

To: Selectman John Ziobro and Selectman Joe Doering  
BOF Chair, Mark Porter, Members of the BOF

From: Jim Hayden, First Selectman

Re: General Government Financials – November 2019

Date: December 19, 2019

1. **FY2019/2020** – The General Government Budget is trending slightly favorable to budget for the year to date (July 1, 2019 – November 30, 2019). Through November, the average budget rate of the “expense spend” should be trending around 41.5% of the annual budget

The following narrative identifies departments which are:

- i. trending unfavorable to budget
  - ii. trending on budget but appear to be unfavorable due to certain annualized costs which are usually booked in the beginning of the fiscal year.
- a. **Probate – line 0200** is expensed at 15% of its annual budget since it reflects three months (July thru September) of actual operating costs. The bill for the second quarter (October thru December) will be received from the Tobacco Valley Probate Court in January/February 2020.
  - b. **Board of Finance – line 0400** is expensed at 13% of its annual budget since it reflects three months of the board clerk’s stipend for the completion of meeting minutes. This line also includes funding for the Annual Report which will be completed and paid for in the third quarter of FY2020.
  - c. **Assessor – line 0600** is expensed at 48% of its annual budget or what appears to be \$9,000 unfavorable to budget. Please note that the annual cost of the proprietary assessor software was paid in the first quarter of FY20. When factoring in the software costs on an annualized basis, the department is actually \$2,000 favorable to budget.
  - d. **Town Counsel – line 1000** is expensed at 21% of its annual budget. This line represents legal counsel that we use on an “as needed” basis and fluctuates throughout the year.
  - e. **Data – line 1300** is \$7,500 unfavorable to budget. This is driven by annual software licensing renewals paid in the first quarter. As the year evolves, this number will be reduced (i.e. the October Financials were trending \$12,000 unfavorable to budget).
  - f. **Engineering – line 1600** shows no expenditures at the present time since our Consultant Engineer bills the Town the agreed upon retainer for professional services on an annual basis.

- g. **Police – line 1800** is expensed at 33% of its annual budget. The Connecticut State Police bills the Town for the Resident Trooper Program at the end of the fiscal year. When taking this into consideration plus anticipated trooper overtime billed at the end of each quarter minus payments from vendors requiring police traffic control for construction jobs, the line is on budget.
- h. **Emergency Management – line 1900** is expensed at 30% of its annual budget due to the resignation of the part-time assistant director of emergency services. We anticipate that the position will be filled by February 2020.
- i. **Fire Marshal – line 2000** – is \$500 unfavorable to budget due to extra hours needed for increased plan review and inspections by the Fire Marshal.
- j. **Health Services – line 2200** is expensed at 54% of its annual budget however that reflects a payment to Farmington Valley Health District for the first half of the fiscal year. Year to date, this line is on budget.
- k. **Town Library – line 2400** is expensed at 50% of its annual budget which reflects a payment for the first half of the fiscal year. Year to date, this line is on budget.
- l. **Cemeteries – line 2600** shows no expenditure at the time. To date, the cemetery association has not requested the \$1300 budgeted amount.
- m. **Insurance – line 2700** is expensed at 51% of its annual budget or what appears to be \$65,000 unfavorable to budget. When the July payment of the annual property, casualty and workmen's compensation insurance bill is taken into consideration, the line is under budget.
- n. **Economic Development Officer – line 2900** shows no expenditure at this time as we are awaiting a bill from the shared services provider.
- o. **Dog Fund – line 3000** shows no expenditure at this time as we will receive a bill from our provider, the Town of Suffield, at the end of the fiscal year. Year to date, this line is on budget.
- p. **Street Lighting – line 3300** is expensed at 28% of its annual budget. We are awaiting bills for two months of service from the utility company. Year to date, this line is on budget.
- q. **Refuse Collection & Disposal – line 3400** is expensed at 32% of its annual budget. This reflects permit fees of \$36,000 that have been paid to date to offset the overall cost of the RCC. While the entire line is trending on budget, we are concerned with the steep increase of tipping fees which are running \$9,000 out of balance. We will keep a close eye on the tipping fee trend.
- r. **Memberships – line 3500** is expensed at 98% of its annual budget. This line is for professional associations that the Town belongs to (i.e. Connecticut Council of

Municipalities, Connecticut Council of Small Towns, Capitol Region Council of Government etc.). Fees are paid to these organizations at the beginning of the year.

- s. **Commission on Aging – line 3700** is expensed at 33% of its annual budget. This line will catch up to trend with more planned programs in the Winter/Spring and increased Mini-Bus running hours.
- t. **Commission on Youth Services – line 3800** is expensed at 20% of its annual budget. We share this service with the Town of Granby who bills us on a quarterly basis. To date, we have not received the October to December bill.
- u. **Ambulance Service – line 4000** is expensed at 25% of its annual budget. The Granby Ambulance Association provides service to our town and bills on a semi-annual basis. The line is trending on budget.
- v. **Contingency Fund – line 4100** shows no expenditure at this time since this is strictly for emergency use and can be accessed by the Board of Selectmen only with approval of the Board of Finance. We have not had a need to use this fund for many years and anticipate that the BOS will return the entire amount of \$54,000 to the taxpayers at the end of the year.
- w. **Facilities Maintenance – line 4200** is expensed at 14% of its annual budget since the supervisor position was not filled until October 2019.

## 2. Please Note:

- We will continue to monitor RCC Permit fee revenue. At \$36,000, permit income is running about \$5,000 less than last year at this time and as previously mentioned, tipping fees have increased. The tipping fee increase is due to the catastrophic failure of the MIRA waste disposal plant in December 2018 which resulted in a 15% increase or \$11 per ton for the current fiscal year.
- Fire Department apparatus repairs are heavier than usual in October/November and may impact future financials. This is due to aging equipment and necessary repairs.
- We will continue to monitor the Department of Public Works expenditures as they pertain to snow removal. To date, early winter storms have required the use of a greater than usual amount of materials and labor.

To summarize, overall expenses are favorable to budget. The Data Services and the Fire Marshal lines are trending slightly unfavorable to budget.

F-Y 19/20  
M-END REPORTS

Account/Fund 001 Description	Original	Adjusted	Encumbered	Expensed	Available	%
Department 01 SELECTMEN	189,573.00	189,573.00	.00	78,397.40	111,175.60	41
Department 02 PRORATE	2,000.00	2,000.00	.00	307.51	1,692.49	15
Department 03 REGISTRARS	48,975.00	48,975.00	.00	19,614.36	29,360.64	40
Department 04 BOARD OF FINANCE	1,700.00	1,700.00	.00	225.00	1,475.00	13
Department 05 AUDITING	23,500.00	23,500.00	.00	7,125.00	16,375.00	30
Department 06 ASSESSORS	147,078.00	147,078.00	.00	70,765.07	76,312.93	48
Department 07 ASSESSMENT APPEALS	150.00	150.00	.00	.00	150.00	
Department 08 TAX COLLECTOR	104,546.00	104,546.00	.00	43,092.08	61,453.92	41
Department 09 TREASURER	24,050.00	24,050.00	.00	9,846.25	14,203.75	41
Department 10 TOWN COUNSEL	20,000.00	20,000.00	.00	4,250.79	15,749.21	21
Department 11 TOWN CLERK	117,900.00	117,900.00	.00	49,143.39	68,756.61	42
Department 12 PLANNING & ZONING	106,779.00	106,779.00	.00	44,406.50	62,372.50	42
Department 13 DATA SERVICES	113,120.00	113,120.00	.00	54,135.15	58,984.84	48
Department 14 PUBLIC BUILDINGS	196,938.00	196,938.00	.00	74,596.22	122,341.78	38
Department 15 BUILDING INSPECTO	131,267.00	131,267.00	.00	53,072.83	78,194.17	40
Department 16 ENGINEERING	14,000.00	14,000.00	.00	.00	14,000.00	
Department 17 FIRE DEPARTMENT	161,198.00	161,198.00	.00	66,871.93	94,326.07	42
Department 18 POLICE DEPARTMENT	644,940.00	644,940.00	.00	210,517.87	434,422.13	33
Department 19 EMERGENCY MANAGEM	15,900.00	15,900.00	.00	4,829.69	11,070.31	30
Department 20 FIRE MARSHAL	48,295.00	48,295.00	.00	20,282.88	28,012.12	42
Department 21 HIGHWAY DEPARTMENT	709,708.00	709,708.00	.00	294,994.66	414,713.34	42
Department 22 HEALTH SERVICES	33,754.00	33,754.00	.00	18,127.00	15,627.00	54
Department 23 GENERAL ASSISTANC	23,630.00	23,630.00	.00	9,226.81	14,403.19	39
Department 24 TOWN LIBRARY	209,000.00	209,000.00	.00	104,500.00	104,500.00	50
Department 25 PARKS & RECREATIO	128,244.00	128,244.00	.00	48,579.05	79,664.95	38
Department 26 CEMETERIES	1,300.00	1,300.00	.00	.00	1,300.00	
Department 27 INSURANCE	715,000.00	715,000.00	.00	362,786.51	352,213.49	51
Department 29 ECONOMIC DEVELOPM	30,000.00	30,000.00	.00	.00	30,000.00	
Department 30 DOG FUND	26,000.00	26,000.00	.00	.00	26,000.00	
Department 31 SOCIAL SECURITY	158,000.00	158,000.00	.00	66,945.70	91,054.30	42
Department 33 STREET LIGHTING	40,000.00	40,000.00	.00	11,228.82	28,771.18	28
Department 34 REFUSE COLL. & DIS	223,852.00	223,852.00	.00	71,310.66	152,541.34	32
Department 35 MEMBERSHIPS	20,700.00	20,700.00	.00	20,271.60	428.40	98
Department 37 COMMISSION ON AGI	66,004.00	66,004.00	.00	21,483.79	44,520.21	33
Department 38 COMMISSION ON YOU	20,000.00	20,000.00	.00	3,921.25	16,078.75	20
Department 39 UTILITIES	162,175.00	162,175.00	.00	60,286.69	101,888.31	37
Department 40 AMBULANCE SERVICE	61,724.00	61,724.00	.00	15,214.49	46,509.51	25
Department 41 CONTINGENCY FUND	54,000.00	54,000.00	.00	.00	54,000.00	
Department 42 FACILITIES MAINTNE	55,000.00	55,000.00	.00	7,825.02	47,174.98	14
Budget Section 1 TOWN SECTION	4,850,000.00	4,850,000.00	.00	1,928,181.98	2,921,818.02	40
General Ledger 4 Expense	4,850,000.00	4,850,000.00	.00	1,928,181.98	2,921,818.02	40
Fund 001 GENERAL FUND	4,850,000.00	4,850,000.00	.00	1,928,181.98	2,921,818.02	40
Total All	4,850,000.00	4,850,000.00	.00	1,928,181.98	2,921,818.02	40