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.

Using results from our community survey, the budget officer prepared an operating budget that funds the priorities that our residents responded with. Code enforcement, road repair, and safer roads are top priorities for you, and so adequate funding is included in this spending plan.

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. We have received our new Gradall and the dump trucks should be available in the spring.

In this Post-COVID and inflation economy, fuel and utility prices are much higher than normally projected. NYS Retirement contributions increased around 19% and our property insurance increased over 30%. In this tax-cap era, we are not without our challenges. The Town Board passed a local law to override the tax cap for next year.

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. Our spending plan required double-digit tax increases to ensure that we are providing excellent services and making our town a better place to live, work, and thrive.

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. Because the court system is overloaded again, a part-time clerk position has been added this year.

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 has been restructured to meet the ever-changing demands of that office. We are very excited 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
OPERATING BUDGET 2024



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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. The 2024 Budget provides the funding for all such services.

Budget Guide

This budget document describes how the Town will achieve its goals, objectives and meet the community's needs. The intent of this budget document is to present the Town of Granby's budget in a comprehensive and easy-to-read format. This document is organized in the following major sections:

1. Budget Message - a letter from the Town Supervisor to the Town Board and residents that provides an overview of the upcoming fiscal year budget and financial plan
2. Introduction Includes - general information about the Town, its funds, its organization, elected and appointed officials, the mission, vision, goals and objectives and the budget process outline.
3. Budget Overview - This section includes a summary of the budget highlights.
4. Financial Summaries - This section provides a summary of revenue, expenditures and fund balance information for the Town, information provided in both numerical and narrative formats, the Town's fund structure, budgeted positions by fund and organization and departmental summaries.
5. Fund Budgets - This section includes a summary of the fund, budgets for each fund presented in both numerical and graphical formats and a budget for each department containing Actual Expenses for fiscal years 2021 and 2022, Estimated Expenses for fiscal year 2023 and the Budget for fiscal year 2024.
6. Supplemental Schedules - This section includes information about the Town of Granby, debt information, tax rate schedules, financial policies and a glossary of terms used in this budget document.
7. Appendix A - This appendix includes a line-item budget by fund and department to supplement the departmental budget summaries.
8. Capital Budget - This section includes capital projects listed in our Capital Improvement Plan. Included is a description of each project and the associated cost by fiscal year.

TOWN OF GRANBY
LIST OF ELECTED AND APPOINTED OFFICIALS

TOWN BOARD

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

TOWN COURT

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

TOWN SUPERVISOR

John Snow, Jr, Supervisor (12/31/23)
Jane Crego, 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

Erin Brewster
Lesa Kittredge
Joseph Harris
Leo Boylan
Robert Nipper

TOWN CLERK

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

ATTORNEY

The Ward Firm, PLLC (*for general municipal*)
Bond, Schoeneck & King, PLLC (*for labor and code enforcement*)
Trespasz & Marquardt, LLP (*for bond counsel*)
Baldwin & Sutphen, PLLC (*for planning and zoning*)

ENGINEER

Miller Engineers

RECORDS MANAGENEMT

Janet Ingersoll, Records Management Officer

CONSTABLES

Rich Wood, Chief Constable
Robert Dalton, 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 (12/31/23)
Dan Edwards, Deputy

YOUTH PROGRAMS

Jennifer Brown, Recreation Leader

HISTORIAN

Jacob Summerville, Historian
John Snow, Jr., Supervisor

ZONING BOARD OF APPEALS

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

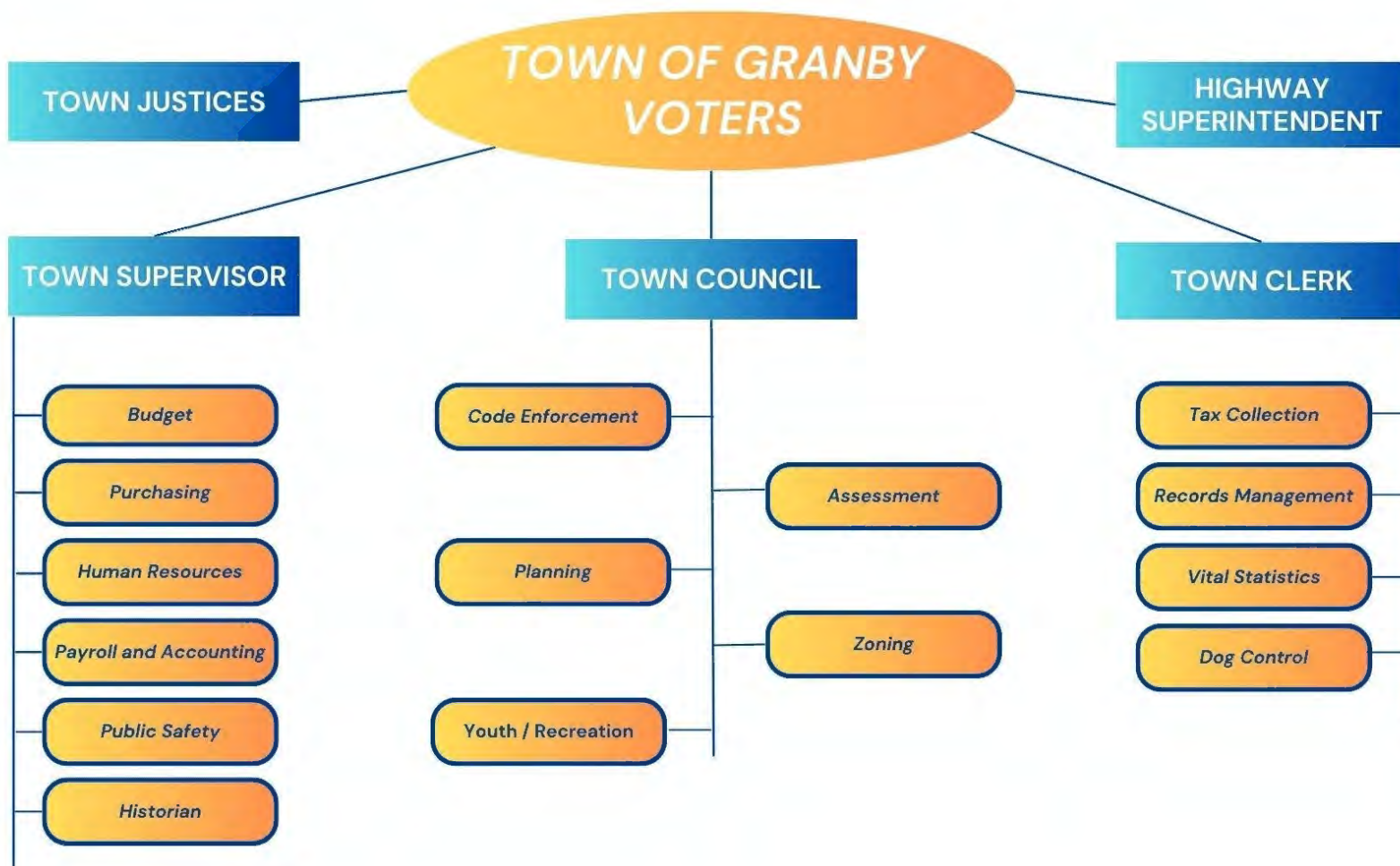
PLANNING BOARD

Jane Crego, Chair
Rhonda Nipper
Carl Nysten
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
Lisa Somers, Clerk

TOWN OF GRANBY ORGANIZATIONAL FLOW CHART



A seven-member planning board meets monthly to approve site plans and special use permits. The chair is appointed by the Town Council and members serve seven-year terms.

A five-member zoning board meets as needed to hear applications for area and use variances. The board makes interpretations of the Zoning Ordinance as part of the appeal process. The chair is appointed by the Town Council and members serve five-year terms.

A five-member assessment review board meets once a year during grievance periods. The chair is nominated by the members of the BAR (Board of Assessment Review) and members are appointed by the Town Council for five-year terms.

The sole-appointed assessor serves a six-year appointment.

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, and cemetery maintenance

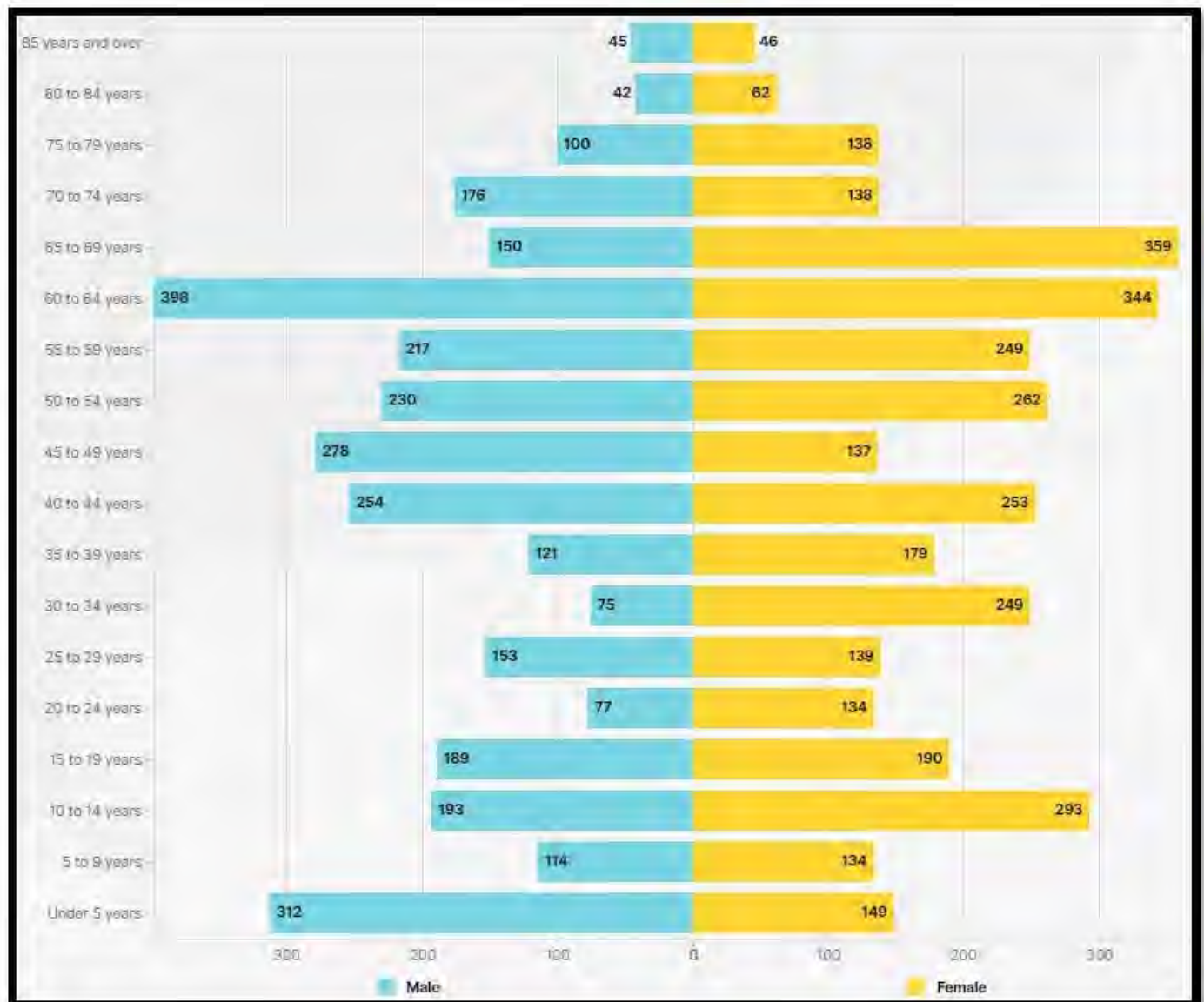


TOWN OF GRANBY DEMOGRAPHICS

Population	6,520
Males/Females	3,097 / 3,423
Age & Sex	
Persons under 5 years	7.0%
Persons under 18 years	21.2%
Persons 65 years and over	19.1%
Female persons	52.5%
Per Capita Income	\$34,170
Median household income	\$62,089
Race	
White	90.4%
Hispanic	2.6%
Black/African American	0.7%
Asian	0.3%
Other	6.0%
Families and Living Arrangements	
Persons per household	2.51
Living in same house 1 year ago	88.6%
Households with a broadband subscription	86.6%
Housing Occupancy	
Total Housing Units	2,798
Occupied	2,558
Vacant	240
Educational attainment, 25 years and older	
High school graduate or higher	87.7%
Bachelor's degree or higher	19.5%

YEAR	POPULATION	% CHANGE
2020	6,520	-4.4
2010	6,821	-2.7
2000	7,009	-0.1
1990	7,013	10.6
1980	6,341	34.4
1970	4,718	27.4
1960	3,704	33.5
1950	2,775	25.0

Population by Age and Sex



Selected Wealth and Income Indicators

	Per Capita Income			Median Family Income		
	2006-2010	2016-2020	2017-2021	2006-2010	2016-2020	2017-2021
Town of Granby	\$ 24,051	\$ 34,622	\$ 34,170	\$ 47,386	\$ 61,107	\$ 59,575
County of Oswego	21,604	30,026	31,565	56,364	71,285	75,913
State of New York	30,948	40,898	43,208	67,405	87,270	92,731

Industry for Employed Persons 16 and Over

Industry	(%)
Agriculture, forestry, fishing and hunting, and mining	0.7
Construction	5.2
Manufacturing	11.6
Wholesale trade	1.2
Retail trade	13.5
Transportation and warehousing, and utilities	12.6
Information	0
Finance and insurance, and real estate and rental and leasing	3.4
Professional, scientific, and management, and administrative and waste management services	9.0
Educational services, and health care and social assistance	23.8
Arts, entertainment, and recreation, and accommodation and food services	10.3
Other services, except public administration	5.4
Public administration	3.3

Principal Employers within the Town of Granby

Name	Type of Business	Approximate Number of Employees
Walmart	Retail	350
Fulton City School District	Education	100
Golden Sun Bus Service	Transportation	85
Town of Granby	Government	50
Dunkin Donuts	Restaurant	35

Larger Taxpayers – 2022 Assessment for 2023 Taxes

Name	Type	Taxable Assessed Valuation
National Grid	Utility	\$ 15,532,633
Walmart	Commercial	10,500,000
Fulton MHP LLC	Mobile Homes	1,801,600
Fultonview Manor LLC	Apartments	1,713,000
Dominion Transmission Corp.	Utility	1,195,375
Furlong, Greg	Manufactured Homes	1,045,500
IBARD, LLC	Apartments	900,000
Windstream	Utility	793,404
Indian Hills	Mobile Homes	665,000
Kimco Realty	Real Estate	650,000

The ten taxpayers listed above have a total estimated taxable assessed valuation of \$34,796,512, which represents 12.67% of the tax base of the Town for the 2023 fiscal year.

Economic Outlook and Trends

Town of Granby residents enjoy a high quality of life, reflected in increasing median incomes. With most residents commuting around 27 minutes to work, our town is a perfect location for the worker, laborer, and professional whose place of employment is located in the Greater Syracuse Area or Oswego City. Our rural character and low crime rate allow us to preserve the quality of life of our residents while encouraging future growth.

The Town of Granby received a Smart Growth Comprehensive Planning Grant from the New York Department of State in the amount of \$50,000. We have been meeting and engaging with residents to develop goals and strategies to further the planned development of our town. Last year, the Town of Granby was awarded \$187,229 to develop a Local Waterfront Revitalization Plan. An advisory committee was created, and the initial tasks are to be completed by the end of the year.

Some projects on our Capital Improvement Plan (CIP) have to do with outdoor recreation. In 2023, we developed a master plan for outdoor recreation facilities at our community center located near the current town hall. It was recently announced that the Town of Granby has been awarded \$500,000 to use for our first town-owned park. We also received \$50,000 from Oswego County and possibly \$50,000 from the Shineman Foundation in Oswego, NY.

The Town of Granby continues its public water expansion efforts. In 2023, more than 380 parcels were added to the list of sites eligible for public water. Two more water projects are in the early stages of planning.

With the new town hall project scheduled to be completed in the Spring of 2024, we are working on getting sewer access down the State Route 3 corridor which will spur economic development in our commercial zone.



TOWN OF GRANBY BUDGET PROCESS

Basis of Budgeting

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

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

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

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

Financial Reporting Entity

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

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

Budget Calendar

In accordance with 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)
- No 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 no later than November 20th. (§109)

FYE 2024 Budget Calendar

August 25 th	Department Managers received instructions to submit budget requests.
September 5 th	Budget proposals due by the end of the business day.
September 5 th	Employee performance reviews due
September 30 th	Tentative Budget filed with the Town Clerk by the Budget Officer
October 5 th	Tentative Budget Presented to Board
October 11 th	7pm Budget Workshop
October 25 th	6pm Budget Workshop
November 8 th	7pm Budget Hearing
November 8 th	Budget Adoption at Regular Monthly Meeting

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

***The Capital Project (H) Fund is not part of this budget document**

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 function.

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 total appropriations amount.
Departmental Income	Income generated by each department's operations.	Trend analysis
Mortgage Tax Revenue	A portion of the New York State imposed tax on recording mortgages with the county.	Trend analysis
Franchise Fee Revenue	3% of the gross revenues derived from the operation of the cable system.	Trend analysis
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 2023.
Licenses and Permits	Fees generated by users of a particular function of the town	Trend analysis
Fines and Forfeitures	Local share of fines from town court.	Trend analysis
Miscellaneous	Revenues that do not fit into any one of the other revenue categories and includes sale of property and assets.	Trend analysis
State Aid	Funding provided by NYS based on allocations for youth programs and AIM money.	Trend analysis
Interfund Revenues	Allocation of common costs.	Trend analysis

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.

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 2023, our combined real property tax levy was:	\$ 1,408,733
Tax base growth factor as assigned by the Department of Taxation	1.25%
Tax Cap percentage	2%
Allowable carryover	<u>\$ 0</u>
Tax Levy Limit	\$ 1,454,869
Budget Officer’s Proposed Levy	\$ 1,497,872
Remaining-	\$ 0

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.

Fund Balance Assignment

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

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.

**TOWN OF GRANBY
ALL FUNDS SUMMARY**

FUND	Appropriations	Estimated Revenues	Appropriated Fund Balance	Tax Levy
A - General	\$974,996	\$722,496	\$0	\$252,500
DA - Highway	\$1,348,104	\$602,433	\$0	\$745,671
SL - Street Lighting	\$1,176	\$0	\$200	\$976
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	\$530,513	\$15,470	\$38	\$515,005
SW1	\$23	\$0	\$23	\$0
SW2	\$7	\$0	\$7	\$0
SW3	\$290,492	\$15,470	\$0	\$275,022
SW4	\$8	\$0	\$8	\$0
SW5	\$1,217	\$0	\$0	\$1,217
SW6	\$89,947	\$0	\$0	\$89,947
SW7	\$148,819	\$0	\$0	\$148,819
V – Debt Service	\$467,254	\$467,254	\$0	\$0
TOTAL ALL FUNDS	\$3,322,043	\$1,807,653	\$238	\$1,514,152

**TOWN OF GRANBY
TAX RATE ESTIMATE**

Fund/District	Tax Formula	Taxable Value	Tax Levy	Tax Rate per \$1,000		Change +/-
				2023	2024	
A- General Fund	ad valorem	\$274,614,055	\$252,500	\$0.80	\$0.92	+15%
DA - Highway Fund	ad valorem	\$274,614,055	\$745,671	\$2.42	\$2.72	+12%
SL - Street Lighting Fund	ad valorem	\$5,921,863	\$976	\$0.17	\$0.16	-6%
<i>SS - Sewer Fund</i>						
SS1	EDU	10	\$0	\$0	\$0	0.00%
SS2	EDU	11	\$0	\$0	\$0	0.00%
SS3	EDU	5	\$0	\$0	\$0	0.00%
SS4	EDU	22	\$0	\$0	\$0	0.00%
<i>SW - Water Fund</i>						
SW1	ad valorem	\$14,076,454	\$0	\$0	\$0	0.00%
SW2	EDU	73	\$0	\$0	\$0	0.00%
SW3	EDU	1,041.75	\$275,022	\$265	\$264	-0.4%
SW4	EDU	33	\$0	\$0	\$0.00	0.00%
SW5	EDU	4	\$1,217	\$303	\$304	+0.3%
SW6	EDU	178.75	\$89,947	\$507	\$503	-0.8%
SW7	EDU	421.50	\$148,819	360.62	\$353.07	-2%

*EDU is an acronym for Equivalent Dwelling Unit

TOWN OF GRANBY
GENERAL FUND

Appropriations	2021 Actual	2022 Actual	2023 Amended	2024 Requested	2024 Presented	2024 Adopted
A.1010.0 Legislative Board	\$ 21,176	\$ 26,590	\$ 28,440	\$ 29,542	\$ 29,542	\$ 29,542
A.1010.1 Personal Services	12,875	13,000	14,560	14,560	14,560	14,560
A.1010.4 Contractual Expenditures	7,316	12,482	12,718	13,225	13,225	13,225
A.1010.8 Employee Benefits	985	1,107	1,162	1,757	1,757	1,757
A.1110.0 Municipal Court	\$ 137,086	\$ 102,240	\$ 102,964	\$ 130,129	\$ 127,769	\$ 127,769
A.1110.1 Personal Services	87,644	69,529	70,024	86,653	86,653	86,653
A.1110.4 Contractual Expenditures	2,641	3,005	3,600	4,450	4,450	4,450
A.1110.8 Employee Benefits	46,800	29,706	29,340	39,026	36,666	36,666
A.1220.0 Supervisor	\$ 44,864	\$ 55,692	\$ 65,063	\$ 78,844	\$ 78,844	\$ 78,844
A.1220.1 Personal Services	28,882	36,218	36,384	36,140	36,140	36,140
A.1220.4 Contractual Expenditures	9,365	13,124	25,267	33,898	33,898	33,898
A.1220.8 Employee Benefits	6,617	6,350	3,412	8,806	8,806	8,806
A.1330.0 Tax Collector	\$ 7,534	\$ 8,456	\$ 8,366	\$ 9,375	\$ 8,674	\$ 8,674
A.1330.1 Personal Services	3,852	4,050	4,149	4,368	4,356	4,356
A.1330.4 Contractual Expenditures	3,319	4,010	3,812	4,482	3,805	3,805
A.1330.8 Employee Benefits	362	396	405	525	513	513
A.1340.0 Budget	\$ 29,199	\$ 45,906	\$ 82,595	\$ 77,142	\$ 77,142	\$ 77,142
A.1340.1 Personal Services	17,420	18,330	19,640	20,940	20,940	20,940
A.1340.4 Contractual Expenditures	8,142	24,609	61,349	51,417	51,417	51,417
A.1340.8 Employee Benefits	3,637	2,968	1,606	4,785	4,785	4,785
A.1345.0 Purchasing	\$ 33,090	\$ 33,373	\$ 41,309	\$ 47,875	\$ 47,875	\$ 47,875
A.1345.1 Personal Services	9,494	17,680	20,673	22,460	22,460	22,460
A.1345.8 Employee Benefits	23,596	15,693	20,636	25,415	25,415	25,415
A.1355.0 Assessment	\$ 49,214	\$ 44,251	\$ 42,474	\$ 50,493	\$ 48,871	\$ 48,871
A.1355.1 Personal Services	33,040	33,020	34,034	35,054	34,299	34,299
A.1355.4 Contractual Expenditures	7,738	4,467	5,350	5,850	5,550	5,550
A.1355.8 Employee Benefits	8,436	6,764	3,090	9,589	9,022	9,022
A.1410.0 Town Clerk	\$ 60,723	\$ 61,978	\$ 63,322	\$ 74,139	\$ 69,880	\$ 69,880
A.1410.1 Personal Services	42,757	44,174	45,630	48,152	47,242	47,242
A.1410.4 Contractual Expenditures	1,318	3,710	4,243	5,800	2,660	2,660
A.1410.8 Employee Benefits	16,648	14,094	13,449	20,187	19,978	19,978
A.1420.0 Law	\$ 24,683	\$ 8,118	\$ 35,000	\$ 23,500	\$ 23,500	\$ 30,000
A.1420.4 Contractual Expenditures	24,683	8,118	35,000	23,500	23,500	30,000
A.1430.0 Personnel	\$ 1,633	\$ 901	\$ 948	\$ 948	\$ 948	\$ 948
A.1430.4 Contractual Expenditures	1,633	901	948	948	948	948
A.1460.0 Records Management	\$ 11,079	\$ 7,704	\$ 7,093	\$ 7,868	\$ 6,517	\$ 6,517
A.1460.1 Personal Services	5,304	5,304	5,304	5,590	5,304	5,304
A.1460.4 Contractual Expenditures	4,372	1,530	704	1,000	-	-
A.1460.8 Employee Benefits	1,403	870	1,085	1,278	1,213	1,213

Appropriations (con't)	2021 Actual	2022 Actual	2023 Amended	2024 Requested	2024 Presented	2024 Adopted
A.1620.0 Buildings	\$ 47,265	\$ 430,139	\$ 109,375	\$ 60,399	\$ 72,550	\$ 70,957
A.1620.1 Personal Services	-	-	3,500	6,240	6,240	6,240
A.1620.2 Equipment and Capital Outlay	13,095	370,645	67,000	12,000	12,000	12,000
A.1620.4 Contractual Expenditures	34,170	59,494	38,533	40,450	52,601	51,008
A.1620.8 Employee Benefits	-	-	342	1,709	1,709	1,709
A.1640.0 Central Garage	\$ 528	\$ 93	\$ 1,250	\$ 250	\$ 250	\$ 250
A.1640.4 Contractual Expenditures	528	93	1,250	250	250	250
A.1650.0 Central Communications	\$ 7,286	\$ 11,456	\$ 10,957	\$ 11,700	\$ 11,700	\$ 13,263
A.1650.4 Contractual Expenditures	7,286	11,456	10,957	11,700	11,700	13,263
A.1660.0 Central Supplies	\$ 2,874	\$ 1,853	\$ 2,797	\$ 2,000	\$ 2,000	\$ 2,000
A.1660.4 Contractual Expenditures	2,874	1,853	2,797	2,000	2,000	2,000
A.1670.0 Central Printing and Mailing	\$ 13,884	\$ 10,006	\$ 12,230	\$ 10,900	\$ 10,900	\$ 10,900
A.1670.4 Contractual Expenditures	13,884	10,006	12,230	10,900	10,900	10,900
A.1680.0 Central Data	\$ 11,484	\$ 10,333	\$ 6,294	\$ 6,164	\$ 5,664	\$ 5,694
A.1680.4 Contractual Expenditures	11,484	10,333	6,294	6,164	5,664	5,694
A.1910.0 Unallocated Insurance	\$ 34,505	\$ 24,955	\$ 26,313	\$ 27,250	\$ 27,250	\$ 37,250
A.1910.4 Contractual Expenditures	34,505	24,955	26,313	27,250	27,250	37,250
A.1920.0 Municipal Association Dues	\$ 1,000	\$ -	\$ 2,099	\$ 1,100	\$ 1,100	\$ 1,100
A.1920.4 Contractual Expenditures	1,000	-	2,099	1,100	1,100	1,100
A.1990.0 Contingency	\$ -	\$ -	\$ 5,374	\$ 23,358	\$ 23,336	\$ 23,336
A.1990.4 Contractual Expenditures	-	-	5,374	23,358	23,336	23,336
A.3120.0 Peace Officers	\$ 8,383	\$ 5,559	\$ 8,587	\$ 12,058	\$ 12,058	\$ 12,058
A.3120.1 Personal Services	7,020	5,400	5,500	8,800	8,800	8,800
A.3120.4 Contractual Expenditures	65	37	1,750	850	850	850
A.3120.8 Employee Benefits	1,298	122	1,337	2,408	2,408	2,408
A.3310.0 Traffic Control	\$ 4,029	\$ 4,007	\$ 5,500	\$ 7,000	\$ 7,500	\$ 7,500
A.3310.4 Contractual Expenditures	4,029	4,007	5,500	7,000	7,500	7,500
A.3510.0 Control of Dogs	\$ 11,287	\$ 14,546	\$ 14,637	\$ 15,868	\$ 15,868	\$ 15,868
A.3510.1 Personal Services	8,450	11,050	11,050	11,050	11,050	11,050
A.3510.4 Contractual Expenditures	1,155	1,651	2,500	2,500	2,500	2,500
A.3510.8 Employee Benefits	1,682	1,845	1,087	2,318	2,318	2,318
A.3620.0 Safety Inspection	\$ 8,356	\$ 20,469	\$ 14,834	\$ 23,829	\$ 23,829	\$ 23,829
A.3620.1 Personal Services	7,652	18,776	13,520	21,632	21,632	21,632
A.3620.8 Employee Benefits	704	1,693	1,314	2,197	2,197	2,197
A.4020.0 Registrar of Vital Statistics	\$ 2,514	\$ 2,315	\$ 2,350	\$ 2,547	\$ 2,397	\$ 2,397
A.4020.1 Personal Services	1,950	1,950	1,950	2,080	1,950	1,950
A.4020.8 Employee Benefits	564	365	400	467	447	447
A.5010.0 Highway Administration	\$ 65,235	\$ 62,586	\$ 55,211	\$ 67,210	\$ 62,613	\$ 62,613
A.5010.1 Personal Services	41,730	43,030	50,330	55,330	51,630	51,630
A.5010.4 Contractual Expenditures	268	1,021	1,520	1,450	1,250	1,250
A.5010.8 Employee Benefits	23,237	18,535	3,361	10,430	9,733	9,733

Appropriations (con't)	2021 Actual	2022 Actual	2023 Amended	2024 Requested	2024 Presented	2024 Adopted
A.5182.0 Street Lighting	\$ 7,458	\$ 8,365	\$ 10,000	\$ 12,500	\$ 11,500	\$ 11,500
A.5182.4 Contractual Expenditures	7,458	8,365	10,000	12,500	11,500	11,500
A.7140.0 Community Center	\$ 3,327	\$ 6,961	\$ 5,670	\$ 5,670	\$ 5,670	\$ 5,670
A.7140.2 Equipment and Capital Outlay	-	650	-	1,000	1,000	1,000
A.7140.4 Contractual Expenditures	3,327	6,311	5,670	4,670	4,670	4,670
A.7310.0 Youth Programs	\$ 4,634	\$ 5,295	\$ 6,377	\$ 7,877	\$ 7,377	\$ 7,377
A.7310.1 Personal Services	2,600	2,600	2,600	2,600	2,600	2,600
A.7310.4 Contractual Expenditures	1,788	2,441	3,500	5,000	4,500	4,500
A.7310.8 Employee Benefits	246	254	277	277	277	277
A.7510.0 Historian	\$ 2,966	\$ 3,010	\$ 3,377	\$ 3,377	\$ 3,377	\$ 3,377
A.7510.1 Personal Services	2,600	2,600	2,600	2,600	2,600	2,600
A.7510.4 Contractual Expenditures	120	156	500	500	500	500
A.7510.8 Employee Benefits	246	254	277	277	277	277
A.7610.0 Programs for the Aging	\$ 2,500	\$ 2,500	\$ 3,500	\$ 5,500	\$ 4,500	\$ 4,500
A.7610.4 Contractual Expenditures	2,500	2,500	3,500	5,500	4,500	4,500
A.8010.0 Zoning	\$ 2,048	\$ 4,964	\$ 5,493	\$ 5,630	\$ 5,678	\$ 5,678
A.8010.1 Personal Services	1,214	2,840	4,260	4,065	4,065	4,065
A.8010.4 Contractual Expenditures	37	1,560	750	750	750	750
A.8010.8 Employee Benefits	797	563	483	815	863	863
A.8020.0 Planning	\$ 34,618	\$ 20,355	\$ 33,913	\$ 18,975	\$ 18,975	\$ 18,975
A.8020.1 Personal Services	5,773	7,078	8,085	7,125	7,125	7,125
A.8020.4 Contractual Expenditures	28,278	12,290	25,000	10,750	10,750	10,750
A.8020.8 Employee Benefits	567	987	828	1,100	1,100	1,100
A.8664.0 Code Enforcement	\$ 75,225	\$ 75,755	\$ 96,735	\$ 87,675	\$ 87,675	\$ 87,675
A.8664.1 Personal Services	27,624	42,430	60,000	56,557	56,557	56,557
A.8664.4 Contractual Expenditures	43,830	28,267	30,922	24,562	24,562	24,562
A.8664.8 Employee Benefits	3,771	5,058	5,813	6,556	6,556	6,556
A.8810.0 Cemeteries	\$ 2,794	\$ 3,246	\$ 5,000	\$ 3,250	\$ 3,250	\$ 3,250
A.8810.4 Contractual Expenditures	2,794	3,246	5,000	3,250	3,250	3,250
A.9785.0 Installment Purchase Debt	\$ -	\$ -	\$ -	\$ -	\$ 417	\$ 5,417
A.9785.6 Contractual Expenditures	-	-	-	-	406	5,406
A.9785.7 Contractual Expenditures	-	-	-	-	11	11
A.9950.0 Transfers, Capital Projects	\$ 217,809	\$ 378,996	\$ 68,548	\$ -	\$ 6,500	\$ 6,500
A.9950.9 Contractual Expenditures	217,809	378,996	68,548	-	6,500	6,500
TOTAL:	\$ 992,289	\$ 1,502,974	\$ 993,993	\$ 951,942	\$ 953,496	\$ 974,996

TOWN OF GRANBY
GENERAL FUND

Estimated Revenues	2021 Actual	2022 Actual	2023 Amended	2023 Current (10/1)	2024 Presented	2024 Adopted
Real Property Taxes and Tax Items	\$ 94,597	\$ 232,546	\$ 230,000	\$ 238,170	\$ 246,000	\$ 267,500
A.1001.R Real Property Taxes	85,059	221,842	220,000	220,257	231,000	252,500
A.1090.R Interest and Penalties	9,539	10,704	10,000	17,913	15,000	15,000
Non-Property Tax Items	\$ 521,395	\$ 539,001	\$ 467,000	\$ 426,541	\$ 507,000	\$ 507,000
A.1120.R Sales Tax	442,018	460,418	390,000	368,153	430,000	430,000
A.1170.R Franchise Tax	79,377	78,583	77,000	58,388	77,000	77,000
Departmental Income	\$ 3,733	\$ 4,569	\$ 3,250	\$ 3,693	\$ 3,750	\$ 3,750
A.1255.R Clerk's Fees	362	313	500	168	500	500
A.1550.R Dog Control Fees	360	285	-	165	-	-
A.1603.R Vital Statistics Fees	1,686	1,271	1,250	960	1,250	1,250
A.2110.R Zoning Fees	75	1,200	500	900	500	500
A.2115.R Planning Board Fees	1,250	1,500	1,000	1,500	1,500	1,500
Intergovernmental Income	\$ -	\$ 9,031	\$ -	\$ 6,501	\$ -	\$ -
A.2260.R Public Safety, Other	-	-	-	351	-	-
A.2389.R Other, Home and Community	-	9,031	-	6,150	-	-
Use of Money and Property	\$ 3,255	\$ 19,065	\$ 5,300	\$ 10,764	\$ 10,800	\$ 10,800
A.2401.R Interest and Earnings	255	5,315	2,500	7,914	7,500	7,500
A.2410.R Rental of Real Property	1,200	11,800	1,000	1,500	1,500	1,500
A.2412.R Rental of Real Property, DEC	1,800	1,950	1,800	1,350	1,800	1,800
Licenses and Permits	\$ 27,347	\$ 21,617	\$ 30,750	\$ 18,127	\$ 23,250	\$ 23,250
A.2501.R Business and Occupational	235	110	250	15	250	250
A.2544.R Dog Licenses	4,785	4,574	5,500	2,873	3,000	3,000
A.2555.R Building and Alterations	22,327	16,933	25,000	15,239	20,000	20,000
Fines and Forfeitures	\$ 32,407	\$ 20,308	\$ 25,000	\$ 18,949	\$ 25,000	\$ 25,000
A.2610.R Court Fines	32,407	20,308	25,000	18,949	25,000	25,000
A.2620.R Forfeitures of Deposits	-	-	-	-	-	-
Sales of Property and Compensation	\$ 297	\$ 21,631	\$ -	\$ -	\$ 213	\$ 213
A.2655.R Sales, Other	297	-	-	-	213	213
A.2680.0 Insurance Recoveries	-	21,631	-	-	-	-
Miscellaneous Local Sources	\$ -	\$ 3,529	\$ -	\$ -	\$ -	\$ -
A.2701.R Refund of Prior Year's Expense	-	3,529	-	-	-	-
State Aid	\$ 163,064	\$ 161,595	\$ 132,483	\$ 111,708	\$ 137,483	\$ 137,483
A.3001.R State Aid, Revenue Sharing	85,180	70,983	70,983	70,983	70,983	70,983
A.3005.R State Aid, Mortgage Tax	74,284	87,412	60,000	40,725	65,000	65,000
A.3820.R State Aid, Youth Programs	3,600	3,200	1,500	-	1,500	1,500
Federal Aid	\$ -	\$ 494,275	\$ 16,050	\$ -	\$ -	\$ -
A.4089.R Fedneral Income (ARPA)	-	494,275	16,050	-	-	-
TOTAL:	\$ 846,095	\$ 1,020,331	\$ 893,783	\$ 827,952	\$ 953,496	\$ 974,996

TOWN OF GRANBY
HIGHWAY FUND

Appropriations	2021 Actual	2022 Actual	2023 Amended	2024 Requested	2024 Presented	2024 Adopted
DA.1910. Unallocated Insurance	\$ -	\$ 11,269	\$ 11,964	\$ 12,500	\$ 12,500	\$ 22,750
DA.1910.4 Contractual Expenditures	-	11,269	11,964	12,500	12,500	22,750
DA.1930. Judgements and Claims	\$ -	\$ 250	\$ 3,725	\$ 150	\$ 150	\$ 150
DA.1930.4 Contractual Expenditures	-	250	3,725	150	150	150
DA.5010. Highway Administration	\$ 23,881	\$ 34,523	\$ 65,156	\$ 50,839	\$ 72,694	\$ 72,694
DA.5010.1 Personal Services	12,718	19,467	17,380	32,080	24,160	24,160
DA.5010.4 Contractual Expenditures	10,092	13,235	46,156	16,305	47,004	47,004
DA.5010.8 Employee Benefits	1,071	1,821	1,620	2,454	1,530	1,530
DA.5110. Maintenance of Roads	\$ 241,172	\$ 330,658	\$ 286,209	\$ 110,000	\$ 343,612	\$ 343,612
DA.5110.1 Personal Services	144,928	168,899	186,209		193,612	193,612
DA.5110.2 Equipment & Capital Outlay	96,244	161,758	100,000	110,000	150,000	150,000
DA.5110.4 Contractual Expenditures	-	-	-	-	-	-
DA.5112. Permanent Improvements	\$ 305,497	\$ 297,908	\$ 321,594	\$ 321,595	\$ 321,594	\$ 321,594
DA.5112.2 Equipment & Capital Outlay	305,497	297,908	321,594	321,595	321,594	321,594
DA.5130. Machinery	\$ 151,997	\$ 280,948	\$ 716,263	\$ 238,000	\$ 160,800	\$ 160,800
DA.5130.1 Personal Services	-	-	-	-	-	-
DA.5130.2 Equipment & Capital Outlay	16,056	84,967	579,175	52,500	5,000	5,000
DA.5130.4 Contractual Expenditures	135,941	195,980	137,088	185,500	155,800	155,800
DA.5140. Brush and Weeds	\$ 14,318	\$ 17,080	\$ 28,567	\$ 5,500	\$ 30,900	\$ 30,900
DA.5140.1 Personal Services	9,268	12,079	23,567	-	25,900	25,900
DA.5140.4 Contractual Expenditures	5,050	5,002	5,000	5,500	5,000	5,000
DA.5142. Snow Removal	\$ 209,355	\$ 151,267	\$ 213,051	\$ 468,610	\$ 224,598	\$ 224,598
DA.5142.1 Personal Services	133,205	78,885	145,123	357,610	140,098	140,098
DA.5142.2 Equipment & Capital Outlay	-	-	-	-	-	-
DA.5142.4 Contractual Expenditures	76,150	72,382	67,928	111,000	84,500	84,500
Employee Benefits	\$ 169,692	\$ 120,605	\$ 180,671	\$ 171,006	\$ 171,006	\$ 171,006
DA.9010.8 State Retirement	38,447	31,208	43,830	48,787	48,787	48,787
DA.9030.8 Social Security	21,552	19,550	27,383	24,644	24,644	24,644
DA.9050.8 Unemployment	2,004	1,504	1,560	1,315	1,315	1,315
DA.9060.8 Hospital, Medical, Dental	107,690	68,344	107,898	96,260	96,260	96,260
DA.9089.8 Other	-	-	-	-	-	-
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DA.9710.6 Principal, Serial Bond	-	-	-	-	-	-
DA.9710.7 Interest, Serial Bond	-	-	-	-	-	-
Interfund Transfers	\$ 16,695	\$ 16,290	\$ 30,974	\$ -	\$ -	\$ -
DA.9901.9 Transfers, Other Funds	16,695	16,290	30,974	-	-	-
TOTAL:	\$ 1,132,607	\$ 1,260,798	\$ 1,858,174	\$ 1,378,200	\$ 1,337,854	\$ 1,348,104

TOWN OF GRANBY

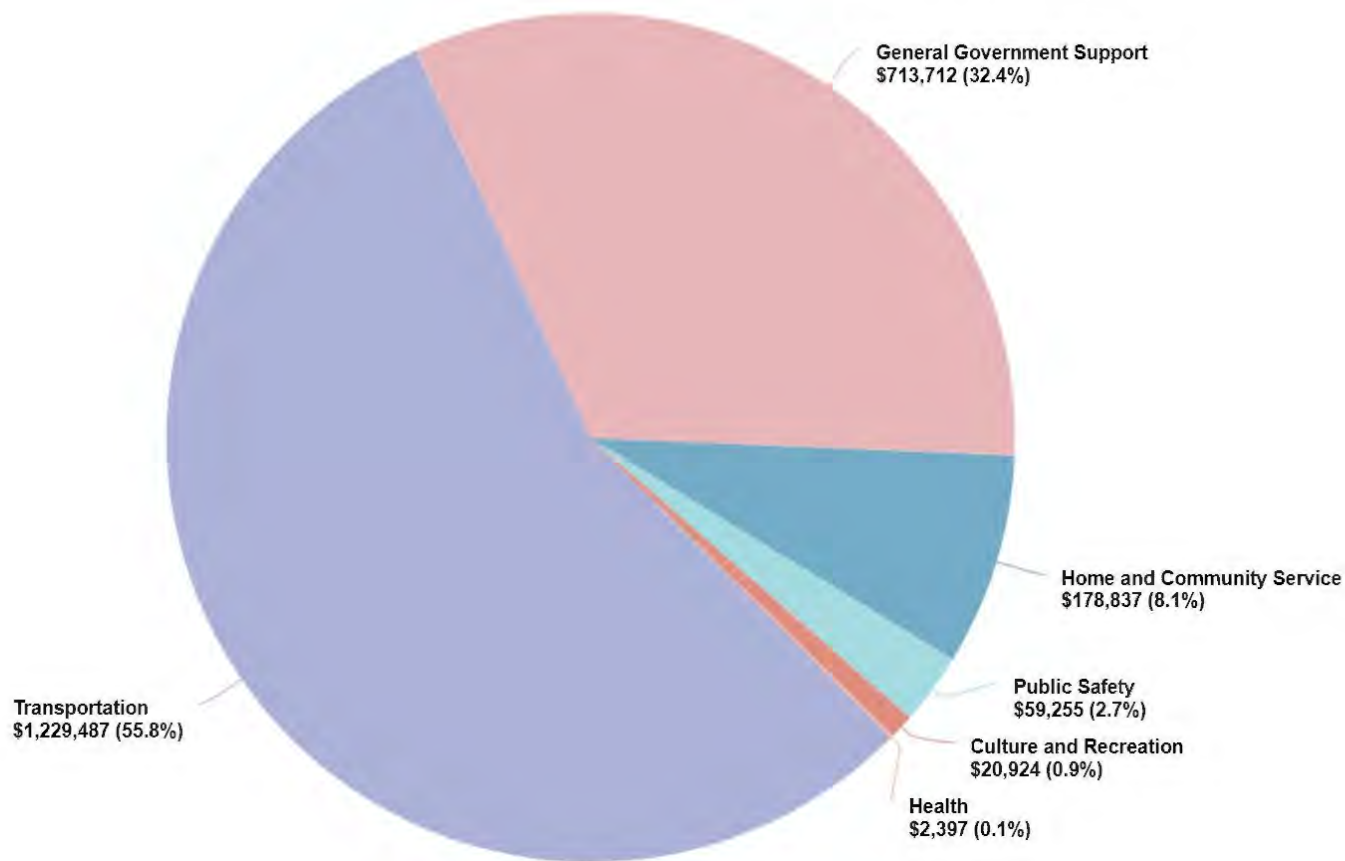
HIGHWAY FUND

Estimated Revenues	2021 Actual	2022 Actual	2023 Amended	2023 Current (10/1)	2024 Presented	2024 Adopted
Real Property Taxes	\$ 550,800	\$ 589,277	\$ 667,145	\$ 667,145	\$ 735,421	\$ 745,671
DA.1001.R Real Property Taxes	550,800	589,277	667,145	667,145	735,421	745,671
Intergovernmental Charges	\$ 223,808	\$ 234,302	\$ 258,594	\$ 185,693	\$ 244,839	\$ 244,839
DA.2300.R Transportation Services	8,608	11,004	11,004	-	11,004	11,004
DA.2302.R Snow Removal Services	215,200	223,298	247,590	185,693	233,835	233,835
Use of Money and Property	\$ 560	\$ 2,928	\$ 10,000	\$ 25,959	\$ 31,000	\$ 31,000
DA.2401.R Interest and Earnings	560	2,928	10,000	25,959	31,000	31,000
Sales of Property	\$ 3,068	\$ 29,440	\$ 1,500	\$ 5,975	\$ 4,500	\$ 4,500
DA.2650.R Sales of Scrap	819	6,029	1,000	121	1,000	1,000
DA.2655.R Sales, Other	2,249	8,982	500	5,854	3,500	3,500
DA.2680.R Insurance Recoveries	-	14,429	-	-	-	-
Miscellaneous Local Sources	\$ 520	\$ -	\$ 9,227	\$ 9,689	\$ 500	\$ 500
DA.2701.R Refunds of Prior Year	161	-	8,727	8,727	-	-
DA.2710.R Premium On Obligations	-	-	-	506	-	-
DA.2801.R Interfund Revenues	359	-	500	456	500	500
State Aid	\$ 305,498	\$ 297,909	\$ 321,594	\$ 202,562	\$ 321,594	\$ 321,594
DA.3089.R Pave Our Potholes	-	31,792	31,783	-	31,783	31,783
DA.3501.R CHIPS	206,727	178,854	202,562	202,562	202,562	202,562
DA.3589.R Highway Capital Projects	44,719	47,688	47,675	-	47,675	47,675
DA.3591.R Other, Transporation	54,052	39,575	39,574	-	39,574	39,574
Interfund Transfers	\$ -	\$ 119,697	\$ 30,050	\$ 30,050	\$ -	\$ -
DA.5031.R Interfund Transfers	-	119,697	30,050	30,050	-	-
Proceeds of Obligations	\$ -	\$ -	\$ 550,000	\$ 550,000	\$ -	\$ -
DA.5730.R Bond Anticipation Notes	-	-	550,000	550,000	-	-
TOTAL:	\$ 1,084,254	\$ 1,273,552	\$ 1,848,110	\$ 1,677,072	\$ 1,337,854	\$ 1,348,104

Executive Summary

The 2024 Operating Budget demonstrates the Town Board's commitment to sound financial management practices that strive to produce a structurally balanced budget for all the major funds. Fully staffing the code enforcement office and town court, administering the new labor agreement with the highway employees, maintaining service levels, and increases in insurance premiums and NYS Retirement are challenges for the 2024 budget.

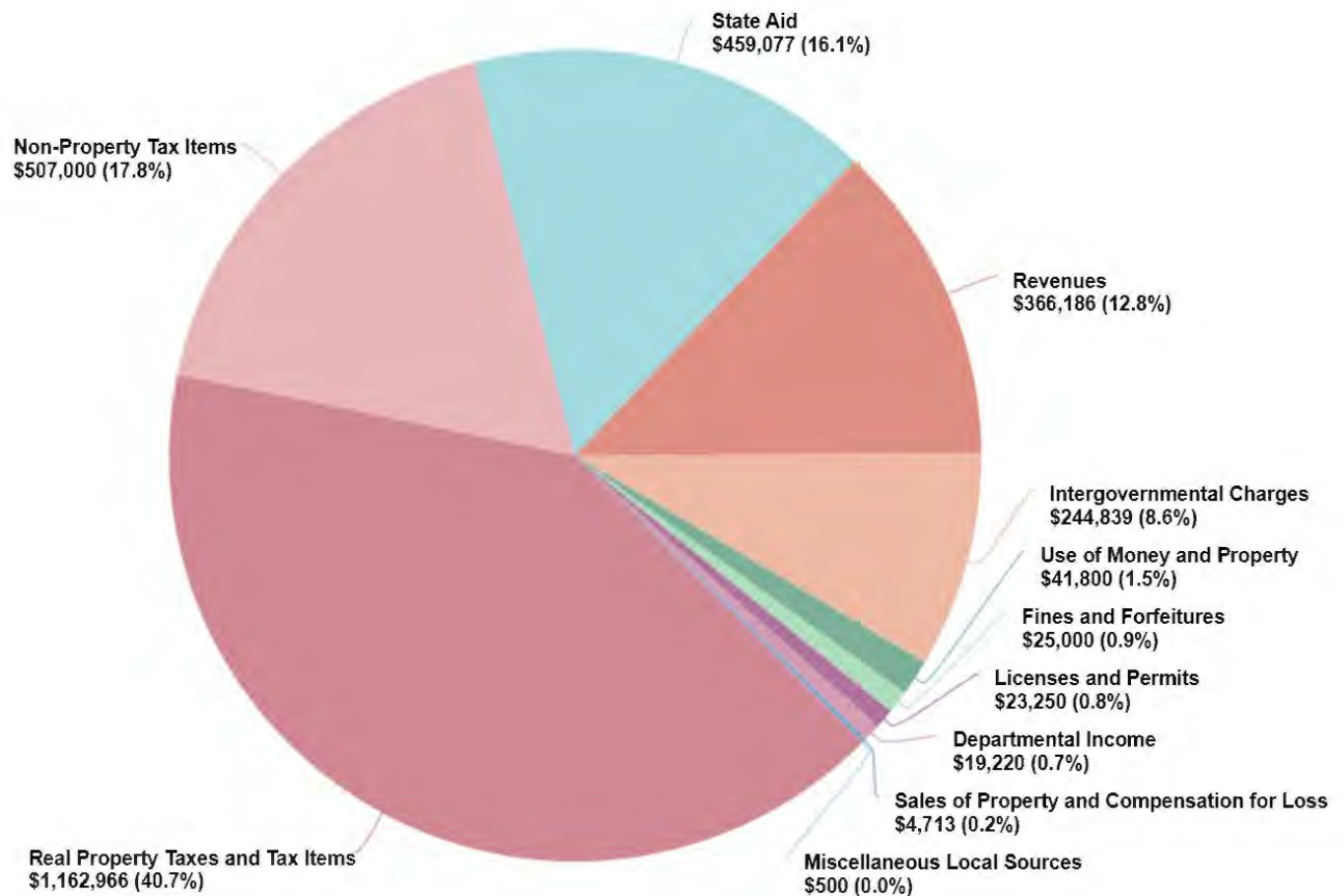
The \$3,322,043 spending plan can be broken down into functions which are represented in the graph below. Not included is the undistributed category which is used for debt payments and interfund transfers.



Expenditures by expense type

Personal Services	\$ 829,973
Contractual Expenses	747,475
Equipment and Capital Outlay	489,594
Debt Service, Principal	362,785
Employee Benefits	308,576
Debt Service, Interest	109,886

Most of the estimated revenue in this spending plan comes from local sources. The Town of Granby receives \$459,077 or 16.1% of the estimated revenue from New York State.



Budget Highlights

Financial Priorities:

- Maintain current level of Town Services
- Maintain “no designation” of fiscal stress
- Maintain balanced budget

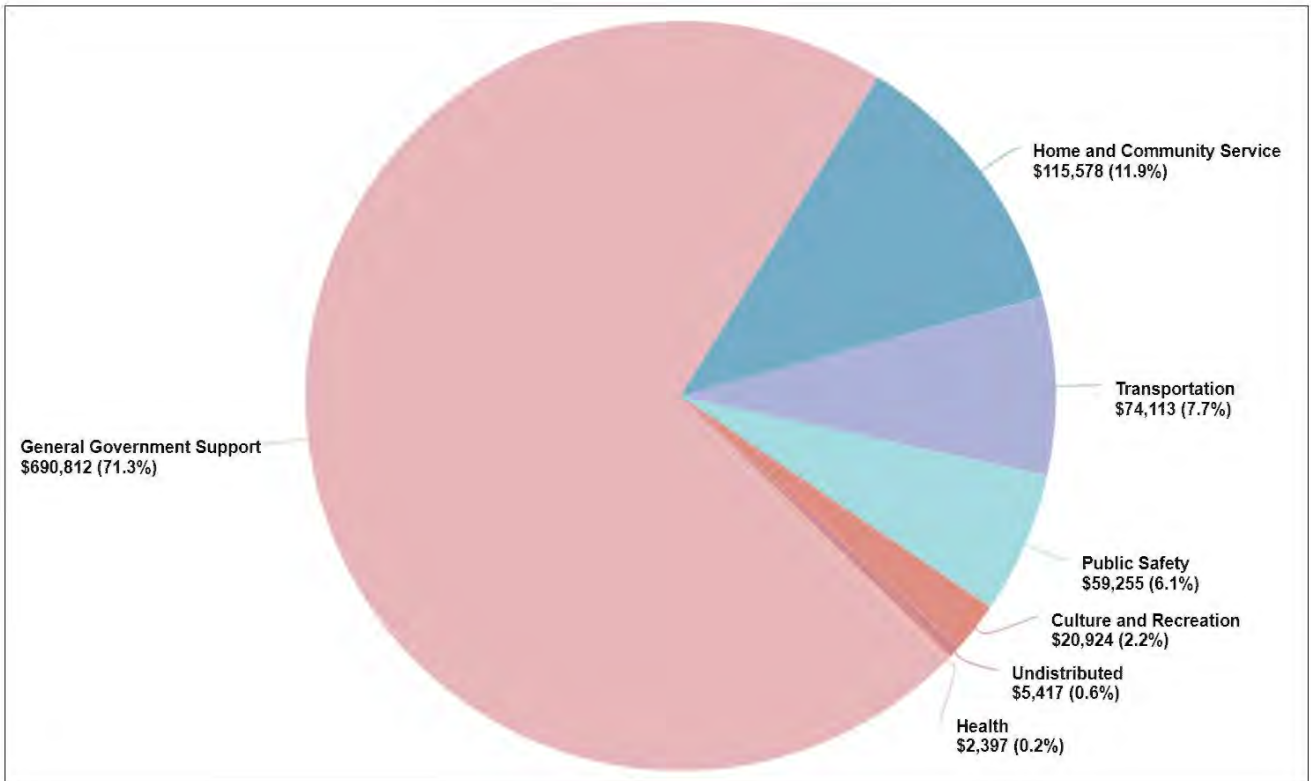
Major Factors Impacting the Budget:

- Court added a part time position without an increase in revenue to offset the expense
- Insurance premiums are expected to increase 30%
- Increase staffing in code enforcement office
- Inflation
- High cost of road maintenance materials
- Increases in NYS Retirement mandatory contributions

TOWN OF GRANBY GENERAL FUND – APPROPRIATIONS OVERVIEW

Functions

The General Fund is broken into seven expenditure functions. 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

	2021	2022	2023	2024
<i>Personal Services</i>	\$ 354,671	\$ 390,884	\$ 412,953	\$ 446,203
<i>Equipment and Capital Outlay</i>	56,279	382,488	92,072	13,000
<i>Contractual Expenses</i>	236,913	307,465	397,269	367,386
<i>Debt Service, Principal</i>	0	0	0	5,406
<i>Debt Service, Interest</i>	0	0	0	11
<i>Employee Benefits</i>	56,279	109,863	129,490	136,040
<i>Interfund Transfers</i>	0	378,995	50,498	6,500
Total	\$ 786,001	\$1,569,695	\$1,082,282	\$ 974,996

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.

Clerks receive a five percent (5%) increase as well as the highway employees, and the town clerk, budget officer, and highway superintendent are each getting a \$1,300 increase.

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

Contractual Expenditures

Expenditures for goods and services have been reduced by almost 8% for 2024. By implementing our new Procurement Policy in 2018, we have been able to reduce costs while maintaining high 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	2023 Rates	2024 Rates	Increase
A14 & A15 Tier 4	14.8%	17.6%	~19%
A14 & A15 Tier 5	12.8%	15.2%	~19%
A14 & A15 Tier 6	9.4%	11.2%	~19%

Three elected officials are offered medical, dental, and hospital plans (two have opted not to participate) and two full-time clerks are offered the same benefit. An incentive of \$6,000 is applied to annual salaries for elected officials who opt out of the health plan.

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) \$ 688.23/mo

Employee and Spouse (General Fund) \$1,302.86/mo

Employee and Family (General Fund) \$1,764.02/mo

The Town of Granby pays an employer tax of 6.2% of all wages for Social Security and Medicare.

We are assessed an employer tax of .525% for New York State Unemployment and .075% for New York State Re-Employment.

Interfund Transfers

The Town Board appropriated \$6,500 to be transferred to the Capital Projects Fund to help with expenses for the new town hall.

Equipment and Capital Outlay

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

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

The Board appropriated \$5,000 in the Buildings Department for equipment purchases. Capital Outlay are the expenses of activities that enhance and increase the useful life of equipment. The Board appropriated \$8,000 for capital outlay.

Debt Principal

The Town Board appropriated \$5,406 for the lease payment of the postage meter and printer and \$11 for interest.

TOWN OF GRANBY
GENERAL FUND - APPROPRIATIONS BY DEPARTMENT

<u>EXPENDITURE FUNCTION</u>	<u>EXPENDITURE CLUSTER</u>	<u>DEPARTMENT</u>	<u>TOTAL BUDGET</u>
<i>General Government Support</i>	Finance	Assessment	48,871
<i>General Government Support</i>	Finance	Budget Officer	77,142
<i>General Government Support</i>	Shared Services	Buildings	70,957
<i>Home and Community Service</i>	Special Services	Cemeteries	3,250
<i>General Government Support</i>	Shared Services	Central Communications	13,263
<i>General Government Support</i>	Shared Services	Central Data Processing	5,694
<i>General Government Support</i>	Shared Services	Central Garage	250
<i>General Government Support</i>	Shared Services	Central Print/Mail	10,900
<i>General Government Support</i>	Shared Services	Central Storeroom	2,000
<i>General Government Support</i>	Municipal Staff	Clerk	69,880
<i>Home and Community Service</i>	Community Development	Code Enforcement	87,675
<i>General Government Support</i>	Special Items	Contingency	23,336
<i>Public Safety</i>	Animal Control	Control of Animals	15,868
<i>Culture and Recreation</i>	Culture	Historian	3,377
<i>General Government Support</i>	Municipal Staff	Law	30,000
<i>General Government Support</i>	Legislative	Legislative Board	29,542
<i>General Government Support</i>	Special Items	Municipal Association Dues	1,100
<i>General Government Support</i>	Judicial	Municipal Court	127,769
<i>General Government Support</i>	Municipal Staff	Personnel	948
<i>Home and Community Service</i>	General Environment	Planning	18,975
<i>Culture and Recreation</i>	Recreation	Playground and Recreation	5,670
<i>Public Safety</i>	Law Enforcement	Police	12,058
<i>Culture and Recreation</i>	Culture	Programs for the Aging	4,500
<i>General Government Support</i>	Finance	Purchasing	47,875
<i>General Government Support</i>	Municipal Staff	Records Management	6,517
<i>Health</i>	Public Health Programs	Registrar of Vital Statistics	2,397
<i>Public Safety</i>	Other - Public Safety	Safety Inspection	23,829
<i>Transportation</i>	Highway	Street Administration	62,613
<i>Transportation</i>	Highway	Street Lighting	11,500
<i>General Government Support</i>	Executive	Supervisor	78,844
<i>General Government Support</i>	Finance	Tax Collection	8,674
<i>Public Safety</i>	Traffic Control	Traffic Control	7,500
<i>General Government Support</i>	Special Items	Unallocated Insurance	37,250
<i>Culture and Recreation</i>	Recreation	Youth Programs	7,377
<i>Home and Community Service</i>	General Environment	Zoning	5,678

**TOWN OF GRANBY
GENERAL FUND**

APPROPRIATIONS FOR FISCAL YEAR 2024

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 divided into two categories:

- .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

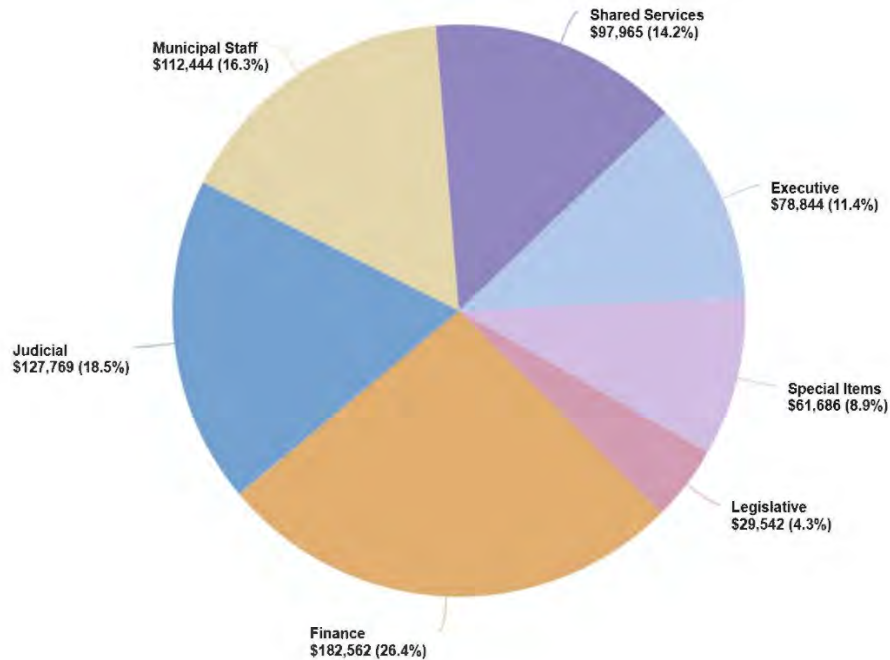
Employee Benefits are broken down by type of benefit:

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

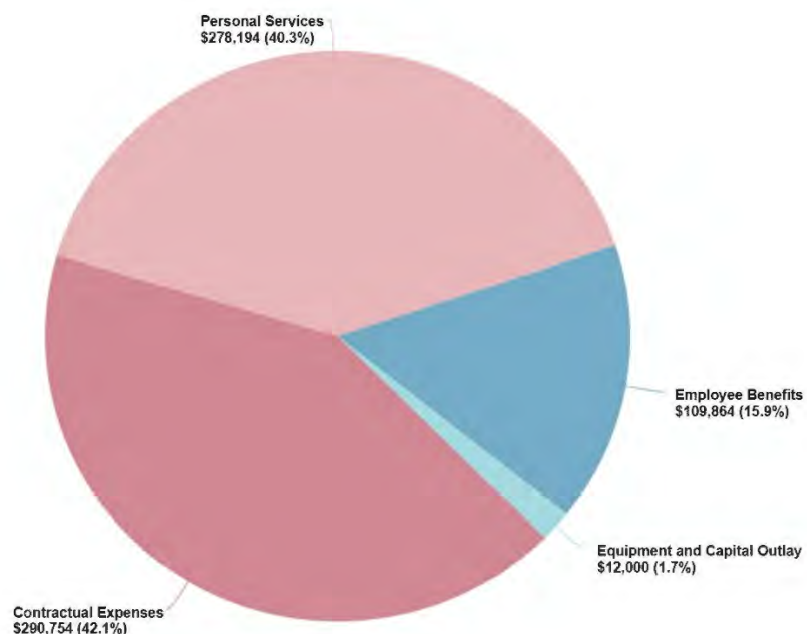
TOWN OF GRANBY GENERAL FUND

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 function makes up 71.9% 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 \$690,812 and is split between payroll, equipment, contractual expenditures, and employee benefits.



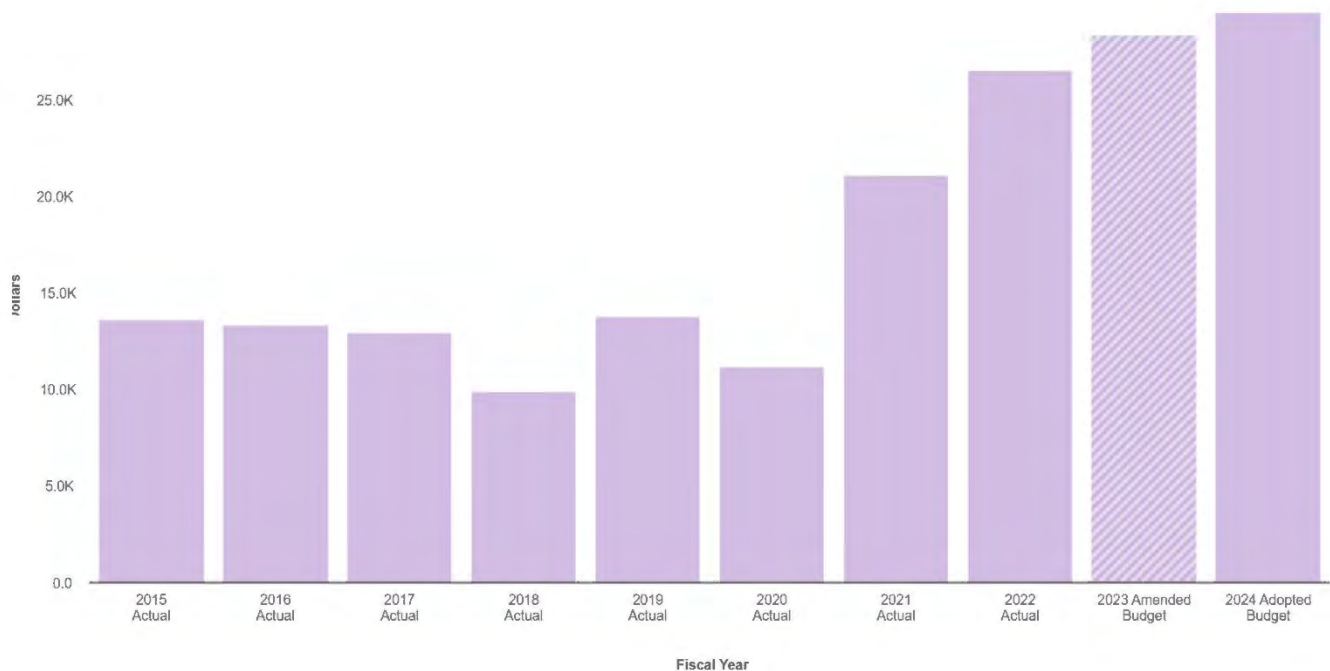
**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT FUNCTION
LEGISLATIVE EXPENDITURE CLUSTER**

The Town Board is the policy-making body of the Town and consists of four members and the Town Supervisor elected by the Town of Granby residents. The Town Board's mission is to provide leadership and set policy to deliver effective and efficient public services. The Town Board is committed to ensuring that the Town of Granby is an outstanding Town to live in, work in and visit.

Town Board members are elected to four-year terms. The Town Board enacts local laws and ordinances, adopts the Town Budget, awards contracts, sets policies, appoints department managers, zoning board, planning board and assessment review committee members. The Town Board provides oversight of Town government.

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



Legal Authority: Article 3 Section 20 of Town Law of the State of New York;

Salaries and Wages

Councilor English	\$140 bi-weekly
Councilor Farrands	\$140 bi-weekly
Councilor Ingerson	\$140 bi-weekly
Councilor Clothier	\$140 bi-weekly

Legislative Board Budget

<i>Expense Type</i>	<i>Account</i>	<i>Budget Amount (\$)</i>
<i>Personal Services</i>	A.1010.1	14,560
<i>Equipment and Capital Outlay</i>	A.1010.2	0
<i>Contractual Expenditures</i>	A.1010.4	13,225
<i>Employee Benefits</i>	A.1010.8	1,757
<i>TOTAL</i>		29,542

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	350
A.1010.420	Training Expenses, Town Board	500
A.1010.441	OpenGov - Citizen Engagement	6,639
A.1010.442	Granicus - Agenda Management	4,486
A.1010.471	Public Notice Expenses	1,250
A.1010.810	State Retirement	641
A.1010.830	Social Security and Medicare	1,116

OpenGov Citizen Engagement is our community engagement software used to increase interaction and feedback on key priorities and initiatives. Public engagement is the hallmark of great governance.

Granicus Agenda Management is the program we use to prepare meeting agendas to ensure compliance with New York State laws.

Elected Officials (part-time)

Councilor Ingerson – *term expires 12/31/2025*

Councilor Farrands – *term expires 12/31/2025*

Councilor English – *term expires 12/31/2027*

Councilor Clothier – *term expires 12/31/2027*

**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT FUNCTION
JUDICIAL EXPENDITURE CLUSTER**

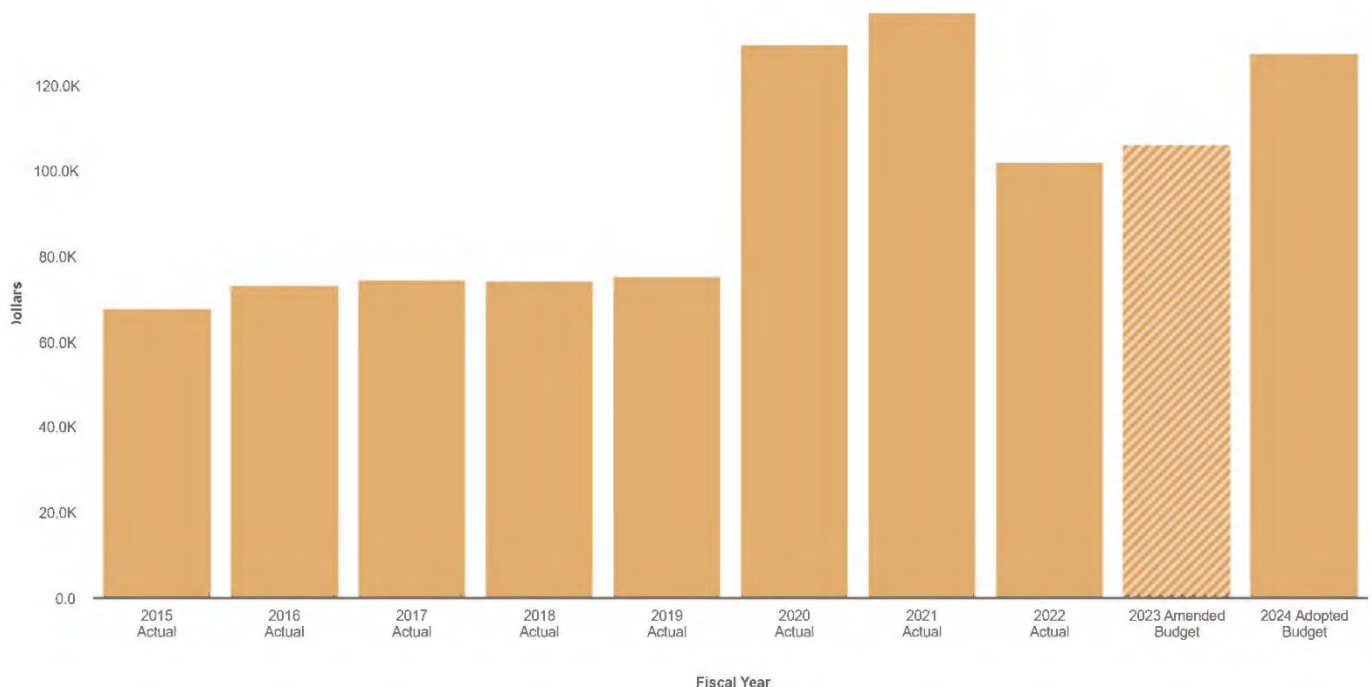
The Town of Granby Justice Court has jurisdiction over a broad range of matters, including vehicle and traffic matters, small claims, evictions, civil matters and criminal offenses. There are two elected justices, each having four-year terms, and there is a full-time clerk and a newly created part-time clerk position.

On the civil side, the Town Court hears actions seeking monetary awards up to \$3,000 and small claims proceedings for awards up to \$3,000. The court also handles landlord/tenant matters that may result in an eviction as well as a money judgment for back rent that is due. Small claims proceedings are intended to provide a low-cost, simplified and informal procedure for individuals to resolve disputes involving limited monetary claims. Often individual litigants do not use an attorney in these matters and are not required to do so.

On the criminal side, the court is authorized to handle matters involving the prosecution of misdemeanors and violations that are committed within the town's geographic boundary. The Town Court also conducts arraignments and preliminary hearings in felony matters. In addition, the court hears Vehicle & Traffic Law misdemeanors and traffic infractions.

Town Justices are required to be on-call 24 hours a day and are often called upon to arraign misdemeanor and felony charges as well as to act as Family Court judges when Family Court is not in session. In cases involving domestic violence, the judges are also authorized to issue orders of protection.

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 I	\$20.35/hr
Court Clerk II	\$16.25/hr

Municipal Court Budget

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1110.1	86,653
Equipment and Capital Outlay	A.1110.2	0
Contractual Expenditures	A.1110.4	4,450
Employee Benefits	A.1110.8	36,666
TOTAL		127,769

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	\$86,653
A.1110.410	Miscellaneous Expenses, Town Justice Court	2,500
A.1110.420	Training Expenses, Town Justice Court	500
A.1110.431	Dues - New York State Association of Magistrates Clerks	120
A.1110.432	Dues - New York State Magistrates Association	230
A.1110.433	Dues - Oswego County Magistrates Association	100
A.1110.460	Copy and Print Supplies	500
A.1110.471	Interpretation Services	0
A.1110.472	Law Materials	500
A.1110.810	State Retirement, Town Justice Court	10,239
A.1110.830	Social Security and Medicare, Town Justice Court	6,631
A.1110.850	Unemployment/Reemployment, Town Justice Court	525
A.1110.860	Hospital/Medical/Dental Insurance, Town Justice	19,271

Elected Officials

Justice Schmidt – *term expires 12/31/24*
Justice Doyle – *term expires 12/31/25*

Staff

Court Clerk I (full-time)
Court Clerk II (part-time)

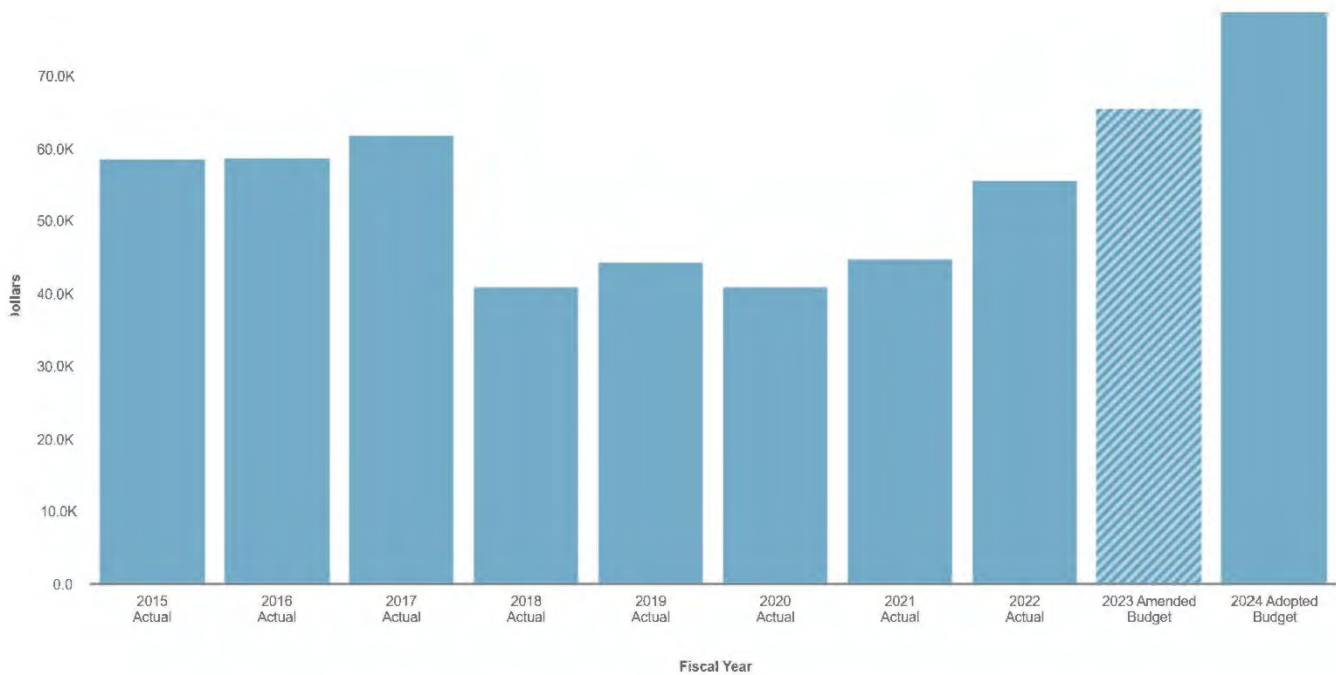
**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT FUNCTION
EXECUTIVE EXPENDITURE CLUSTER**

The mission of the Town Supervisor is to provide leadership and direction to the Town Board, Town employees, facilitate the implementation of Town Board priorities and manage the Town’s functions to ensure the delivery of cost-effective, customer-responsive public services and assist residents to achieve the Town’s mission.

The Town Supervisor is a Town Board member, the Chief Executive Officer, Chief Financial Officer and head of the administrative branch of Town government responsible to lead, administer and manage the day-to-day operations of the Town’s many departments and oversee its finances. The Supervisor’s Office manages the accounting and finance, purchasing, accounts payable, and payroll functions of the Town. The Town Historian is a direct report to the Town Supervisor. The Town Supervisor is independently elected to a two-year term and chairs the meetings of the five member Town Board.

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



Legal Authority: Article 3 Section 20 of Town Law of the State of New York

Salaries and Wages

Supervisor Snow	\$600 bi-weekly
Deputy Supervisor Crego	\$100 bi-weekly
Supervisor Clerk I	\$20.00/hr

Supervisor Budget

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1220.1	36,140
Equipment and Capital Outlay	A.1220.2	0
Contractual Expenditures	A.1220.4	33,898
Employee Benefits	A.1220.8	8,806
TOTAL		78,844

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*	\$36,140
A.1220.410	Miscellaneous Expenses, Town Supervisor	7,000
A.1220.420	Training Expenses	7,299
A.1220.421	Training – AOT Annual Meeting	2,000
A.1220.423	Training – ICMA Conference	3,000
A.1220.431	ICMA Dues	200
A.1220.441	Logics - Dashboard	840
A.1220.442	OpenGov – Operational Performance	6,559
A.1220.443	DebtBook	7,000
A.1220.810	State Retirement, Town Supervisor	5,386
A.1220.830	Social Security and Medicare, Town Supervisor	2,825
A.1220.850	Unemployment/Reemployment, Town Supervisor	595

Logics Dashboard is the front page of our ERP.

OpenGov – Operational Performance is our budgeting software. Reports help create internal transparency and alignment by integrating financial, operational, and performance data.

DebtBook- our database for debt, leases, and subscription management for GASB compliance.

AOT – Association of Towns (annual training in New York City)

ICMA – International City Management Association (annual training in Pittsburgh)

Elected Officials

Town Supervisor Snow* – term expires 12/31/25

Staff

Deputy Supervisor Crego (part-time)

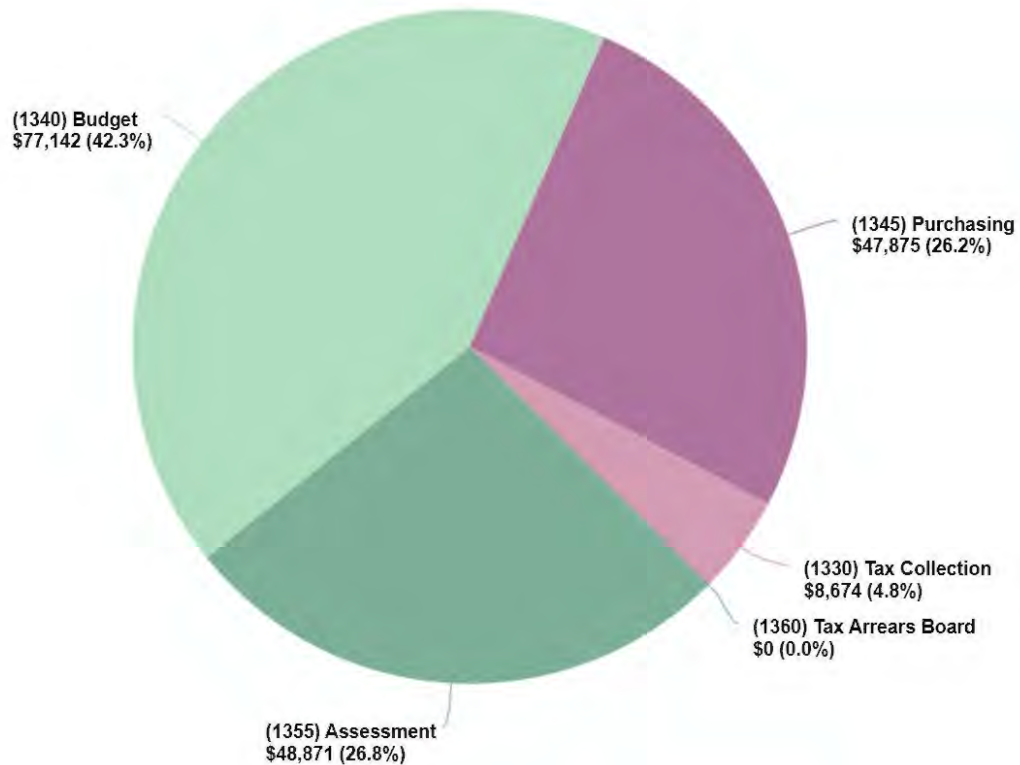
Supervisor Clerk I (part-time)

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

**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT FUNCTION
FINANCE EXPENDITURE CLUSTER**

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



Salaries and Wages

Deputy Tax Collector Summerville	\$484 for 9 pay periods
Budget Officer Snow	\$805 bi-weekly
Purchasing Clerk I	\$20.00/hr
Sole-Assessor Roach	\$1,145 bi-weekly
Assessment Clerk I	\$17.25/hr

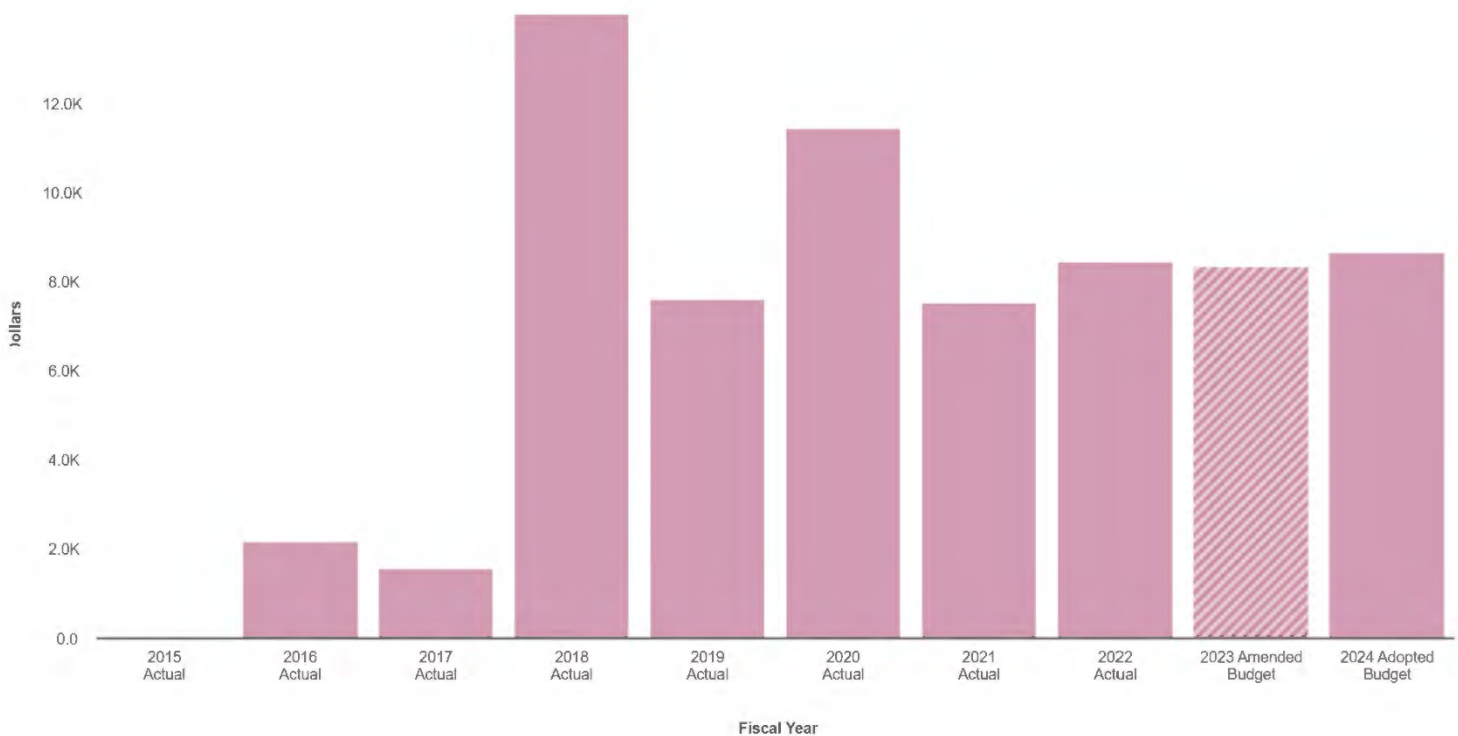
Tax Collection Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.1330.1	4,356
<i>Equipment and Capital Outlay</i>	A.1330.2	0
<i>Contractual Expenditures</i>	A.1330.4	3,805
<i>Employee Benefits</i>	A.1330.8	513
TOTAL		8,674

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	\$4,356
A.1330.431	Dues	25
A.1330.440	Technology Expenses, Tax Collection	2,400
A.1330.450	Postage and Mailing Expenses, Tax Collection	105
A.1330.461	Printing - Tax Bills	1,257
A.1330.830	Social Security and Medicare, Tax Collection	318
A.1330.850	Unemployment/Reemployment, Tax Collection	87



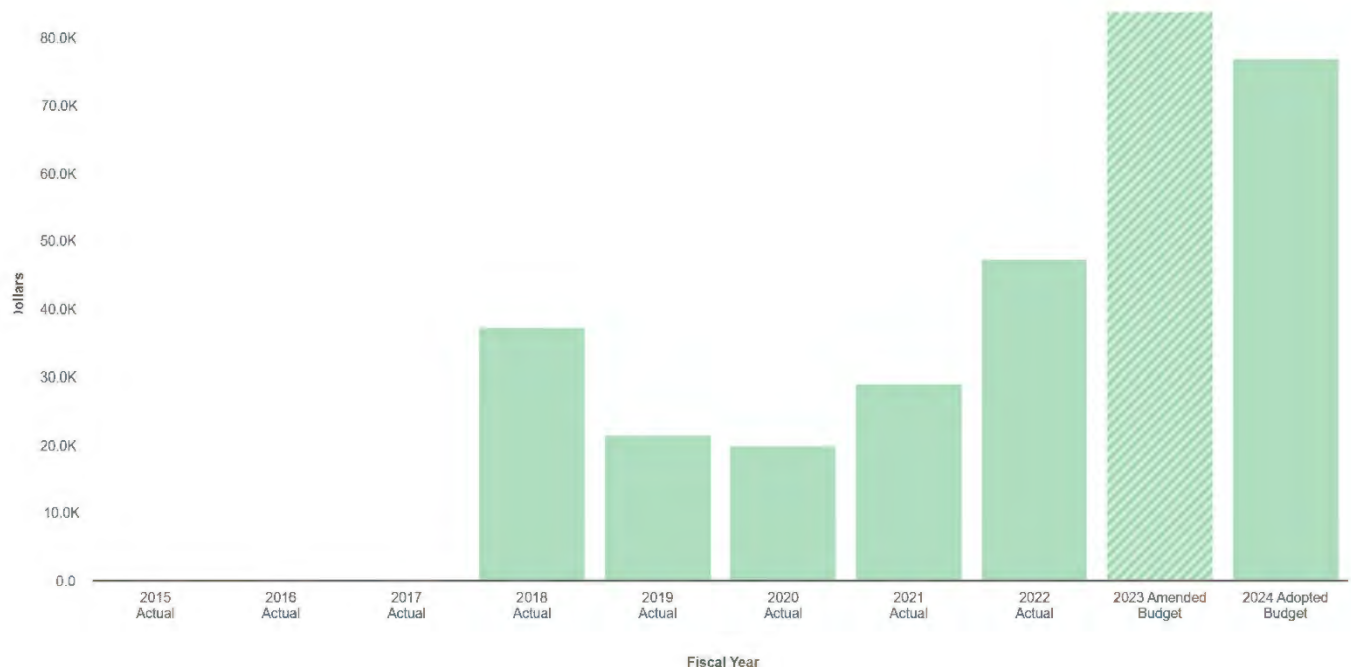
Budget Officer Budget

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



The Budget Officer is part-time and currently, the Town Supervisor is also the Budget Officer.

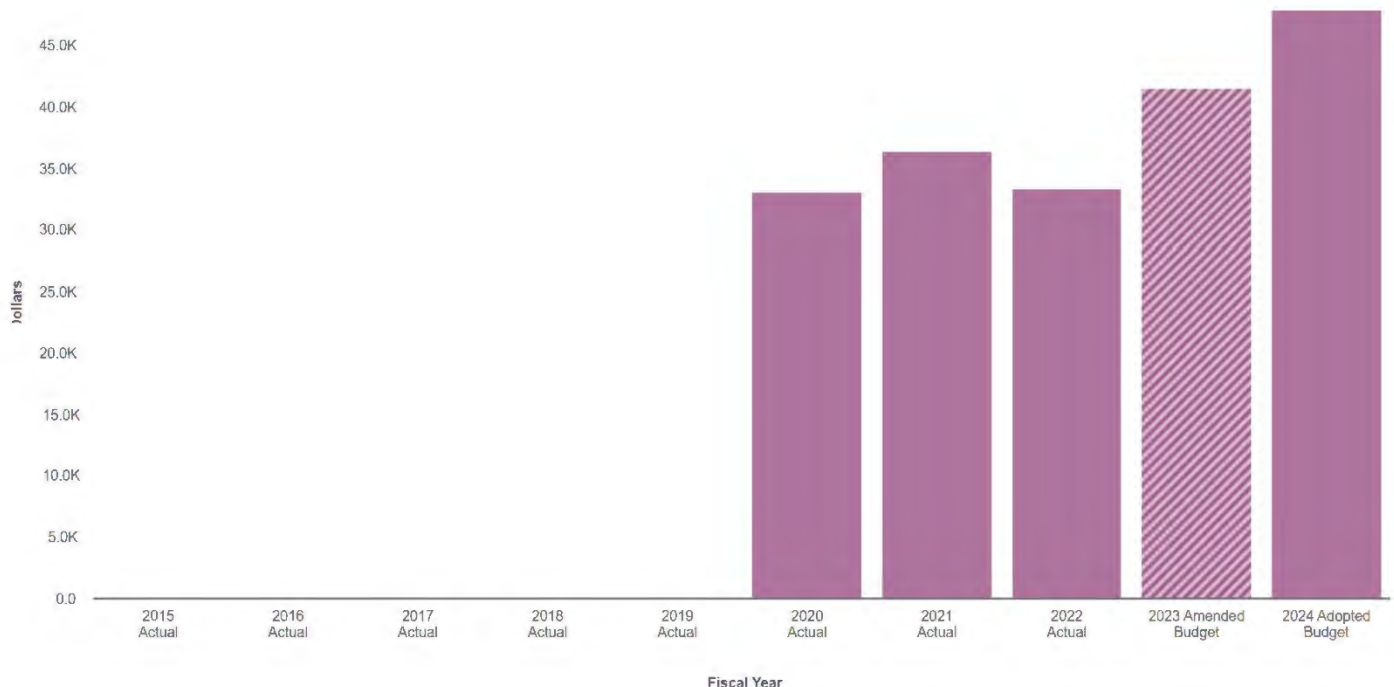
Purchasing Budget

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1345.1	22,460
Equipment and Capital Outlay	A.1345.2	0
Contractual Expenditures	A.1345.4	0
Employee Benefits	A.1345.8	25,415
TOTAL		47,875

A new **purchasing** department was created in 2020. To ensure a segregation of duties during the purchasing process of 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 create vouchers and process payments.

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

A.1345.110	Personal Services	\$22,460
A.1345.810	State Retirement, Purchasing	3,953
A.1345.830	Social Security and Medicare, Purchasing	1,719
A.1345.850	Unemployment/Reemployment, Purchasing	472
A.1345.860	Hospital and Medical/Dental Insurance, Purchasing	19,271



Staff

Purchasing Clerk I (parti-time) \$20.00 /hr

Assessment Budget

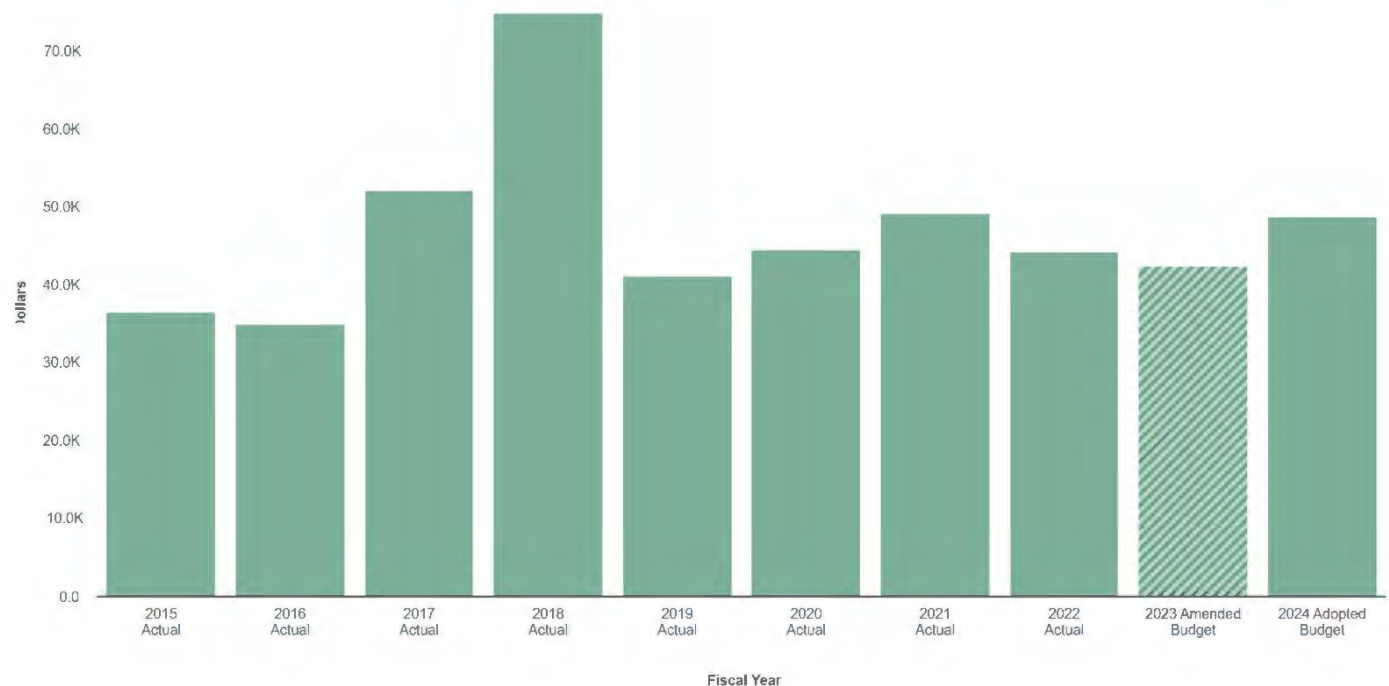
Expense Type	Account	Budget Amount (\$)
Personal Services	A.1355.1	34,299
Equipment and Capital Outlay	A.1355.2	0
Contractual Expenditures	A.1355.4	5,550
Employee Benefits	A.1355.8	9,022
TOTAL		48,871

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 mission of the Assessor's Office is to maintain a fair, accurate and timely valuation of all real property within the Town in an equitable manner as reflected on the Town's assessment roll. Once finalized, the annual Town Assessment Roll becomes the tax base which is utilized to apportion the annual Town Tax Warrant.

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

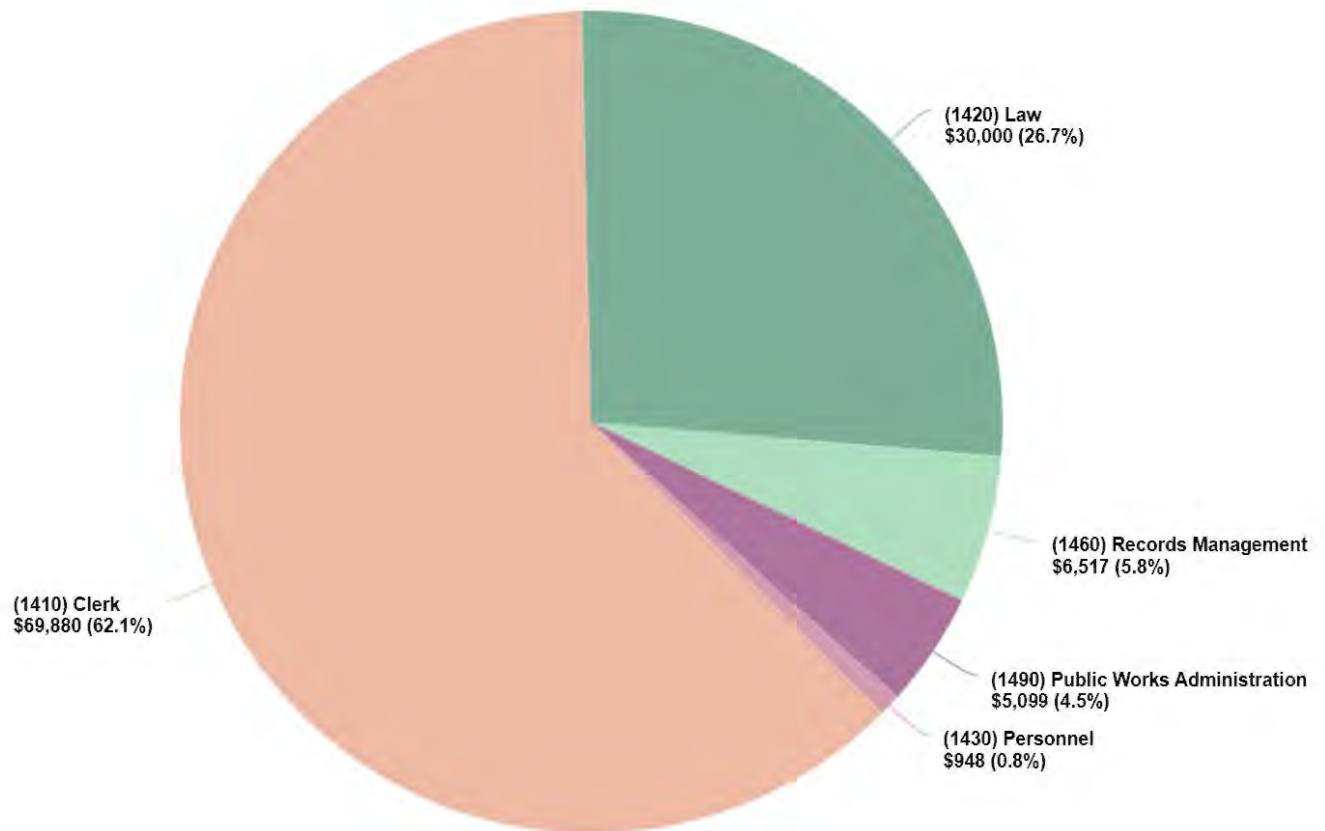
A.1355.111	Salaries and Wages	\$34,299
A.1355.410	Miscellaneous Expenses, Assessment	500
A.1355.420	Training Expenses	200
A.1355.440	Technology Expenses	1,300
A.1355.471	Legal Expenses – Public notices	500
A.1355.472	Legal Expenses - Board of Assessment Review	\$3,000
A.1355.810	State Retirement, Assessment	\$6,038
A.1355.830	Social Security and Medicare, Assessment	\$2,625
A.1355.850	Unemployment/Reemployment, Assessment	\$359



**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT FUNCTION
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	\$1,565 bi-weekly
Deputy Town Clerk Summerville	\$ 252 bi-weekly
Records Management Officer Ingersoll	\$ 204 bi-weekly

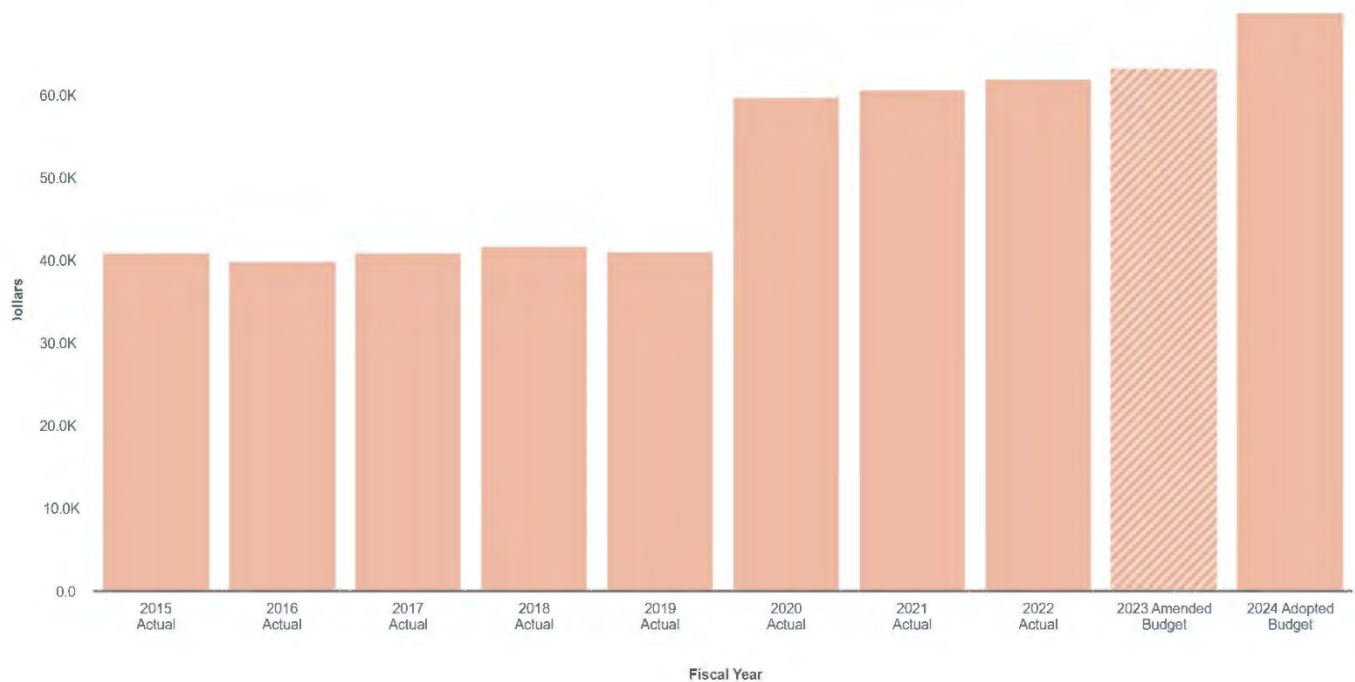
Town Clerk Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.1410.1	47,242
<i>Equipment and Capital Outlay</i>	A.1410.2	0
<i>Contractual Expenditures</i>	A.1410.4	2,660
<i>Employee Benefits</i>	A.1410.8	19,978
TOTAL		69,880

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	\$47,242
A.1410.410	Miscellaneous Expenses, Town Clerk	500
A.1410.420	Training Expenses, Town Clerk	1,000
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	1,000
A.1410.810	State Retirement, Town Clerk	6,185
A.1410.830	Social Security and Medicare, Town Clerk	3,615
A.1410.850	Unemployment/Reemployment, Town Clerk	138
A.1410.860	Hospital and Medical/Dental Insurance, Town Clerk	10,040



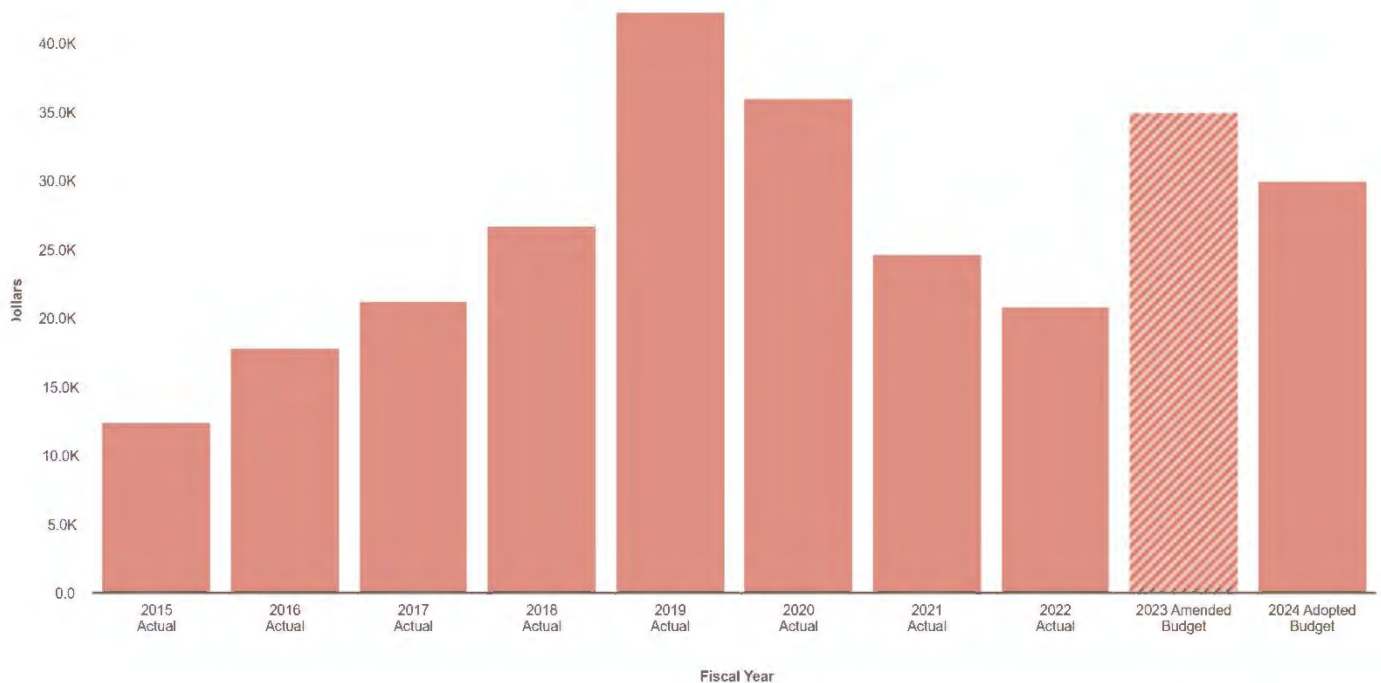
Law Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.1420.1	0
<i>Equipment and Capital Outlay</i>	A.1420.2	0
<i>Contractual Expenditures</i>	A.1420.4	30,000
<i>Employee Benefits</i>	A.1420.8	0
TOTAL		30,000

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	\$ 5,000
A.1420.473	Town Prosecutor	16,000
A.1420.474	General Municipal - Ward Firm	2,000
A.1420.475	Labor Agreement – Bond, Schoeneck, and King	1,000
A.1420.476	Land Use – Baldwin and Sutphen	6,000



General Municipal – The Ward Firm of Baldwinsville, NY
 Land Use – Baldwin & Sutphen of Syracuse, NY
 Code Enforcement – Bond, Schoeneck, and King of Syracuse, NY
 Labor – Bond, Schoeneck, and King of Syracuse, NY
 Bond Counsel – Trespasz & Marquardt of Syracuse, NY

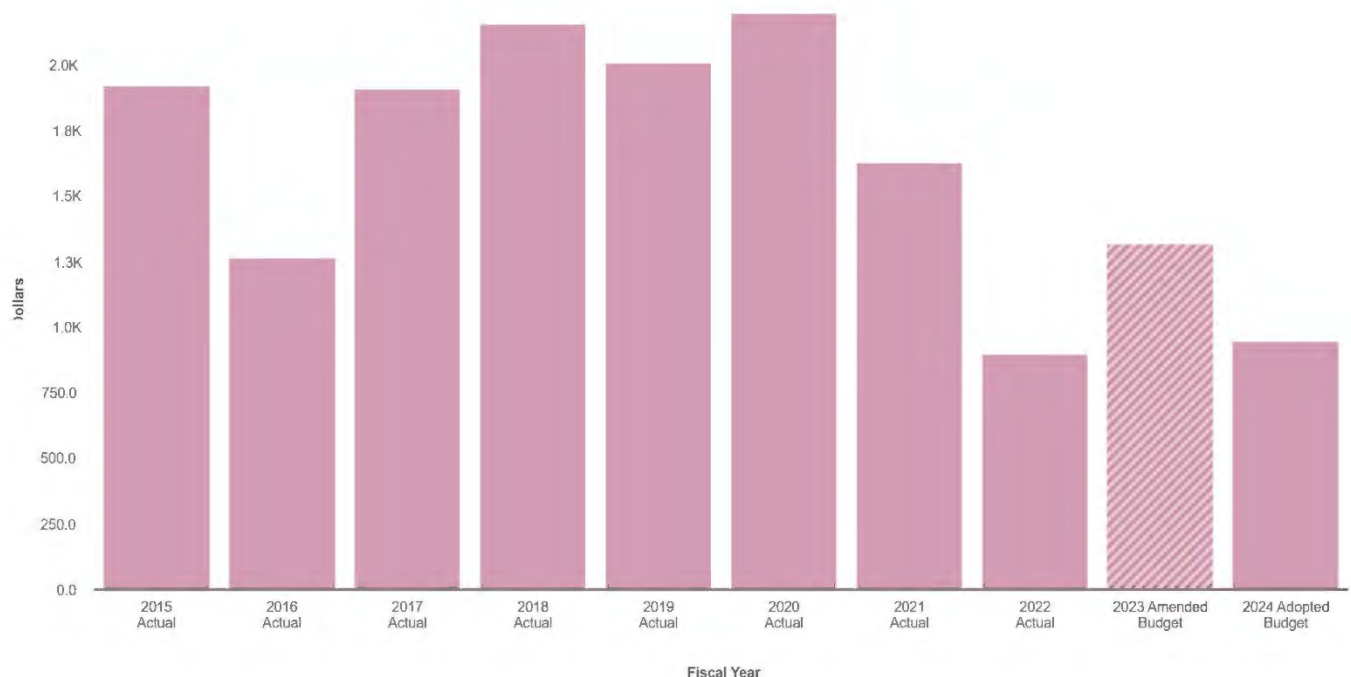
Personnel Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.1430.1	0
<i>Equipment and Capital Outlay</i>	A.1430.2	0
<i>Contractual Expenditures</i>	A.1430.4	948
<i>Employee Benefits</i>	A.1430.8	0
TOTAL		948

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. Kronos is our payroll program and the employee facing portal is charged to this department.

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

A.1430.411	Drug Screening – Oswego Health	\$300
A.1430.441	Kronos – Employee Self Service	648



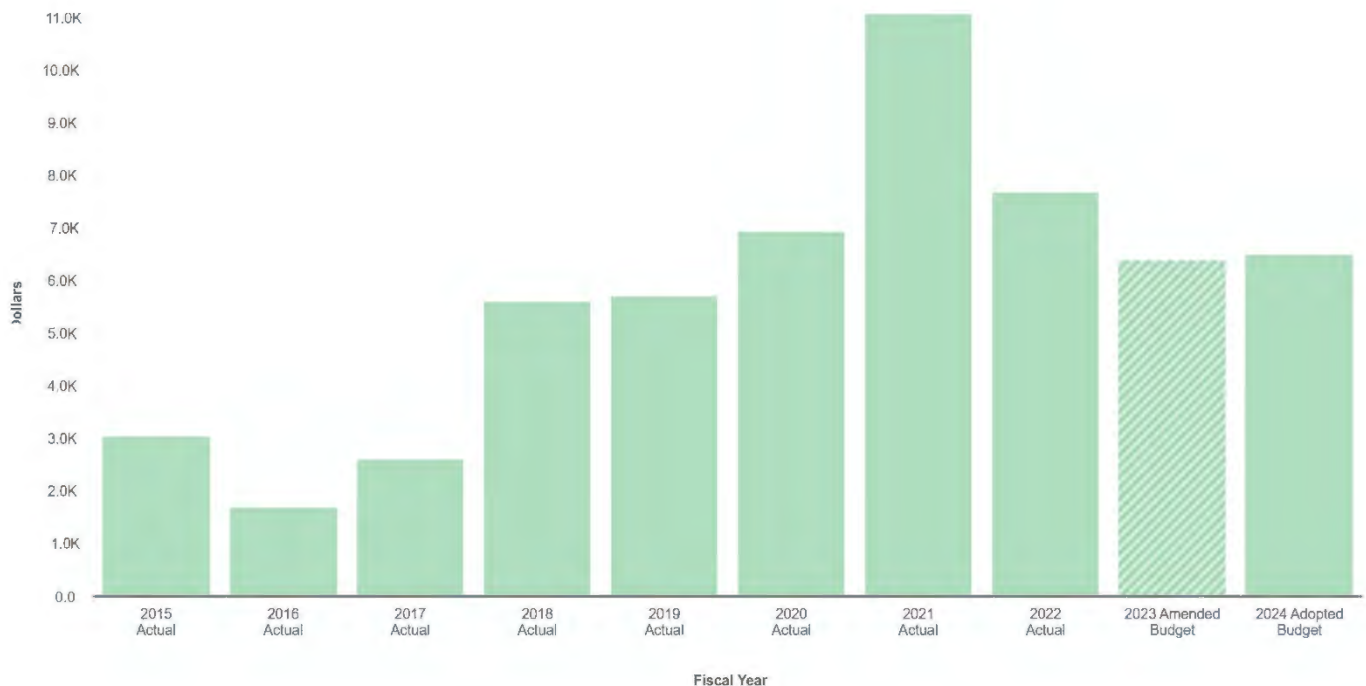
Records Management Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.1460.1	5,304
<i>Equipment and Capital Outlay</i>	A.1460.2	0
<i>Contractual Expenditures</i>	A.1460.4	0
<i>Employee Benefits</i>	A.1460.8	1,213
TOTAL		6,517

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:

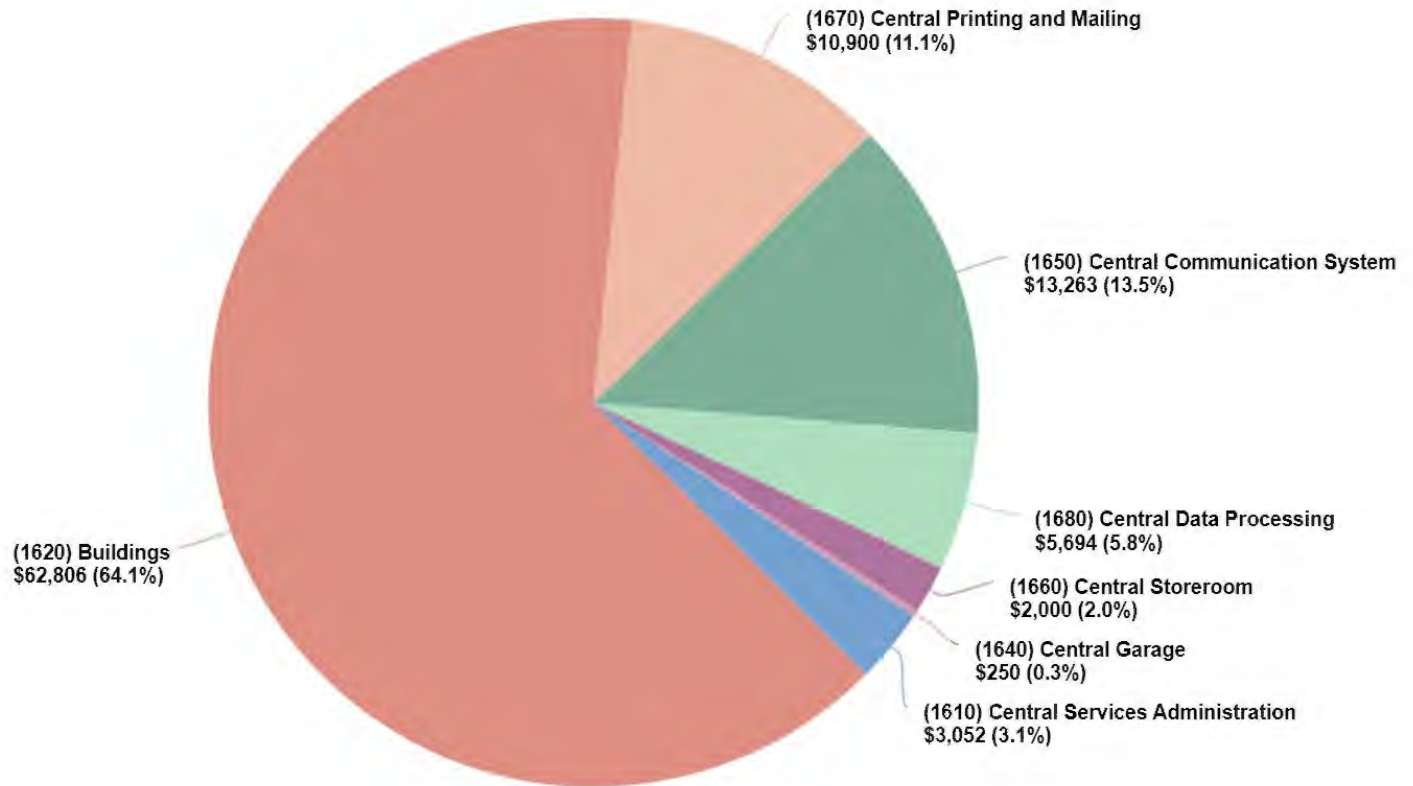
A.1460.111	Salary - Records Management Officer Ingersoll	\$5,304
A.1460.810	State Retirement, Records Management	807
A.1460.830	Social Security and Medicare, Records Management	406



**TOWN OF GRANBY
GENERAL FUND**

**GOVERNMENTAL SUPPORT FUNCTION
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.



Staff

Cleaner (part-time) \$30/hr

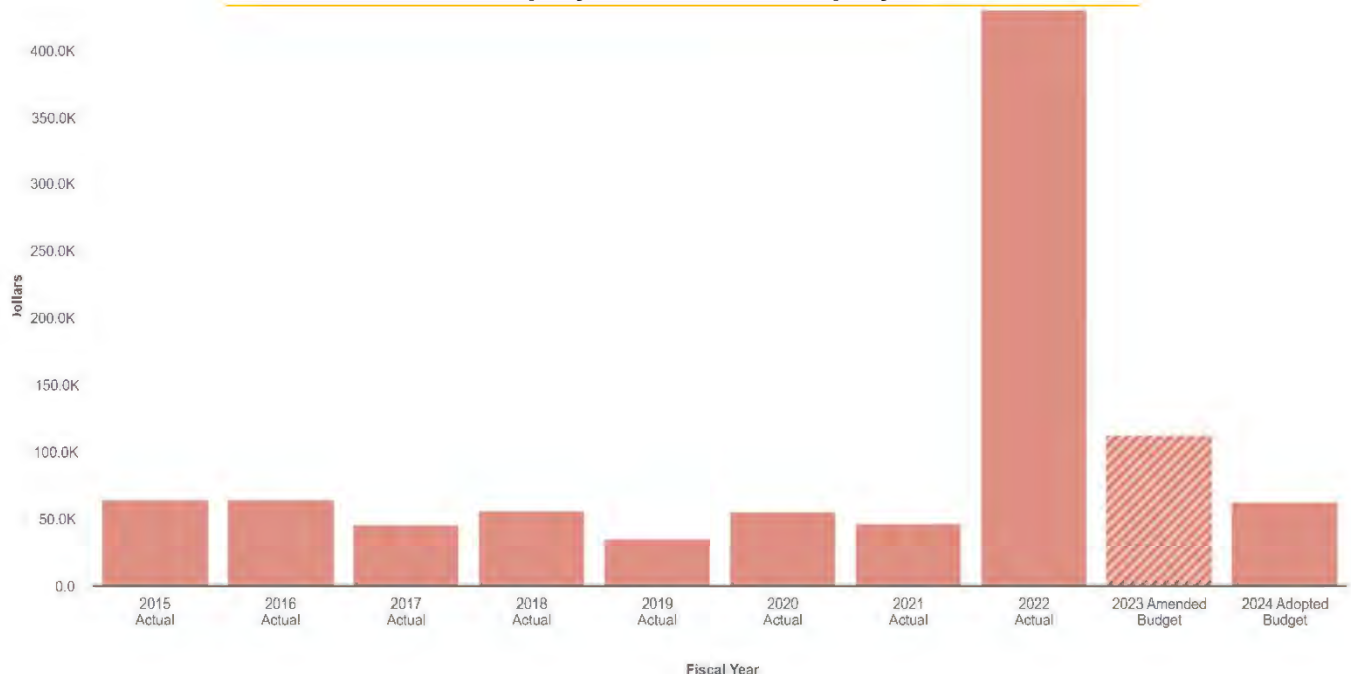
Buildings Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.1620.1	6,240
<i>Equipment and Capital Outlay</i>	A.1620.2	12,000
<i>Contractual Expenditures</i>	A.1620.4	51,008
<i>Employee Benefits</i>	A.1620.8	1,709
TOTAL		70,957

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.1620.113	Cleaner, Personal Services	\$6,240
A.1620.211	Equipment - Town Hall	5,000
A.1620.251	Capital Outlay – Town Hall	5,000
A.1620.252	Capital Outlay – Highway Garage	2,000
A.1620.410	Miscellaneous Expenses, Buildings	10,000
A.1620.441	OpenGov – Asset Management	5,099
A.1620.442	OpenGov – Facilities Domain	3,052
A.1620.481	Landscaping Contract	1,500
A.1620.483	Security and Fire Protection Monitoring	2,500
A.1620.484	Trash removal	1,450
A.1620.491	National Grid - Town Hall	10,407
A.1620.492	OCWA - Town Hall	1,000
A.1620.493	Spectrum - Town Hall	7,000
A.1620.494	Heating Fuels and Propane - Town Hall	5,000
A.1620.495	National Grid – New Building	3,000
A.1620.496	Water and Sewer – New Building	1,000
A.1620.810	State Retirement	1,099
A.1620.830	Social Security and Medicare	478
A.1620.850	Unemployment and Reemployment	132



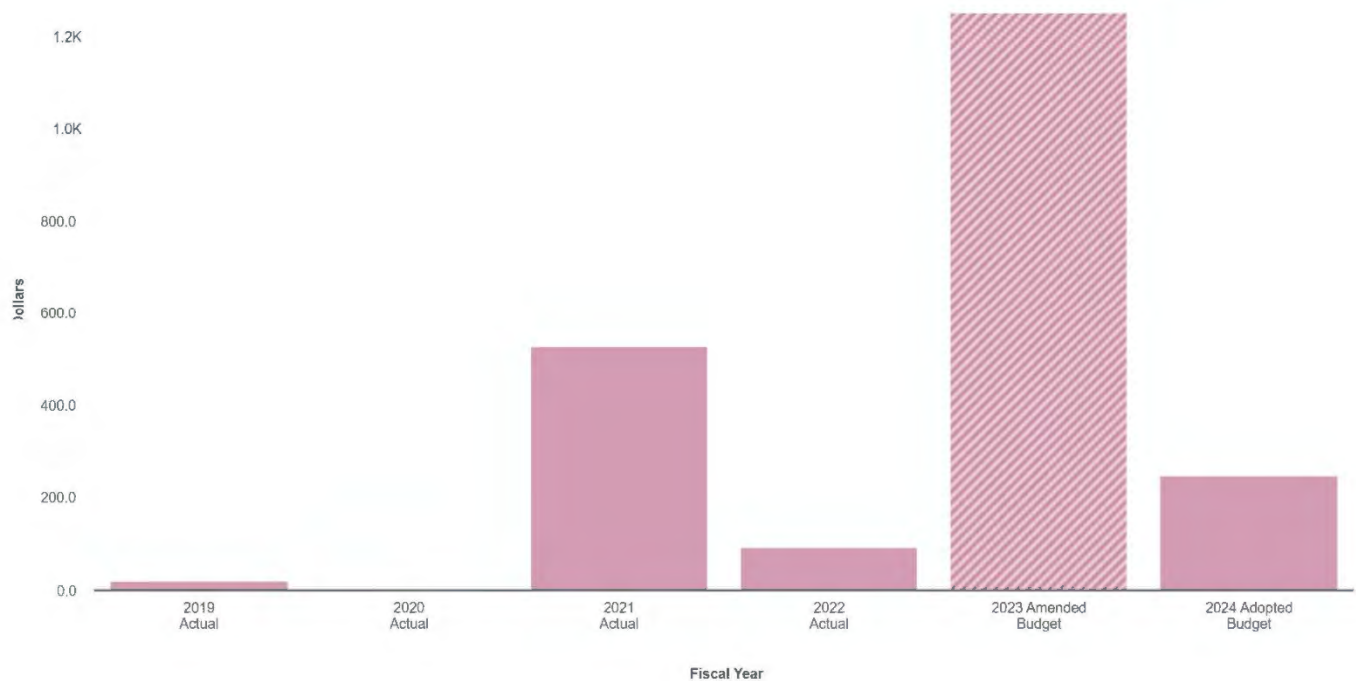
Garage Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.1640.1	0
<i>Equipment and Capital Outlay</i>	A.1640.2	0
<i>Contractual Expenditures</i>	A.1640.4	250
<i>Employee Benefits</i>	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



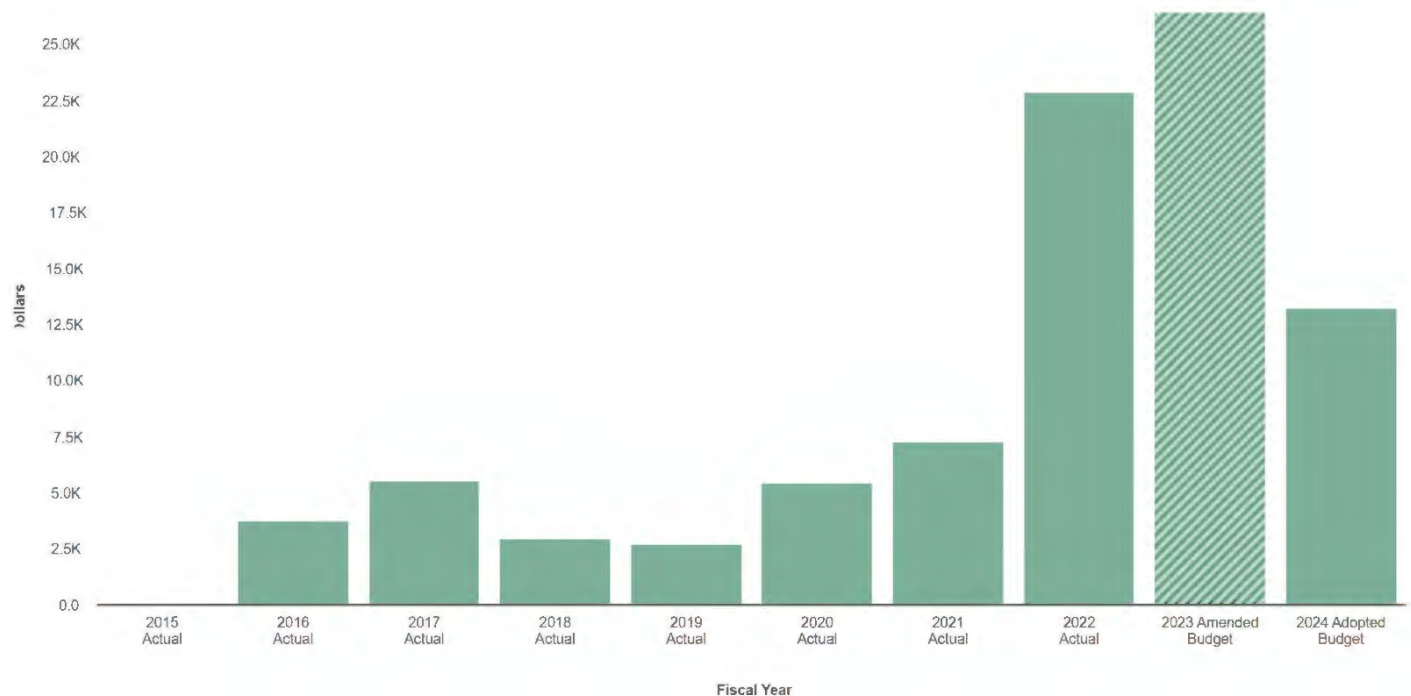
Communications Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.1650.1	0
<i>Equipment and Capital Outlay</i>	A.1650.2	0
<i>Contractual Expenditures</i>	A.1650.4	10,347
<i>Employee Benefits</i>	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	1,870
A.1650.442	Granicus – Website	5,107
A.1650.443	Microsoft Accounts	2,376
A.1650.444	Adobe Accounts	1,440
A.1650.481	Phone System Contract - ITS, Inc	1,425



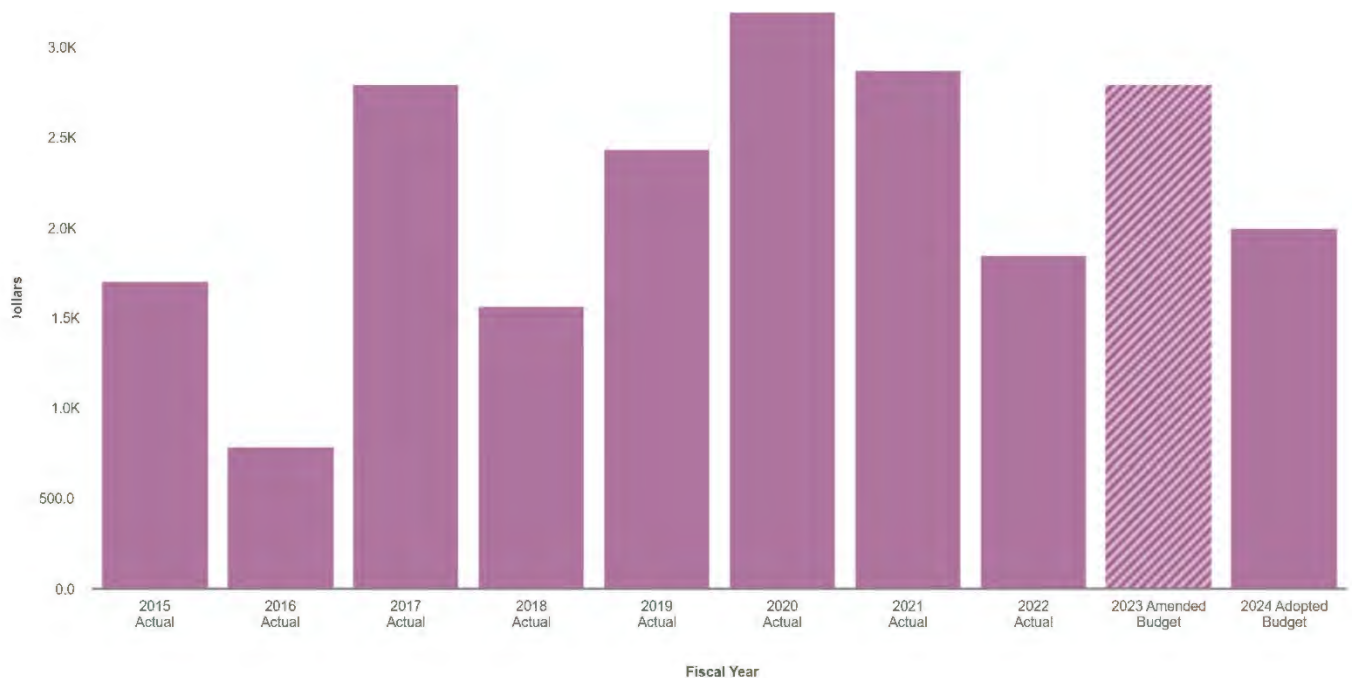
Storeroom Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.1660.1	0
<i>Equipment and Capital Outlay</i>	A.1660.2	0
<i>Contractual Expenditures</i>	A.1660.4	2,000
<i>Employee Benefits</i>	A.1660.8	0
TOTAL		2,000

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

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

A.1660.410	Miscellaneous Expenses, Central Storeroom	\$2,000
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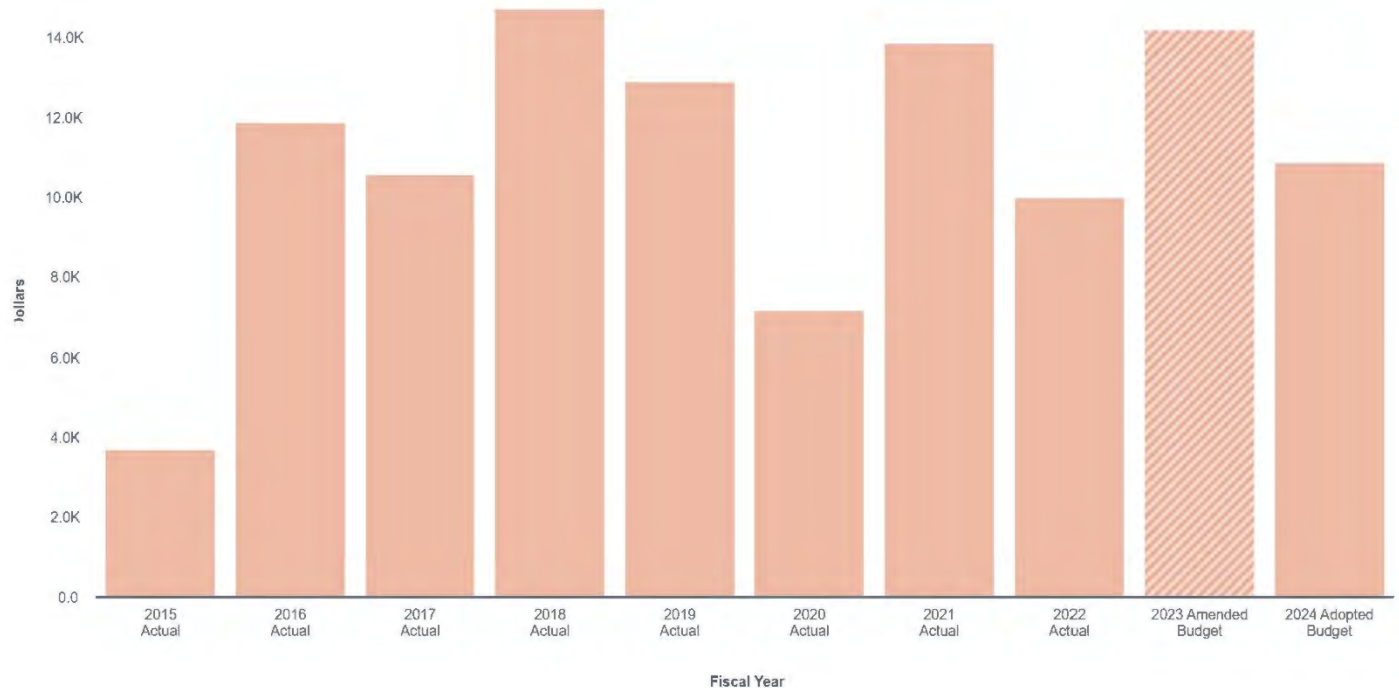
Printing and Mailing Budget

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



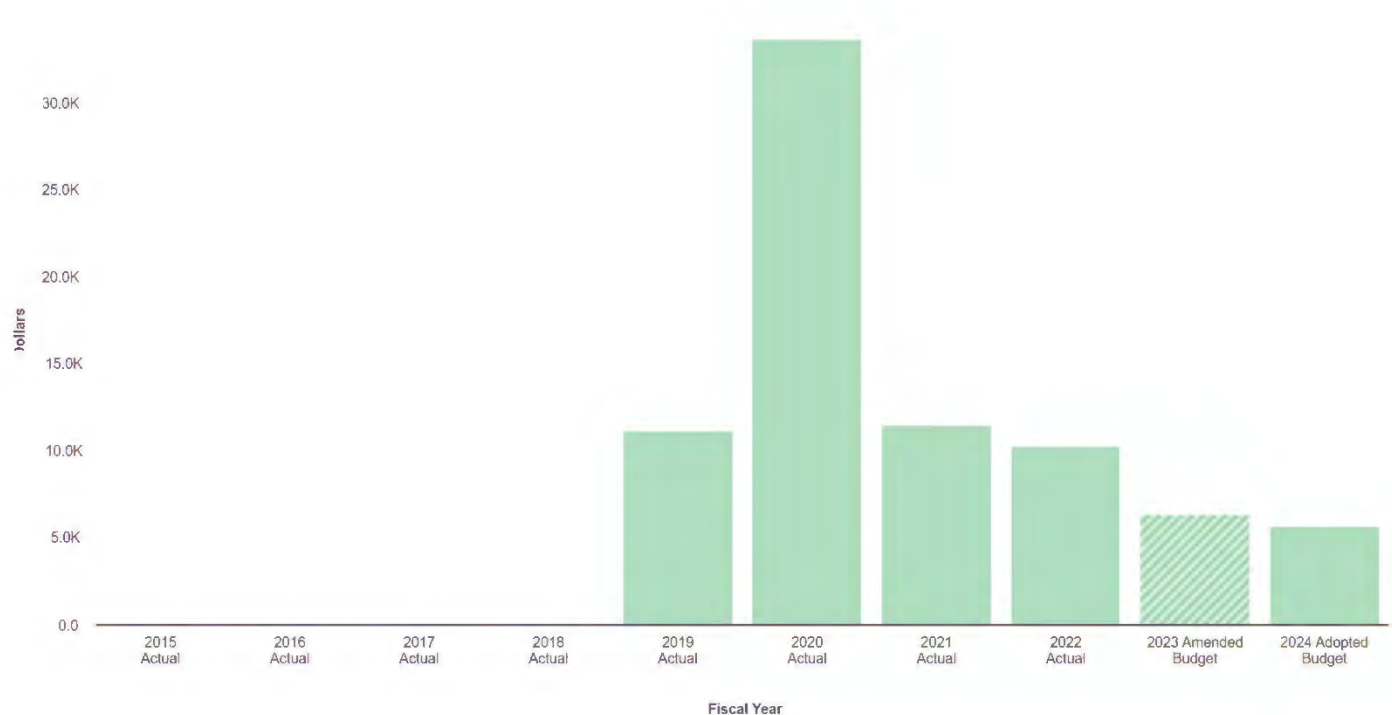
Data Processing Budget

Expense Type	Account	Budget Amount (\$)
Personal Services	A.1680.1	0
Equipment and Capital Outlay	A.1680.2	0
Contractual Expenditures	A.1680.4	5,694
Employee Benefits	A.1680.8	0
TOTAL		5,694

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.1680.445	Kronos - Payroll	2,640
A.1680.446	ActivTrak	1,110



Logics Solutions is the name of our ERP that is used for accounting, purchasing, and bank reconciliations.

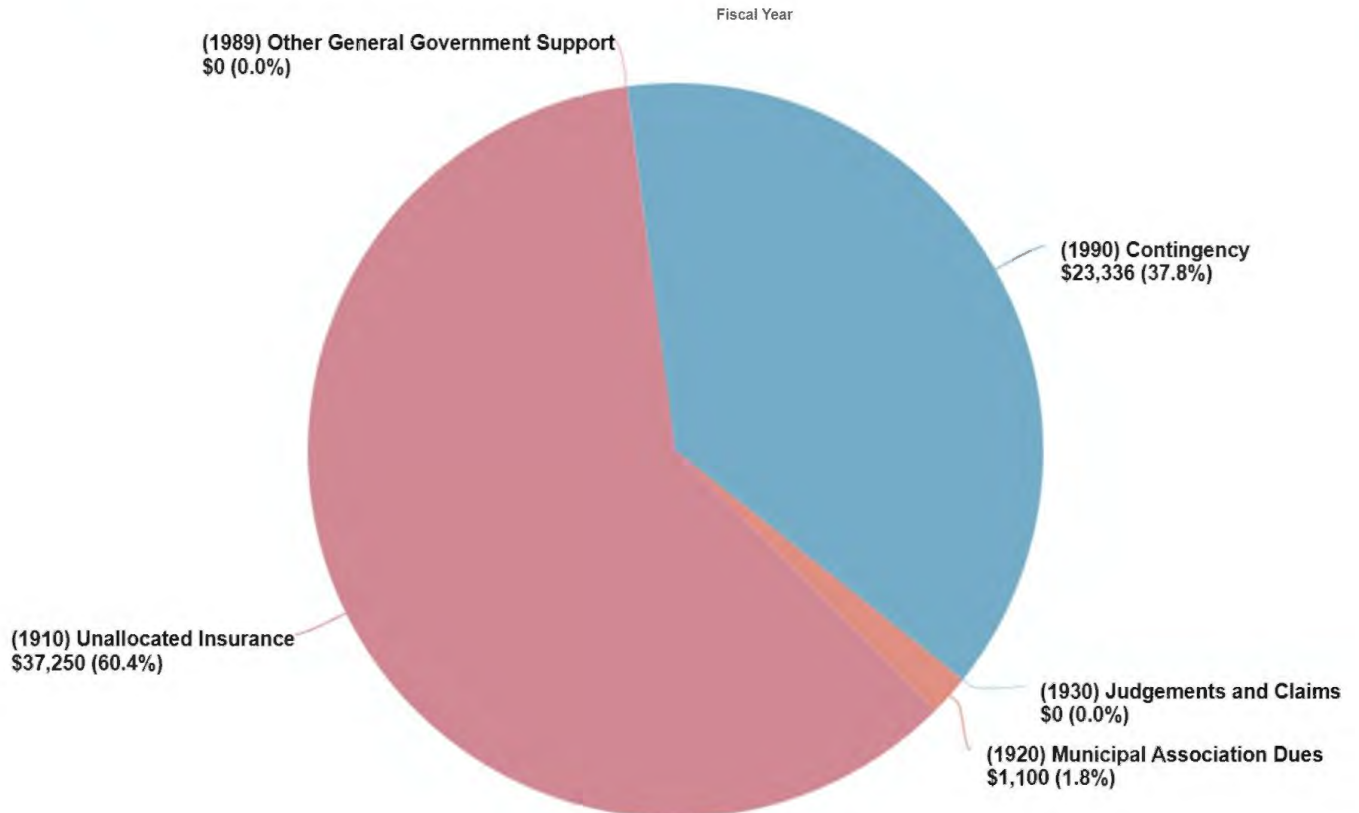
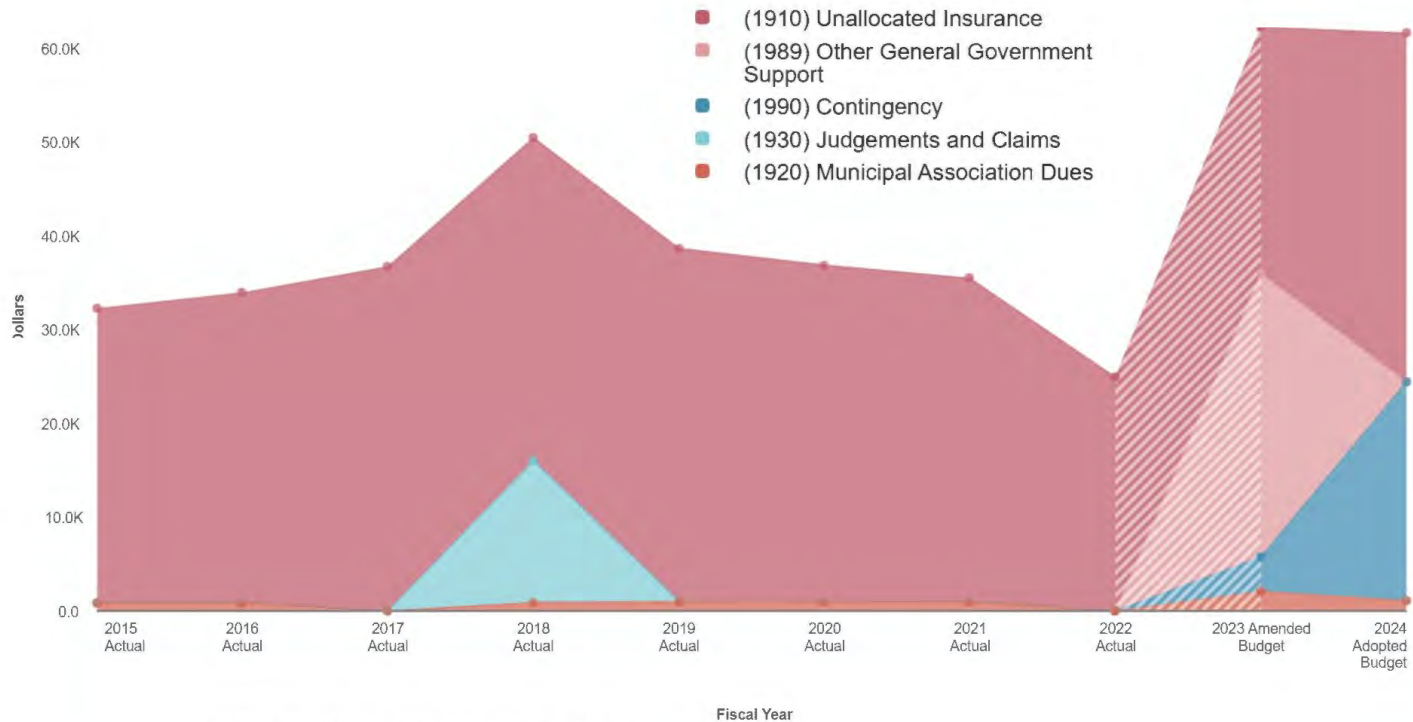
Kronos is the name of our payroll suite.

ActivTrak is the program we use to monitor computer usage for compliance of town policies.

TOWN OF GRANBY GENERAL FUND

GOVERNMENTAL SUPPORT FUNCTION SPECIAL ITEMS EXPENDITURE CLUSTER

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



Unallocated Insurance Budget

Expense Type	Account	Budget Amount (\$)
NYMIR Binder	A.1910.481	32,000
Public Officers Bonds	A.1910.483	3,150
Traveler's Cyber Crime	A.1910.484	2,100
TOTAL		37,250

Municipal Association Dues

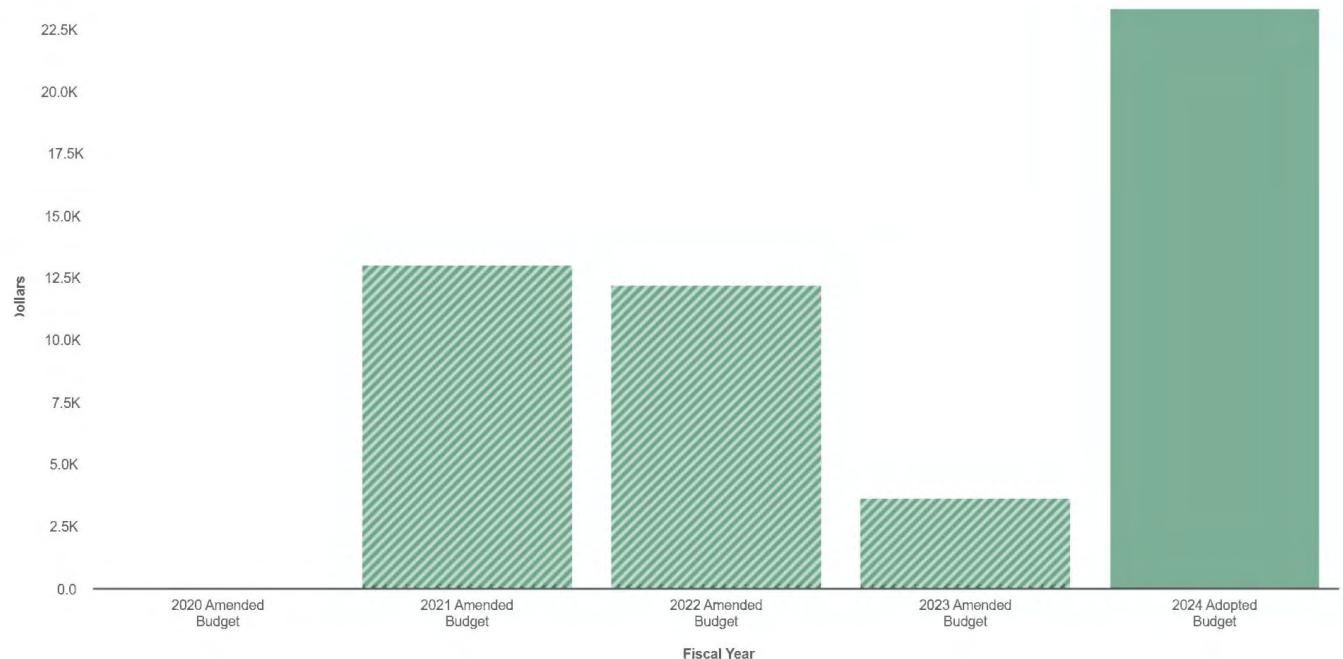
Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.1920.4	1,100
TOTAL		1,100

Contingency

Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.1990.4	23,336
TOTAL		23,336

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 requires that 1.5% of the total amount of the previous year's expenses be budgeted for contingency purposes.

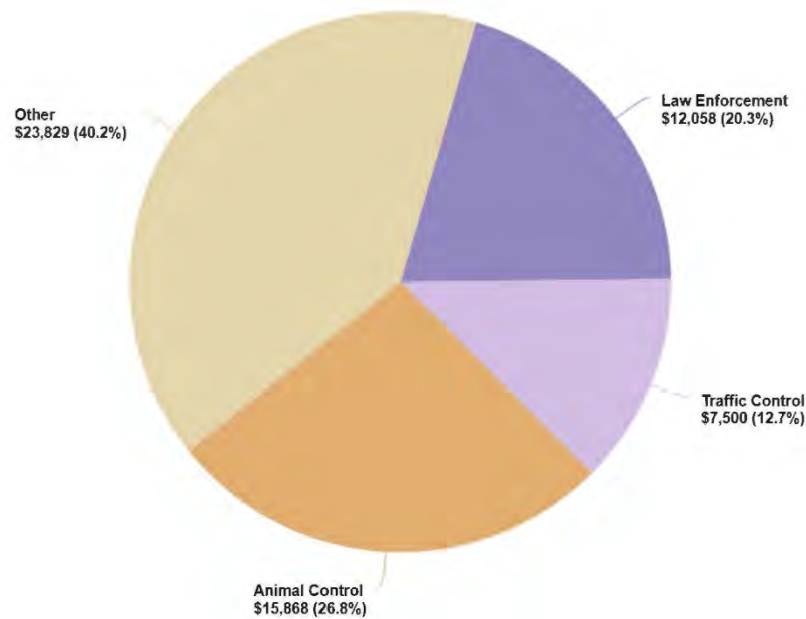
Visualization



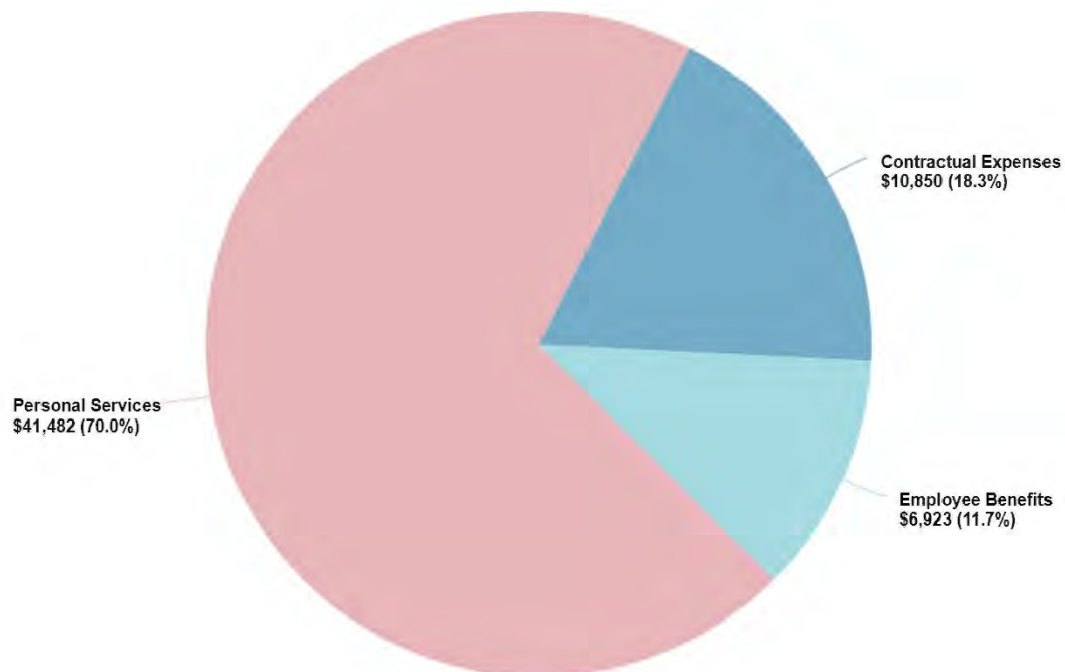
**TOWN OF GRANBY
GENERAL FUND**

PUBLIC SAFETY EXPENDITURE Function

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 6% of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



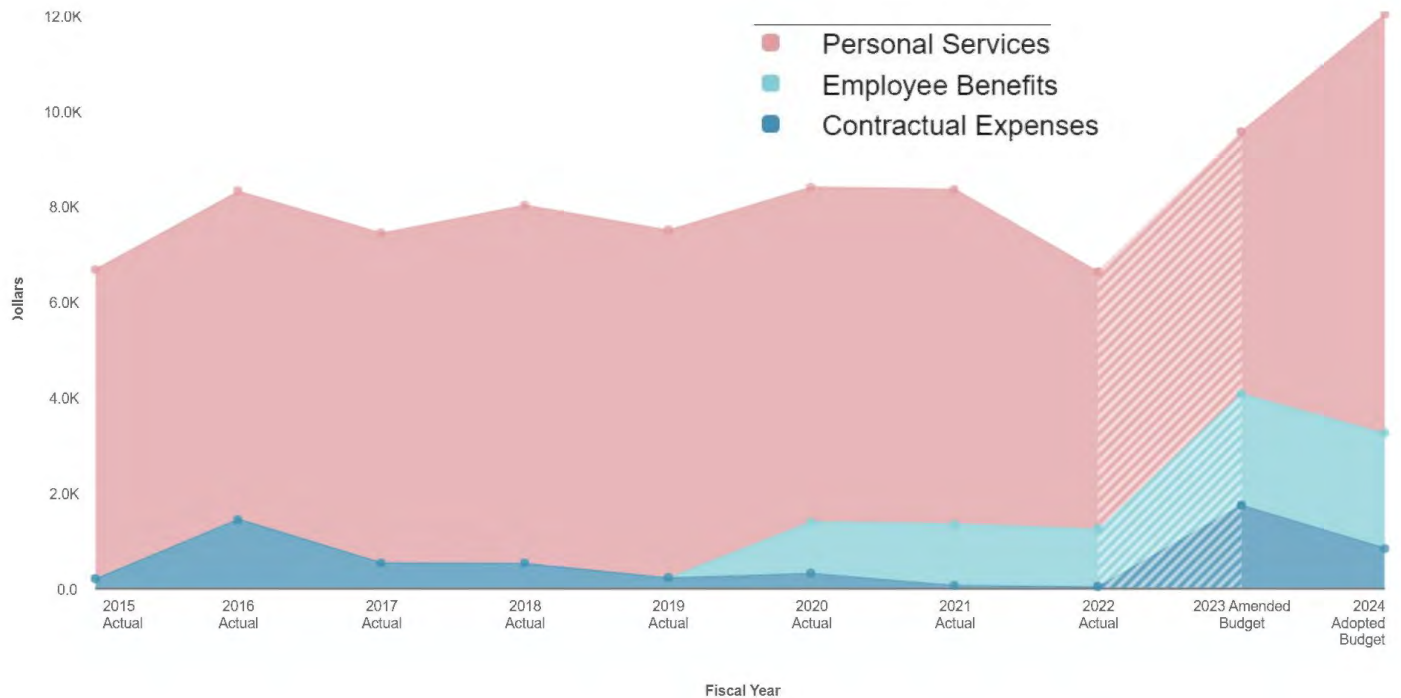
The total appropriation for this group is \$59,255 and is split between payroll, contractual expenditures, and employee benefits.



TOWN OF GRANBY GENERAL FUND

PUBLIC SAFETY EXPENDITURE FUNCTION 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	\$120 per court night
Extra Safety Staff	\$65 per event

Serving Documents \$65 for the first five and \$50 after (per month) unless “on the clock”

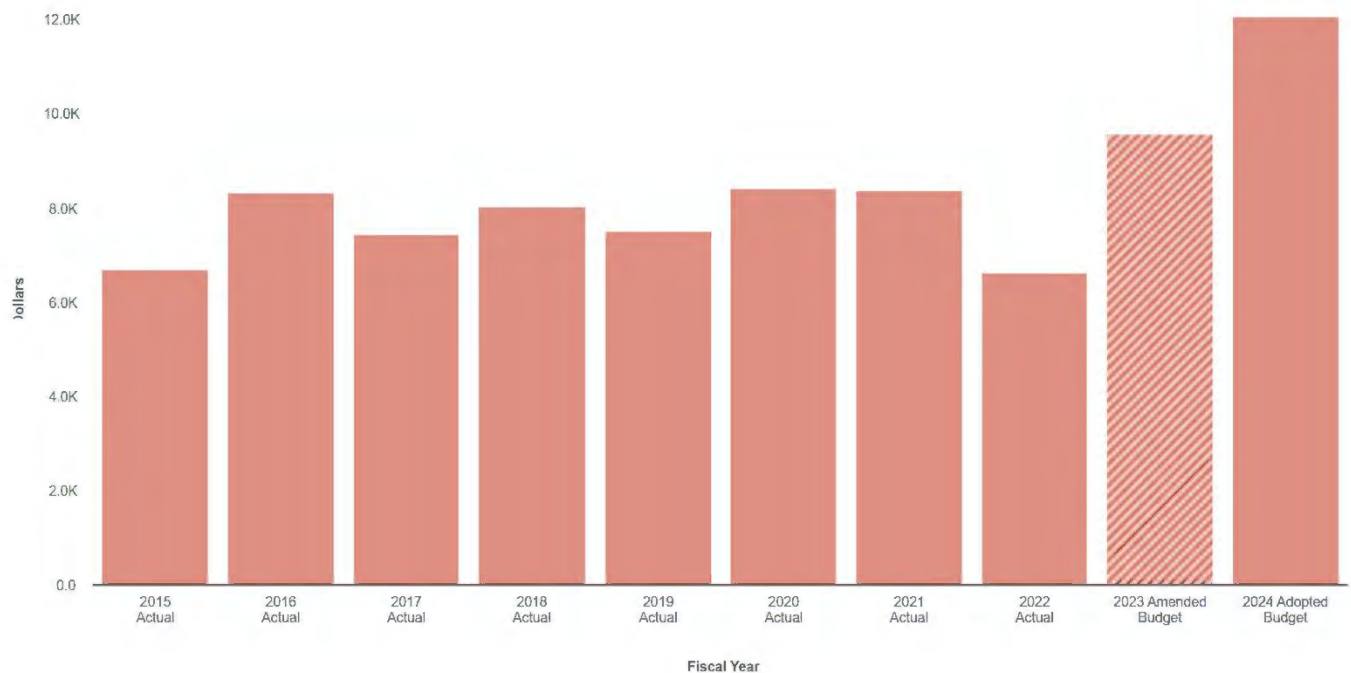
Peace Officer Department

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.3120.1	8,800
<i>Equipment and Capital Outlay</i>	A.3120.2	0
<i>Contractual Expenditures</i>	A.3120.4	850
<i>Employee Benefits</i>	A.3120.8	2408
TOTAL		12,058

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	\$8,800
A.3120.410	Miscellaneous Expenses, Police	100
A.3120.420	Training Expenses, Police	750
A.3120.810	State Retirement, Police	1,549
A.3120.830	Social Security and Medicare, Police	674
A.3120.850	Unemployment/Reemployment, Police	185



**TOWN OF GRANBY
GENERAL FUND**

**PUBLIC SAFETY EXPENDITURE FUNCTION
TRAFFIC CONTROL EXPENDITURE CLUSTER**

The following appropriations are for controlling traffic.

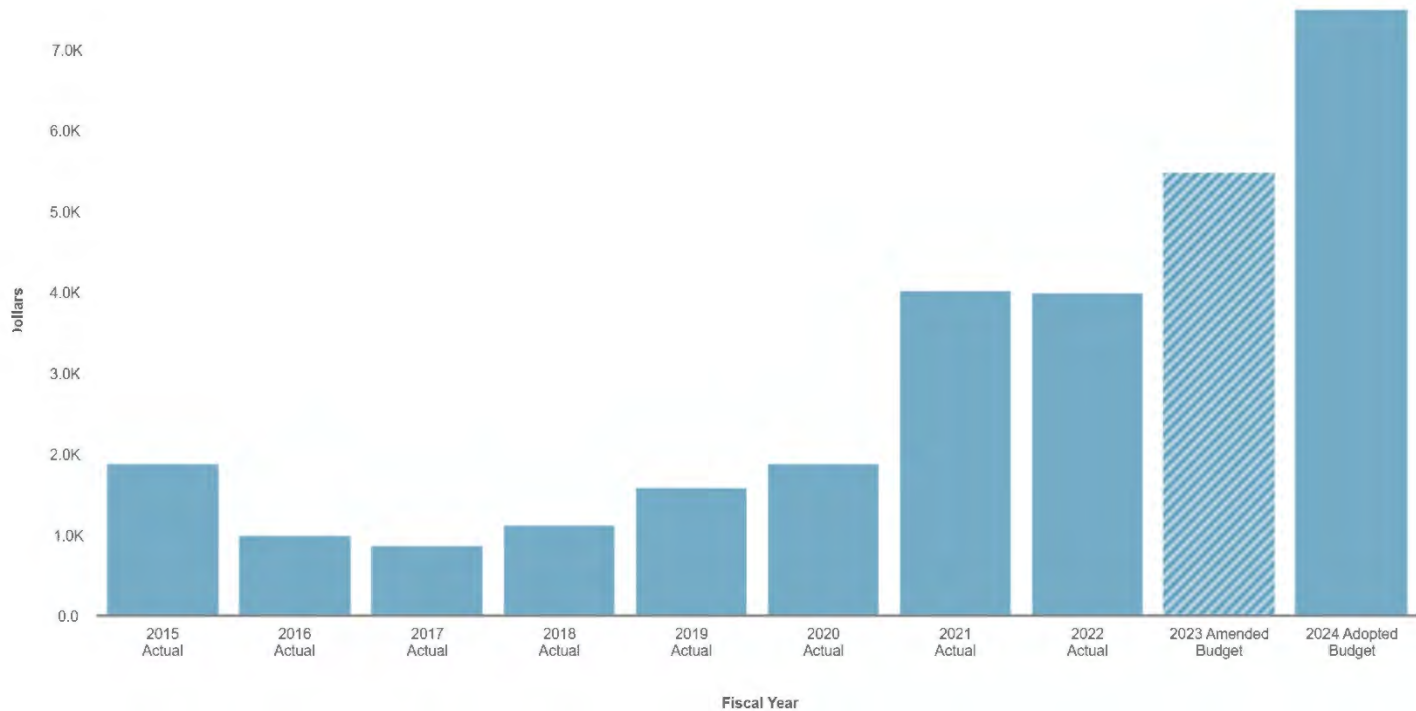
Traffic Control

<i>Expense Type</i>	<i>Account</i>	<i>Budget Amount (\$)</i>
<i>Personal Services</i>	A.3310.1	0
<i>Equipment and Capital Outlay</i>	A.3310.2	0
<i>Contractual Expenditures</i>	A.3310.4	7,500
<i>Employee Benefits</i>	A.3310.8	0
<i>TOTAL</i>		7,500

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

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

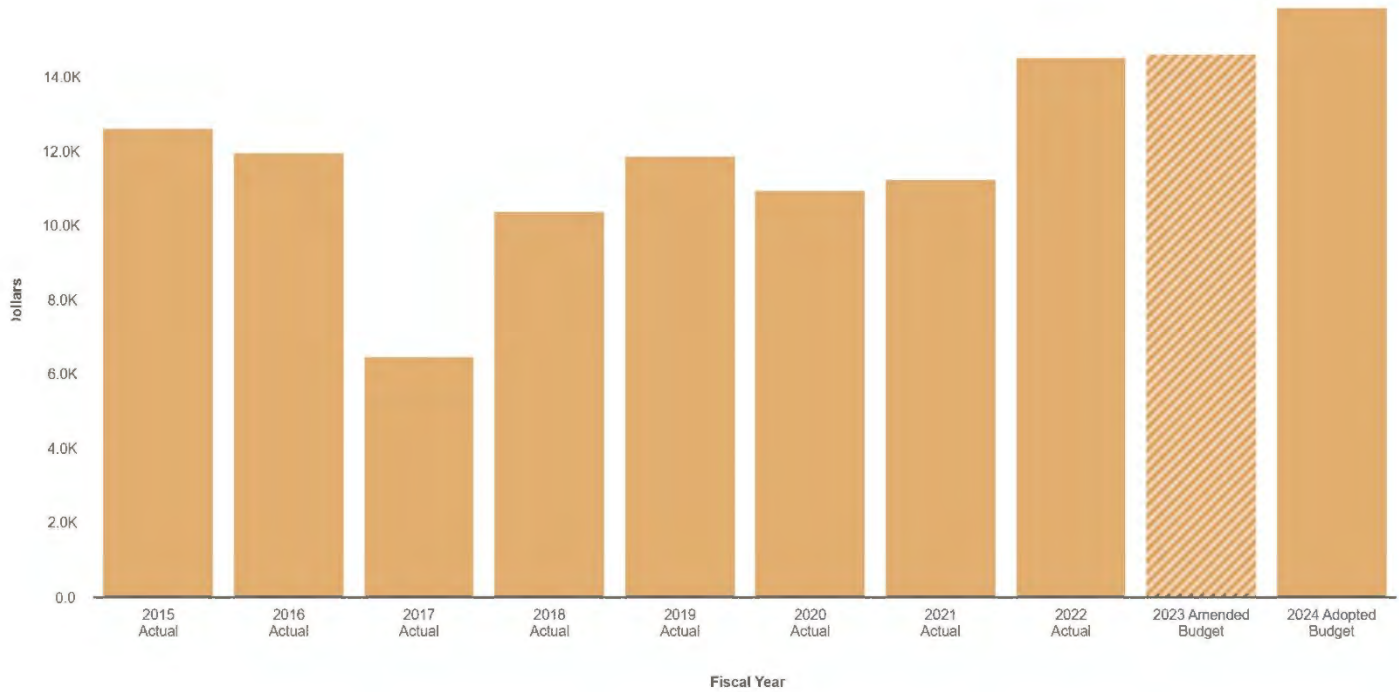
A.3310.410 Miscellaneous Expenses, Traffic Control \$7,500



**TOWN OF GRANBY
GENERAL FUND**

**PUBLIC SAFETY EXPENDITURE FUNCTION
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 Budget

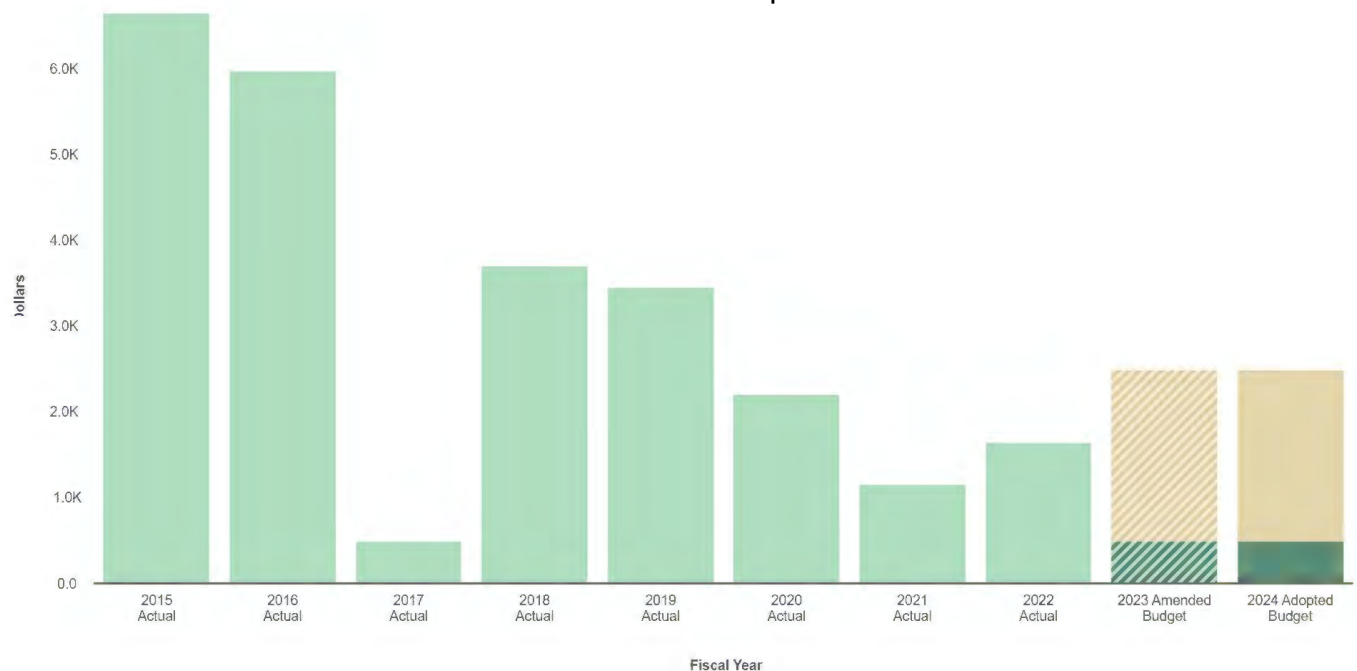
Expense Type	Account	Budget Amount (\$)
Personal Services	A.3510.1	11,050
Equipment and Capital Outlay	A.3510.2	0
Contractual Expenditures	A.3510.4	2,500
Employee Benefits	A.3510.8	2,318
TOTAL		15,868

Our Dog Control Officer assists in locating missing dogs and takes dogs at large to the shelter to be adopted 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	1,239
A.3510.830	Social Security and Medicare, Control of Dogs	846
A.3510.850	Unemployment/Reemployment, Control of Dogs	233

Chart of contractual expenditures



**TOWN OF GRANBY
GENERAL FUND**

**PUBLIC SAFETY EXPENDITURE FUNCTION
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

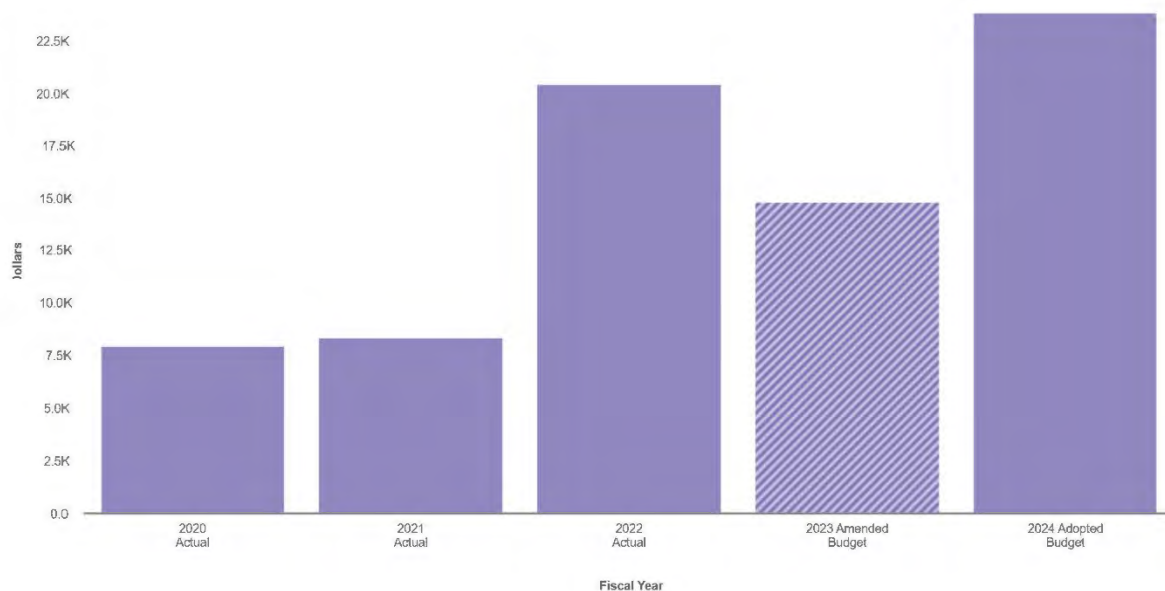
Safety Inspections

Expense Type	Account	Budget Amount (\$)
Personal Services	A.3620.1	21,632
Equipment and Capital Outlay	A.3620.2	0
Contractual Expenditures	A.3620.4	0
Employee Benefits	A.3620.8	2,197
TOTAL		23,829

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	\$ 21,632
A.3620.830	Social Security and Medicare, Safety Inspection	1,655
A.3620.850	Unemployment/Reemployment, Safety Inspection	542

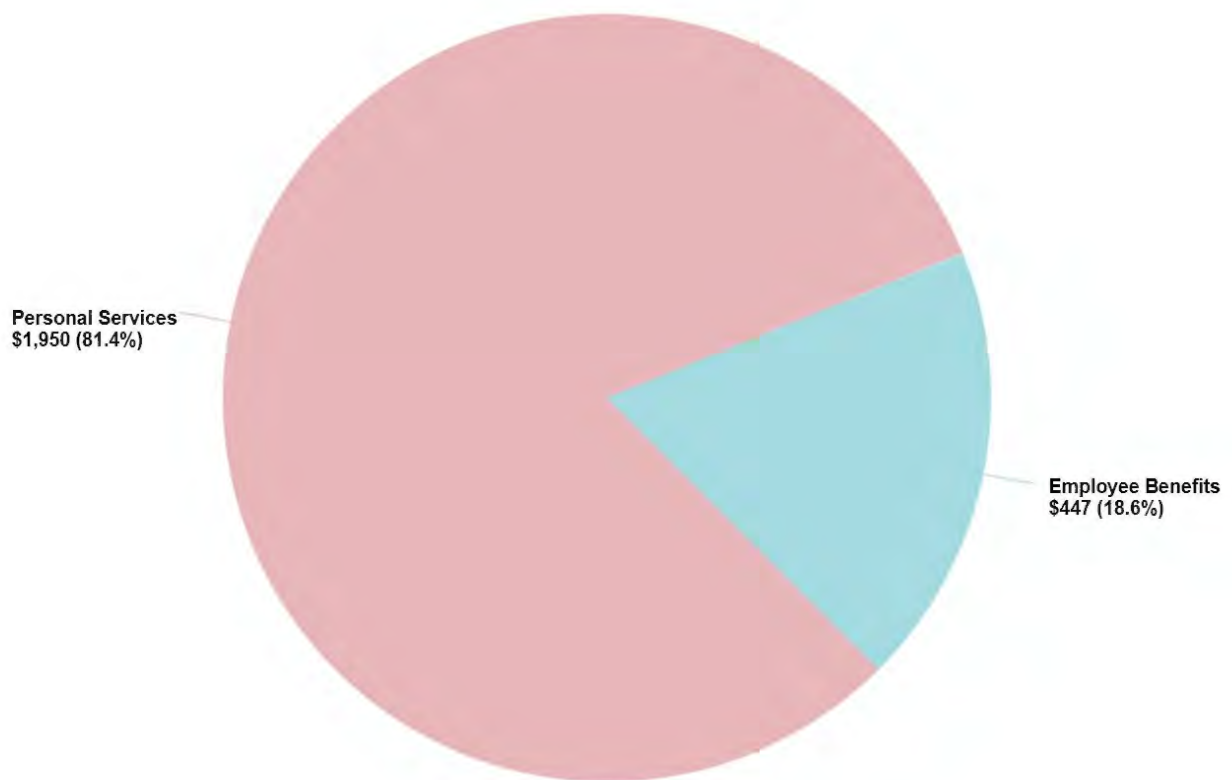


**TOWN OF GRANBY
GENERAL FUND**

HEALTH EXPENDITURE FUNCTION

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 0.2% of the entire General Fund budget.

The total appropriation for this group is \$2,397 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

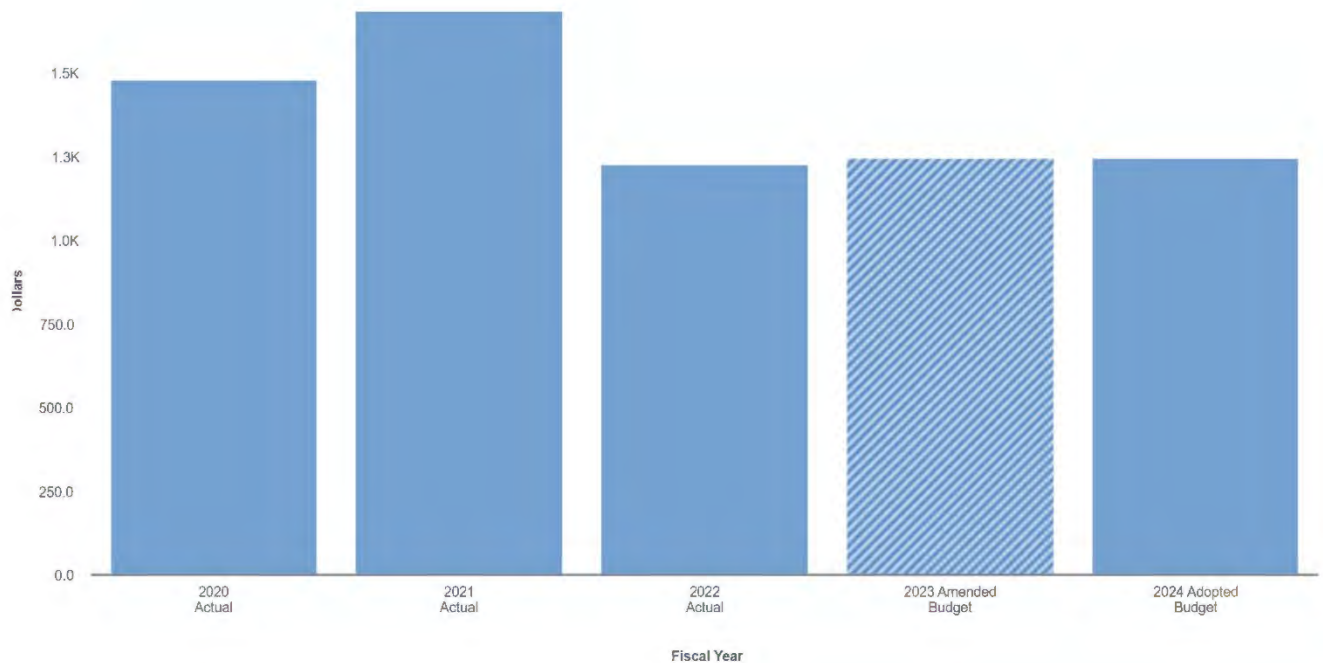
Expense Type	Account	Budget Amount (\$)
Personal Services	A.4020.1	1,950
Equipment and Capital Outlay	A.4020.2	0
Contractual Expenditures	A.4020.4	0
Employee Benefits	A.4020.8	400
TOTAL		2,350

The Registrar of Vital Statistics records and certifies births and deaths as required by law.

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

A.4020.111	Salary - Registrar	\$1,950
A.4020.810	State Retirement, Registrar of Vital Statistics	\$297
A.4020.830	Social Security and Medicare, Registrar of Vital Statistics	\$150

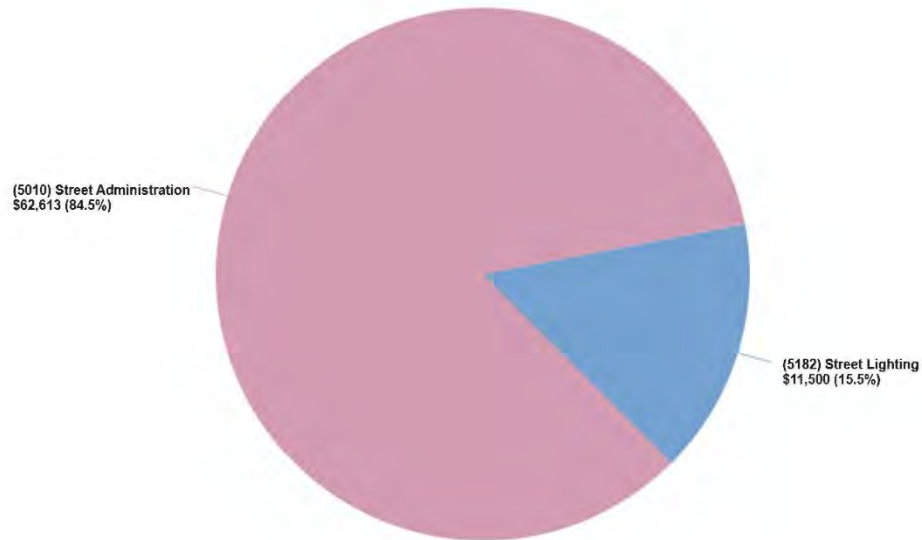
Revenue from certified copies of birth and death records



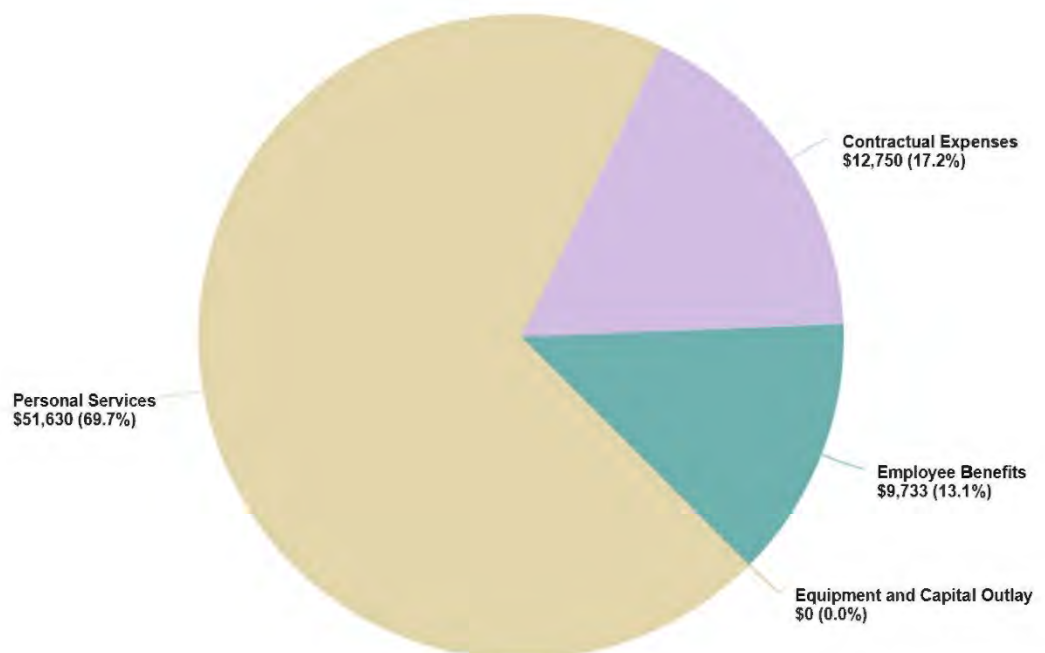
**TOWN OF GRANBY
GENERAL FUND**

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 8% of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



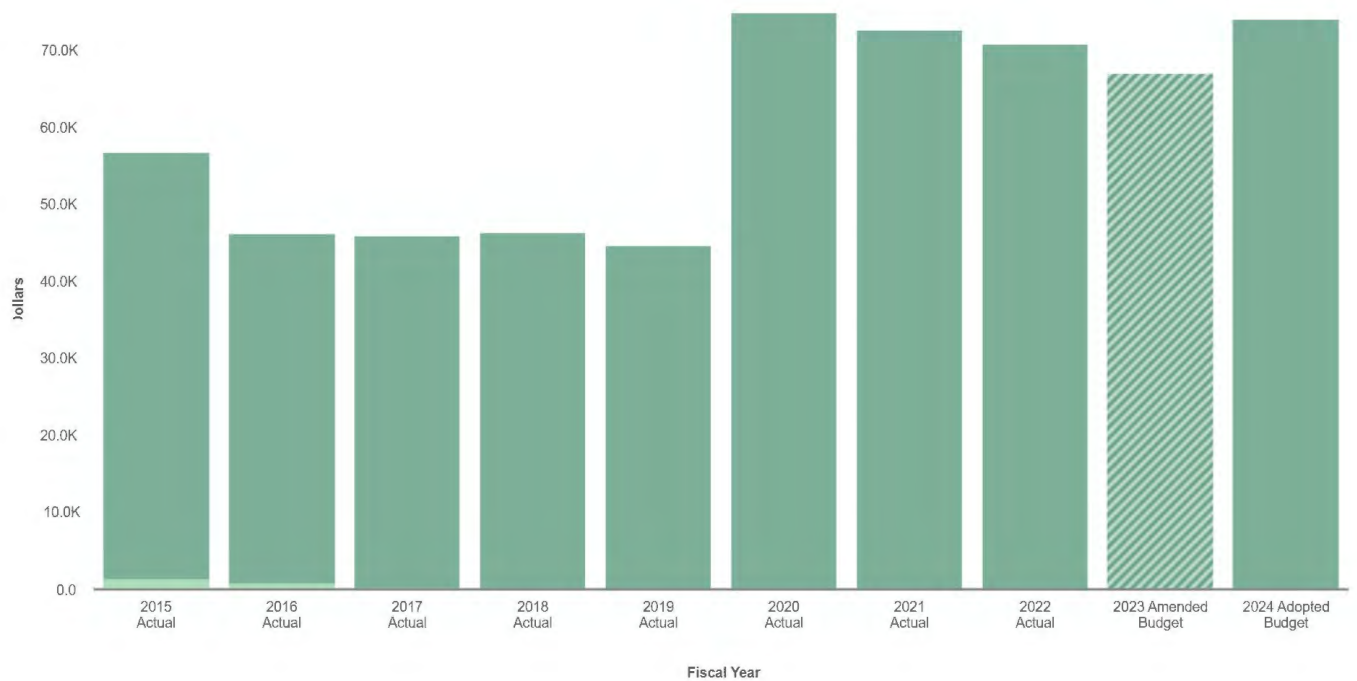
The total appropriation for this group is \$74,113 and is split between payroll, contractual expenditures, and employee benefits.



**TOWN OF GRANBY
GENERAL FUND**

**TRANSPORTATION EXPENDITURE FUNCTION
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

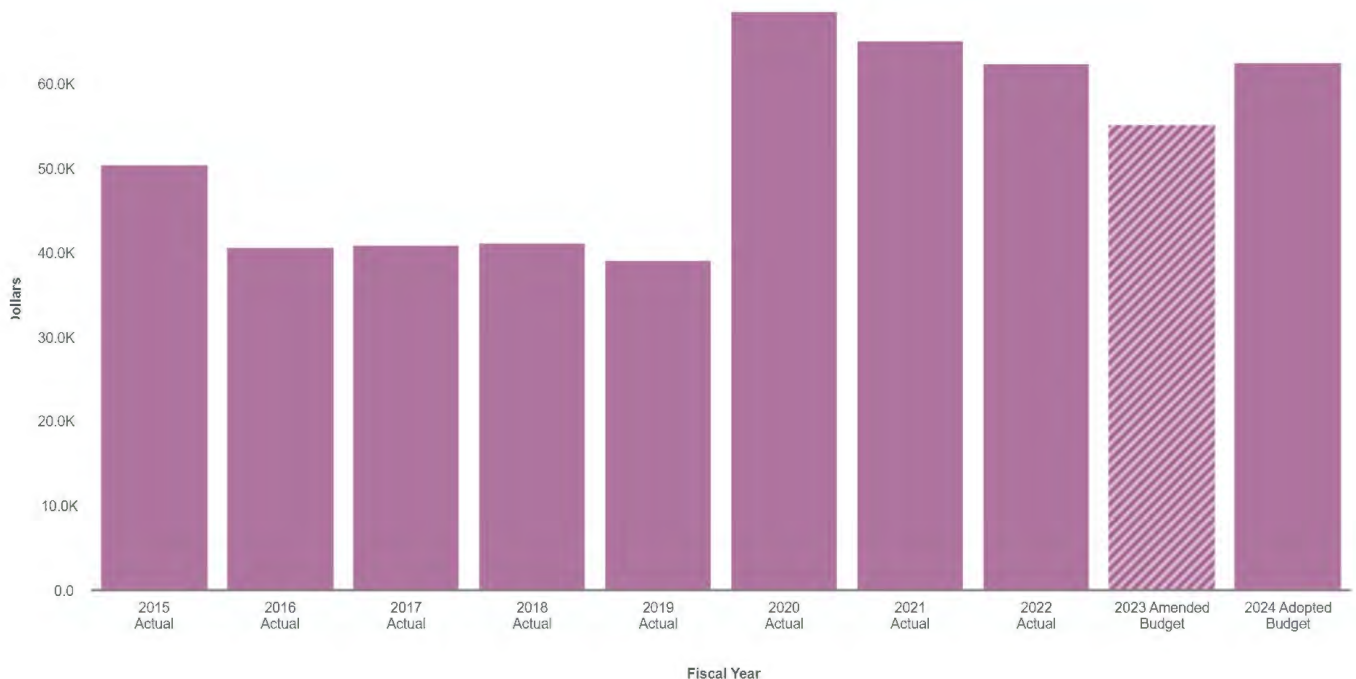
Highway Superintendent Duncan \$1,755 bi-weekly

Highway Administration Budget

Expense Type	Account	Budget Amount (\$)
Personal Services	A.5010.1	51,630
Equipment and Capital Outlay	A.5010.2	0
Contractual Expenditures	A.5010.4	1,250
Employee Benefits	A.5010.8	9,733
TOTAL		62,613

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	500
A.5010.420	Training Expenses	500
A.5010.431	Dues – NYS of TS of Highways	200
A.5010.432	Dues – Oswego County Association	50
A.5010.810	State Retirement, Highway Administration	5,783
A.5010.830	Social Security and Medicare, Highway Administration	3,950
A.5010.860	Hospital and Medical/Dental Insurance, Highway Administration	0



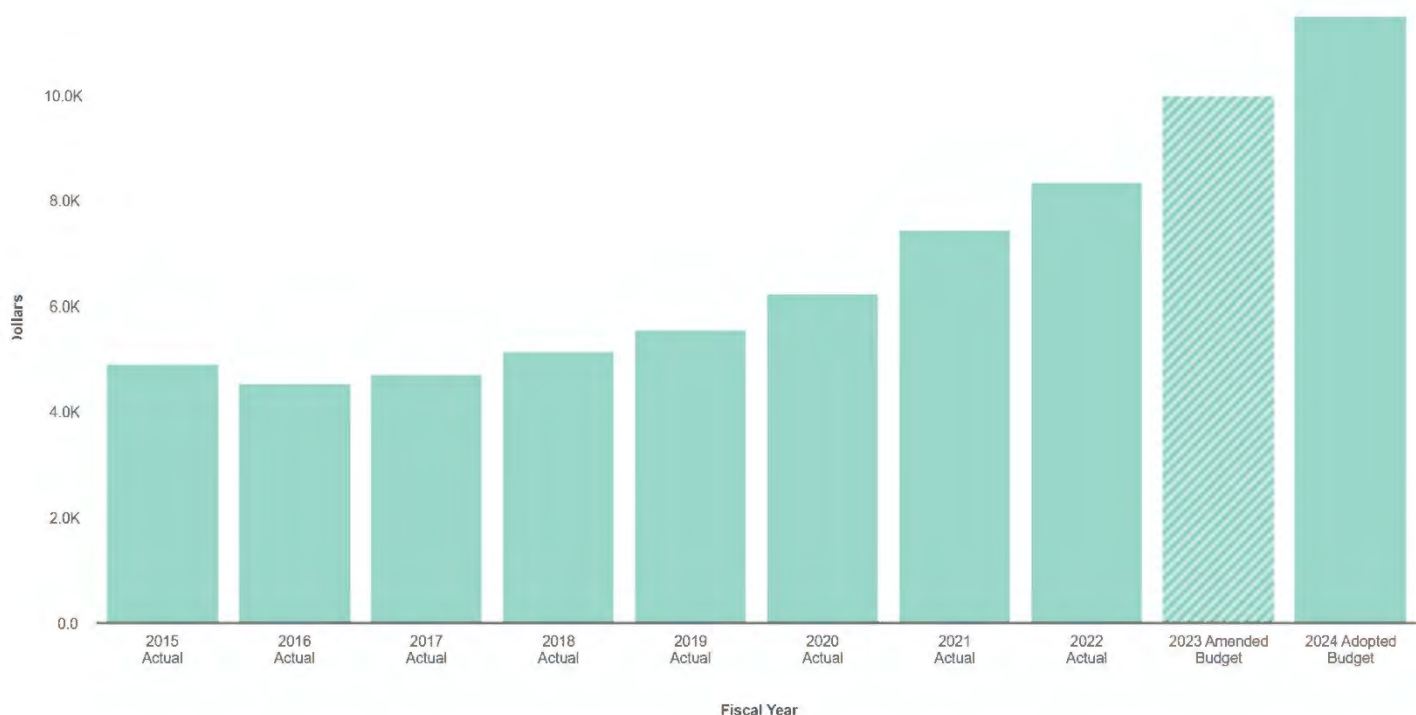
Street Lighting

Expense Type	Account	Budget Amount (\$)
Personal Services	A.5182.1	0
Equipment and Capital Outlay	A.5182.2	0
Contractual Expenditures	A.5182.4	11,500
Employee Benefits	A.5182.8	0
TOTAL		11,500

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

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

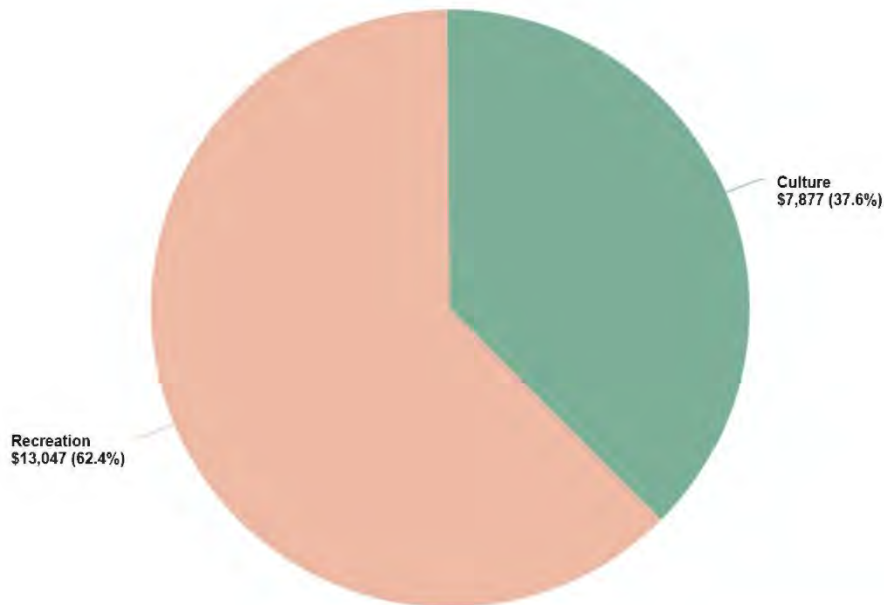
A.5182.491 National Grid - Town-Wide Street Lights \$11,500.00



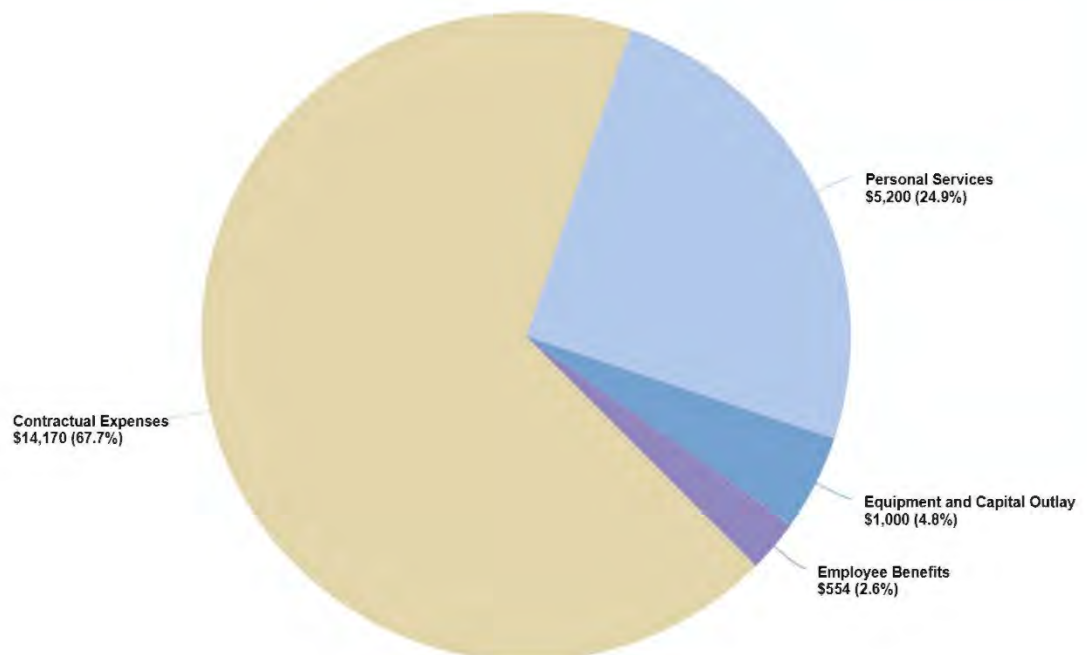
TOWN OF GRANBY GENERAL FUND

CULTURE AND RECREATION EXPENDITURE FUNCTION

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.



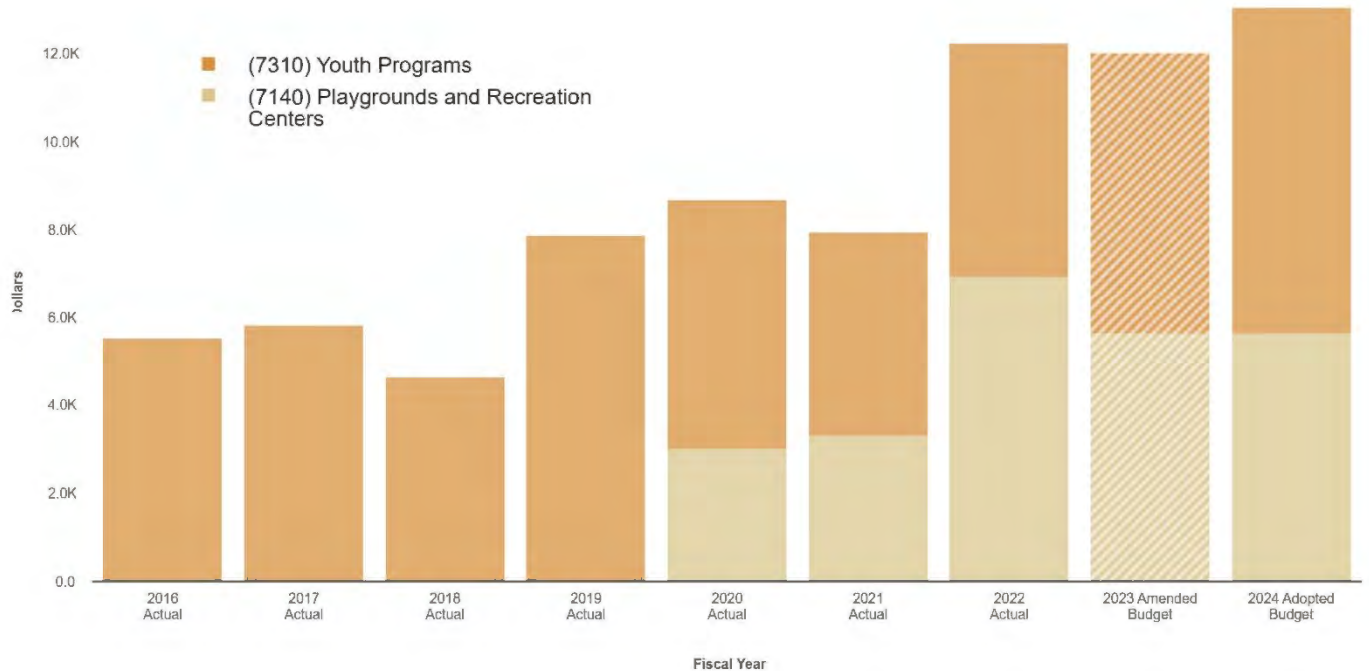
The total appropriation for this group is \$20,924 and is split between payroll, contractual expenditures, and employee benefits.



**TOWN OF GRANBY
GENERAL FUND**

**CULTURE AND RECREATION EXPENDITURE FUNCTION
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

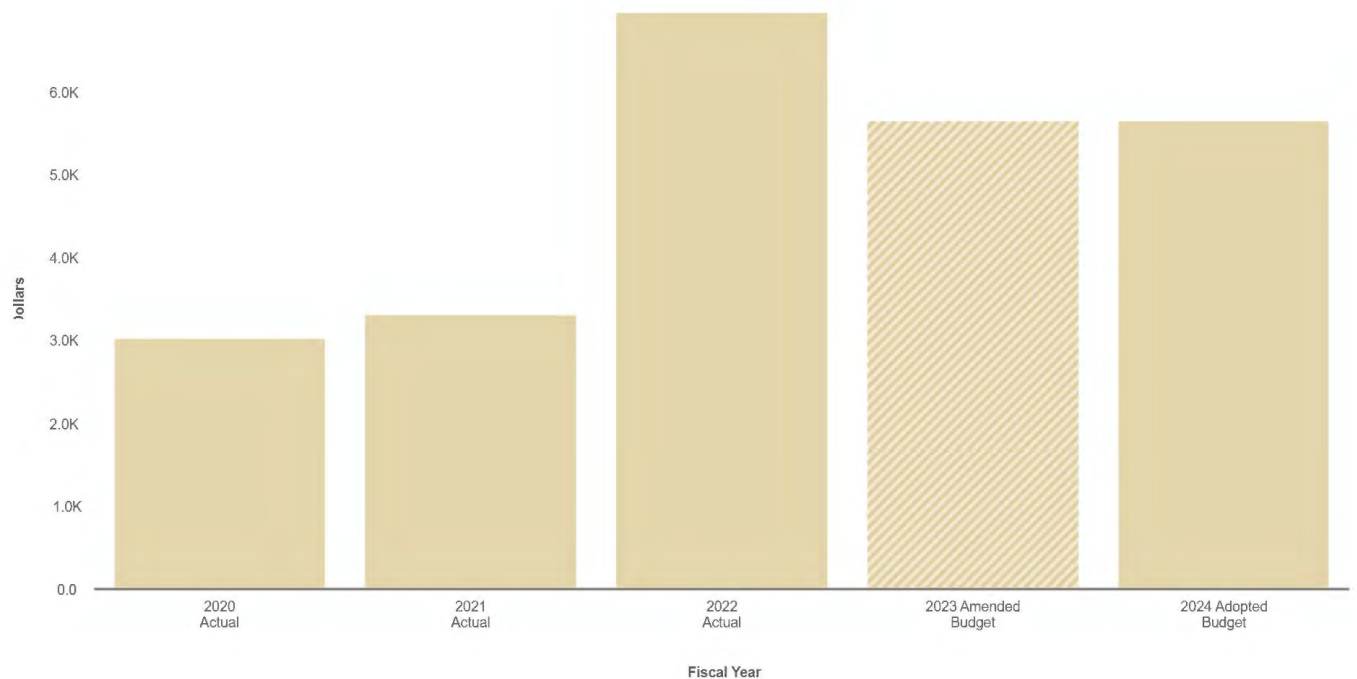
Recreation Leader Brown \$100 bi-weekly

Community 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.7140.250	Capital Outlay	\$1,000
A.7140.481	Pest Control Contract	1,100
A.7140.491	National Grid - Community Center	1,600
A.7140.492	OCWA - Community Center	200
A.7140.493	Propane - Community Center	750
A.7140.494	Spectrum	1,020



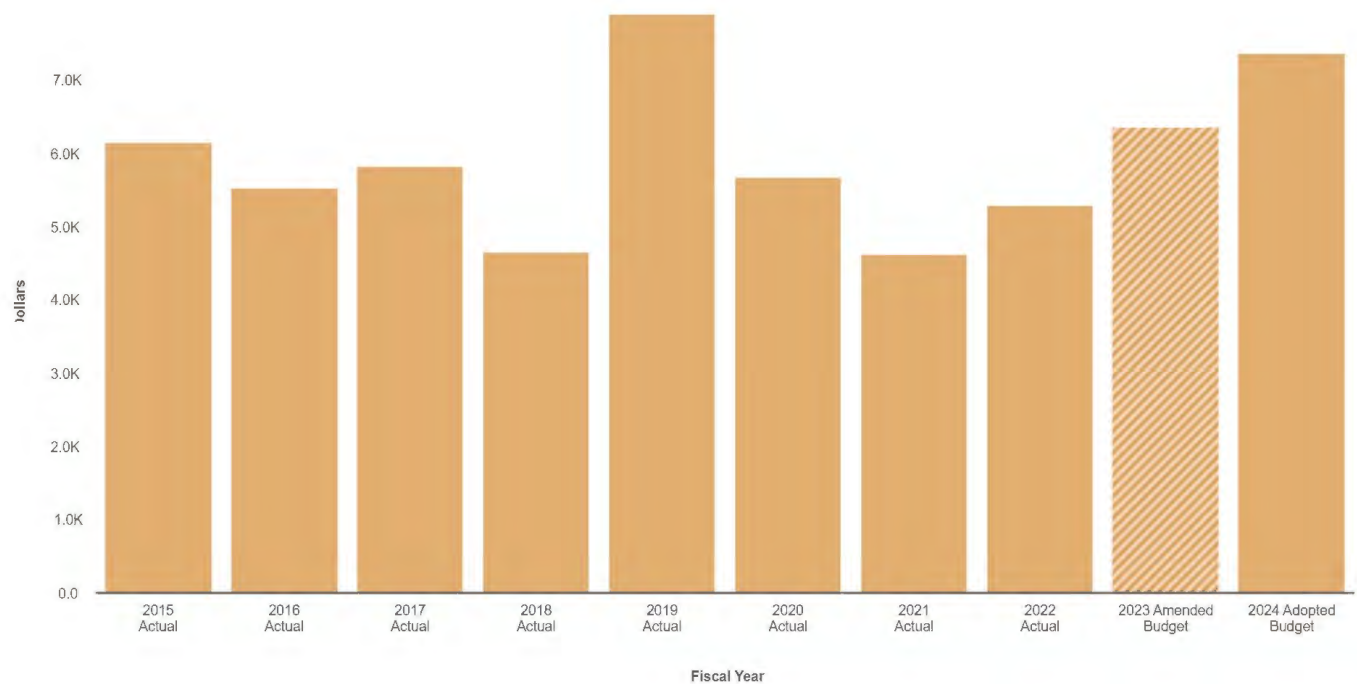
Youth Programs

<i>Expense Type</i>	<i>Account</i>	<i>Budget Amount (\$)</i>
<i>Personal Services</i>	A.7310.1	2,600
<i>Equipment and Capital Outlay</i>	A.7310.2	0
<i>Contractual Expenditures</i>	A.7310.4	4,500
<i>Employee Benefits</i>	A.7310.8	277
TOTAL		7,377

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.

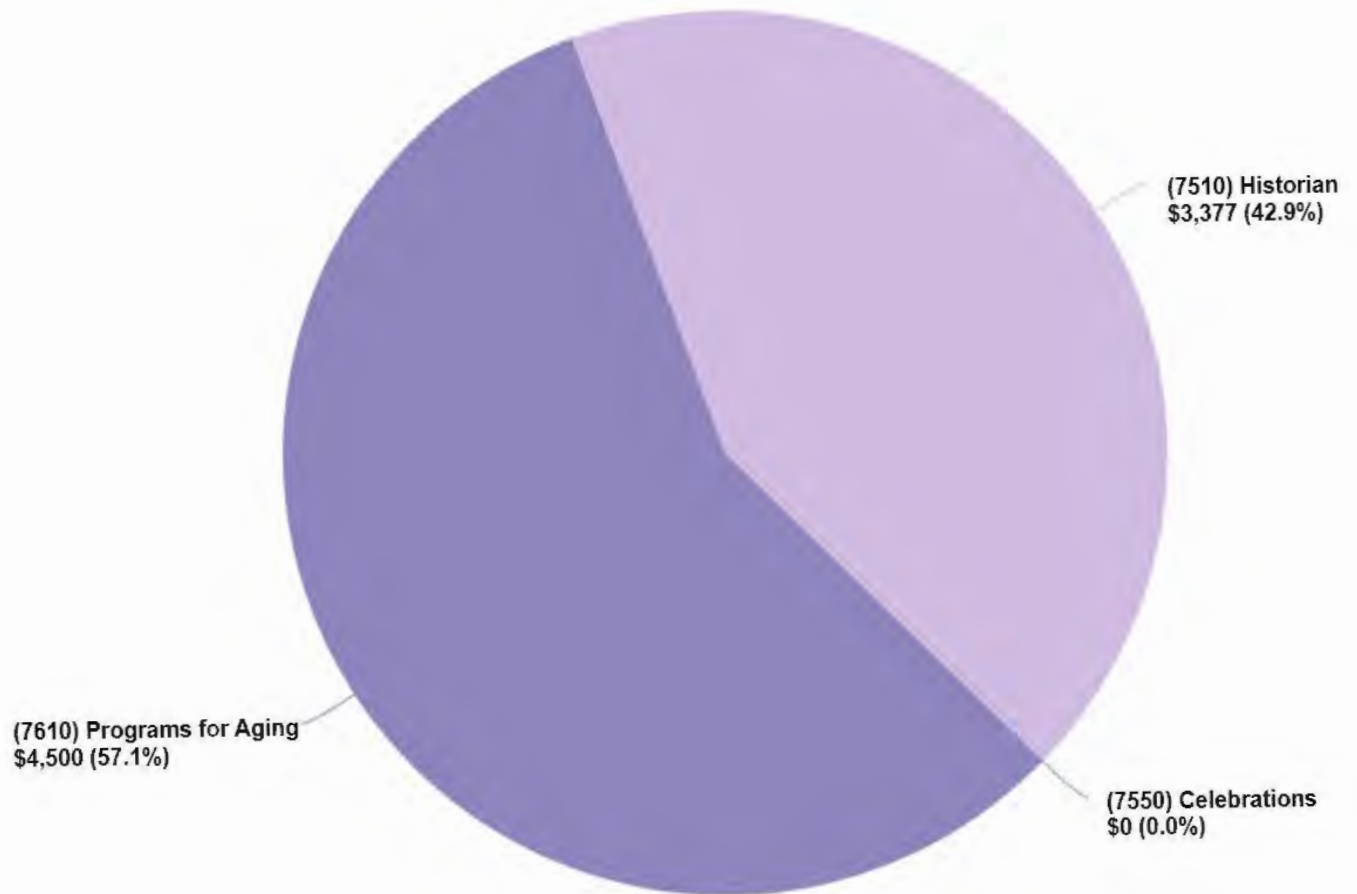
The Budget Officer plans to expand the budget into the following codes:

A.7310.111	Salary - Recreation Leader Brown	\$2,600.00
A.7310.410	Miscellaneous Expenses, Youth Program	\$4,500.00
A.7310.830	Social Security and Medicare, Youth Program	\$199.00
A.7310.850	Unemployment/Reemployment, Youth Program	\$78.00



CULTURE AND RECREATION EXPENDITURE FUNCTION 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 Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.7510.1	2,600
<i>Equipment and Capital Outlay</i>	A.7510.2	0
<i>Contractual Expenditures</i>	A.7510.4	500
<i>Employee Benefits</i>	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
A.7510.410	Miscellaneous Expenses, Historian	500
A.7510.830	Social Security and Medicare, Historian	199
A.7510.850	Unemployment/Reemployment, Historian	78



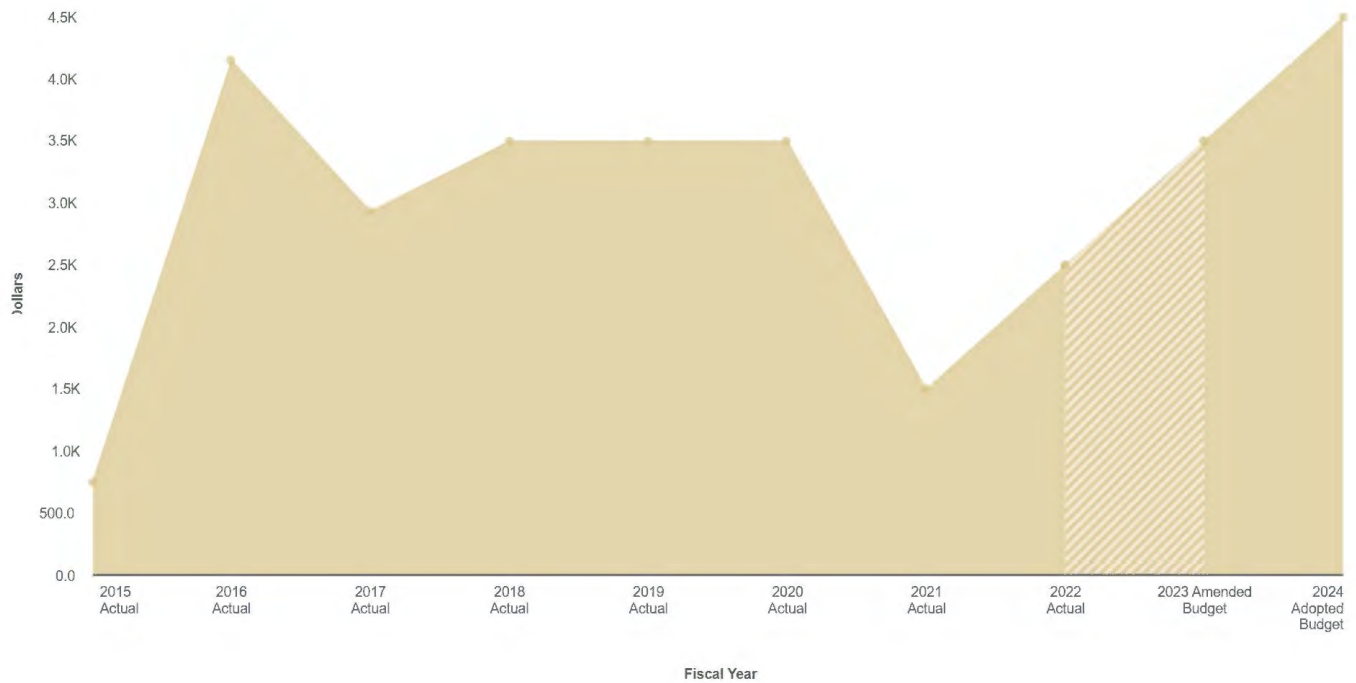
Programs for the Aging Budget

Expense Type	Account	Budget Amount (\$)
Contractual Expenditures	A.7610.4	4,500
TOTAL		4,500

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:

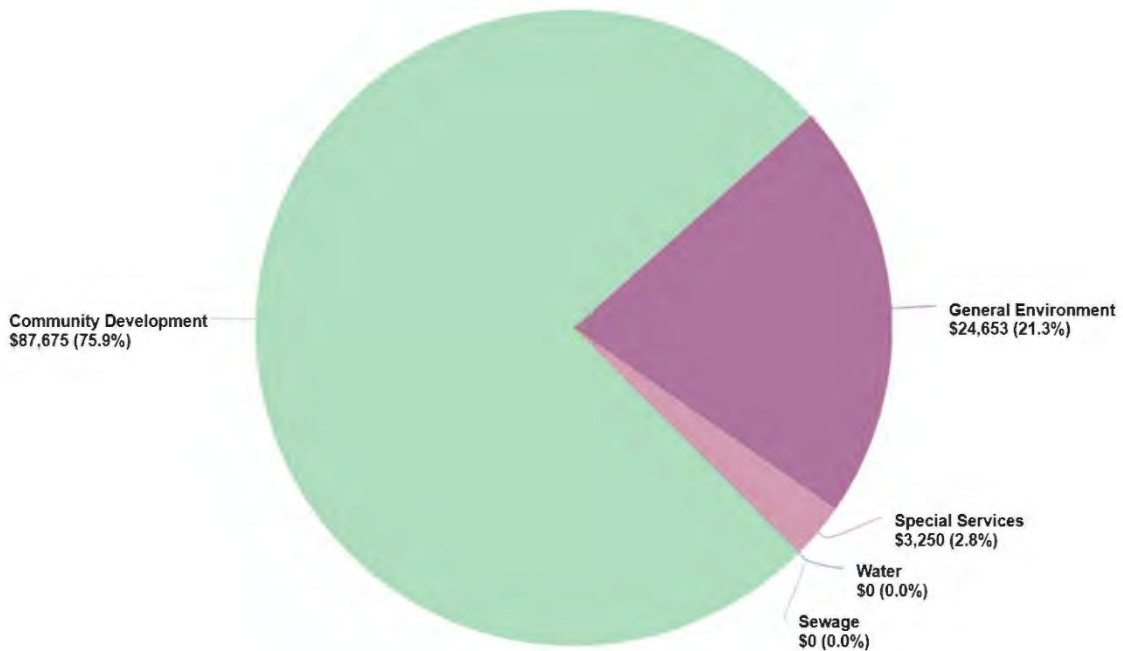
A.7610.481	Contract - Granby Seniors Club	\$4,500
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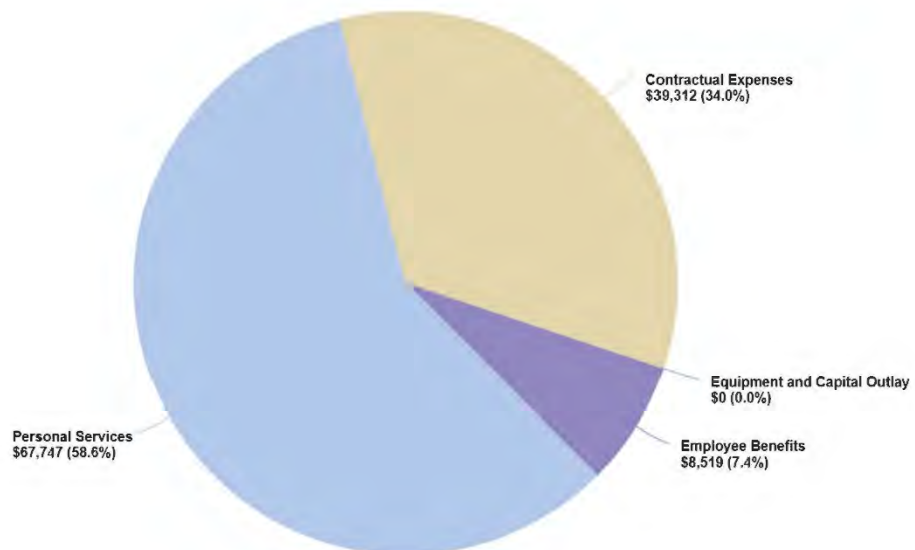
**TOWN OF GRANBY
GENERAL FUND**

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 12% of the entire General Fund budget. These expenditures are broken into clusters and are represented by the different colors in the chart below.



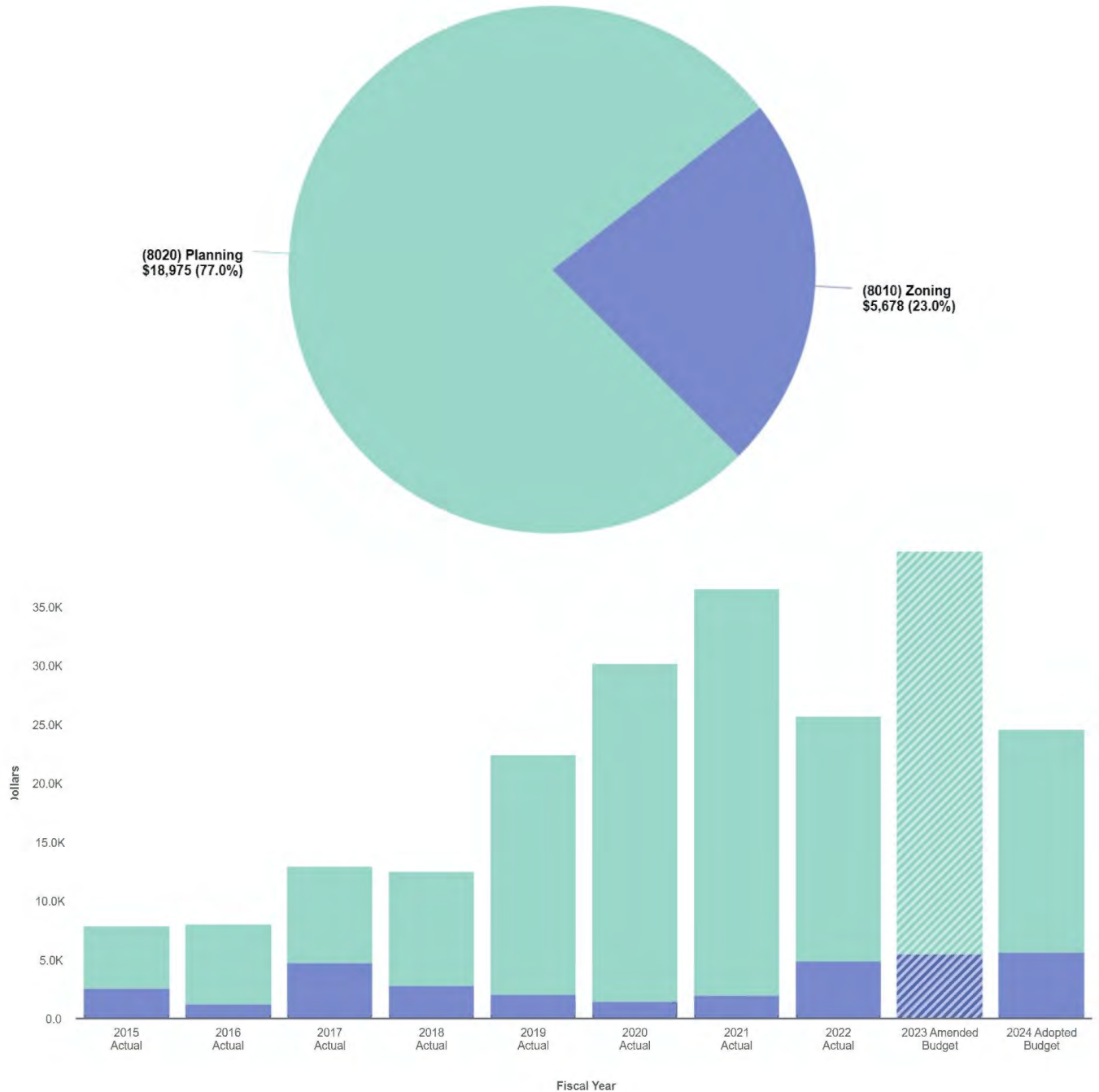
The total appropriation for this group is \$115,578 and is split between payroll, contractual expenditures, and employee benefits.



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 I \$17.25 / hour

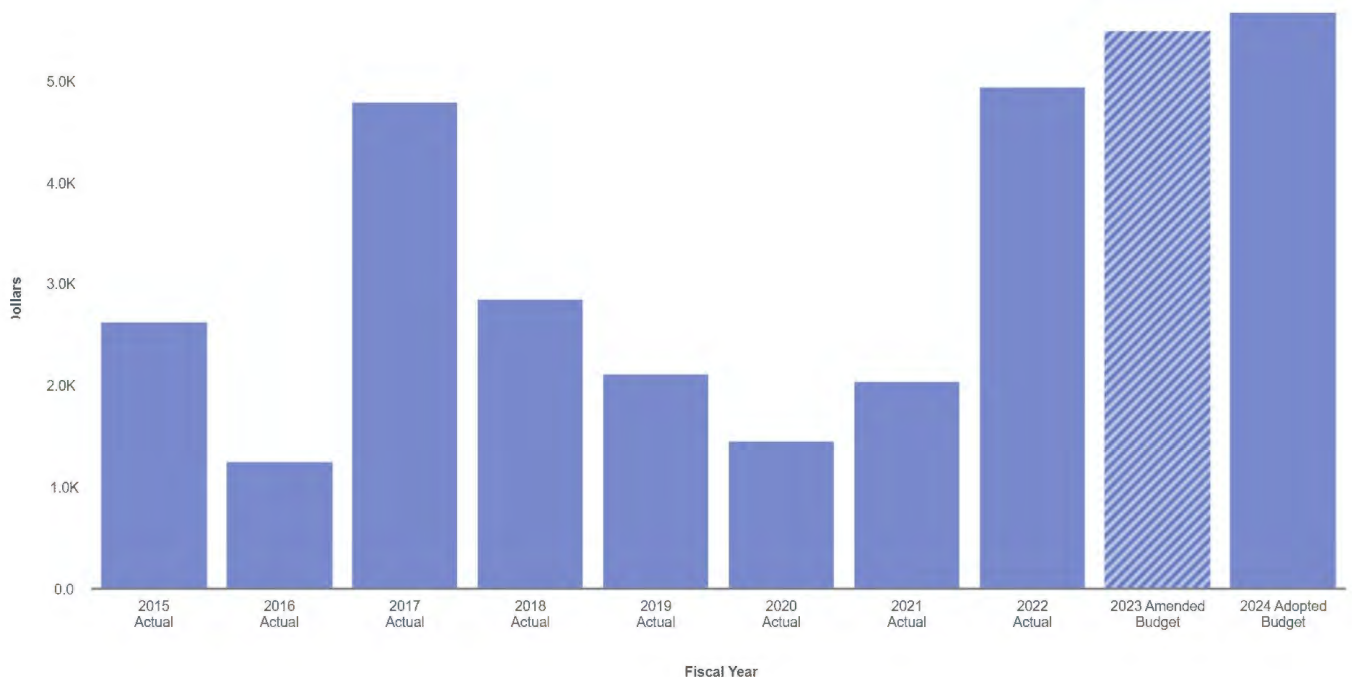
Zoning

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.8010.1	4,065
<i>Equipment and Capital Outlay</i>	A.8010.2	0
<i>Contractual Expenditures</i>	A.8010.4	750
<i>Employee Benefits</i>	A.8010.8	863
TOTAL		5,678

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	Wages	4,065
A.8010.410	Miscellaneous Expenses	500
A.8010.471	Public Notice Expenses, Zoning	500
A.8010.810	State Retirement, Zoning	447
A.8010.830	Social Security and Medicare, Zoning	325
A.8010.850	Unemployment/Reemployment, Zoning	91



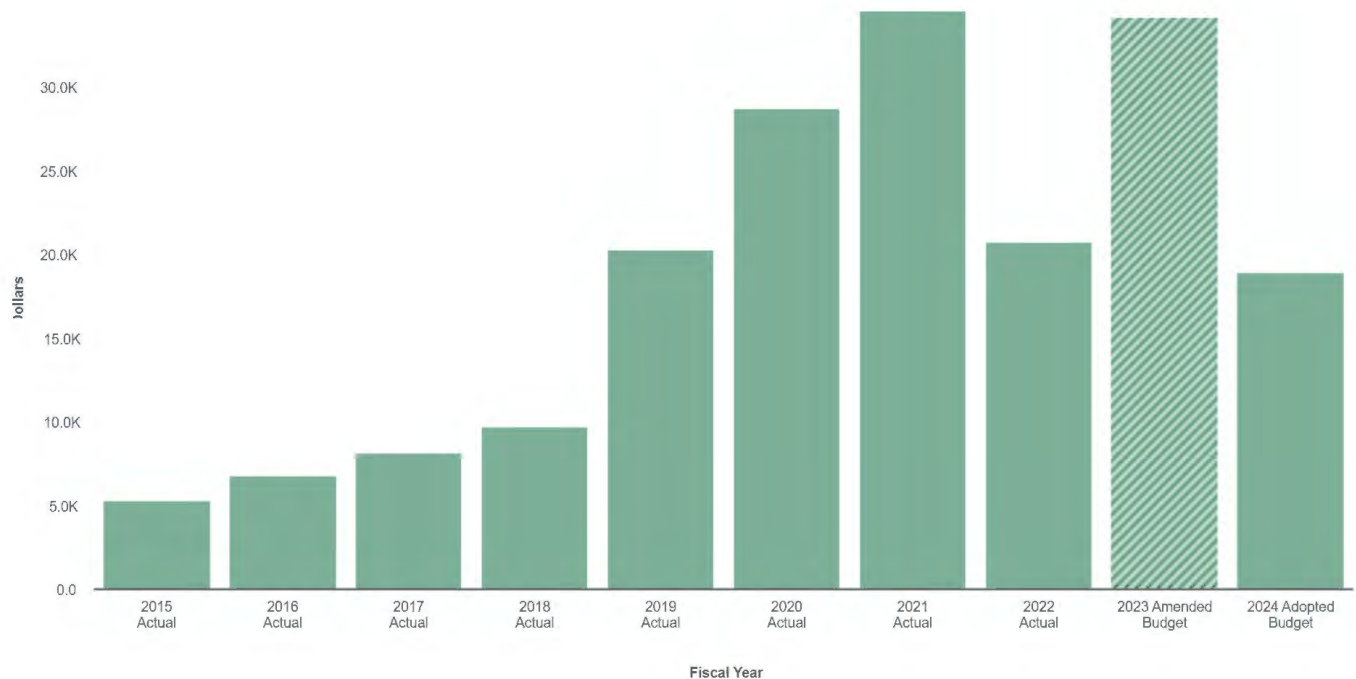
Planning

Expense Type	Account	Budget Amount (\$)
Personal Services	A.8020.1	7,125
Equipment and Capital Outlay	A.8020.2	0
Contractual Expenditures	A.8020.4	10,750
Employee Benefits	A.8020.8	1,100
TOTAL		18,975

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

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

A.8020.110	Wages	\$7,125
A.8020.410	Miscellaneous Expenses, Planning	500
A.8020.471	Public Notice Expenses, Planning	250
A.8020.472	Planning Project	10,000
A.8020.810	State Retirement, Planning	399
A.8020.830	Social Security and Medicare, Planning	549
A.8020.850	Unemployment/Reemployment, Planning	152



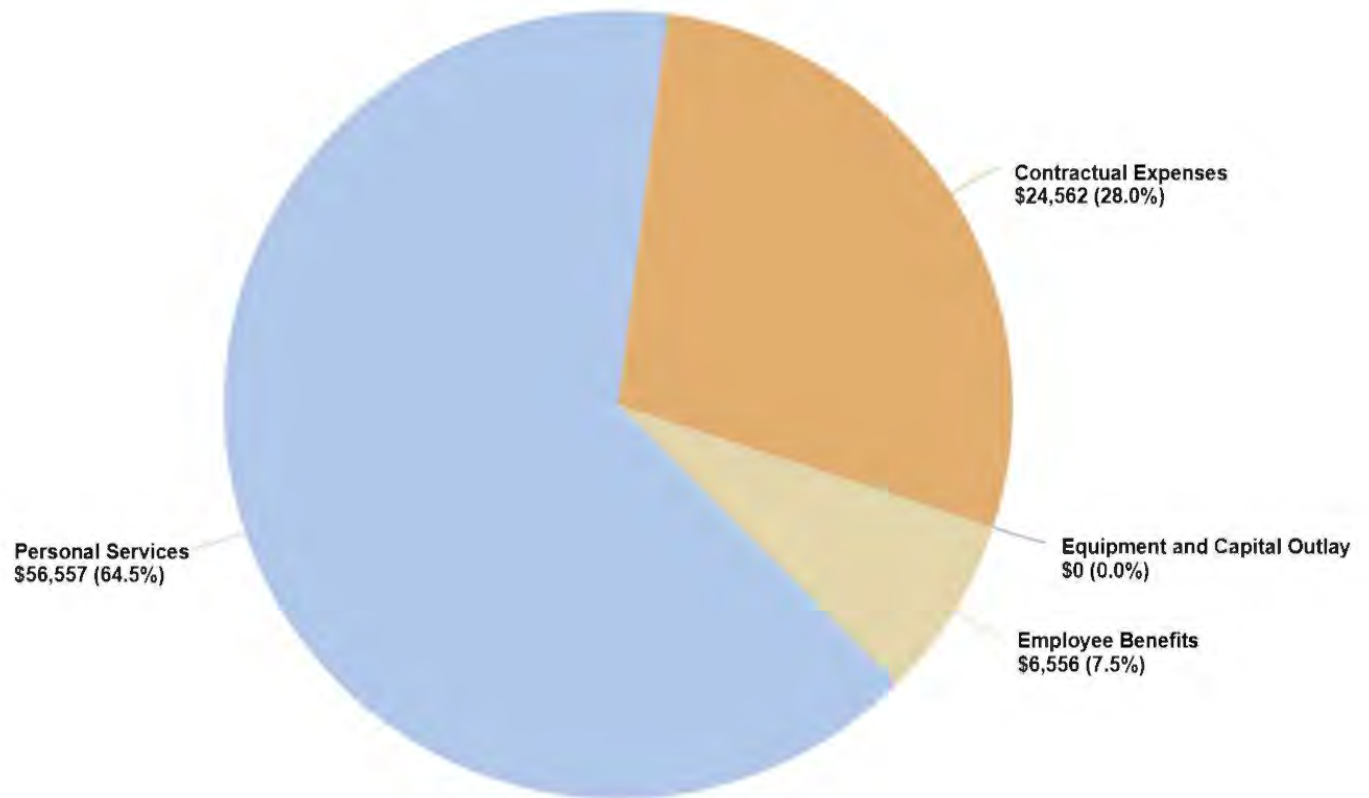
Salaries and Wages

Chairperson \$75 / meeting
 Members \$50 / meeting
 Clerk I \$17.25 / hr

**TOWN OF GRANBY
GENERAL FUND**

**HOME AND COMMUNITY SERVICES EXPENDITURE FUNCTION
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	\$25/ hr
Clerk I	\$17.25/ hr

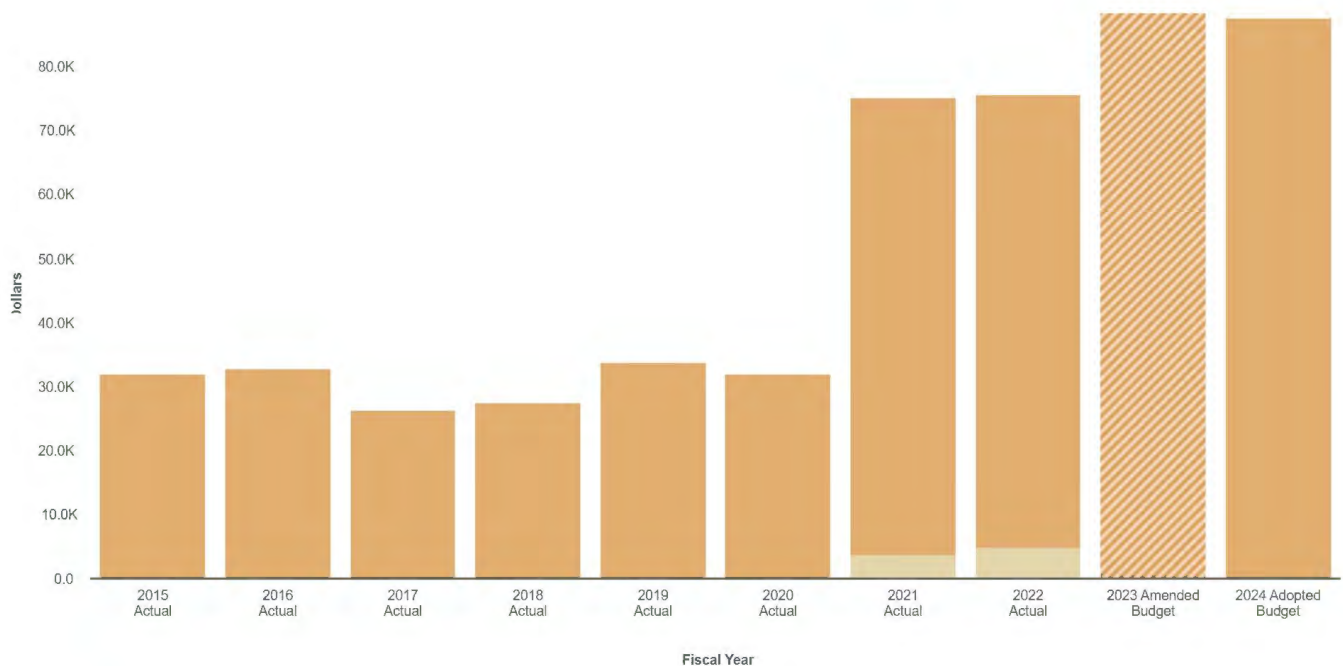
Code Enforcement Budget

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	A.8664.1	56,557
<i>Equipment and Capital Outlay</i>	A.8664.2	0
<i>Contractual Expenditures</i>	A.8664.4	24,562
<i>Employee Benefits</i>	A.8664.8	6,556
TOTAL		87,675

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	2,500
A.8664.421	Training Expenses	550
A.8664.431	Dues - NYS Building Officials Conference	250
A.8664.441	Annual Software Support (OpenGov)	20,000
A.8664.442	Wireless Phone Service (AT&T Mobility)	662
A.8664.491	Fuel Reimbursement	600
A.8664.810	State Retirement, Code Enforcement	1,595
A.8664.830	Social Security and Medicare, Code Enforcement	4,328
A.8664.850	Unemployment/Reemployment, Code Enforcement	633



**TOWN OF GRANBY
GENERAL FUND**

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

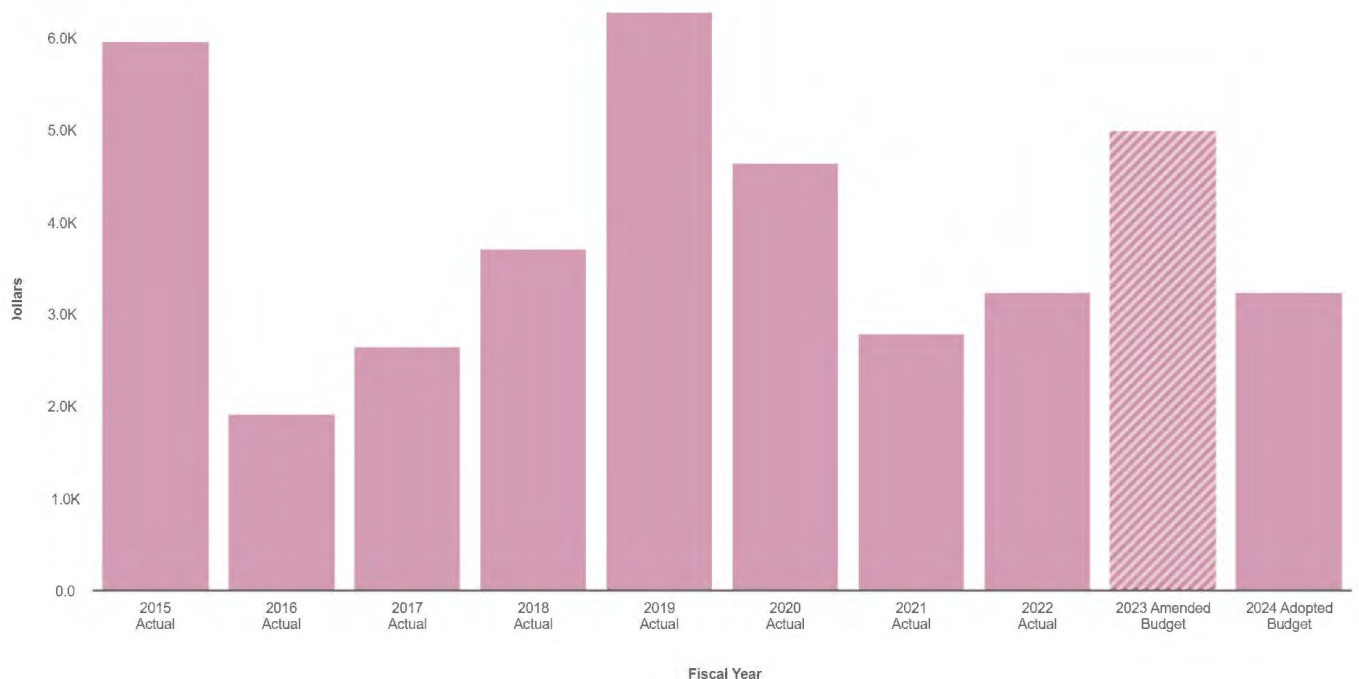
The following appropriations are for the maintenance of our four town-owned cemeteries and other community projects.

Cemeteries

<i>Expense Type</i>	<i>Account</i>	<i>Budget Amount (\$)</i>
<i>Personal Services</i>	A.8810.1	0
<i>Equipment and Capital Outlay</i>	A.8810.2	0
<i>Contractual Expenditures</i>	A.8810.4	3,250
<i>Employee Benefits</i>	A.8810.8	0
<i>TOTAL</i>		3,250

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

A.8810.410	Miscellaneous Expenses, Cemeteries	\$ 500
A.8810.481	Landscaping Contract	2,750



**TOWN OF GRANBY
GENERAL FUND**

UNDISTRIBUTED EXPENDITURE FUNCTION

Debt Service

Expense Type	Account	Budget Amount (\$)
Principal	A.9785.600	5,406
Interest	A.9785.700	11
TOTAL		5,417

Interfund Transfers

Expense Type	Account	Budget Amount (\$)
Transfer to Capital Projects	A.9950.9	6,500
TOTAL		6,500

The Town of Granby plans to lease a postage meter and a copier/printer/fax machine.

**TOWN OF GRANBY
GENERAL FUND**

ESTIMATED REVENUES FOR FISCAL YEAR 2023

Account Structure

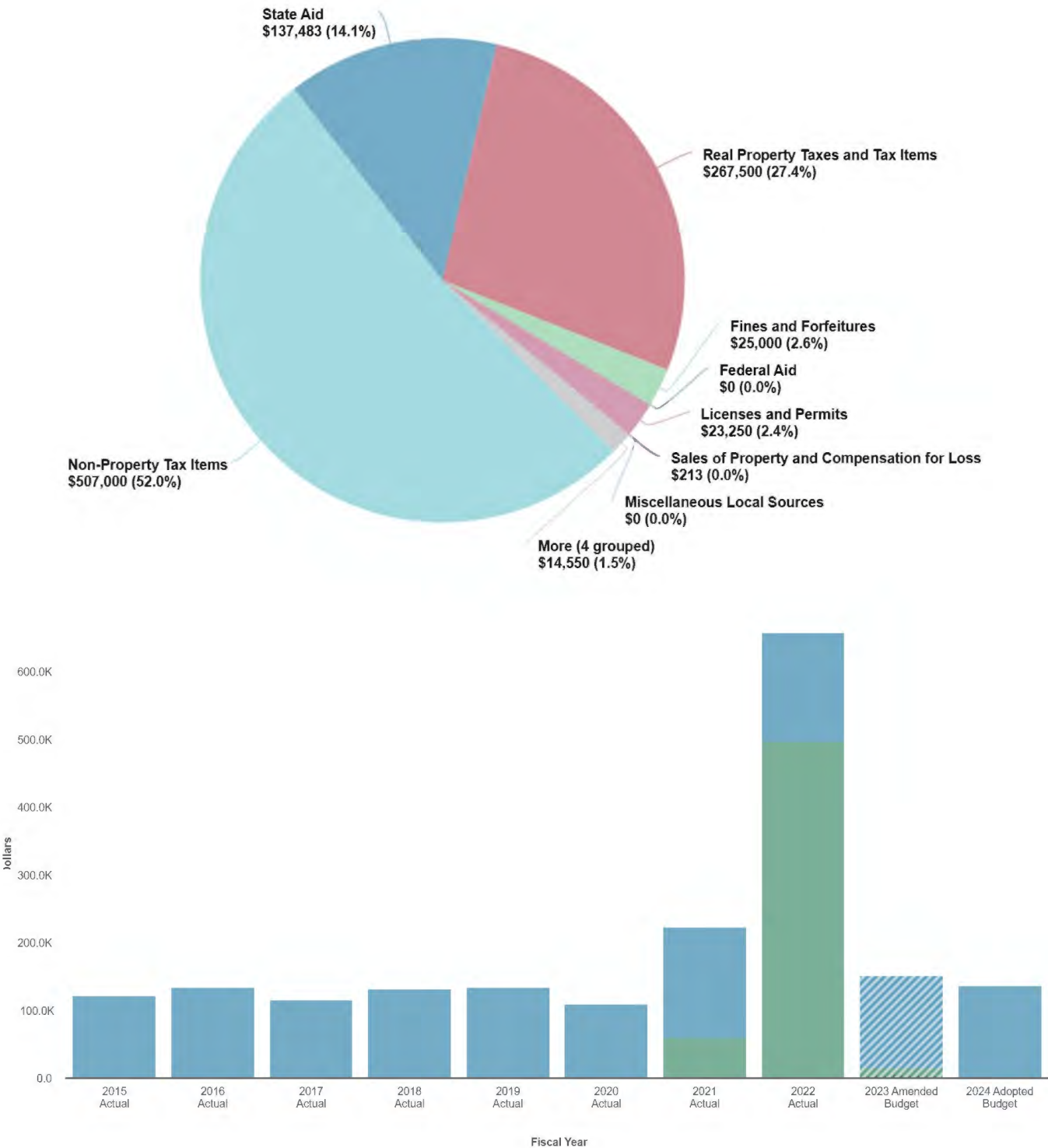
Revenue codes have four digits based on the source of the income. Our accounting program requires that we have a third term in an account string. I have elected to have **.R** at the end of all revenue codes.

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

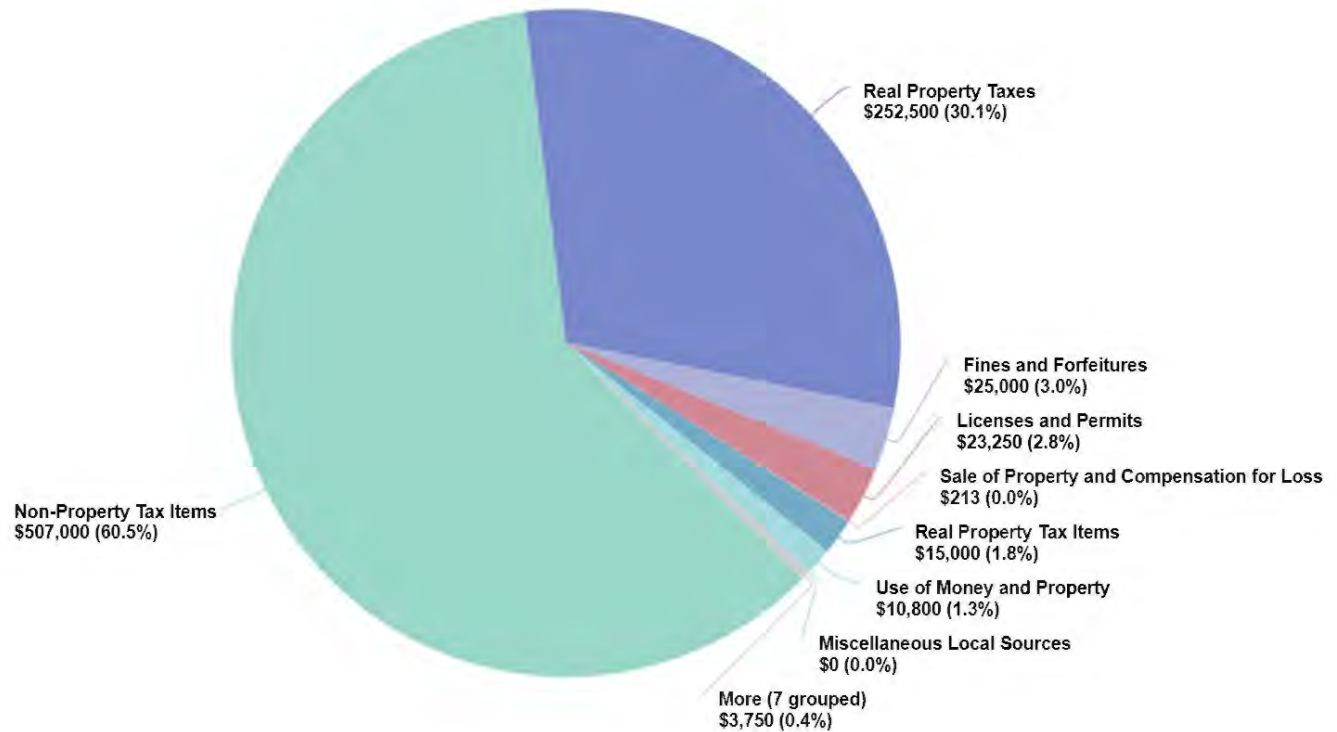
Typically, there are two sources of revenue for the General Fund. Local sources which include property tax items, sales tax, licenses, fees, and department-related revenues. The Town of Granby also gets various forms of state aid which make up the State Sources of revenue and 14% of the budget.



TOWN OF GRANBY GENERAL FUND

LOCAL SOURCES REVENUE GROUP

Approximately 86% 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 26% of the total money received by the town.



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

Local Sources Type Comparison

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>
Non-Property Tax Items	521,395	539,001	479,000	507,000
Real Property Tax Items	85,059	232,546	230,000	267,500
Fines and Forfeitures	32,407	20,308	25,000	25,000
Licenses and Permits	27,347	21,106	30,750	23,250
Use of Money and Property	3,255	18,665	5,300	10,800
Departmental Income	3,733	3,998	3,250	3,750
Sale of Property and Compensation for Loss	35,152	21,024	225	213
General Fund Total	\$717,886	\$869,263	\$780,596	\$837,513

**TOWN OF GRANBY
GENERAL FUND**

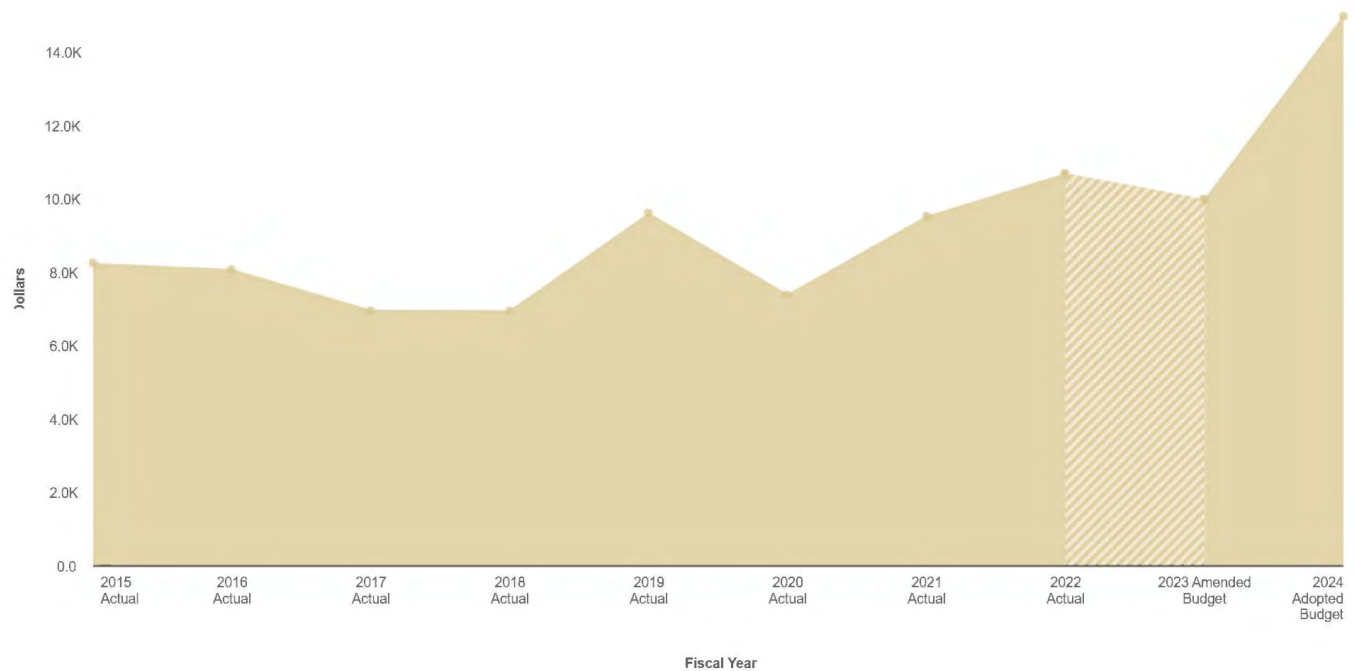
LOCAL SOURCES REVENUE GROUP

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.	\$15,000



Non-Property Taxes

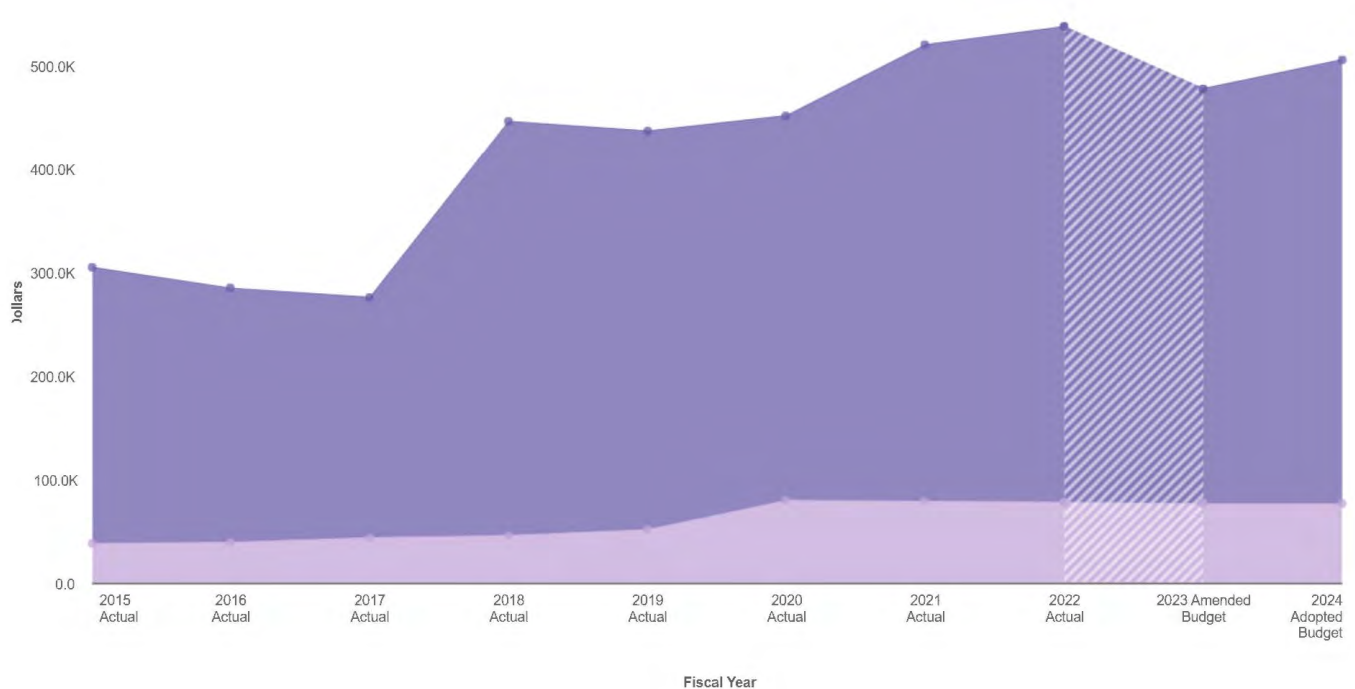
The Town of Granby receives a portion of the total sales tax paid to Oswego County by the State of New York. Sales tax is distributed by the county and we receive four quarterly payments.

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

Rationale	Estimated
We are expected to exceed our estimate for 2023 by \$50,000, but because of this inflationary economy, it is appropriate to estimate a lower amount.	\$ 430,000

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

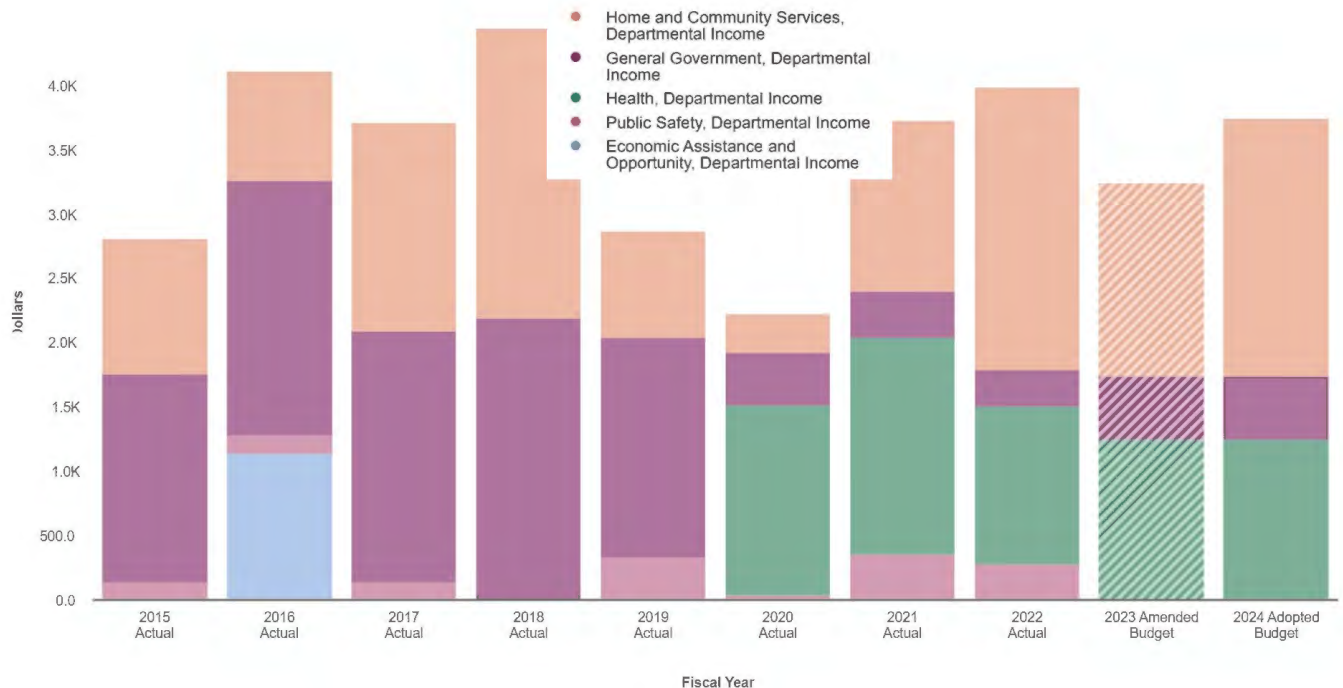
Rationale	Estimated
Birth and death certifications will now be booked using this code as well as genealogy search fees.	\$1,250

A.2110.R Zoning Board Fees

Rationale	Estimated
It is estimated that the ZBA will hear five applications in 2024.	\$500

A.2115.R Planning Board Fees

Rationale	Estimated
It is estimated that the planning board will hear six applications in 2024.	\$1,500



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 in accordance with the Town Investment Policy.

A.2401.R Interest and Earnings

Rationale	Estimated
Interest rates are very high, and we are using NYCLASS.	\$7,500

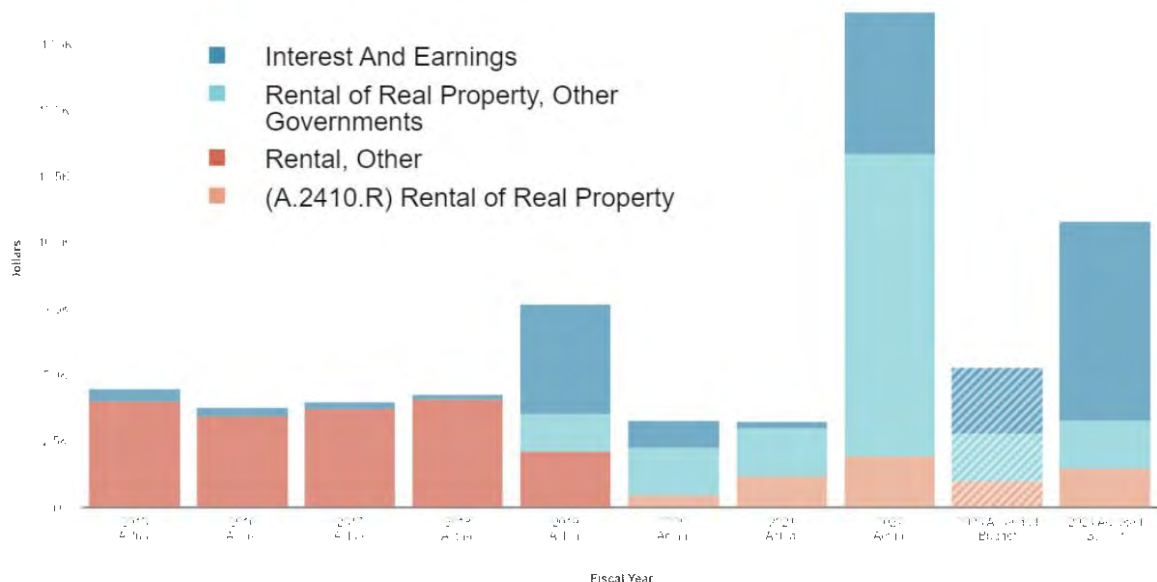
Our community center is rented by individuals and groups for \$100. Fees are collected by the town clerk and the State of New York rents space for air quality monitoring equipment at \$150 per month.

A.2410.R Rental of Real Property

Rationale	Estimated
It is estimated that the community center will be rented 15 times in 2024.	\$1,500

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

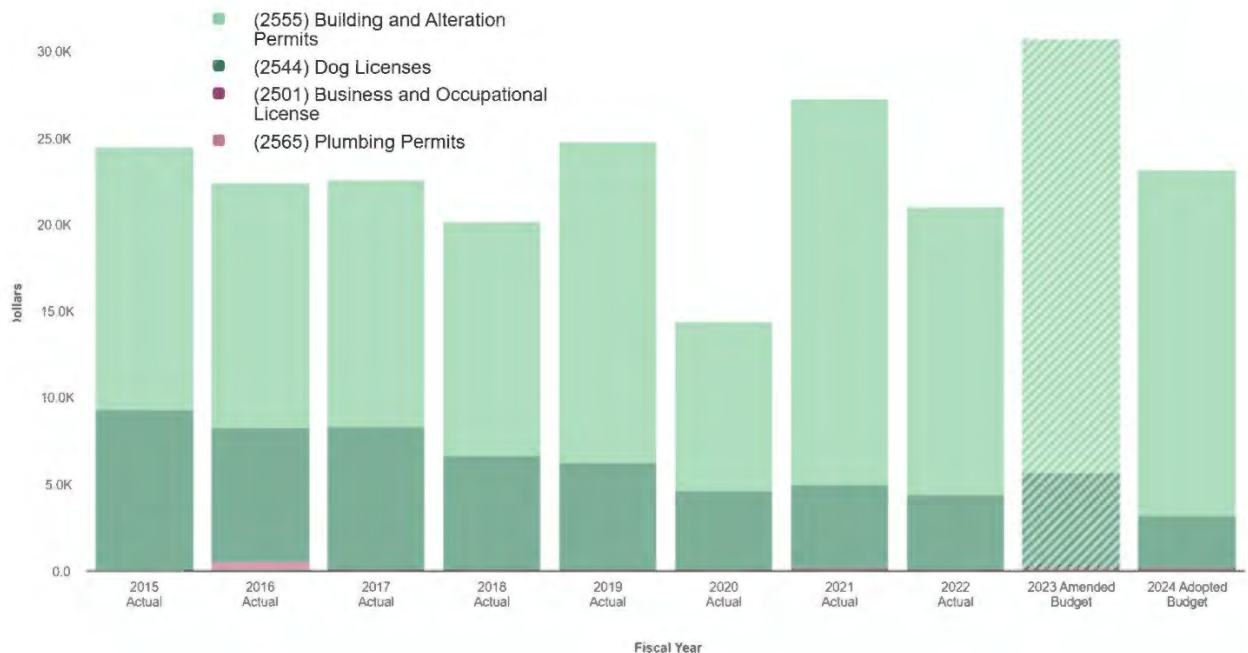
Rationale	Estimated
Fees for dog licenses are used to fund the administration of the Dog Control Law in the town.	\$3,000

A.2555.R Building and Alteration Permits

Rationale	Estimated
Based on the number of permits in 2023	\$20,000

A.2501.R Business and Occupational License

Rationale	Estimated
Operating permits are renewed annually.	\$250

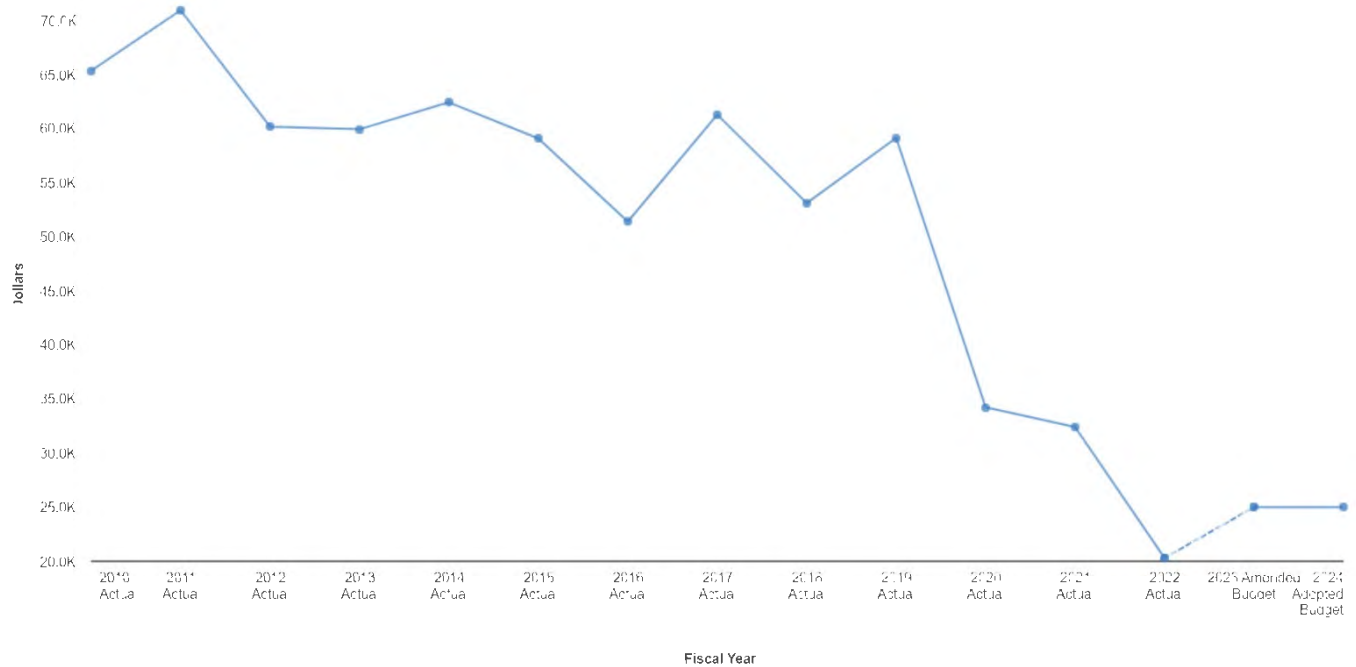


Fines and Forfeitures

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 from 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.	\$213

**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 will 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

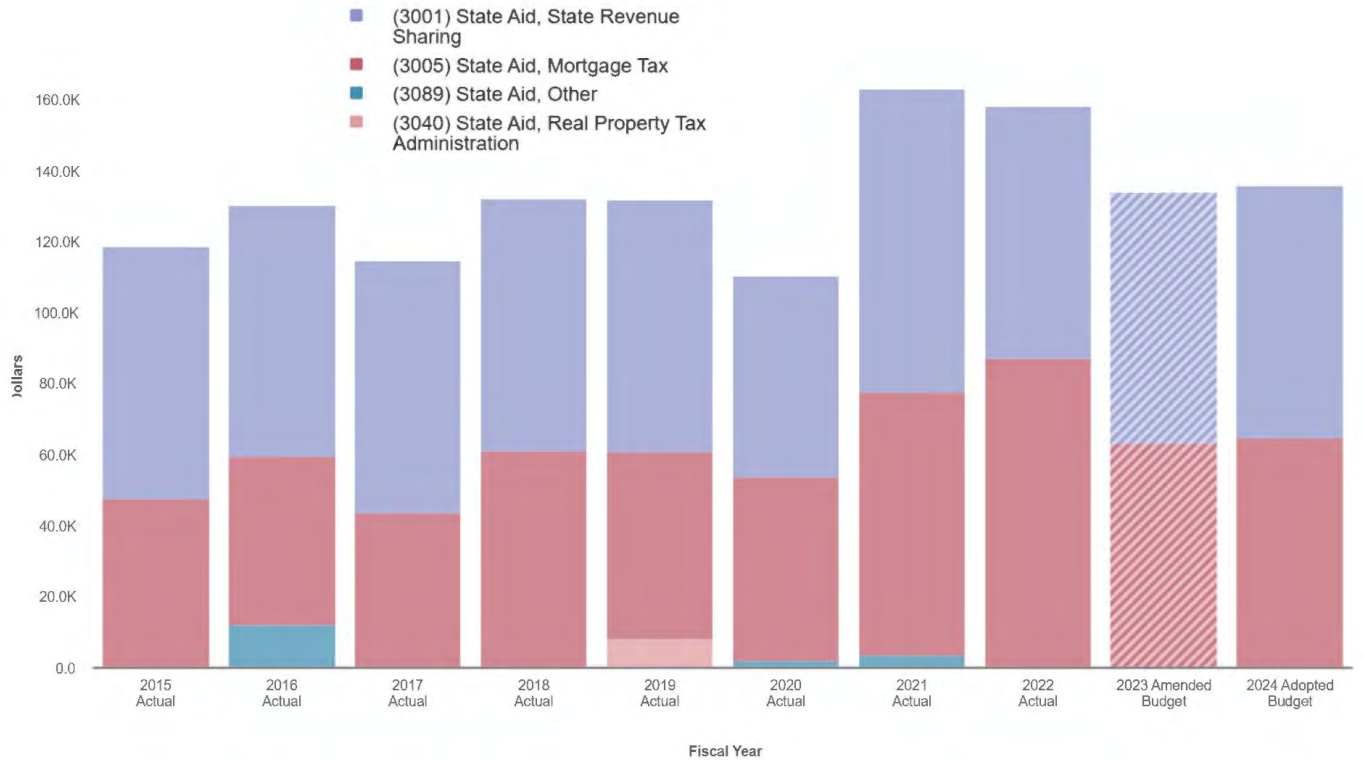
A.3005.R Mortgage Tax

Rationale	Estimated
Our payments in 2023 were \$71,596.50	\$65,000

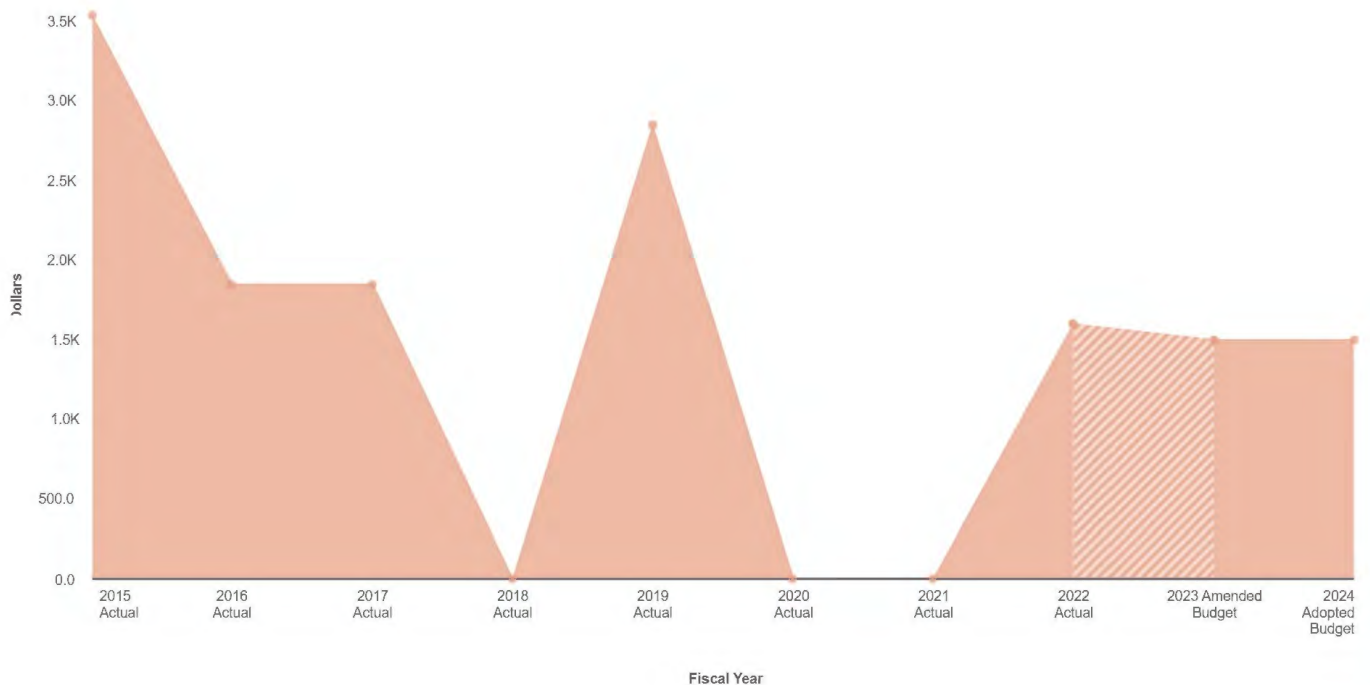
State Aid – Recreation and Culture

A.3820.R Youth Programs

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



Youth State Aid



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
\$252,500

The total taxable value of our town from the Final Tax Roll filed with the town clerk, is: \$274,614,055

Property taxes are assessed per \$1,000 in value, so we divide the levy by 274,614.055. Our proposed tax levy can be divided by our new number to get the tax rate. See below...

Year	Status	Rate per \$1,000
2024	Adopted	.91947
2023	Final	.79810
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?

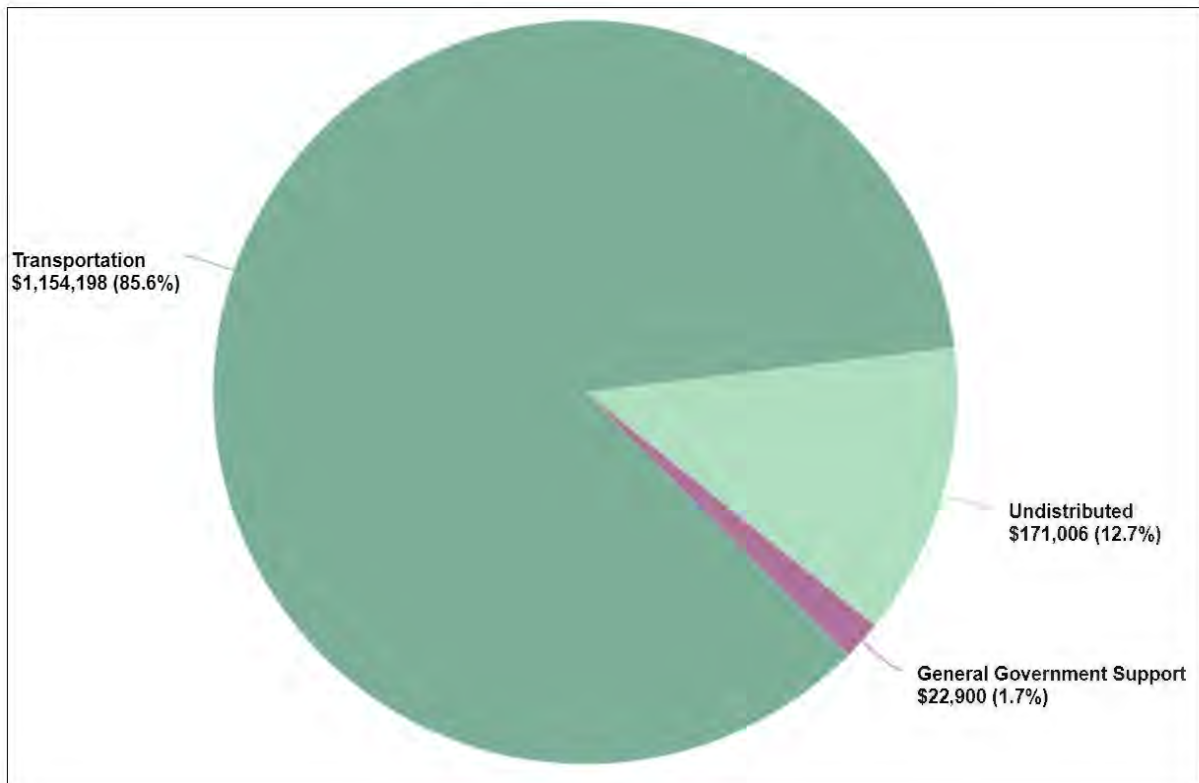
Your taxable value is your assessment minus any exemptions you may have. The adopted levy would increase the tax rate.

Value	\$50,000	\$85,000	\$115,000	\$145,000	\$185,000	\$210,000
2023 tax	\$ 39.91	\$ 67.84	\$ 91.78	\$ 115.72	\$ 147.65	\$ 167.60
2024 tax	\$ 45.97	\$ 78.15	\$ 105.74	\$ 133.32	\$ 170.10	\$ 193.09
Increase	\$ 6.07	\$ 10.32	\$ 13.96	\$ 17.60	\$ 22.45	\$ 25.49

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>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>
Personal Services	\$ 300,120	\$ 279,330	\$ 321,196	\$ 383,770
Equipment and Capital Outlay	417,797	544,633	1,004,245	476,594
Contractual Expenditures	227,234	298,118	277,835	315,204
Employee Benefits	170,763	122,426	159,492	172,536
Interfund Transfers	0	16,290	21,524	0
Debt Principal	15,000	0	0	0
Debt Interest	1,965	0	0	0
Highway Fund Total	\$1,115,914	\$1,260,798	\$1,784,292	\$1,348,104

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.

MEO	Wage	Overtime Wage
Hired before 1/1/25	\$26.20/hr	\$39.30/hr
Hired after 1/1/25	\$25.20/hr	\$37.80/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 \$400 for the purchase of safety shoes and winter weather gear.

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. The increase over this year is about 19%.

Tier	2023 Rates	2024 Rates
A14 & A15 Tier 4	14.8%	17.6%
A14 & A15 Tier 5	12.8%	15.2%
A14 & A15 Tier 6	9.4%	11.2%

Health/Medical/Dental Insurance:

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

Single	\$ 688.23/mo
Two Person	\$1,302.86/mo
Family	\$1,967.78/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

No transfers are planned at this time.

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	\$ 22,750
General Government Support	Special Items	Judgements and Claims	150
Transportation	Highway	Maintenance of Roads	343,612
Transportation	Highway	Snow Removal	224,598
Transportation	Highway	Permanent Improvements	321,594
Transportation	Highway	Machinery	160,800
Transportation	Highway	Brush and Weeds	30,900
Transportation	Highway	Street Administration	72,694
Undistributed	Employee Benefits	Medical Insurance	96,260
Undistributed	Employee Benefits	State Retirement	48,787
Undistributed	Employee Benefits	Social Security	24,644
Undistributed	Employee Benefits	Unemployment Insurance	1,315
Undistributed	Interfund Transfers	Transfers to Debt Service	0

**TOWN OF GRANBY
HIGHWAY FUND**

APPROPRIATIONS FOR FISCAL YEAR 2024

Account Structure

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

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

Personal services are expanded to be:

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

Equipment and Capital Outlay is broken down like:

- .210 Equipment
- .250 Capital Outlay

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

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

Employee Benefits are broken down by type of benefit:

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

**TOWN OF GRANBY
HIGHWAY FUND
GENERAL GOVERNMENT SUPPORT EXPENDITURE GROUP
SPECIAL ITEMS EXPENDITURE CLUSTER**

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

Unallocated Insurance

<i>Expense Type</i>	<i>Account</i>	<i>Budget Amount (\$)</i>
<i>Personal Services</i>	DA.1910.1	0
<i>Equipment and Capital Outlay</i>	DA.1910.2	0
<i>Contractual Expenditures</i>	DA.1910.4	22,750
<i>Employee Benefits</i>	DA.1910.8	0
<i>TOTAL</i>		22,750

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

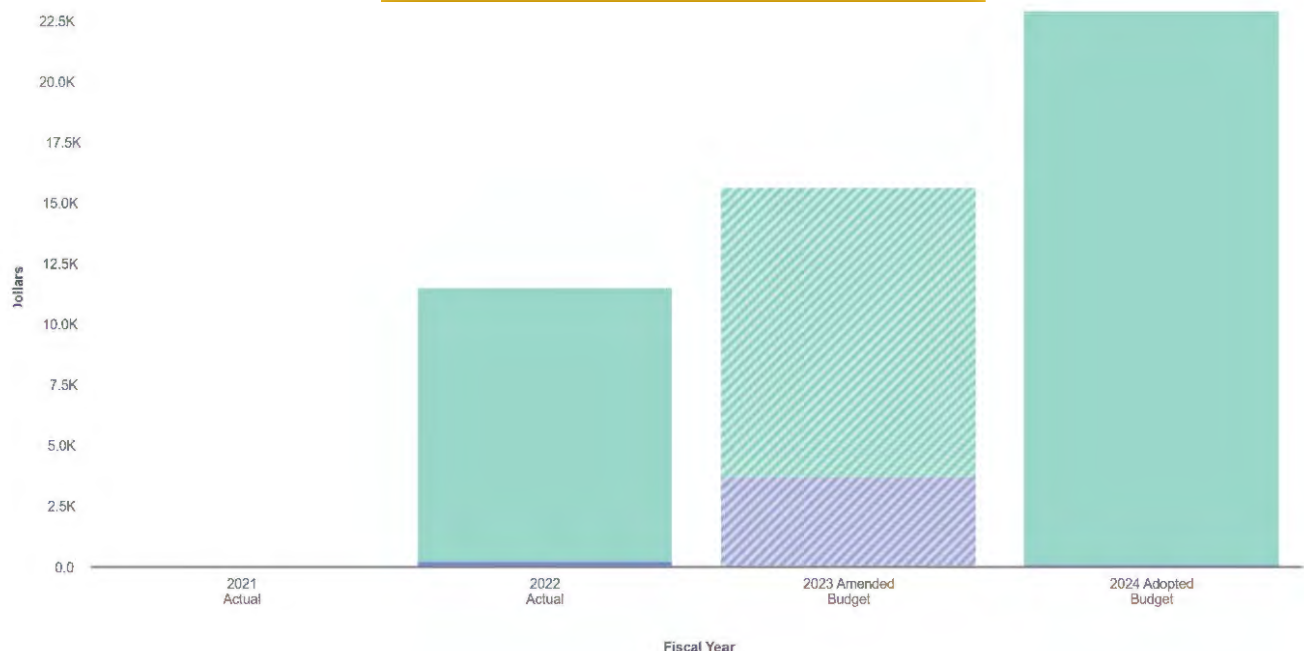
DA.1910.482 Inland Marine Policy \$22,750

Judgements and Claims

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

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

DA.1930.482 Mailbox Damage \$150

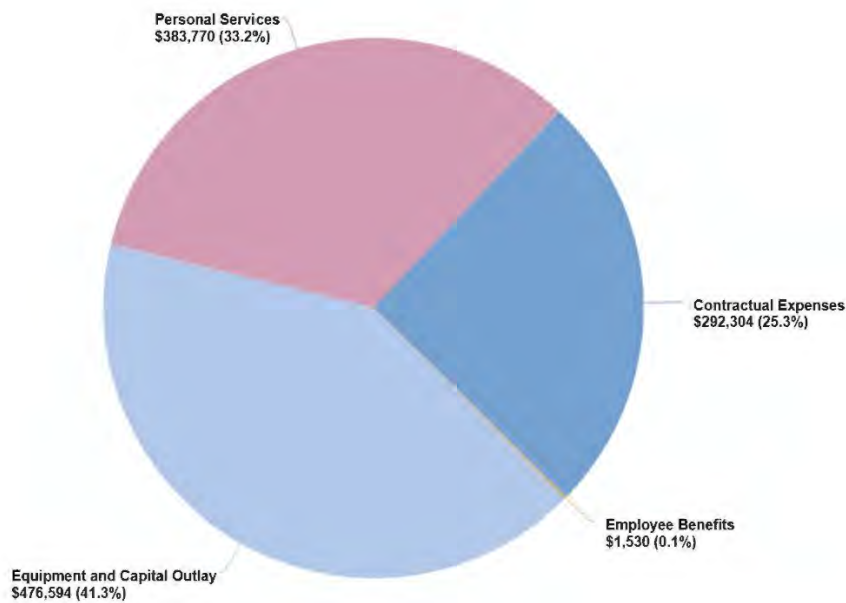


TOWN OF GRANBY HIGHWAY FUND

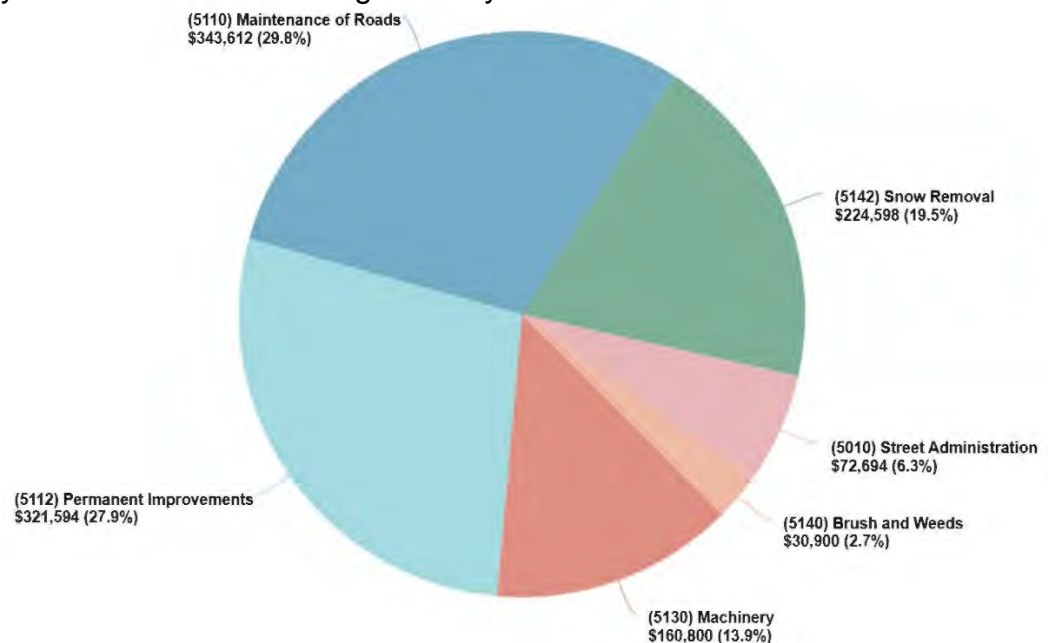
TRANSPORTATION EXPENDITURE GROUP

The following pages list the appropriations for services provided for the safe and adequate flow of vehicles and pedestrians. The Transportation group makes up 86% of the entire Highway Fund budget. These expenditures are broken into one cluster, the highway expenditure cluster.

The proposed total, \$1,154,198, is split between payroll, equipment, and contracted goods and services.



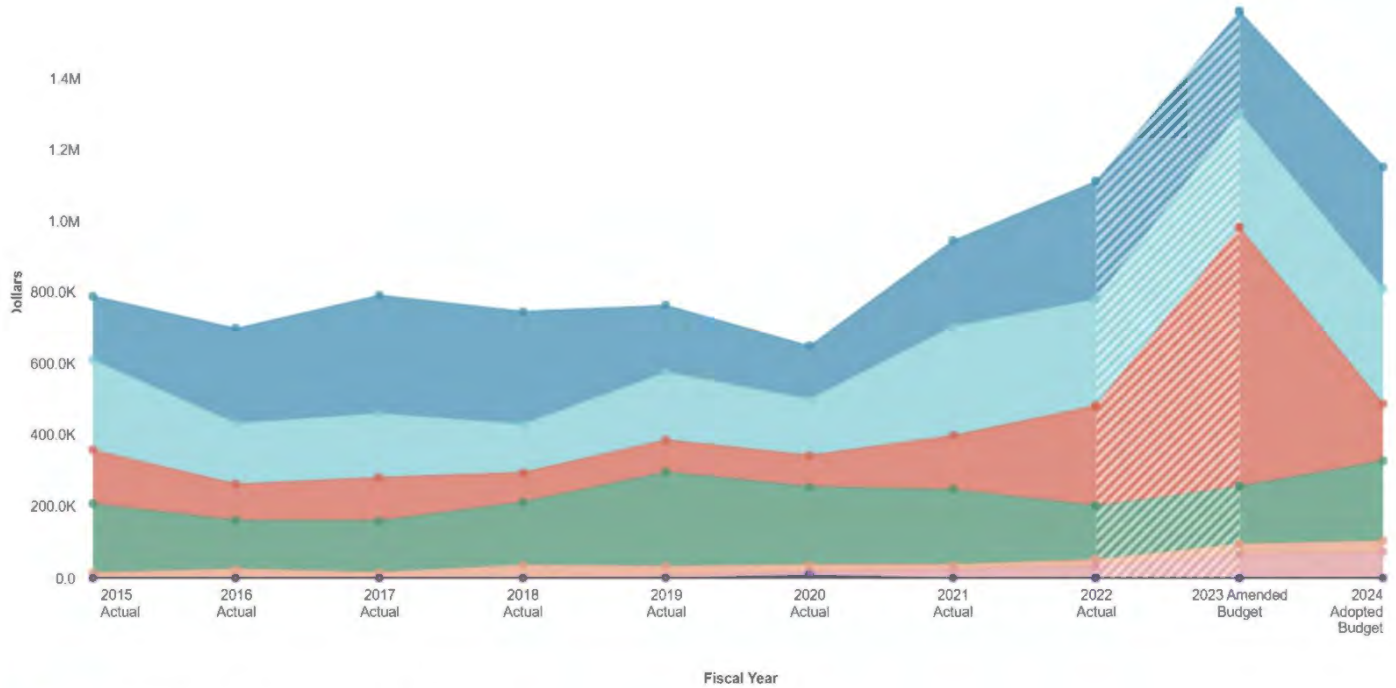
There are six functions budgeted for in the highway expenditure cluster as well as paving which is usually contracted out to Oswego County.



TOWN OF GRANBY HIGHWAY FUND

TRANSPORTATION EXPENDITURE GROUP HIGHWAY EXPENDITURE CLUSTER

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



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

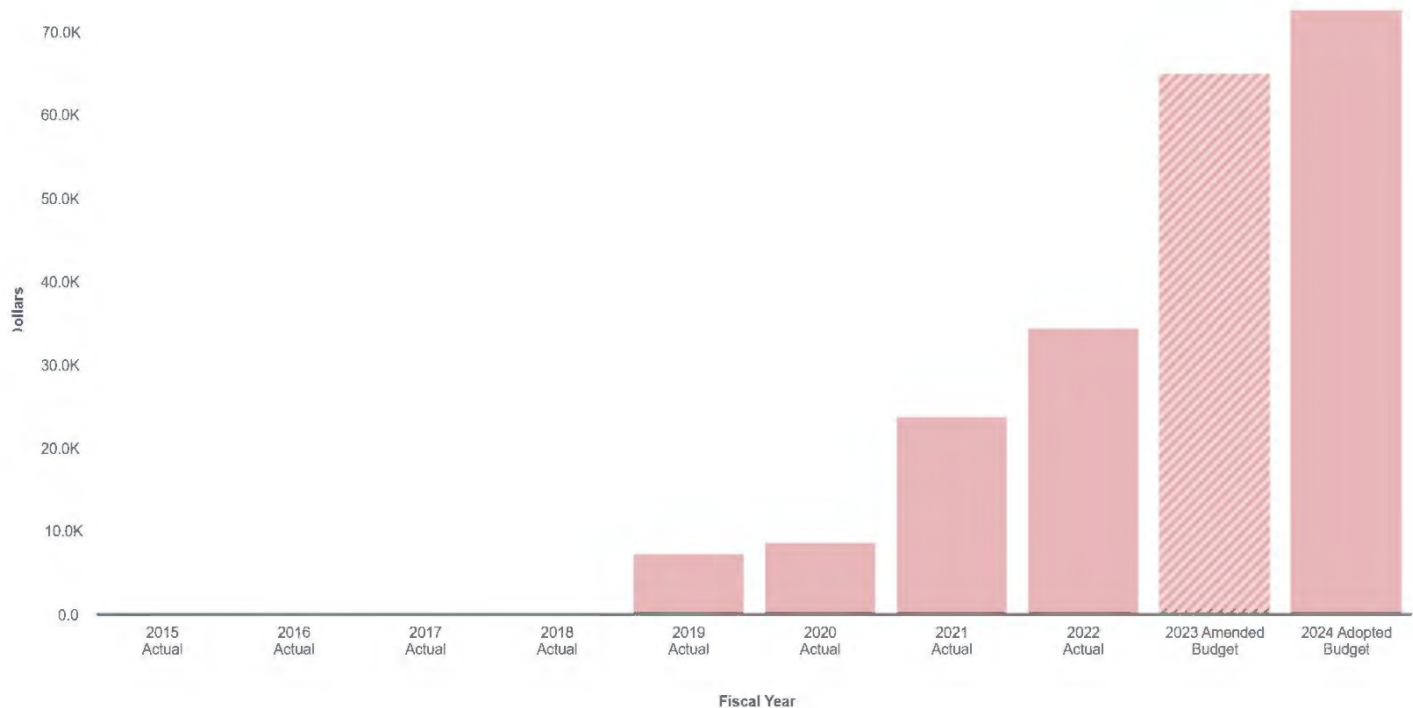
Highway Administration

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5010.1	24,160
Equipment and Capital Outlay	DA.5010.2	0
Contractual Expenditures	DA.5010.4	47,004
Employee Benefits	DA.5010.8	1,530
TOTAL		72,694

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	\$24,160
DA.5010.410	Miscellaneous Expenses	70
DA.5010.420	Training Expenses	100
DA.5010.442	OpenGov Asset Management	0
DA.5010.443	Verizon Wireless Cell Phone	276
DA.5010.444	Verizon Connect GPS Tracking	2,400
DA.5010.445	Road AI	9,590
DA.5010.446	Ground Cast	19,500
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	600



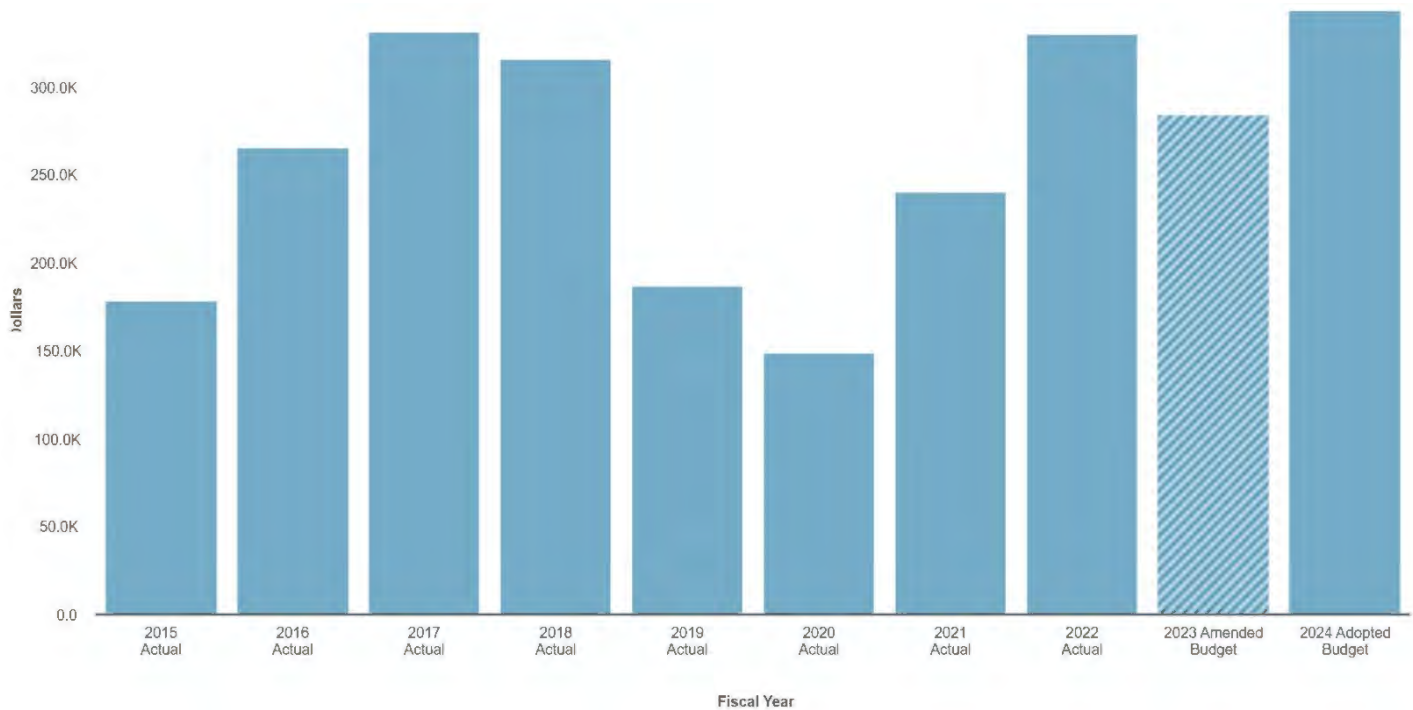
Maintenance of Streets

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	DA.5110.1	193,612
<i>Equipment and Capital Outlay</i>	DA.5110.2	150,000
<i>Contractual Expenditures</i>	DA.5110.4	0
<i>Employee Benefits</i>	DA.5110.8	0
TOTAL		343,612

Most of the year the highway department maintains 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



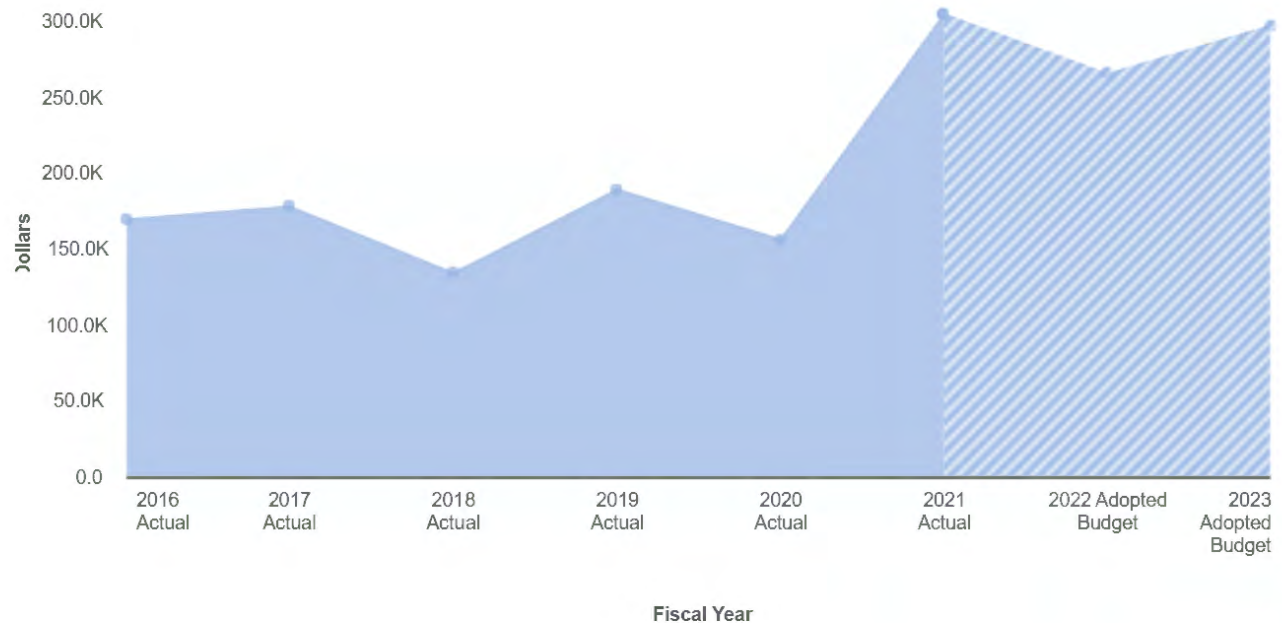
Permanent Improvements

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5112.1	0
Equipment and Capital Outlay	DA.5112.2	321,594
Contractual Expenditures	DA.5112.4	0
Employee Benefits	DA.5112.8	0
TOTAL		321,594

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



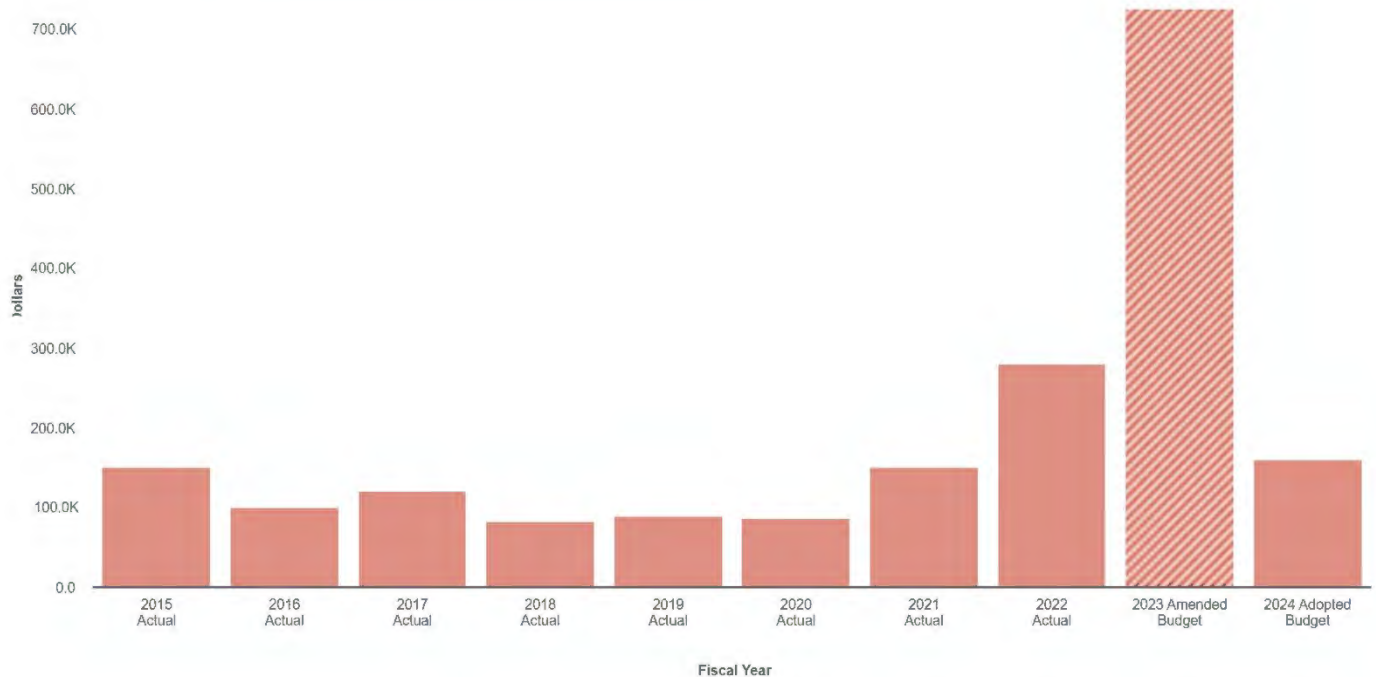
Machinery

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5130.1	0
Equipment and Capital Outlay	DA.5130.2	5,000
Contractual Expenditures	DA.5130.4	155,800
Employee Benefits	DA.5130.8	0
TOTAL		160,800

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	2,500
DA.5130.411	Machinery Parts	17,500
DA.5130.412	Machinery Repairs	40,000
DA.5130.413	Machinery Maintenance Supplies	15,800
DA.5130.414	Small Tools	2,500
DA.5130.491	Diesel Fuel	60,000
DA.5130.492	Unleaded Gasoline	20,000



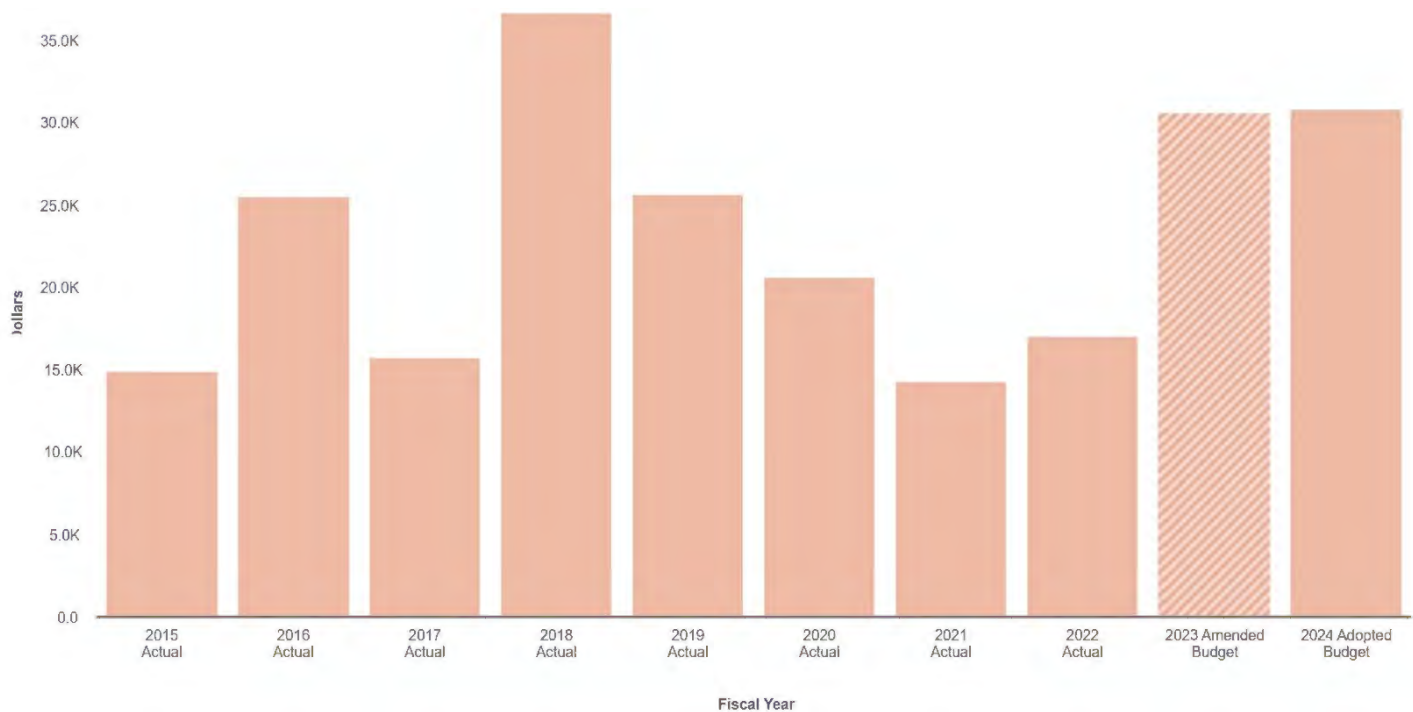
Brush and Weeds

Expense Type	Account	Budget Amount (\$)
<i>Personal Services</i>	DA.5140.1	25,900
<i>Equipment and Capital Outlay</i>	DA.5140.2	0
<i>Contractual Expenditures</i>	DA.5140.4	5,000
<i>Employee Benefits</i>	DA.5140.8	0
TOTAL		30,900

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	\$25,900
DA.5140.410	Miscellaneous Expenses, Brush and Weeds	\$5,000

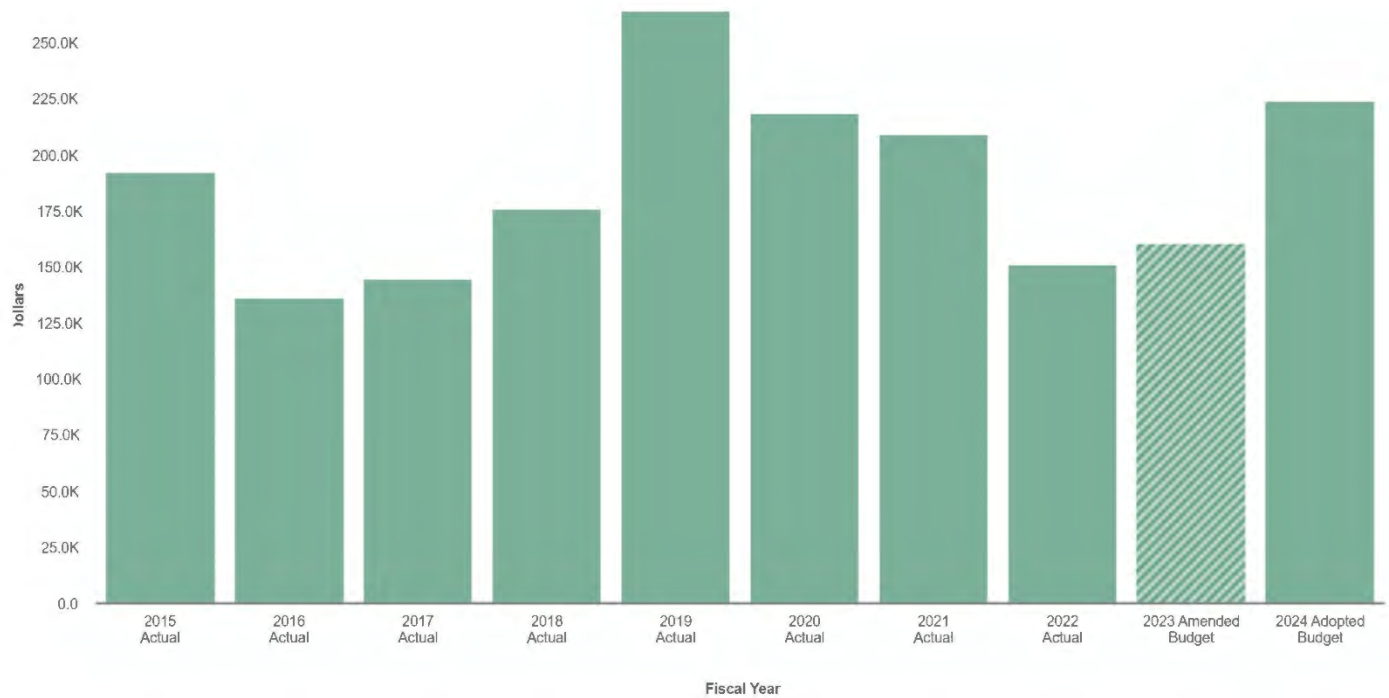


Snow Removal

Expense Type	Account	Budget Amount (\$)
Personal Services	DA.5142.1	140,098
Equipment and Capital Outlay	DA.5142.2	0
Contractual Expenditures	DA.5142.4	84,500
Employee Benefits	DA.5142.8	0
TOTAL		224,598

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

DA.5142.110	Snow Removal - Wages	\$140,098
DA.5142.411	Plow Blades and Parts	4,000
DA.5142.412	Snow Mitigation Expenses	500
DA.5142.481	Road Salt	60,000
DA.5142.482	Ice Control Sand	20,000

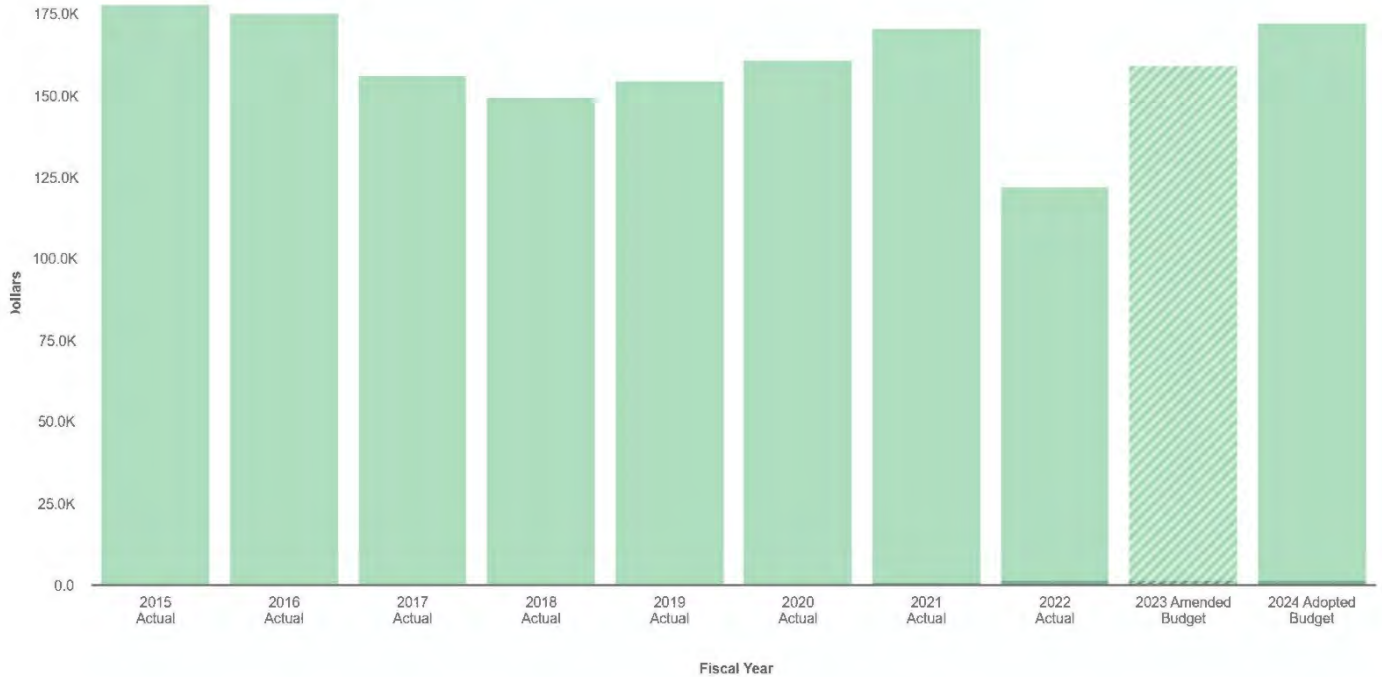


**TOWN OF GRANBY
HIGHWAY FUND
UNDISTRIBUTED GROUP**

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

Employee Benefits

The five MEOs will receive a value of \$172,536 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	48,787
TOTAL		48,787

Social Security

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9030.8	26,174
TOTAL		26,174

Unemployment Insurance

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9050.8	1,315
TOTAL		1,315

Hospital and Medical Insurance

Expense Type	Account	Budget Amount (\$)
Employee Benefits	DA.9060.8	96,260
TOTAL		96,260

Other Employee Benefits

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

Interfund Transfers

Expense Type	Account	Budget Amount (\$)
Transfers, Other Funds	DA.9901.900	0
TOTAL		0

**TOWN OF GRANBY
HIGHWAY FUND**

ESTIMATED REVENUES FOR FISCAL YEAR 2024

Account Structure

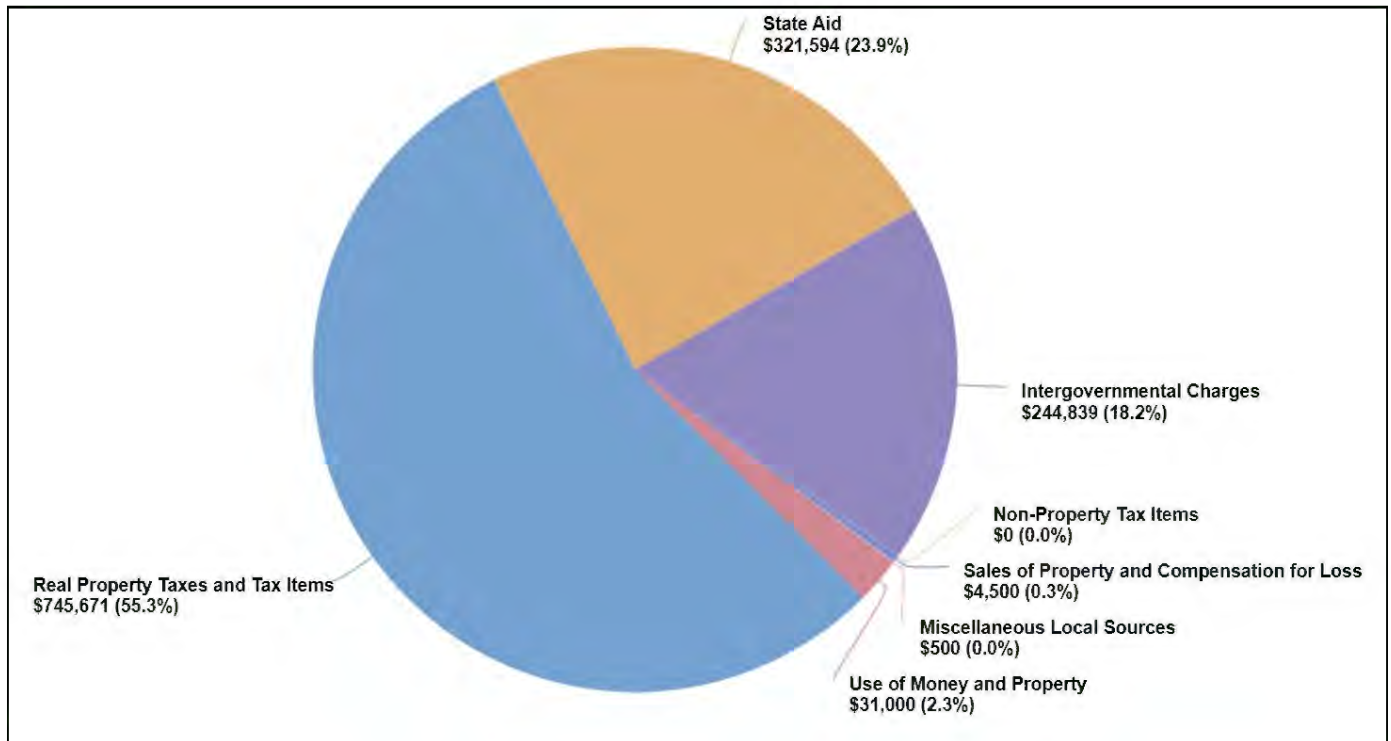
Revenue codes have four digits based on the source of the income. Our accounting program requires that we have a third term in an account string. I have elected to have **.R** at the end of all revenue codes.

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.



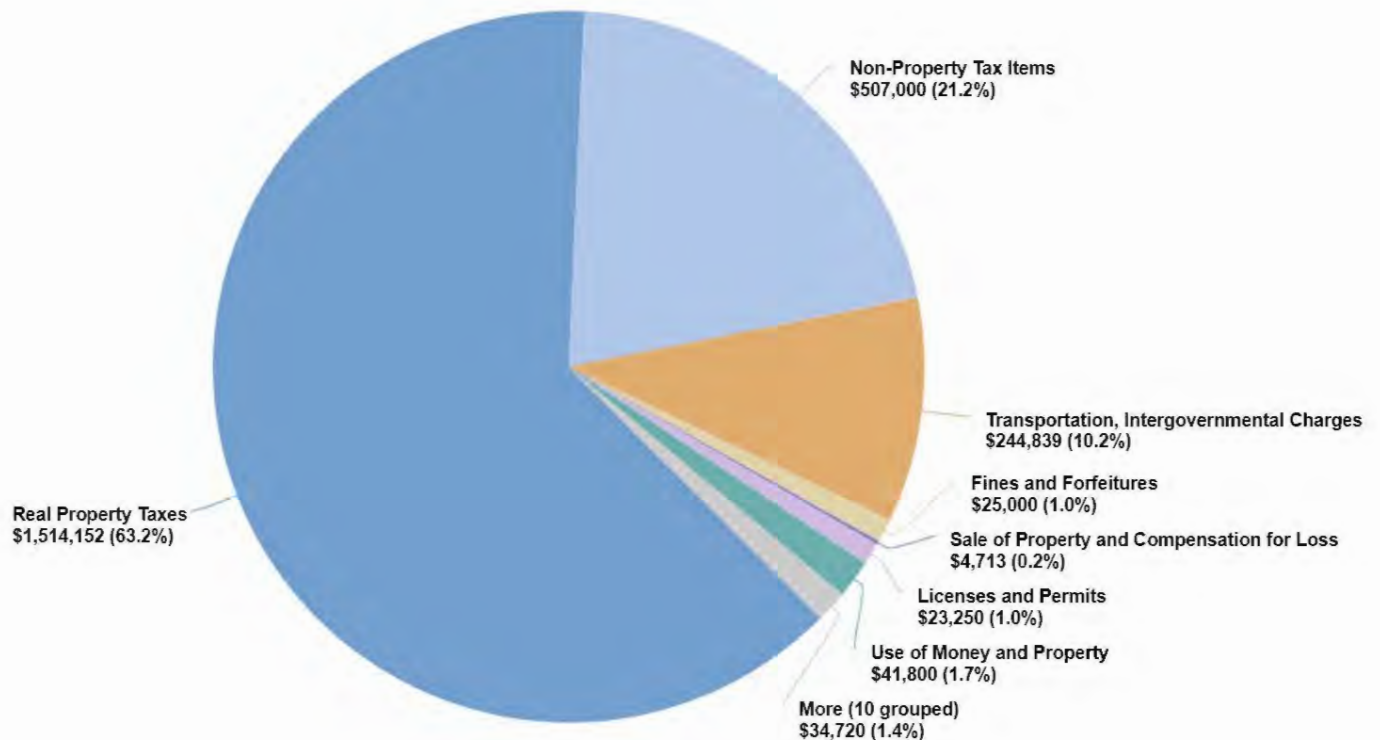
Source Type Comparison

	<u>2021</u> Actual	<u>2022 Actual</u>	<u>2023</u> Budget	<u>2024</u> Budget
Real Property Tax Items	\$ 550,800	\$ 589,277	\$ 667,145	\$ 745,671
Intergovernmental Charges	223,808	234,302	258,594	244
Non-Property Tax Items	0	0	0	244,839
Miscellaneous Local Sources	520	14,429	9,227	500
Sales of Property	3,069	9,721	1,500	4,500
Use of Money and Property	560	2,928	10,000	31,000
State Aid	305,498	297,909	321,594	321,594
Highway Fund Total	\$1,084,254	\$ 1,268,262	\$ 1,848,110	\$ 1,348,104

**TOWN OF GRANBY
HIGHWAY FUND**

LOCAL SOURCES REVENUE GROUP

Approximately 72% 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 2024 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 2024 to offset the possible loss of aid.

Intergovernmental Charges - Transportation

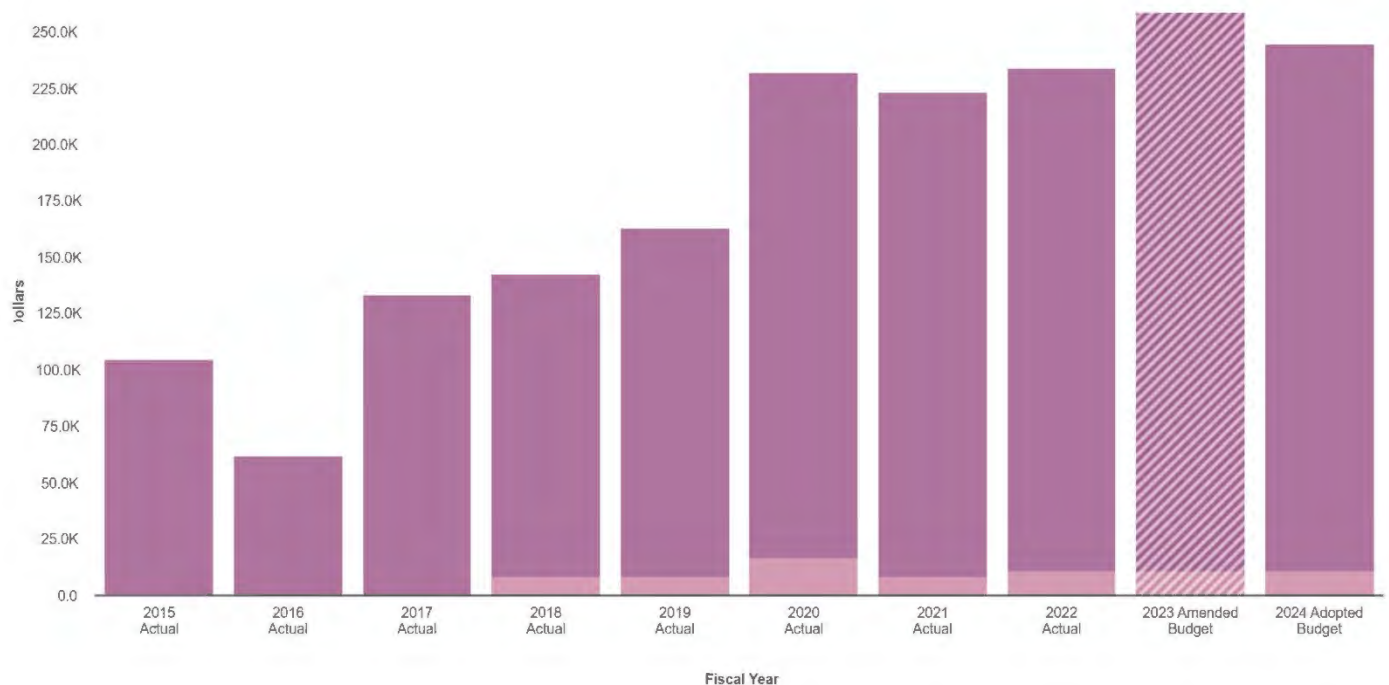
Intergovernmental charges are defined as revenues derived from other governments for services rendered to those other governments, specifically our agreements with the Oswego County Highway Department. We have an agreement to mow county roads and a snow and ice agreement.

DA.2300.R Transportation Services, Other Governments

Rationale	Estimated
Based on the agreement made in 2023	\$11,004

DA.2302.R Snow Removal, Other Governments

Rationale	Estimated
Based on the agreement made in 2023	\$233,835



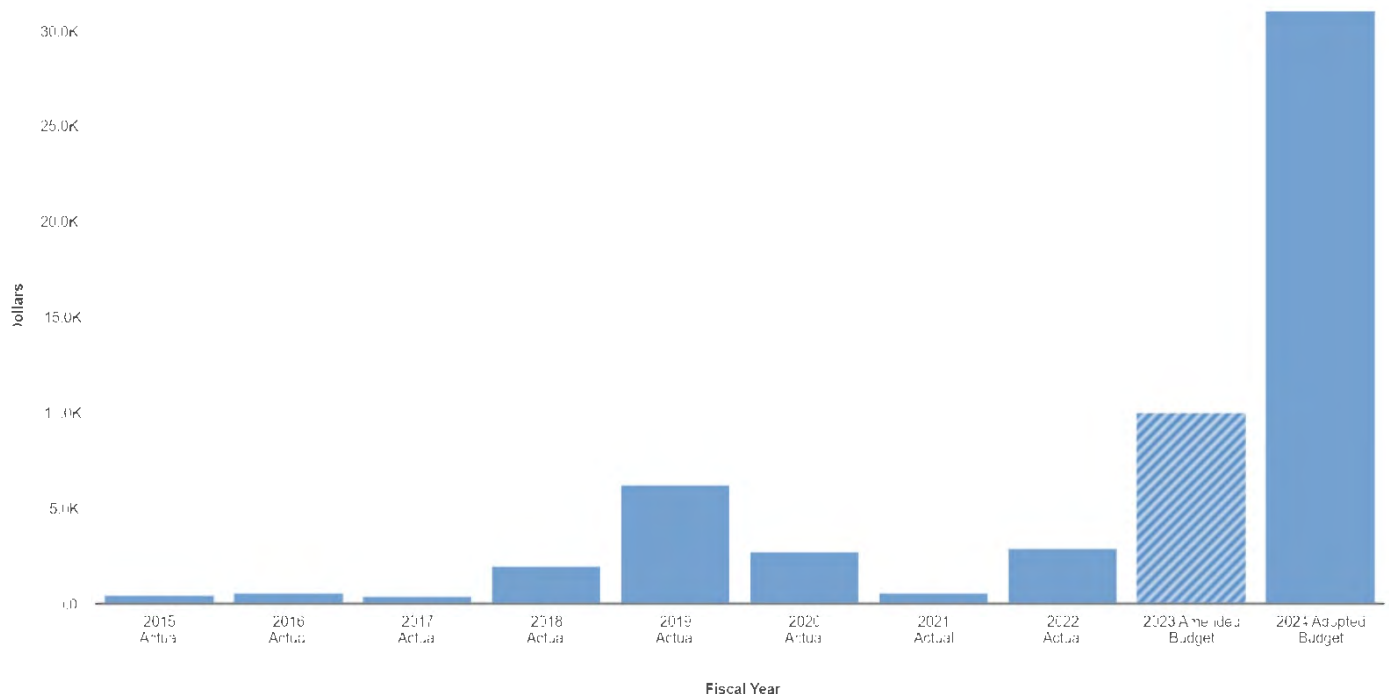
Use of Money and Property

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.	\$31,000



Sale of Property and Compensation for Losses

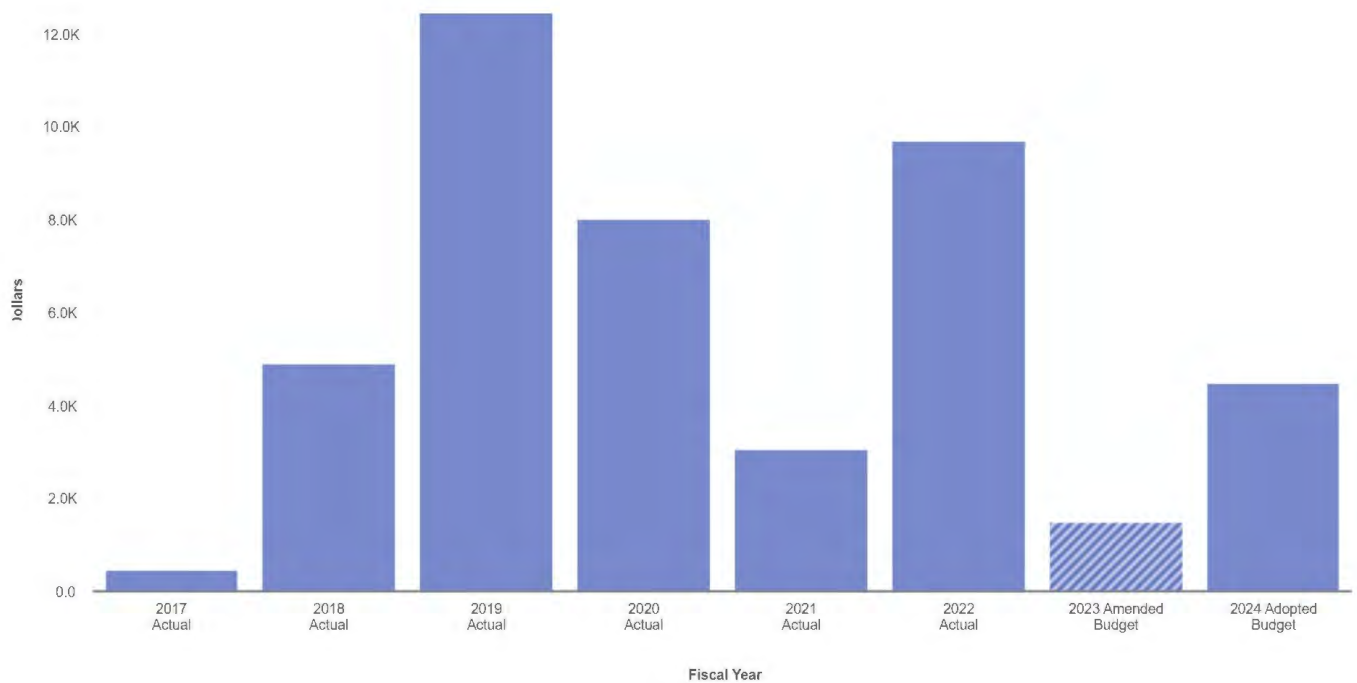
Revenues derived from the sale of excess materials and sale of fuel to the Granby First Fire District.

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

Rationale	Estimated
Most of this revenue is from scrap metal.	\$3,500

DA.2655.R Sales, Other

Rationale	Estimated
We bill the fire department based on their usage using the FuelMaster program.	\$1,000



Interfund Revenues

Revenues derived from the quasi-external transaction of selling fuel to the General Fund for the central garage 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

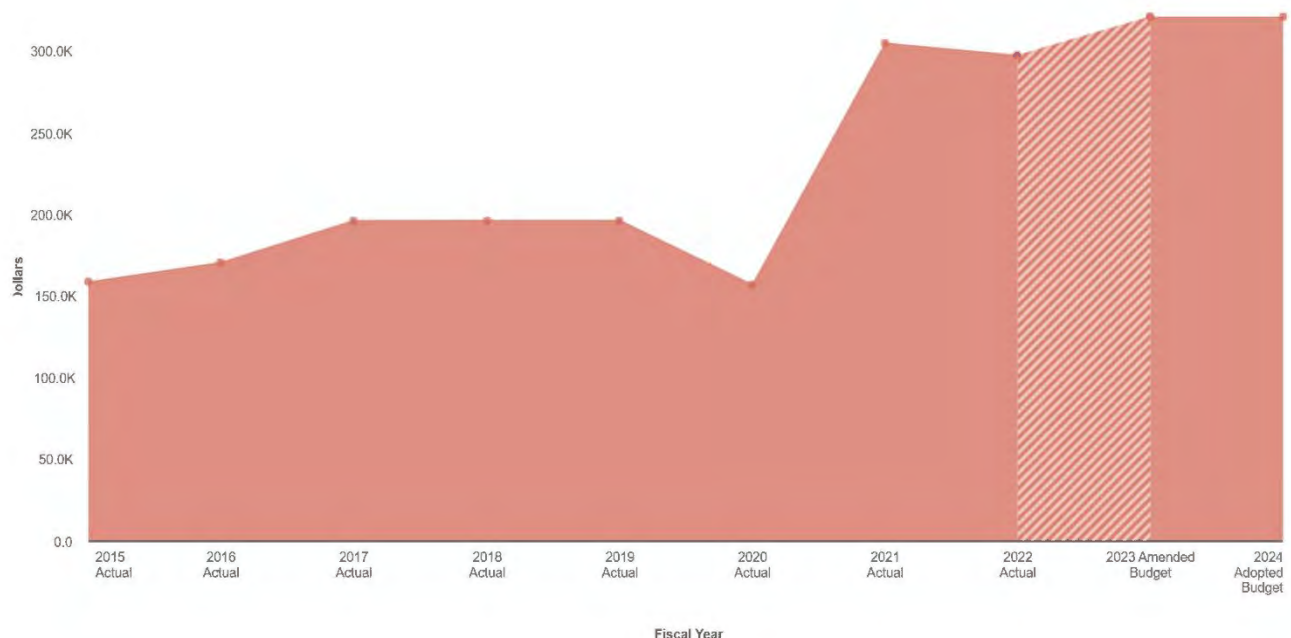
STATE AID REVENUE GROUP

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.



State Aid, Transportation

DA.3501.R Consolidated Highway Aid Program

Rationale	Estimated
Based on 2023.	\$202,562

DA.3589.R PAVE NY

Rationale	Estimated
Based on 2023.	\$47,675

DA.3591.R Extreme Winter Recovery

Rationale	Estimated
Based on 2023.	\$39,574

DA.3089.R Pave Our Potholes

Rationale	Estimated
Based on 2023.	\$31,783

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 2024 is:

DA.1001.R Real Property Taxes

Levy
\$745,671

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

\$274,614,055

Property taxes are assessed per \$1,000 in value, so we divide by 274,614,055 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
2024	Adopted	2.71534
2023	Final	2.42023
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

What is the impact?

Your taxable value is your assessment minus any exemptions you may have.

Value	\$50,000	\$85,000	\$115,000	\$145,000	\$185,000	\$210,000
2023 tax	\$121.01	\$205.72	\$278.33	\$350.93	\$447.74	\$508.25
2024 tax	\$135.77	\$230.80	\$312.26	\$393.72	\$502.34	\$570.22
Difference	\$14.76	\$25.08	\$33.94	\$42.79	\$54.60	\$61.97

TOWN OF GRANBY STREET LIGHTING FUND – OVERVIEW

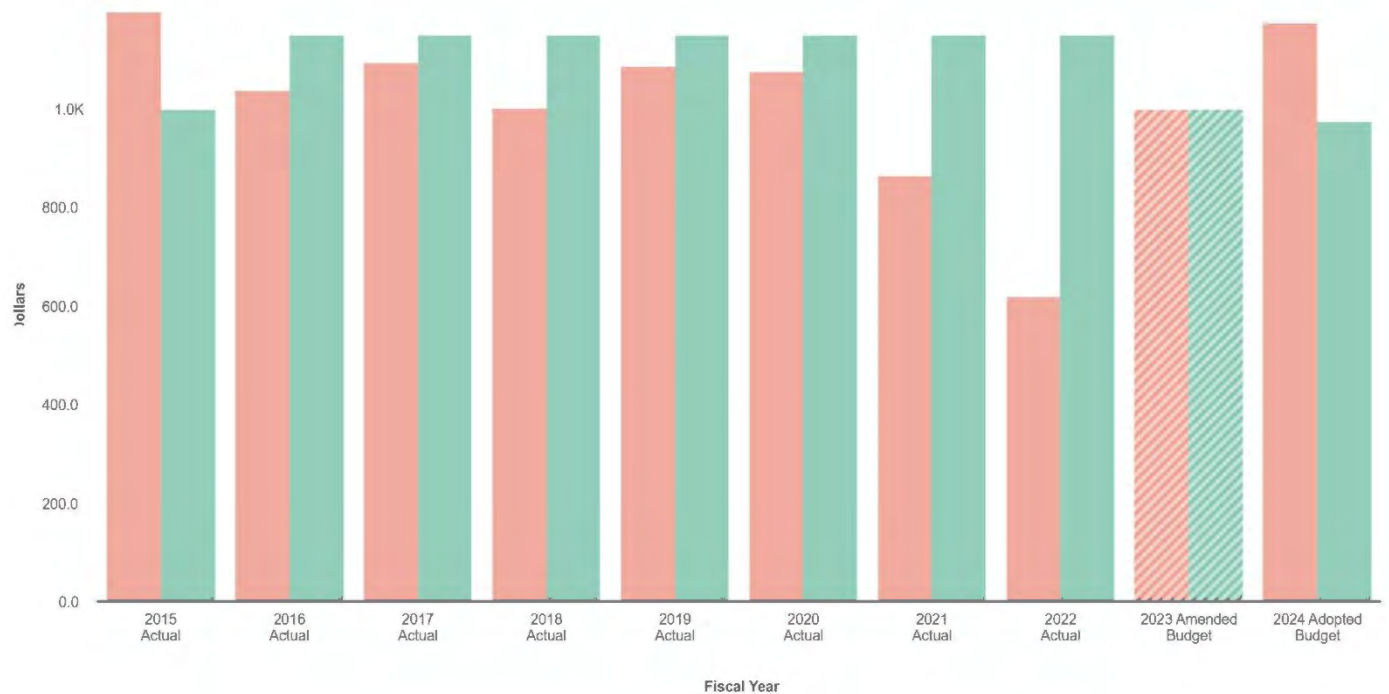
Introduction

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 \$1,176 on average.

The only revenue is from the tax levy, \$976 for fiscal year 2024.

The taxable value of this special district is \$5,921,863 therefore the tax rate per \$1,000 would be \$0.16481.



Budget

Expense Type	Account	Budget Amount (\$)
Equipment and Capital Outlay	SL.5182.2	0
Contractual Expenditures	SL.5182.4	1,176
TOTAL		1,176

SL.1001.R Real Property Taxes

\$976

TOWN OF GRANBY SEWER FUND – OVERVIEW

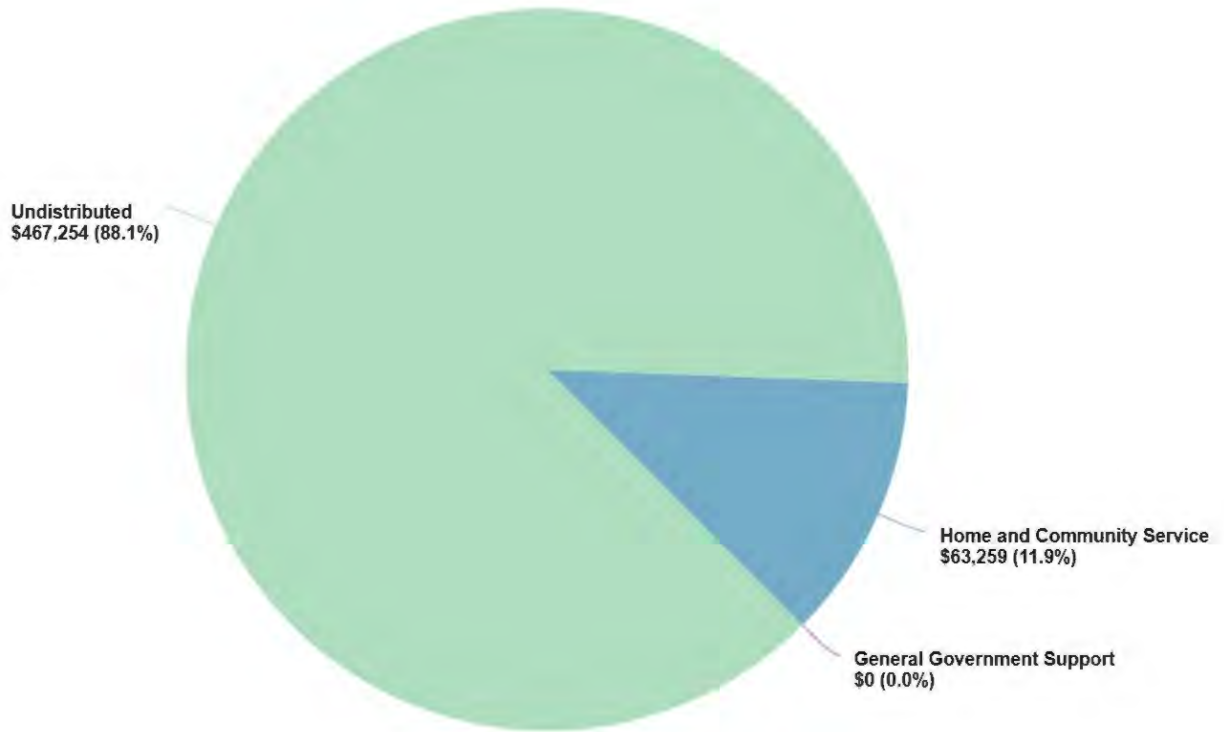
Introduction

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

TOWN OF GRANBY WATER FUND – APPROPRIATIONS OVERVIEW

Functions

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



Expenditure Type Comparison

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>
Contractual Expenditures	35,709	17,212	97,244	63,259
Interfund Transfers	0	526,682	503,057	467,254
Water Fund Total	\$382,957	\$378,874	\$384,158	\$536,066

Water Fund – Breakdown by District

Expenses

	SW.8310.0	SW.8320.0	SW.8989.4	SW.9710.6	SW.9710.7	SW.9901.9	TOTAL
	ECC Charge	Joint-Infrastructure	Fire Hydrants	Serial Bond Principal	Serial Bond, Interest	Transfers, Other Funds	Appropriations
<i>District 1</i>	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23
<i>District 2</i>	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7
<i>District 3</i>	\$ 6,994	\$ -	\$ 21,143	\$ -	\$ -	\$ 262,355	\$ 290,492
<i>District 4</i>	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8
<i>District 5</i>	\$ 1	\$ 103	\$ 83	\$ -	\$ -	\$ 1,030	\$ 1,217
<i>District 6</i>	\$ 1,135	\$ 4,576	\$ 6,856	\$ -	\$ -	\$ 77,380	\$ 89,947
<i>District 7</i>	\$ 2,548	\$ 10,791	\$ 8,991	\$ -	\$ -	\$ 126,489	\$ 148,819

Revenues

	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
<i>District 1</i>	\$ -	\$ -	\$ -	\$ -	\$ 23	\$ 23
<i>District 2</i>	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 7
<i>District 3</i>	\$ -	\$ 275,022	\$ 15,470	\$ -	\$ -	\$ 290,492
<i>District 4</i>	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 8
<i>District 5</i>	\$ -	\$ 1,217	\$ -	\$ -	\$ -	\$ 1,217
<i>District 6</i>	\$ -	\$ 89,947	\$ -	\$ -	\$ -	\$ 89,947
<i>District 7</i>	\$ -	\$ 148,819	\$ -	\$ -	\$ -	\$ 148,819

**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 \$14,076,454.

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

For 2024, it is estimated that there will be an ECC charge of \$23.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$23

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

SW.8310.481	External Customer Charge, District 1	\$23
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There is an assigned unappropriated fund balance of \$6,617.42 as of 11/20/23. The Town Board elected to use fund balance instead of a tax levy to fund 2024.

**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 2024, it is estimated that there will be an ECC charge of \$7.

SW.8310.4 Water Administration, Contractual Expenditures

Account Code	Appropriated
SW.8310.4 OCWA - ECC	\$7

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

SW.8310.482	External Customer Charge, District 2	\$7
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There is an assigned unappropriated fund balance of \$3,211.98 as of 11/20/23. The Town Board elected to use fund balance instead of a tax levy to fund 2024.

**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	\$6,994

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

SW.8310.483	External Customer Charge, District 3	\$6,994
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There are 279 fire hydrants located in this district enhancing fire protection. In 2023, the maintenance charge from OCWA was \$82.11 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$21,143

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

SW.8989.483	OCWA Fire Hydrant Fee, District 3	\$21,143
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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 2024. 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	\$15,470

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	\$275,022

This adopted budget will create an EDU of \$264.

**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 2024, it is estimated that there will be an ECC charge of \$8.

SW.8310.4 Water Administration, Contractual Expenditures

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

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

SW.8310.484	External Customer Charge, District 4	\$8
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There is an assigned unappropriated fund balance of \$1,752.09 as of 11/20/23. The Town Board elected to use fund balance instead of a tax levy to fund 2024.

**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 is one fire hydrants located in this district enhancing fire protection. In 2023, the maintenance charge from OCWA was \$82.11 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$83

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

SW5.8989.485	OCWA Fire Hydrant Fee, District 5	\$83
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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 2024. 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	\$1,217

This adopted budget will create an EDU of \$304

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	\$1,135

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

SW.8310.486	External Customer Charge, District 6	\$1,135
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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	\$4,576

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

SW.8320.486	Joint-Infrastructure Charge, District 6	\$4,576
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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	\$6,856

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

SW.8989.486	OCWA Fire Hydrant Fee, District 6	\$6,856
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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 2024. The interest payment is \$37,380.

SW.9901.9 Transfers, Other Funds

Account Code	Appropriated
SW.9901.9 Transfer to V Fund	\$77,380

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

SW6.9901.900	Interfund Transfer for Debt - District 6	\$77,380
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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	\$89,947

This proposed budget would create an EDU of \$503

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	\$2,548

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

SW.8310.486	External Customer Charge, District 7	\$2,548
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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	\$10,791

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

SW.8320.486	Joint-Infrastructure Charge, District 7	\$10,791
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There are 86 fire hydrants located in this district enhancing fire protection. In 2023, the maintenance charge from OCWA was \$82.11 per hydrant.

SW.8989.4 Other Home and Community Services, Contractual Expenditures

Account Code	Appropriated
SW.8989.4 Fire Hydrants O&M	\$8,991

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

SW.8989.486	OCWA Fire Hydrant Fee, District 7	\$8,991
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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 2024. The interest payment is \$51,489.

SW.9901.9 Transfers, Other Funds

Account Code	Appropriated
SW.9901.9 Transfer to V Fund	\$126,489

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

SW6.9901.900	Interfund Transfer for Debt - District 7	\$126,489
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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	\$148,819

This proposed budget would create an EDU of \$353.07

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.9710.604	EFC – Water 7	\$ 53,994

Interest

V.9710.702	USDA – Water 6	\$ 37,380
V.9710.704	Greene County – Water 7	\$ 72,495

TOTAL		\$467,254
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Revenues

V.9050.R	Interfund Transfers for Debt Service	\$467,254
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TOTAL		\$467,254
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TOWN OF GRANBY SALARIES AND WAGES

Elected Officials

Position	2023 Budget	2024 Budget	Increase (%)
Town Clerk	\$39,390	\$40,690	3.3
Town Supervisor	\$15,600	\$15,600	0.0
Town Justice	\$18,200	\$18,200	0.0
Highway Superintendent	\$44,330	\$45,630	2.9
Town Board	\$3,640	\$3,640	0.0

Appointed Officials

Position	2023 Budget	2024 Budget	Increase (%)
Deputy Supervisor	\$2,600	\$2,600	0.0
Deputy Tax Collector	\$4,149	\$4,356	2.4
Budget Officer	\$19,640	\$20,940	6.6
Assessor	\$29,770	\$29,770	0.0
Deputy Town Clerk	\$6,240	\$6,552	2.6
Records Management Officer	\$5,304	\$5,304	0.0
Constable Scheduler	\$1,300	\$1,300	0.0
Dog Control Officer	\$11,050	\$11,050	0.0
Registrar	\$1,950	\$1,950	0.0
Deputy Highway Superintendent	\$2,080	\$4,160	100.0
Recreation Leader	\$2,600	\$2,600	0.0
Historian	\$2,600	\$2,600	0.0

Hourly Staff

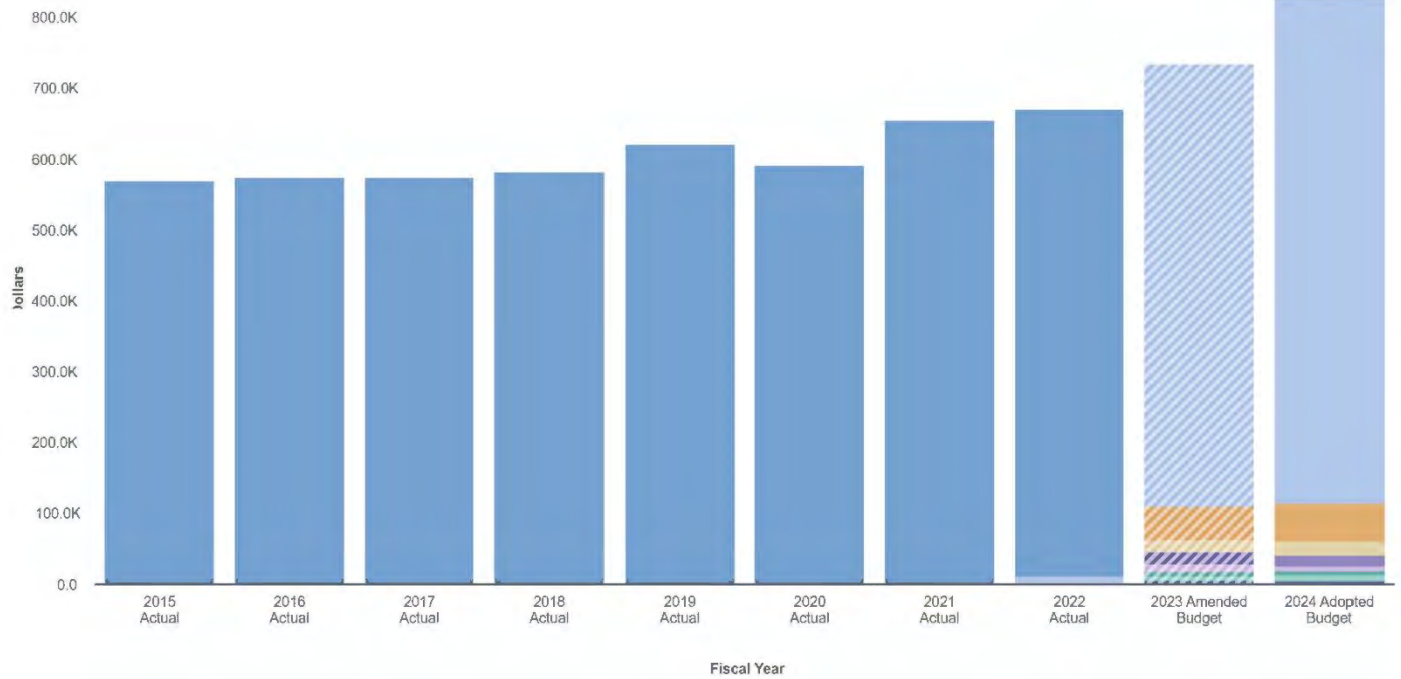
Position	2023 Budget	2024 Budget	Increase (%)
Clerk (F/T) supervisor/purchasing	\$17.43/hr	\$20.00/hr	5
Clerk (P/T) assessor/codes/PB/ZB	\$16.40/hr	\$17.25/hr	5
Clerk (F/T) justice court	\$18.45/hr	\$20.35/hr	5
Clerk (P/T) justice court	\$16.00/hr	\$16.25/hr	1.5
Fire Inspector (P/T)	\$26.00/hr	\$26.00/hr	0.0
Code Enforcement Officers	\$25.00/hr	\$25.00/hr	0.0
Constables	\$120/day	\$120/day	0.0

Transportation

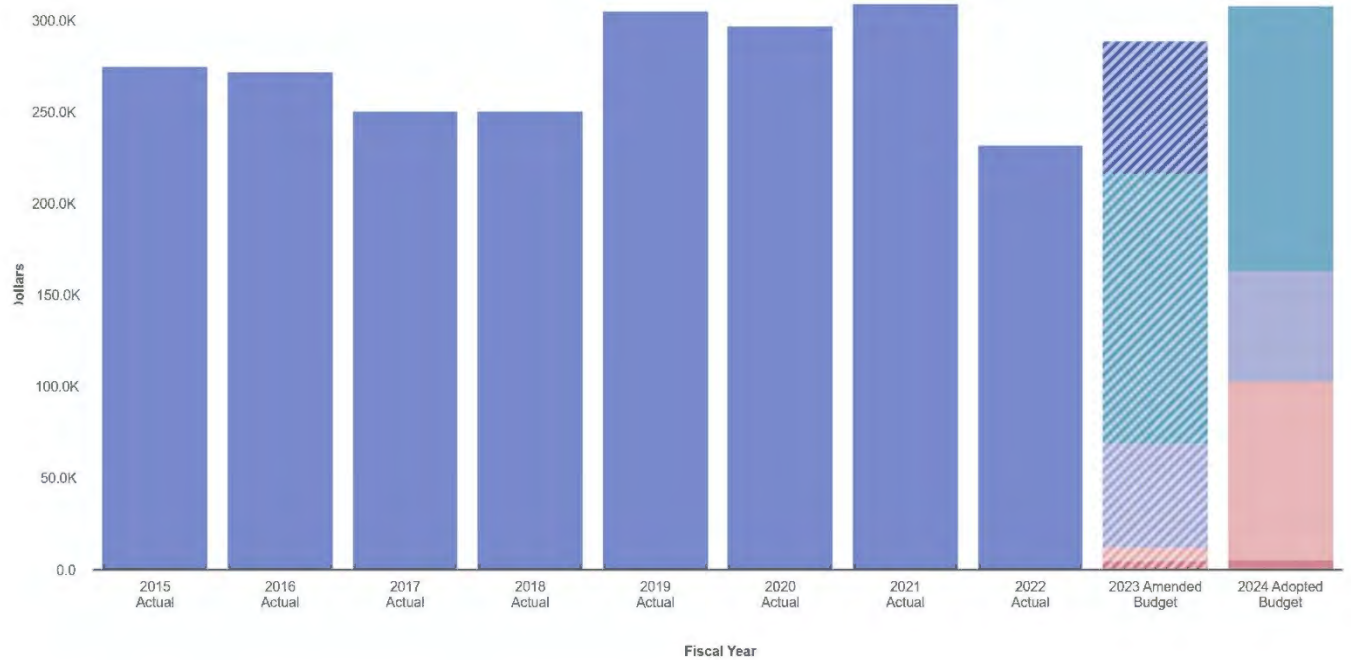
MEO	2024 Wage	Overtime
Hired before 1/1/25	\$26.20/hr	\$39.30/hr
Hired after 1/1/25	\$25.20/hr	\$37.80/hr

- 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 2024 is 24.3%.

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
2019	100%	269,809,275
2020	94%	270,420,003
2021	93%	272,894,810
2022	85%	275,391,678
2023	71%	274,614,055

Total Five-Year Full Valuation \$1,363,129,821

Five-Year Average \$ 272,625,964

Constitutional Debt Limit (7% of average) \$ 19,083,817

Inclusions: \$ 11,573,766

Serial Bonds	
EFC (SW3)	\$3,950,772
USDA (SW6)	\$1,869,000
EFC (SW7)	\$2,453,994
Bond Anticipation Notes	
New Town Hall Project	\$2,750,000
Highway Equipment	\$ 550,000

Exclusions: \$ 11,573,766

Water Debt	\$8,273,766
Capital Projects	\$3,300,000

Net Indebtedness Subject to Debt Limit \$ _____0

Net Debt Contracting Margin \$ 19,083,817

Percentage of Net Debt Contracting Power Exhausted **0%**

Debt Service Forecast

Current Projects

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 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
Serial Bond 2,528,994	United States Dept of Agriculture Last Payment 3/1/2052	Water Fund – Water District 7

Current Lease

None

**TOWN OF GRANBY
EXEMPTION IMPACT REPORT**

Equalized Total Assessed Value: \$307,436,284
Equalization Rate: 71%

Exemption Group	No.	Value	% of Assessed Value
State-Owned Property	13	3,464,225	0.8%
County-Owned Property	1	436,620	0.1%
Town-Owned Property	9	3,246,479	0.75%
School-Owned Property	1	11,161,268	2.58%
Fire District-Owned Property	3	1,492,958	0.34%
Non-Profit Organizations	11	5,762,394	1.33%
Clergy Exemption	1	2,113	0.0%
Veteran Exemptions	281	7,130,898	1.65%
Agriculture Exemptions	147	6,644,103	1.53%
Solar/Wind Exemptions	17	285,352	0.7%
Aged Exemptions	129	5,901,557	1.37%

Total Number of Exemptions: 617
Total Value of Exemptions: \$45,744,041

Percent of Assessed Value Exempted: 10.56%