

# **TOWN OF SOUTHBURY**

## **MUNICIPAL BUDGET**

**2017 2018**

Approved at Referendum 05/03/2017

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# Financing Southbury

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A Guide to the Budgeting  
Process

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March, 2017

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# Financing Southbury – A Guide to the Budgeting Process

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## A) Governmental Structure

Southbury has a Charter permitted by the state. The Town has elected by referendum to have a form of local government known as “Selectmen/Board of Finance”. Under this form, the town is governed and administered by the Board of Selectmen (BOS). The Board of Finance (BOF) recommends the town budgets (operating and administrative) to a town meeting/referendum. The town charter contains the details of the responsibilities of these two boards, as well as, all other town boards and commissions, among many other things.

## B) Budget Process

The Charter outlines the process summarized as follows:

- Spending requests are submitted to the First Selectman by December 1st each year.
- First Selectman works with departments, commissions, staff, and outside agencies to develop a budget plan that is presented to the BOS by February 15th
- Selectmen make inquiries as to the budget. This includes public meetings with required groups, at which the BOF is usually invited as a guest to participate in the information exchange.
- The selectmen recommend a budget to the BOF by March 15<sup>th</sup>.
- The BOF conducts a public hearing on the budget recommended by the BOS.
- By charter, a requester may appear before the BOF to review their requests.
- BOF meets in special session to consider the Selectmen’s budget, makes changes it deems appropriate and recommends the result to the Town. The Selectmen are usually invited to that meeting to offer comments on changes to their request.
- Town meeting, followed by a referendum to vote on the town budget occurs at the same time the town votes on a school budget.
- When both budgets are passed the BOF meets to set a mill rate, which is transferred to the tax collector who prepares tax bills for the July 1 to June 30 tax year. Taxes are due on July 1 and January 1 each year with interest added for amounts not paid within 30 days. If both town and school budgets are not passed in time to meet tax bill printing deadlines, the BOS sets a mill rate.

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## C) Fiscal Structure

### Administrative Budget

The town receives from a variety of source funds that are to be spent only for specific purpose or through specific procedures not involving taxpayers. The town attorney, in 2014, determined that the charter requires that any monies spent by the town must be appropriated prior to disbursement. The treasurer prepares a compilation of the various administrative account estimates of fund balances, receipts, and disbursement (appropriations) for the coming year for consideration in the budget process above. This budget is included in the annual budget referendum by reference. This budget includes specific language as to which entity has authority to spend the appropriation.

### Department Operating Budget

The charter lays out the required minimum information to be included in the operating budget presentation. This includes prior year's budget and actual expenditures, current year budget, YTD actual expenditures and estimated year-end expenditures, and new year budget recommendations. This is shown for each line item for consideration. The legal budget for the town is the department level budget. Transfers between department level appropriations are governed by charter limitations, addressed later. The operating budget also appropriates monies to various funds for spending at some future time as outlined in each fund's governing documents.

### Reserve Funds

#### Asset Funds

The Town of Southbury's nonrecurring reserve fund is comprised of many funds, including the following four "Asset" funds, each of which is updated annually by town departments and the administration as part of the budget process for durations no less than as follows:

#### **Roads- five-year plan - recommended by Public Works and Road Study Committee**

The town has a pay-as-you go concept for road maintenance and reconstruction. We use a tracking system called IWORQS which accounts for 125 miles of improved and unimproved roads, their condition and planned work. The goal is to have an average road life of 12 years. Each year every road ages one year. Each year a significant part of the road budget is used for maintenance such as crack and chip sealing, relatively low cost programs that annually extend road life for miles of road. The town road committee assists the administration in prioritizing maintenance and reconstruction activities. Things

# Financing Southbury – A Guide to the Budgeting Process

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happen, like weather, which change priorities, and the administration has the authority to change priorities as conditions warrant.

**Vehicle Replacement - thirty-year plan, as recommended by each relevant department.**

**Infrastructure - fifteen- year plan, recommended by Public Works.**

**Capital items - five-year plan, recommended by each relevant department.**

The town charter provides for appropriations for capital projects. These funds once appropriated must be spent within three years. Each department, each year, makes a request for the next five **year's capital** needs. The requests are reviewed and proceed along with the operating request. These include such items as equipment for highways, fire department, parks, inside properties, communication upgrades, etc.

## **Asset Fund Notes:**

- These “Asset” funds are primarily financed on a pay-as-you-go basis, with funds from the annual town budget, state, federal, and other grants, such as State LoCIP and STEAP. State LoCIP grants are accounted for in the annual budget process as revenues to fund legally allowed items included in the annual budget. The administration shall determine which expenditures will be funded using LoCIP funds as determined by state restrictions.
- Bonding, by Board of Finance policy, is to be considered for any item estimated to cost approximately \$1,000,000 or more.
- Specific expenditures from each "Asset" fund are detailed in a current and multi-year plan, which is recommended by the First Selectman to the BOS and BOF in the annual budget process, approved, and approved by taxpayers.
- For good reason, and as it sees fit, the administration is given independent authority to change the timing of items on the approved current and multi-year plan within monies available in the fund. Originating departments, as shown above, may appeal any such change in timing to the BOS if they deem necessary. An appropriation beyond the current years anticipated spending amount from the fund may be used after approval from both the BOS and BOF.
- It is acknowledged that in order to properly define the best way to purchase appropriated items, often, but not always, may require advice from independent experts. The administration is therefore authorized to engage the appropriate experts, subject to the town procurement policy, using a small portion of monies allocated for any item, after obtaining approval from the BOS for the estimated cost and outlining the rationale for such professional engagement.

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## General Funds

### **General Fund:**

The fund used to account for most financial resources and activities governed by the normal town meeting/ Board of Selectman appropriation process.

The Governmental Accounting Standards Board has defined specific language important to the financial community, to describe town funds. Two important funds for financing consideration are the:

### **Appropriated reserve fund**

This is what we call the rainy day fund. All entities have one. The goal for such funds is to have 10% to 15% of your operating budget in such a reserve for emergencies. This is one of ten key elements of a community's bond rating. Southbury now has an AA2 rating, the highest possible for a town our size. Our fund is now at 7.5%. Because of our pay-as-you-go funding for non-operating items, relatively healthy pension funding, lack of retiree benefit programs, and other factors, a lower than recommended rainy day fund is okay

### **Unappropriated reserve fund**

Every year the town's operations result in an actual versus budget difference. We have, for at least the last four decades, run an excess of revenues over expenses from several hundred thousand to up to several million. The goal is to keep that annual operating surplus to under five percent of the total budget. Over the years, the excess accumulates in the unappropriated reserve and can only be spent with BOS, BOF and town meeting approval. The policy of the BOF is to liquidate this fund over a three year period by allocating a significant portion each year as a revenue item to support the annual budget. This gradual application of the excess prevents significant ups and downs in revenues that could cause blips in the mill rate. By this method, this fund has moved down from over several million dollars in years past to currently under a million. See surplus allocation in revenue section.

**Transfers** - The Charter establishes limits for the authority to transfer funds within the budget. Transfers between line items within department budgets up to \$5,000 cumulative per year may be made by the First Selectman and Treasurer/Controller with notice to the BOF. Interlinear transfers above that require BOS and BOF approval. Transfers between departments require BOS and BOF approval. Transfers over \$20,000 require town meeting approval.

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## **D)Revenues**

### **Taxes**

After all non-tax revenues are estimated, the balance needed to fund the town and school budgets is calculated. This is the amount to be raised by taxes. The BOF receives from the Assessor the final grand list along with legal reductions for a variety of programs including Senior and Veterans tax relief and abatements for open space and other matters. The BOF then considers several matters, most importantly the estimated collection rate on billed taxes and items in appeal. Some taxes each year will be delinquent.

### **Mill Rate**

After determining the amount of taxes needed and the grand list, the BOF then applies an ESTIMATED mill rate to the adjusted grand list developing an estimate of taxes to be collected to cover the total town and school budgets. This is only an estimate as between the finalizing of the budgets and voting on the same, the BOF is required by statute to consider any matters that might affect the expenses, revenues, and collection such as impairments to the grand list due to law suits, changes in state grant amounts between budget vote and mill rate setting.

### **ECS**

The state provides for every school entity in the state many grants to support local education. The ECS grant is made directly to the towns which have regional school districts. It is included in the town's budget as revenue. The school will receive the voter approved budgeted funds for the regional district regardless of the amount or changes there are to this ECS grant.

### **LOCIP**

The state provides all communities with this grant to support each community's funding of its infrastructure, equipment, capital, and a long list of other nonrecurring items. These funds are held in trust for the town at the state, to be forwarded to the town upon receipt of proper documents. Southbury advances funds from its general fund monies to make authorized and appropriated budgeted purchases that meet the LOCIP criterion. Afterwards, the town administration supplies documents and state funds are sent to reimburse the town. Each year the town includes an amount of money from the town's LOCIP pool at the state as revenue.

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## Fees

The town receives a variety of fees to reimburse it for the cost of running programs. These are include in the budget as revenues to reduce taxes and include, in major part, land transfer taxes and fees, Parks and Recreation fees, pistol and bee permits, dog licenses, and various permits.

## Motor Vehicle Supplement

Cars, owned on October 1<sup>st</sup>, are included in the grand list as personal property. When cars are bought during the year, apportionments are made for part year taxes with supplements bills sent. The budget estimates such additional revenues.

## Prior Year's Taxes

Each year some taxes go unpaid. The tax collector pursues payment through internal efforts and eventually, if necessary, an outside collector. An estimate is made of likely future collections.

## Interest

The town invests virtually all of its idle cash. Approximately half of the taxes are collected each January and July. The town uses two methods for such investment. A series of fully governmental insured CDs and a fund to support non-recurring expenses invested under the control of the Investment Policy Oversight Committee. This fund is designed to earn substantially more than CD returns with a very modest and reserved risk profile.

**End of “Financing Southbury – A Guide to the Budgeting Process”**

**TOWN OF SOUTHBURY  
FISCAL YEAR 2017-2018  
PROPOSED BOARD OF FINANCE BUDGET**

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**TOWN OF SOUTHBURY  
FISCAL YEAR 2017-2018  
CONSOLIDATED OPERATING BUDGET (\$)**

<b>TOTALS</b>	<b>20,019,519</b>	<b>21,216,419</b>	<b>15,051,083</b>	<b>21,172,331</b>	<b>24,775,992</b>	<b>21,760,536</b>	<b>21,725,583</b>	<b>21,672,409</b>	<b>2.15%</b>	<b>455,990</b>
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DEPT NAME	FY 2015-2016 ACTUAL EXPENDITURE	FY 2016-2017 BUDGET	FY 2016-2017 YTD ACTUAL	FY 2016-2017 ESTIMATED EXPENDITURES	FY 2017-2018 DEPARTMENT REQUEST	FY 2017-2018 FIRST SEL BUDGET	FY 2017-2018 BOS BUDGET	FY 2017-2018 BOF BUDGET	% CHANGE	\$ CHANGE
Bd Of Selectmen	395,534	330,080	177,100	282,640	331,207	331,207	331,207	331,207	0.34%	1,127
Service Expense	56,116	64,300	28,628	61,200	61,200	61,200	61,200	61,200	-4.82%	(3,100)
Other	143,056	143,156	75,767	143,156	115,656	115,656	115,656	130,656	-8.73%	(12,500)
Committee	16,780	28,300	15,020	23,250	30,600	30,600	29,600	29,600	4.59%	1,300
Labor	2,143,894	2,404,436	1,420,709	2,358,138	2,598,809	2,598,809	2,598,809	2,598,492	8.07%	194,056
Computer	151,644	269,673	182,995	266,579	318,067	318,067	318,067	318,067	17.95%	48,394
<b>Bd Of Selectmen</b>	<b>2,907,024</b>	<b>3,239,946</b>	<b>1,900,219</b>	<b>3,134,963</b>	<b>3,455,539</b>	<b>3,455,539</b>	<b>3,454,539</b>	<b>3,469,222</b>	<b>7.08%</b>	<b>229,277</b>
Pension	1,001,067	806,500	846,110	1,133,500	863,280	863,280	863,280	863,280	7.04%	56,780
<b>Total Pension</b>	<b>1,001,067</b>	<b>806,500</b>	<b>846,110</b>	<b>1,133,500</b>	<b>863,280</b>	<b>863,280</b>	<b>863,280</b>	<b>863,280</b>	<b>7.04%</b>	<b>56,780</b>
Probate	10,959	8,371	8,371	8,371	8,029	8,029	8,029	8,029	-4.09%	(342)
Elections	111,608	129,403	81,921	127,303	126,549	110,406	110,406	114,549	-11.48%	(14,854)
Bd Of Finance	55,275	67,631	35,500	61,700	65,200	65,200	65,200	65,200	-3.59%	(2,431)
Bd Assess Appeal	905	1,400	187	1,350	1,650	1,650	1,650	1,650	17.86%	250
Fiscal	253,854	261,867	167,964	261,938	262,082	262,082	262,082	262,082	0.08%	215
Tax collector	153,259	171,527	94,089	163,057	163,067	163,067	163,067	163,067	-4.93%	(8,460)
Assessor	132,820	147,121	97,313	147,121	147,121	147,121	147,121	147,121	0.00%	-
Town Clerk	247,010	252,946	151,706	249,466	248,089	248,089	248,089	248,089	-1.92%	(4,857)
Building	128,231	165,490	82,402	134,133	165,490	165,490	165,490	165,490	0.00%	-
Insurance	682,023	715,925	532,951	715,925	737,403	737,403	737,403	737,403	3.00%	21,478
Legal	84,046	95,000	41,654	95,000	95,000	95,000	95,000	95,000	0.00%	-
Planning	129,264	143,193	84,488	142,827	143,186	143,186	143,186	143,186	0.00%	(7)
Wetlands	89,154	93,081	39,568	91,421	91,821	91,821	91,821	91,821	-1.35%	(1,260)
Zoning	8,959	19,624	6,180	20,308	20,308	20,308	20,308	20,308	3.48%	684
Zoning Appeals	37,527	39,782	24,417	39,417	39,437	39,437	39,437	39,437	-0.87%	(345)
Economic Dev.	13,143	12,350	1,133	10,000	16,150	16,150	16,150	16,150	30.77%	3,800
<b>Gen. Government</b>	<b>2,138,038</b>	<b>2,324,710</b>	<b>1,449,844</b>	<b>2,269,336</b>	<b>2,330,581</b>	<b>2,314,438</b>	<b>2,314,438</b>	<b>2,318,581</b>	<b>-0.26%</b>	<b>(6,129)</b>
Fire	480,155	488,649	350,639	490,288	519,714	519,714	491,512	491,512	0.59%	2,863
Dispatch	336,521	342,520	249,314	362,470	348,981	348,981	348,981	348,981	1.89%	6,461
Police	2,140,513	2,298,589	1,203,643	2,252,133	2,249,242	2,264,992	2,264,992	2,264,992	-1.46%	(33,597)
Emergency Mang.	19,775	24,000	16,693	20,210	23,000	23,000	23,000	23,000	-4.17%	(1,000)
Fire Marshal	115,315	122,598	68,958	115,213	117,849	116,906	116,906	116,906	-4.64%	(5,692)
TreeServices	12,804	14,250	3,948	14,250	22,450	22,450	22,450	22,450	57.54%	8,200
Animal Control	65,699	76,697	39,581	59,753	77,300	79,800	79,800	79,800	4.05%	3,103
Emergency Services	331,046	323,853	256,003	324,853	327,453	327,453	327,453	327,453	1.11%	3,600
<b>Public Safety</b>	<b>3,501,828</b>	<b>3,691,157</b>	<b>2,188,779</b>	<b>3,639,170</b>	<b>3,685,989</b>	<b>3,703,296</b>	<b>3,675,094</b>	<b>3,675,094</b>	<b>-0.44%</b>	<b>(16,063)</b>
Conservation	13,454	13,500	185	13,500	13,500	13,500	13,500	13,500	0.00%	-
Health District	161,056	169,386	127,040	169,386	172,747	172,747	172,747	172,747	1.98%	3,361

DEPT NAME	FY 2015-2016 ACTUAL EXPENDITURE	FY 2016-2017 BUDGET	FY 2016-2017 YTD ACTUAL	FY 2016-2017 ESTIMATED EXPENDITURES	FY 2017-2018 DEPARTMENT REQUEST	FY 2017-2018 FIRST SEL BUDGET	FY 2017-2018 BOS BUDGET	FY 2017-2018 BOF BUDGET	% CHANGE	\$ CHANGE
Environmental	42,600	43,400	42,600	43,400	43,400	43,400	43,400	43,400	0.00%	-
Lake Zoar	23,281	23,281	21,365	21,365	19,568	19,568	19,568	19,568	-15.95%	(3,713)
Lake Lillinonah	25,872	25,872	25,836	25,836	25,909	25,909	25,909	25,909	0.14%	37
Pomp. Water Auth.	-	200	-	-	200	200	200	200	0.00%	-
Water Poll. Control	-	100	-	-	100	100	100	100	0.00%	-
<b>Public Health</b>	266,263	275,739	217,026	273,487	275,424	275,424	275,424	275,424	-0.11%	(315)
Seniors	322,134	358,709	203,604	341,607	352,965	352,965	352,965	352,965	-1.60%	(5,744)
Historic Blds.	1,000	13,350	-	13,350	70,400	23,500	23,500	23,500	76.03%	10,150
Library	642,816	661,526	437,191	661,681	665,629	665,629	665,629	665,629	0.62%	4,103
Recreation	486,759	515,477	344,604	513,758	527,450	527,450	527,450	527,450	2.32%	11,973
Other	-	2,000	-	2,000	2,000	2,000	500	500	-75.00%	(1,500)
<b>Community Act.</b>	1,452,709	1,551,062	985,399	1,532,395	1,618,444	1,571,544	1,570,044	1,570,044	1.22%	18,982
Town Prop. In	285,211	278,196	216,030	289,856	320,042	320,042	320,042	320,042	15.04%	41,846
Energy	328,401	336,000	205,842	336,000	336,000	336,000	336,000	311,000	-7.44%	(25,000)
Town Prop. Out	416,653	437,026	228,706	441,126	487,658	480,386	472,886	472,886	8.21%	35,861
Solid Waste	796,908	817,625	506,587	837,473	866,440	866,440	866,440	859,940	5.18%	42,316
Highway	2,173,079	2,295,634	1,509,547	2,300,199	2,304,230	2,288,070	2,278,819	2,278,819	-0.73%	(16,815)
<b>Public Works</b>	4,000,252	4,164,481	2,666,712	4,204,655	4,314,371	4,290,939	4,274,188	4,242,688	1.88%	78,207
Contingency	-	300,000	2,500	125,000	300,000	300,000	300,000	300,000	0.00%	-
Refunds	108,574	100,000	91,951	100,000	100,000	100,000	100,000	100,000	0.00%	-
<b>Other</b>	108,574	400,000	94,451	225,000	400,000	400,000	400,000	400,000	0.00%	-
<b>Total Operating</b>	15,375,755	16,453,594	10,348,541	16,412,506	16,943,629	16,874,461	16,827,008	16,814,334	2.19%	360,740
Capital	118,257	139,350	79,067	136,350	3,254,538	308,250	288,250	288,250	106.85%	148,900
Vehicle Repl - Equip	755,000	785,000	785,000	785,000	785,000	785,000	785,000	785,000	0.00%	-
Infrastructure	100,000	130,000	130,000	130,000	130,000	130,000	130,000	180,000	38.46%	50,000
Reserve Funds	112,000	192,000	192,000	192,000	190,000	190,000	222,500	132,000	-31.25%	(60,000)
Debt	1,283,507	1,241,475	1,241,475	1,241,475	1,197,825	1,197,825	1,197,825	1,197,825	-3.52%	(43,650)
<b>Total Reserves &amp; Debt</b>	2,368,764	2,487,825	2,427,542	2,484,825	5,557,363	2,611,075	2,623,575	2,583,075	3.83%	95,250
<b>Roads/Bridges</b>	2,275,000	2,275,000	2,275,000	2,275,000	2,275,000	2,275,000	2,275,000	2,275,000	0.00%	-
<b>Total Municipal</b>	20,019,519	21,216,419	15,051,083	21,172,331	24,775,992	21,760,536	21,725,583	21,672,409	2.15%	455,990
Region 15	44,646,554	45,470,047	25,115,214	45,470,047	45,957,456	45,957,456	45,957,456	45,957,456	1.07%	487,409
<b>Total</b>	64,666,073	66,686,466	40,166,297	66,642,378	70,733,448	67,717,992	67,683,039	67,629,865	1.41%	943,399



Acct Object Code	Dept requests (2017-2018)				Selectmens budget (2017-2018)				BOF (2017-2018)				Future Years		
	Department	Qty	Per Unit Cost	\$ 1.00	Opt. Subtotals	Qty	Per Unit Cost	Extended Cost	Opt. Subtotals	Qty	Per Unit Cost	Extended Cost	Opt. Subtotals		
<b>Park &amp; Recreation</b>		1		\$ -		1		\$ -		1		\$ -			
Liner pool		1	100,000	100,000		1	\$ 100,000.00	\$ 100,000.00		1	\$ 100,000.00	\$ 100,000.00			
upgrade pavilion-ballantine		1	80,000	80,000		1	\$ 80,000.00	\$ 80,000.00		1	\$ 60,000.00	\$ 60,000.00			
upgrade Community park restrooms		1	12,000	12,000		1	\$ 12,000.00	\$ 12,000.00		1	\$ 12,000.00	\$ 12,000.00			
New-pavilion-settlers 24 x 34		1	32,312	32,312		1		\$ -		1		\$ -			
New-pavilion-settlers 30 x 60		1	30,000	30,000		1		\$ -		1		\$ -			
New-Settlers-appliances-kitchen		1	19,500	19,500		1		\$ -		1		\$ -			
New-Settlers-gas grill		1	3,000	3,000		1		\$ -		1		\$ -			
Artificial turf-community park		1	1,000,000	1,000,000		1		\$ -		1		\$ -			
New-pavilion-community park		1	59,822	59,822		1		\$ -		1		\$ -			
picnic tables (8)		8	623	4,984		1		\$ -		1		\$ -			
New-river road park		1	415,000	415,000		1		\$ -		1		\$ -			
replace lights community park		1	185,000	185,000		1		\$ -		1		\$ -			
upgrade cedarland park		1	35,000	35,000		1		\$ -		1		\$ -			
		1		\$ -	1,976,618	1		\$ -		1		\$ -			
<b>Library</b>		1		\$ -		1		\$ -		1		\$ -			
2-Hurry up tables		3	\$ 583.67	\$ 1,751.01	operating exp	1		\$ -		1		\$ -			
3 Circ chairs		3	\$ 460.00	\$ 1,380.00	\$ 3,131.01	1		\$ -		1		\$ -			
		1		\$ -		1		\$ -		1		\$ -			
<b>Economic Development</b>		1		\$ -		1		\$ -		1		\$ -			
Lighting Initiative-3 years		1	\$ 87,539.00	\$ 87,539.00	\$ 87,539.00	1		\$ -		1		\$ -			
		1		\$ -		1		\$ -		1		\$ -			
<b>Town prop. - inside</b>		1		\$ -		1		\$ -		1		\$ -			
Police Station-Entrance/Handicap		1	8,125	\$ 8,125.00		1	\$ 8,125.00	\$ 8,125.00		1	\$ 8,125.00	\$ 8,125.00			
Library -Chimney/Brickwork Blding		1	3,625	\$ 3,625.00		1	\$ 3,625.00	\$ 3,625.00		1	\$ 3,625.00	\$ 3,625.00			
Highway Office area floor		1	4,000	\$ 4,000.00		1	\$ 4,000.00	\$ 4,000.00		1	\$ 4,000.00	\$ 4,000.00			
		1		\$ -	\$ 15,750.00	1		\$ -		1		\$ -			
Replace Town Fuel Tanks		1	\$ 250,000.00	\$ 250,000.00		1		\$ -		1		\$ -		\$250,000	2023
		1		\$ -		1		\$ -		1		\$ -			
<b>T.P. outside</b>		1		\$ -		1		\$ -		1		\$ -			
Wet Liner (field marker)		1	4,500	\$ 4,500.00		1	\$ 4,500.00	\$ 4,500.00		1	\$ 4,500.00	\$ 4,500.00			
Tow Behind Leaf Sucker		1	7,500	\$ 7,500.00		1	\$ 7,500.00	\$ 7,500.00		1	\$ 7,500.00	\$ 7,500.00			
48 Inch Hydro Walk- Behind mower		2	\$ 7,150.00	\$ 14,300.00		1		\$ -		1		\$ -		\$14,300	2019 2021
UTV (Gator-style)		1	25,000	\$ 25,000.00		1	\$ 25,000.00	\$ 25,000.00		1	\$ 25,000.00	\$ 25,000.00			
		1		\$ -		1		\$ -		1		\$ -			
<b>Transfer Station</b>		1		\$ -		1		\$ -		1		\$ -			
Waste Oil Storage Tank		1	3,500	\$ 3,500.00		1	\$ 3,500.00	\$ 3,500.00		1	\$ 3,500.00	\$ 3,500.00			
OSHA /Safety Improvements		1	10,000	\$ 10,000.00		1	\$ 10,000.00	\$ 10,000.00		1	\$ 10,000.00	\$ 10,000.00			
Electrical Upgrades		1	16,000	\$ 16,000.00		1	\$ 16,000.00	\$ 16,000.00		1	\$ 16,000.00	\$ 16,000.00			
Roll off containers		3	6,500	\$ 6,500.00	\$ 36,000.00	1	\$ 6,500.00	\$ 6,500.00		1	\$ 6,500.00	\$ 6,500.00		\$13,000	2020 2022
Antifreeze Tank		1	\$ 3,500.00	\$ 3,500.00		1		\$ -		1		\$ -		\$3,500	2019
Oil Tanks Shed		1	\$ 5,000.00	\$ 5,000.00		1		\$ -		1		\$ -		\$10,000	2019
Compactor replacement		1	\$ 100,000.00	\$ 100,000.00		1		\$ -		1		\$ -		\$100,000	2022
		1		\$ -		1		\$ -		1		\$ -			
<b>Highway</b>		1		\$ -		1		\$ -		1		\$ -			
Computer for mechanics		2	600	\$ 1,200.00	operating exp	2		\$ -		1		\$ -			
Pole Barn roof		1	15,000	\$ 15,000.00		1	\$ 15,000.00	\$ 15,000.00		1	\$ 15,000.00	\$ 15,000.00			
Parts cage and mezzanine lubrication ra		1	40,000	\$ 40,000.00		1		\$ -		1		\$ -			

Acct Object Code	Dept requests (2017-2018)				Selectmens budget (2017-2018)				BOF (2017-2018)				Future Years				
	Department	Qty	Per Unit Cost	\$	1.00	Opt. Subtotals	Qty	Per Unit Cost	Extended Cost	Opt. Subtotals	Qty	Per Unit Cost	Extended Cost	Opt. Subtotals			
Trench Box		1	15,000	\$	15,000.00		1		\$	-		1		\$	-		
Sign Post Driver		1	4,000	\$	4,000.00		1		\$	-		1		\$	-		
High Discharge Plow for large dump Trk		1	12,000	\$	12,000.00		1		\$	-		1		\$	-		
Brine processing equipment		1	150,000	\$	150,000.00		1		\$	-		1		\$	-		
Screener -20% of \$150,00 ICE		1	\$ 30,000.00	\$	30,000.00		1		\$	-		1		\$	-		
Snow Blower Attachment for Loader		1	\$ 150,000.00	\$	150,000.00		1		\$	-		1		\$	-		
Wing for Loader		1	\$ 50,000.00	\$	50,000.00		1		\$	-		1		\$	-		
Road Plates		1	\$ 7,500.00	\$	7,500.00		1		\$	-		1		\$	-		
Shelter for storage yard		1	\$ 200,000.00	\$	200,000.00		1		\$	-		1		\$	-		\$200,000
replace stationary two post vehicle lift		1	\$ 30,000.00	\$	30,000.00		1		\$	-		1		\$	-		
		1		\$	-		1		\$	-		1		\$	-		
<b>I T Dept.</b>		1		\$	-		1		\$	-		1		\$	-		
New firewall-town network		1	\$ 6,000.00	\$	6,000.00		1	\$ 6,000.00	\$	6,000.00		1	\$ 6,000.00	\$	6,000.00		
Town Hall Network access		1	\$ 6,500.00	\$	6,500.00		1	\$ 6,500.00	\$	6,500.00		1	\$ 6,500.00	\$	6,500.00		
cameras-pool-transfer station		1	\$ 2,500.00	\$	2,500.00		1		\$	-		1		\$	-		
police Wifi upgrade		1	\$ 2,000.00	\$	2,000.00	\$ 17,000.00	1		\$	-		1		\$	-		
		1		\$	-		1		\$	-		1		\$	-		
<b>POLICE</b>		1		\$	-		1		\$	-		1		\$	-		
tasers		1	\$ 4,000.00	\$	4,000.00		1		\$	-		1		\$	-		
		1		\$	-		1		\$	-		1		\$	-		
		1		\$	-		1		\$	-		1		\$	-		
		1		\$	-		1		\$	-		1		\$	-		
		1		\$	-		1		\$	-		1		\$	-		
		1		\$	-		1		\$	-		1		\$	-		
		1		\$	-		1		\$	-		1		\$	-		

2020







**TOWN OF SOUTHBURY  
FISCAL YEAR 2017-2018  
DEPARTMENTAL OPERATING BUDGET (\$)**

<b>DEPT:</b>	Debt
<b>DEPT NUM:</b>	10052

<b>TOTALS</b>	<b>1,283,507</b>	<b>1,241,475</b>	<b>1,241,475</b>	<b>1,241,475</b>	<b>1,197,825</b>	<b>1,197,825</b>	<b>1,197,825</b>	<b>1,197,825</b>	<b>1,197,825</b>	<b>-3.52%</b>
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ACCT DESCRIPTION	ACCT OBJECT CODE	FY 2015-2016 ACTUAL EXPENDITURE	FY 2016-2017 BUDGET	FY 2016-2017 YTD ACTUAL	FY 2016-2017 ESTIMATED EXPENDITURES	FY 2017-2018 DEPARTMENT REQUEST	FY 2017-2018 FIRST SEL BUDGET	FY 2017-2018 BOS BUDGET	FY 2017-2018 BOF BUDGET	% CHANGE	EXPLANATION
Annual Debt Payment	55013	1,283,507	1,241,475	1,241,475	1,241,475	1,197,825	1,197,825	1,197,825	1,197,825	-3.52%	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	
							-	-	-	N/A	

**Debt:** The town has several bonds issued for the purchase of land. They have been recently refinanced to reduce interest costs and are now 2.3% and 2.7%.



TOWN OF SOUTHBURY						
PROPOSED REVENUE BUDGET						
	ACTUAL	CURRENT BUDGET	ACTUAL 8 MOS	ESTIMATE	PROPOSED	
	2015-16	2016-17	2016-17	2016-17	2017-18	
PROPERTY TAXES	59,190,944	59,811,346	59,715,983	60,015,983	61,262,171	
TOTAL	59,190,944	59,811,346	59,715,983	60,015,983	61,262,171	
MV SUPPLEMENTAL	536,926	450,000	492,727	615,000	550,000	
PRIOR YEARS TAXES	640,595	345,480	208,428	237,696	345,305	
INTEREST / FEES	257,398	180,711	147,396	233,130	200,000	
PERMITS / FEES	191,688	202,950	176,095	230,850	234,950	
INT. ON INVESTMENTS	53,916	63,800	39,021	56,000	63,800	
INT. ON FIA INVEST	0	0	0	0	80,000	
MISCELLANEOUS	524,628	468,305	330,521	523,855	471,830	
CIRMA REBATE	0	0	0	21,600	21,600	
RECREATION	395,890	362,470	163,374	386,000	368,000	
STATE OF CT	650,600	701,576	843,900	881,842	907,082	
TELECOM PROPERTY TAX	120,449	125,773	0	140,497	140,497	
TOWN CLERK	543,593	503,313	345,711	460,254	503,313	
DOG LICENSES & FEES	8,604	7,227	3,510	8,569	7,227	
SURPLUS DRAW DOWN	0	355,471	0	0	506,480	
EST SURPLUS 12-13	0	0	0	0	0	
PENSION EXTRA	0	0	0	0	0	
TRANSFER IN PVT DUTY	100,000	75,000	0	100,000	100,000	
TOTAL	4,024,287	3,842,076	2,750,683	3,895,293	4,500,084	
STATE ECS SCHOOL	3,033,041	3,033,041	1,729,134	3,458,266	1,867,610	
STATE ECS TOWN	0	0	0	0	0	
TOTAL	66,248,272	66,686,463	64,195,800	67,369,542	67,629,865	
TOWN	21,672,409					
TOTAL TOWN	21,672,409					
BOE	45,957,456	current est.				
TOTAL BOE	45,957,456					
TOTAL BUDGET	67,629,865					



**TOWN OF SOUTHBURY**  
**FISCAL YEAR 2017-2018**  
**Capital / Reserve Funds Report**

ACCOUNT NAME	CUMULATIVE APPROPRIATION	EXPENDITURES		UN- EXPENDED	ENCUMBER	3/16/2017		YEAR OF APPRO	YEAR LAST ACTV	LAPSE DATE
		YEAR	PROJECT			CURRENT YEAR	AVAIL.			
		TO DATE	TO DATE			ALLOCATION	BALANCE			
400 CAPITAL FUND										2/28/2017
PAVILLION RENOV	7,000	0	4,080	2,920	0	0	2,920	Nov-13	Sep-14	
COMPUTER HARDWARE	41,702	0	35,928	5,774	0	0	5,774	Nov-14	Jun-15	
DOG POUND	17,642	4,570	15,325	2,317	0	0	2,317	Jun-14	Nov-16	
DIAGNOSTIC UPGRADE	8,000	0	0	8,000	0	0	8,000	Jun-15	Jun-15	
SECURITY CAMERA UPGRADE	21,250	0	0	21,250	0	0	21,250	Jun-15	Jun-15	
DOOR SECURITY	7,100	0	0	7,100	0	0	7,100	Jun-16	Jun-16	
DEMO SAW	1,780	0	0	1,780	0	0	1,780	Jun-16	Jun-16	
BULK FUEL TANK	3,500	0	0	3,500	0	0	3,500	Jun-16	Jun-16	
BRINE	17,249	13,595	13,595	3,654	0	0	3,654	Jun-16	Nov-16	
PLATE COMPACTOR	5,303	0	0	5,303	0	0	5,303	Jun-16	Jun-16	
ROAD PROG			see report							
FUND	TOTALS	130,526	18,165	68,928	61,598	0	61,598			
		FUND BAL					FUND BAL			
		@ 7/1/2016	month	Y T D						2/28/2017
600-640 RESERVE FUNDS										
VEHICLE REPLACE-UPGRADE	3,023,579	0	399,758	2,623,821	35,177	785,000	3,373,644			
INFRASTRUCTURE **	52,374	24,594	33,179	19,195	32,401	130,000	116,794			
TECHNOLOGY RESERVE	140,223	0	11,366	128,857	11,382	50,000	167,475			
BRIDGE REPAIRS	541,112	0	40,538	500,574	0	0	500,574			
G.I.S.	119,932	0	5,000	114,932	1,000	27,000	140,932			
PLANNING STUDIES	86,530	0	0	86,530	0	20,000	106,530			
MEDICAL RESERVE	93,332	0	0	93,332	0	0	93,332			
RIVER ROAD	0	0	0	0	0	0	0			
HISTORIC GRANT MATCH	246,613	0	231,180	15,433	13,891	0	1,542			
SALT-OVERTIME	139,000	0	0	139,000	0	0	139,000			
FUND	TOTALS	4,442,695	24,594	721,021	3,582,674	93,851	4,500,823			
640 LIMITED RESERVE FUND			PROJECT TO DATE							
LT LAND ACQUISITION	17,340,692	0	17,000,284	340,408	0	25,000	365,408			
OPEN SPACE	3,405,083	239,431	3,209,364	195,719	0	25,000	220,719			
FUND	TOTALS	20,745,775	239,431	20,209,648	536,127	0	586,127			
PLANNING FEES IN LIEU OF	64,430	0	0	64,430	0	0	64,430			
CAPITAL PROJECT FUNDS	25,318,996	282,190	20,999,597	4,180,399	93,851	1,062,000	5,148,548			
** INFRASTRUCTURE REPLACE & DEFERRED MAINTENANCE										
FUND BALANCE										
	7/1/2016									
FUTURE PURPOSES	5,030,000									
UNASSIGNED	1,961,766									
	6,991,766									
						F.I.A.				
						INVESTMENT				
INVEST RESERVE FUNDS						7,200,000				
FUTURE PURPOSES	5,030,000	90%	4,527,000							
LT LAND	365,408	90%	328,867							
OPEN SPACE	220,719	90%	198,647							
VEHICLE REPLACE	3,373,644	90%	3,036,280							
REVALUATION	170,811	90%	153,730							
	04/03/2017			8,244,524		7,323,287	1/31/2017			





**TOWN OF SOUTHBURY  
FISCAL YEAR 2017-2018  
Special Revenue Funds**

Special Revenue Funds are used to account for all revenue and expenditures authorized by a legislative body to be used for a specific purpose. The annual administrative budgets for the special revenue types are listed below. Any unexpended portion of these appropriations shall be held and remain at all times in these funds, segregated from the Town's General Fund. These funds are municipal budget neutral.

	Estimated balance 6/30/2017	Appropriation	Estimated Revenue	Estimated balance 6/30/2018
Private Duty	35,000	570,000	570,000	35,000
Parks & Rec. Programs-Trips	20,000	90,000	92,000	22,000
Elderly Transportation	11,000	16,000	16,000	11,000
Elderly Services	55,000	21,000	21,000	55,000
Elderly Gift	16,000	2,000	0	14,000
Town Clerk Record Preservation	45,000	20,000	13,000	38,000
Library Gift	2,200,000	175,000	125,000	2,150,000
Planning-Open Space	65,000	0	3,000	68,000
Town Clerk-LOCIP	97,000	5,000	5,000	97,000
Parks Improvement	25,000	8,000	8,000	25,000
Town Aid Roads	0	380,000	380,000	0

The police private duty fund is used to record, collect and pay the wages of police officers hired by businesses, Region 15 and individuals who require a police officer. Examples would be CL & P for traffic control and Region 15 for sporting events and other functions. The Town collects the direct payroll costs as well as overhead. This fund is maintained by the fiscal office who has the authority to spend these funds.

The Parks and Recreation Revolving Fund was established to handle the programs offered by Parks and Recreation by outside instructors. These programs are not funded by the Parks and Recreation budget. In each of these program offerings, the Town does not have any financial risk because the only direct expense is the reimbursement of the instructor and this is based on the number of students. If there are insufficient attendees, the program is canceled. The student fee is determined by taking the instructor fee plus supplies and adding to that an "overhead" charge to compensate the town for use of the building and utilities, marketing, and administration (including credit card fees) by the Parks and Recreation department. Over the years, it has become common to utilize the balance in the fund to pay for town-wide events like the summer concerts. The Parks and Recreation Director maintains and has the authority to spend these funds.

The Elderly Services & Program Fund is made up of three separate funds. One is the transportation fund (440) which is net state grant monies carried over from the previous fiscal year. This is required by the grant. These funds are spent in the subsequent year before any new grant funds can be spent. Expenditures are approved by the Directors of Elderly services and Social services who have the authority to spend these funds.

The second fund included here is the "Friends" fund (465) which was established when the "new" senior center was being built. It is made up of totally donated funds and the "Friends of the senior center" has the authority to spend these funds.

The third fund (468) is the Elderly service fund which is made up of totally donated funds. The Director of Senior Services

approves the expenditures for the betterment of Southbury's' seniors. The Director has authority to spend these funds.

The Town Clerk Record Preservation fund was established by a public act in 2000 and 2005 and receives its revenue from from a \$2 per document fee collected by the Town Clerk. The Town clerk has the authority to spend these monies on record restoration and preservation and on education.

The library gift fund is utilized to pay for enhancements to the library above and beyond Town funding. The Library Board of Directors has the authority to spend these funds.

The planning fund was established so that developers could give the Town money in lieu of the 15% land requirement for open space from any new subdivision. These funds can be used to buy open space. A Town meeting is required to spend these funds.

The Town Clerk LOCIP fund was established by a state statute in 2005. A fee of \$3 per document is collected. These funds can be used to pay for local capital projects. (LOCIP) The Board of Selectmen and Board of Finance approves spending these funds.

The Parks Improvement fund is to be utilized to pay for enhancements not covered under the Town's normal operating budgets. The Board of Selectmen and Boards of finance approves spending these funds.

The Town aid road fund is provided by the state of Connecticut for improved and un-improved roads. The Board of Selectmen and Boards of finance approves spending these funds.

**TOWN OF SOUTHBURY  
FISCAL YEAR 2017-2018**

"Shall the Town of Southbury appropriate  
\$21,672,409 for the municipal budget and approve the special  
revenue funds appropriations for the fiscal year  
July 1, 2017 to June 30, 2018?"