

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 – December 2019

Date: January 21, 2020

1. **FY2019/2020** – The General Government Budget is trending slightly favorable to budget for the year to date (July 1, 2019 – December 30, 2019). Through December, the average budget rate of “expense spend” should be trending around 53% 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 of 2020.
 - b. **Board of Finance – line 0400** is expensed at 16% of its annual budget since it reflects four 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. **Town Counsel – line 1000** is expensed at 24% of its annual budget. This line represents legal counsel that we use on an “as needed” basis and fluctuates throughout the year.
 - d. **Data – line 1300** is \$5,700 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 November Financials were trending \$7,500 unfavorable to budget).
 - e. **Engineering – line 1600** shows an expenditure of \$187 at the present time since our Consultant Engineer bills the Town the agreed upon retainer for professional services on an annual basis.
 - f. **Police – line 1800** is expensed at 38% 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 trending \$12.0 unfavorable to budget.

- g. **Emergency Management – line 1900** is expensed at 33% 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.
- h. **Fire Marshal – line 2000** – is \$300 unfavorable to budget due to extra hours needed for increased plan review and inspections by the Fire Marshal.
- i. **Public Works – line 2100** – is trending \$10,000 unfavorable to budget due to December/January snow storm overtime.
- j. **Town Library – line 2400** is expensed at 100% of its annual budget which reflects a payment in December for the last half of the fiscal year. Year to date, this line is on budget.
- k. **Cemeteries – line 2600** – The Cemetery Association has not requested its annual \$1300 payment.
- l. **Insurance – line 2700** is expensed at 61% of its annual budget or what appears to be \$50,000 unfavorable to budget. When the July pre-payment of the annual property, casualty and workmen's compensation insurance bill is taken into consideration, the line is under budget.
- m. **Economic Development Officer – line 2900** shows no expenditure at this time as we are awaiting a bill from the shared services provider.
- n. **Dog Fund – line 3000** shows no expenditure at this time as we will receive a bill from our provider, the Town of Suffield, in January and in June. Year to date, this line is on budget.
- o. **Street Lighting – line 3300** is expensed at 36% of its annual budget. We are awaiting bills for one month of service from the utility company. Year to date, this line is on budget.
- p. **Refuse Collection & Disposal – line 3400** is expensed at 40% of its annual budget. This reflects permit fees of \$36,500 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 \$5,000 out of balance. We will keep a close eye on the tipping fee trend.
- q. **Membership – 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.
- r. **Commission on Aging – line 3700** is expensed at 42% of its annual budget. This line will catch up to trend with more planned programs in the Winter/Spring and increased Mini-Bus service hours.

- s. **Commission on Youth Services – line 3800** is expensed at 21% 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.
- t. **Ambulance Service – line 4000** is expensed at 62% of its annual budget. The Granby Ambulance Association provides service to our town and bills on a semi-annual basis and we prepay dispatch bills to CMED in August. The line is trending on budget.
- u. **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.
- v. **Facilities Maintenance – line 4200** is expensed at 22% of its annual budget since the supervisor position was not filled until October 2019.

To summarize, overall expenses are favorable to budget. The Data Service, Police, Public Works and Fire Marshal lines are trending slightly unfavorable to budget.

DECEMBER 2019

TOWN OF EAST GRANBY

bu1300w/From 06/01/2019 to 12/31/2019 // Summary Totals/Order 1234 // Total YYYY // Page YY // Accounts 001410 0000 10 to 00

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M-E REPORTING

Account/Fund 001	Description	Original	Adjusted	Encumbered	Expensed	Available	\$
Department 01 SELECTION		189,573.00	189,573.00	.00	94,048.50	95,524.50	50
Department 02 PROBATE		2,000.00	2,000.00	.00	307.51	1,692.49	15
Department 03 REGISTRARS		48,975.00	48,975.00	.00	20,879.86	28,095.14	43
Department 04 BOARD OF FINANCE		1,700.00	1,700.00	.00	275.00	1,425.00	16
Department 05 AUDITING		23,500.00	23,500.00	.00	13,825.00	9,675.00	59
Department 06 ASSESSORS		147,078.00	147,078.00	.00	78,408.81	68,669.19	53
Department 07 ASSESSMENT APPEALS		150.00	150.00	.00	.00	150.00	53
Department 08 TAX COLLECTOR		104,546.00	104,546.00	.00	50,109.25	54,436.75	48
Department 09 TREASURER		24,050.00	24,050.00	.00	11,643.05	12,406.95	48
Department 10 TOWN COUNSEL		20,000.00	20,000.00	.00	4,760.79	15,239.21	24
Department 11 TOWN CLERK		117,900.00	117,900.00	.00	57,652.64	60,247.36	49
Department 12 PLANNING & ZONING		106,779.00	106,779.00	.00	52,389.50	54,389.50	49
Department 13 DATA SERVICES		113,120.00	113,120.00	.00	61,696.01	51,423.99	55
Department 14 PUBLIC BUILDINGS		196,938.00	196,938.00	.00	88,168.94	108,769.06	45
Department 15 BUILDING INSPECTO		151,267.00	151,267.00	.00	61,855.40	69,411.60	47
Department 16 ENGINEERING		14,000.00	14,000.00	.00	187.50	13,812.50	1
Department 17 FIRE DEPARTMENT		161,198.00	161,198.00	.00	81,724.12	79,473.88	51
Department 18 POLICE DEPARTMENT		644,940.00	644,940.00	.00	247,160.29	397,779.71	38
Department 19 EMERGENCY MANAGEM		15,900.00	15,900.00	.00	5,252.77	10,647.23	33
Department 20 FIRE MARSHAL		48,295.00	48,295.00	.00	24,203.26	24,091.74	50
Department 21 HIGHWAY DEPARTMENT		709,708.00	709,708.00	.00	373,322.64	336,385.36	53
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	11,416.46	12,213.54	48
Department 24 TOWN LIBRARY		209,000.00	209,000.00	.00	209,000.00	.00	100
Department 25 PARKS & RECREATIO		128,244.00	128,244.00	.00	55,869.20	72,374.80	44
Department 26 CEMETERIES		1,300.00	1,300.00	.00	.00	1,300.00	44
Department 27 INSURANCE		715,000.00	715,000.00	.00	436,306.96	278,693.04	61
Department 29 ECONOMIC DEVELOPM		30,000.00	30,000.00	.00	.00	30,000.00	61
Department 30 DOG FUND		26,000.00	26,000.00	.00	.00	26,000.00	61
Department 31 SOCIAL SECURITY		158,000.00	158,000.00	.00	.00	158,000.00	61
Department 33 STREET LIGHTING		40,000.00	40,000.00	.00	80,858.04	77,141.96	51
Department 34 REFUSE COLL. & DIS		223,852.00	223,852.00	.00	14,214.15	25,785.85	36
Department 35 MEMBERSHIPS		20,700.00	20,700.00	.00	90,239.95	133,612.05	40
Department 37 COMMISSION ON AGI		66,004.00	66,004.00	.00	20,271.60	428.40	98
Department 38 COMMISSION ON YOT		20,000.00	20,000.00	.00	27,512.12	38,491.88	42
Department 39 UTILITIES		162,175.00	162,175.00	.00	4,181.25	15,818.75	21
Department 40 AMBULANCE SERVICE		61,724.00	61,724.00	.00	74,723.44	87,451.56	46
Department 41 CONTINGENCY FUND		54,000.00	54,000.00	.00	38,214.49	23,509.51	62
Department 42 FACILITIES MAINTNE		55,000.00	55,000.00	.00	.00	54,000.00	62
Budget Section 1 TOWN SECTION		4,850,000.00	4,850,000.00	.00	12,055.80	42,944.20	22
General Ledger 4 Expense		4,850,000.00	4,850,000.00	.00	2,420,861.30	2,429,138.70	50
Fund 001 GENERAL FUND		4,850,000.00	4,850,000.00	.00	2,420,861.30	2,429,138.70	50
Total All		4,850,000.00	4,850,000.00	.00	2,420,861.30	2,429,138.70	50