

Town of Southbury, Connecticut  
Governmental Funds  
Balance Sheet  
December 31, 2023

	General	Library Gift	Capital Projects	Small Cities	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 29,051,994	\$ 113,696	\$ 1,010,716	\$ 223,990	\$ 614,283	\$ 31,014,679
Investments	-	2,781,969	8,848,041	-	-	11,630,010
Receivables, net	742,258	-	5,308	946,219	42,346	1,736,131
Due from other funds	52,248	2,812	2,909,493	1,650	984,883	3,951,086
Other assets	103,490	-	-	-	-	103,490
<b>Total Assets</b>	<b>\$ 29,949,990</b>	<b>\$ 2,898,477</b>	<b>\$ 12,773,558</b>	<b>\$ 1,171,859</b>	<b>\$ 1,641,514</b>	<b>\$ 48,435,396</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>						
<b>Liabilities</b>						
Accounts and other payables	479,554	25	546,837	-	-	1,026,416
Due to other funds	2,691,518	25,772	805,274	-	428,522	3,951,086
<b>Total liabilities</b>	<b>3,171,072</b>	<b>25,797</b>	<b>1,352,111</b>	<b>-</b>	<b>428,522</b>	<b>4,977,502</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue - property taxes	314,989	-	-	-	-	314,989
Unavailable revenue - interest on property taxes	268,863	-	-	-	-	268,863
Unavailable revenue - loan receivable	-	-	-	946,219	-	946,219
Unearned revenue - ARPA	3,681,217	-	-	-	-	3,681,217
<b>Total deferred inflows of resources</b>	<b>4,265,069</b>	<b>-</b>	<b>-</b>	<b>946,219</b>	<b>-</b>	<b>5,211,288</b>
<b>Fund Balances</b>						
Nonspendable	103,490	-	-	-	-	103,490
Restricted	-	-	11,356,062	-	-	11,356,062
Committed	(608,609)	2,872,681	65,386	225,640	1,212,992	3,768,090
Assigned	11,689,191	-	-	-	-	11,689,191
Unassigned	11,329,776	-	-	-	-	11,329,776
<b>Total fund balances</b>	<b>22,513,848</b>	<b>2,872,681</b>	<b>11,421,448</b>	<b>225,640</b>	<b>1,212,992</b>	<b>38,246,606</b>
<b>Total Liabilities Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 29,949,990</b>	<b>\$ 2,898,477</b>	<b>\$ 12,773,558</b>	<b>\$ 1,171,859</b>	<b>\$ 1,641,514</b>	<b>\$ 48,435,396</b>

Town of Southbury, Connecticut  
Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
For the period Ended December 31, 2023

	General	Library Gift	Capital Projects	Small Cities	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Property taxes	\$ 41,626,929	\$ -	\$ -	\$ -	\$ -	\$ 41,626,929
Intergovernmental revenues	4,046,382	-	46,358	-	9,284	4,102,024
Charges for services	723,624	4,224	-	64,281	334,685	1,126,814
Income on investments	451,478	75,374	130,185	-	44	657,081
Miscellaneous	193,849	480	-	-	7,918	202,247
<b>Total revenues</b>	<b>\$ 47,042,262</b>	<b>\$ 80,078</b>	<b>\$ 176,543</b>	<b>\$ 64,281</b>	<b>\$ 351,931</b>	<b>\$ 47,715,095</b>
<b>Expenditures:</b>						
Current:						
General government	3,812,724	12,045	256,148	-	2,697	4,083,614
Public safety	2,745,545	-	-	-	-	2,745,545
Public work	2,524,236	-	1,200,650	-	-	3,724,886
Conservation of health	190,781	-	-	-	-	190,781
Community activities	888,353	4,537	-	5,694	228,186	1,126,770
COVID-19	-	-	-	-	-	-
Education	27,253,921	-	-	-	-	27,253,921
Debt service	789,813	-	-	-	-	789,813
<b>Total expenditures</b>	<b>38,205,373</b>	<b>16,582</b>	<b>1,456,798</b>	<b>5,694</b>	<b>230,883</b>	<b>39,915,330</b>
Excess (Deficiency) of Revenues over Expenditures	8,836,889	63,496	(1,280,255)	58,587	121,048	7,799,765
<b>Other Financing Sources (Uses):</b>						
Transfer in	436,902	-	2,668,873	-	-	3,105,775
Transfer out	(3,105,775)	-	-	-	-	(3,105,775)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,668,873)</b>	<b>-</b>	<b>2,668,873</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>6,168,016</b>	<b>63,496</b>	<b>1,388,618</b>	<b>58,587</b>	<b>121,048</b>	<b>7,799,765</b>
<b>Fund Balance at Beginning of Year</b>	<b>16,345,834</b>	<b>2,809,185</b>	<b>10,032,830</b>	<b>167,053</b>	<b>1,091,941</b>	<b>30,446,843</b>
<b>Fund Balances at End of Period</b>	<b>\$ 22,513,848</b>	<b>\$ 2,872,681</b>	<b>\$ 11,421,448</b>	<b>\$ 225,640</b>	<b>\$ 1,212,989</b>	<b>\$ 38,246,606</b>

**Town of Southbury**  
**Components of Fund Balance**  
**For the period Ended December 31, 2023**

	General	Library Gift	Capital Projects Fund	Small Cities	Nonmajor Governmental Funds	Total
Fund balances:						
Nonspendable:						
Inventory	\$ 103,490	\$ -	\$ -	\$ -	\$ -	\$ 103,490
Restricted for:						
Investments - Reserve Fund	-	-	9,500,000	-	-	9,500,000
Stability Fund - Reserve Fund	-	-	1,856,062	-	-	1,856,062
Committed to:						
General government	-	-	65,386	-	503,371	568,757
Public safety	-	-	-	-	426,209	426,209
Public works	-	-	-	-	13,677	13,677
Community activities	-	2,872,681	-	225,640	269,735	3,368,056
Debt service	(609,720)	-	-	-	-	(609,720)
Historical buildings	52,248	-	-	-	-	52,248
Capital projects	-	-	-	-	-	-
Assigned to:						
Purchase on order:						
General government	42,335	-	-	-	-	42,335
Public safety	400,180	-	-	-	-	400,180
Public work	291,048	-	-	-	-	291,048
Conservation of health	9,187	-	-	-	-	9,187
Community activities	2,412	-	-	-	-	2,412
COVID-19	-	-	-	-	-	-
Education	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Subsequent years budget	5,410,042	-	-	-	-	5,410,042
Future purposes	1,057,897	-	-	-	-	1,057,897
Gas & Diesel Tanks	18,427	-	-	-	-	18,427
Debt Service	1,923,152	-	-	-	-	1,923,152
Edgewood	2,115,000	-	-	-	-	2,115,000
Unassigned	11,698,149	-	-	-	-	11,698,149
<b>Total Fund Balances</b>	<b>\$ 22,513,848</b>	<b>\$ 2,872,681</b>	<b>\$ 11,421,448</b>	<b>\$ 225,640</b>	<b>\$ 1,212,992</b>	<b>\$ 38,246,606</b>

Town of Southbury, Connecticut  
 Governmental Funds  
 Balance Sheet  
 December 31, 2023

	Private Duty	Parks and Rec Prog and Trips	Probate Court	Elderly Service Programs	Town Clerk Fund	Tree Maint. Reserve	Loss Reserve	Planning Fund	Community Investment Fund	Total Governmental Funds
<b>Assets</b>										
Cash and cash equivalents	\$ 135,239	\$ 100,412	\$ 98,253	\$ 107,707	\$ 112,270	\$ -	\$ -	\$ -	\$ 60,402	\$ 614,283
Investments	-	-	-	-	-	-	-	-	-	-
Receivables, net	42,346	-	-	-	-	-	-	-	-	42,346
Due from other funds	565,657	33,769	-	30,874	-	13,677	86,529	156,659	97,718	984,883
Other assets	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 743,242</b>	<b>\$ 134,181</b>	<b>\$ 98,253</b>	<b>\$ 138,581</b>	<b>\$ 112,270</b>	<b>\$ 13,677</b>	<b>\$ 86,529</b>	<b>\$ 156,659</b>	<b>\$ 158,120</b>	<b>\$ 1,641,512</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>										
<b>Liabilities</b>										
Accounts and other payables	-	-	-	-	-	-	-	-	-	-
Due to other funds	403,562	816	18,987	2,211	2,946	-	-	-	-	428,522
<b>Total liabilities</b>	<b>403,562</b>	<b>816</b>	<b>18,987</b>	<b>2,211</b>	<b>2,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>428,522</b>
<b>Deferred Inflows of Resources</b>										
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - interest on property taxes	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - loan receivable	-	-	-	-	-	-	-	-	-	-
Unearned revenue - ARPA	-	-	-	-	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	339,680	133,365	79,267	136,370	109,325	13,677	86,529	156,659	158,120	1,212,992
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>339,680</b>	<b>133,365</b>	<b>79,267</b>	<b>136,370</b>	<b>109,325</b>	<b>13,677</b>	<b>86,529</b>	<b>156,659</b>	<b>158,120</b>	<b>1,212,992</b>
<b>Total Liabilities Deferred Inflows of Resources and Fund Balances</b>	<b>743,242</b>	<b>134,181</b>	<b>98,254</b>	<b>138,581</b>	<b>112,271</b>	<b>13,677</b>	<b>86,529</b>	<b>156,659</b>	<b>158,120</b>	<b>1,641,514</b>

Town of Southbury, Connecticut  
 Governmental Funds  
 Balance Sheet  
 December 31, 2022 vs December 31, 2021

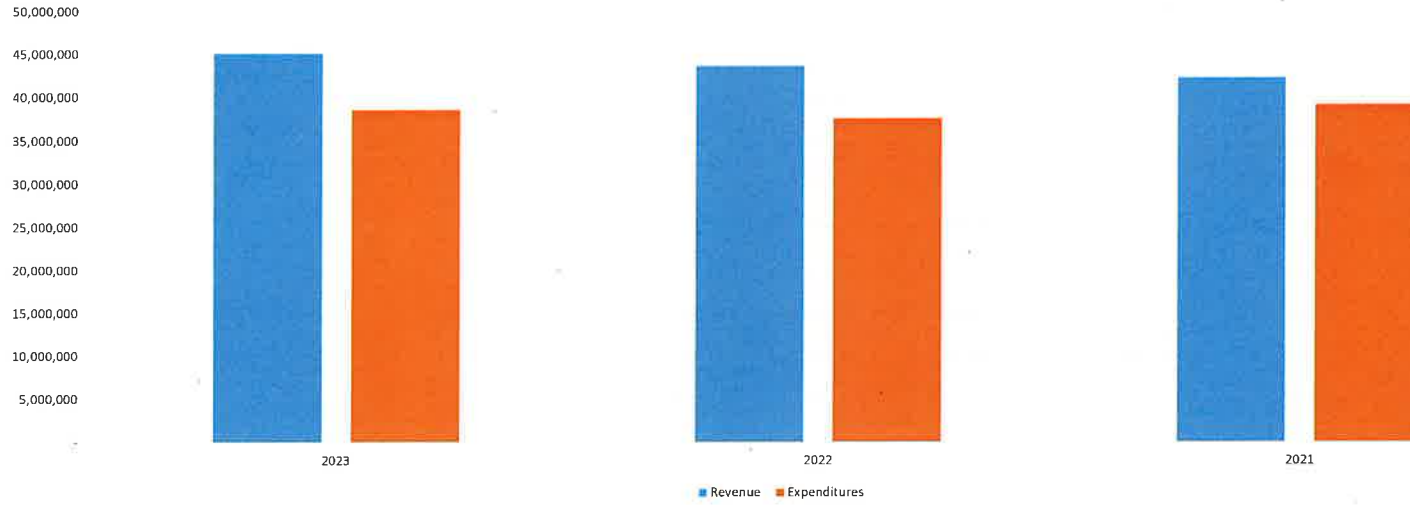
	FY 2022 Total Governmental Funds	FY 2021 Total Governmental Funds	Difference
<b>Assets</b>			
Cash and cash equivalents	\$ 31,014,679	\$ 28,798,380	\$ 2,216,299
Investments	11,630,010	12,644,827	(1,014,817)
Receivables, net	1,736,131	1,984,762	(248,631)
Due from other funds	3,951,086	4,749,855	(798,769)
Other assets	103,490	57,175	46,315
<b>Total Assets</b>	<b>\$ 48,435,396</b>	<b>\$ 48,234,998</b>	<b>\$ 200,394</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
<b>Liabilities</b>			
Accounts and other payables	1,026,416	732,686	293,730
Due to other funds	3,951,086	4,749,855	(798,769)
<b>Total liabilities</b>	<b>4,977,502</b>	<b>5,482,542</b>	<b>(505,040)</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - property taxes	314,989	490,644	(175,655)
Unavailable revenue - interest on property taxes	268,863	284,239	(15,376)
Unearned revenue - ARPA	3,681,217	2,896,024	785,193
Unavailable revenue - loan receivable	946,219	1,058,386	(112,167)
<b>Total deferred inflows of resources</b>	<b>5,211,288</b>	<b>4,729,293</b>	<b>481,995</b>
<b>Fund Balances</b>			
Nonspendable	103,490	57,175	46,315
Restricted	11,356,062	11,186,097	169,965
Committed	3,768,090	5,986,836	(2,218,746)
Assigned	11,689,191	12,458,455	(769,264)
Unassigned	11,329,776	8,334,602	2,995,174
<b>Total fund balances</b>	<b>38,246,606</b>	<b>38,023,165</b>	<b>223,442</b>
<b>Total Liabilities Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 48,435,396</b>	<b>\$ 48,234,998</b>	<b>\$ 200,394</b>

Town of Southbury, Connecticut  
 Governmental Funds  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the period Ended December 31, 2022 vs December 31, 2021

	FY2022 Total Governmental Funds	FY 2021 Total Governmental Funds	Difference
Revenues:			
Property taxes	\$ 41,626,929	\$ 40,893,355	\$ 733,574
Intergovernment revenues	4,102,024	1,717,306	2,384,718
Charges for services	1,126,814	1,286,405	(159,591)
Income on investments	657,081	135,083	521,998
Miscellaneous	202,247	229,491	(27,244)
Total revenues	<u>47,715,095</u>	<u>44,261,640</u>	<u>3,453,455</u>
Expenditures:			
Current:			
General government	4,083,614	4,054,215	29,399
Public safety	2,745,545	1,754,559	990,986
Public work	3,724,886	2,705,450	1,019,436
Conservation of health	190,781	383,128	(192,347)
Community activities	1,126,770	795,496	331,274
Education	27,253,921	26,328,969	924,952
COVID-19	-	-	-
Debt service	789,813	539,838	249,976
Total expenditures	<u>39,915,330</u>	<u>36,561,654</u>	<u>3,353,676</u>
Excess (Deficiency) of Revenues over Expenditures	<u>7,799,765</u>	<u>7,699,986</u>	<u>99,779</u>
Other Financing Sources (Uses):			
Transfer in	3,105,775	3,330,840	(225,065)
Transfer out	(3,105,775)	(3,330,840)	225,065
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	7,799,765	7,699,986	99,779
Fund Balance at Beginning of Year	30,446,843	30,323,181	123,662
Fund Balances at End of Period	<u>\$ 38,246,606</u>	<u>\$ 38,023,166</u>	<u>\$ 223,439</u>

Town Of Southbury  
 Revenue vs Expenses

Town of Southbury YTD Revenue vs. Expenses



Fiscal YTD	Revenue	Expenditures	Excess over (under)
2023	45,177,653	38,553,495	6,624,158
2022	43,676,933	37,539,726	6,137,207
2021	42,256,631	39,063,613	3,193,017

**TOWN OF SOUTHBURY  
REVENUE BUDGET**

For the six month's ending December 31, 2022

	CURRENT BUDGET 2022-23	YTD ACTUAL 2022-23	% OF BUDGET	YTD ACTUAL 2021-2	% OF BUDGET	YTD ACTUAL 2020-21	% OF BUDGET
PROPERTY TAXES	63,037,905	41,009,563	65.06%	40,135,830	64.06%	39,275,281	63.95%
<b>TOTAL</b>	<b>63,037,905</b>	<b>41,009,563</b>		<b>40,135,830</b>		<b>39,275,281</b>	
MV SUPPLEMENTAL	600,000	287,408	47.90%	238,364	39.73%	226,753	37.79%
PRIOR YEARS TAXES	360,225	196,278	54.49%	341,095	94.69%	329,642	73.22%
INTEREST / FEES	262,000	133,680	51.02%	178,067	86.02%	164,848	79.64%
PERMITS / FEES	258,050	229,405	88.90%	234,317	98.93%	142,024	68.38%
INT. ON INVESTMENTS	347,110	451,478	130.07%	15,197	77.54%	13,302	33.26%
INT. ON FIA INVEST	319,810	-	0.00%	-	0.00%	-	0.00%
MISCELLANEOUS	331,500	193,849	58.48%	210,629	65.29%	222,843	55.58%
CIRMA REBATE	-	-	0.00%	-	#DIV/0!	-	0.00%
RECREATION	300,000	200,166	66.72%	189,186	80.55%	50,934	13.07%
STATE OF CT & FEDERAL GRANTS	600,157	756,128	125.99%	345,706	121.91%	296,148	105.81%
STATE OF CT-T A R	370,144	185,190	50.03%	185,072	49.99%	185,119	0.00%
TELECOM PROPERTY TAX	70,350	-	0.00%	-	0.00%	-	0.00%
TOWN CLERK	458,800	293,756	64.03%	520,409	103.30%	399,524	99.64%
DOG LICENSES & FEES	5,000	298	5.96%	1,481	29.62%	3,803	44.74%
SURPLUS DRAW DOWN	684,932	-	0.00%	-	0.00%	-	0.00%
REGION 15 ESTIMATED SURPLUS	10,000	-	0.00%	-	0.00%	-	0.00%
PENSION EXTRA	-	-	0.00%	-	0.00%	-	0.00%
MEDICAL POOL RESERVE	300,000	-	0.00%	-	-	-	-
TRANSFER IN PVT DUTY	150,000	-	0.00%	8,848	5.90%	-	0.00%
<b>TOTAL</b>	<b>5,428,078</b>	<b>2,927,636</b>		<b>2,468,372</b>		<b>2,034,939</b>	
STATE ECS SCHOOL	4,961,238	1,240,454	25.00%	1,072,732		946,410	
STATE ECS TOWN	-	-		-		-	
<b>TOTAL</b>	<b>73,427,221</b>	<b>45,177,653</b>	<b>61.53%</b>	<b>43,676,933</b>	<b>61.20%</b>	<b>42,256,631</b>	<b>58.25%</b>



**Town of Southbury  
Fiscal Year 2022-23 Expenditures**

For the six month ending December 31, 2022

Percent of year complete      50.00%

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Department	Approved Budget	Transfers	Ending Budget	YTD Expenditures	% of Budget	Explanation
Bd Of Selectmen	367,862	10,760	378,622	179,464	47.4%	
Service Expense	59,400	-	59,400	17,843	30.0%	
Other	164,971	-	164,971	68,354	41.4%	
Committee	31,819	-	31,819	4,765	15.0%	
Labor	2,888,393	(119,305)	2,769,088	1,226,714	44.3%	
IT	463,449	4,440	467,889	214,628	45.9%	
<b>Bd Of Selectmen</b>	<b>3,975,894</b>	<b>(104,105)</b>	<b>3,871,789</b>	<b>1,711,767</b>	<b>44.2%</b>	
Pension	861,500	271,000	1,132,500	574,650	50.7%	Quarterly payment
<b>Total Pension</b>	<b>861,500</b>	<b>271,000</b>	<b>1,132,500</b>	<b>574,650</b>		
Probate	8,108	-	8,108	8,185	100.9%	Annual funding
Elections	157,227	4,030	161,257	85,788	53.2%	Mid-term election
Bd Of Finance	84,100	-	84,100	35,697	42.4%	
Bd Assess Appeal	1,050	-	1,050	-	0.0%	
Fiscal	412,000	10,577	422,577	206,189	48.8%	
Tax collector	164,573	3,466	168,039	64,112	38.2%	
Assessor	173,419	4,087	177,506	67,061	37.8%	
Town Clerk	271,892	6,837	278,729	120,921	43.4%	
Build/Zoning	178,027	5,172	183,199	87,010	47.5%	
Insurance	701,352	-	701,352	514,431	73.3%	Quarterly payments
Legal	125,000	-	125,000	47,802	38.2%	
Planning	158,462	3,964	162,426	59,894	36.9%	
Wetlands	109,748	3,042	112,790	32,014	28.4%	
Zoning	7,117	-	7,117	3,356	47.2%	
Zoning Appeals	1,204	-	1,204	(2,713)	-225.3%	
Economic Dev.	121,325	2,509	123,834	37,163	30.0%	
<b>Gen. Government</b>	<b>2,674,604</b>	<b>43,684</b>	<b>2,718,288</b>	<b>1,366,911</b>	<b>50.3%</b>	
Fire	601,592	-	601,592	305,508	50.8%	Annual payments
Dispatch	412,239	8,941	421,180	155,677	37.0%	
Police	2,722,206	55,663	2,777,869	1,117,121	40.2%	
Emergency Mang.	90,862	2,229	93,091	45,549	48.9%	
Fire Marshal	88,056	2,917	90,973	40,036	44.0%	
Tree Services	31,630	-	31,630	8,211	26.0%	
Animal Control	107,712	1,856	109,568	47,342	43.2%	
Emergency Services	43,200	-	43,200	21,416	49.6%	
<b>Public Safety</b>	<b>4,097,497</b>	<b>71,606</b>	<b>4,169,103</b>	<b>1,740,862</b>	<b>41.8%</b>	
Conservation	21,050	-	21,050	14,300	67.9%	Annual payments
Health District	200,778	-	200,778	100,389	50.0%	
Environmental	40,800	-	40,800	20,000	49.0%	
Lake Zoar	26,783	-	26,783	26,783	100.0%	Annual payments
Lake Lillinonah	38,109	-	38,109	38,109	100.0%	Annual payments
Pump Water Auth.	100	-	100	-	0.0%	
Water Poll. Control	100	-	100	-	0.0%	
<b>Public Health</b>	<b>327,720</b>	<b>-</b>	<b>327,720</b>	<b>199,581</b>	<b>60.9%</b>	
Seniors	412,831	9,159	421,990	190,044	45.0%	
Historic Blds.	6,930	-	6,930	215	3.1%	
Library	772,783	13,766	786,549	387,945	49.3%	
Recreation	599,675	10,545	610,220	319,818	52.4%	Annual payments
Other	500	-	500	-	0.0%	
<b>Community Act.</b>	<b>1,792,719</b>	<b>33,470</b>	<b>1,826,189</b>	<b>898,022</b>	<b>49.2%</b>	
Town Prop. In	369,870	7,567	377,437	229,113	60.7%	Annual payments
Energy	320,000	-	320,000	50,242	15.7%	
Town Prop. Out	520,373	-	520,373	219,485	42.2%	

2020	Prior YTD Expended		2019	% of Budget
	% of Budget	% of Budget		
223,697	49.2%	208,331	46.9%	
20,350	34.3%	26,595	45.9%	
67,797	48.7%	96,475	65.6%	
7,519	24.0%	408	1.7%	
1,093,688	65.9%	1,328,346	60.6%	
202,283	46.6%	224,266	51.5%	
<b>1,615,333</b>		<b>1,884,422</b>		
747,664	24.5%	813,004	74.6%	
747,664		813,004		
8,126	100.0%	7,863	100.0%	
61,620	43.1%	85,838	60.1%	
42,575	50.6%	64,581	66.2%	
141	9.1%	-	0.0%	
164,477	49.8%	158,222	57.5%	
72,602	46.8%	69,594	52.4%	
62,264	37.9%	76,317	43.9%	
120,237	45.2%	124,294	48.2%	
76,232	43.8%	66,107	37.9%	
353,490	53.2%	428,528	64.2%	
23,758	22.6%	25,791	24.6%	
62,307	42.1%	53,123	35.3%	
35,600	37.2%	46,078	49.0%	
451	6.7%	1,071	15.9%	
4,903	12.6%	32	0.1%	
40,640	41.0%	39,408	39.4%	
<b>1,129,422</b>		<b>1,246,846</b>		
262,674	46.4%	295,158	53.1%	
206,384	50.8%	220,011	55.1%	
1,080,704	42.7%	1,064,495	43.6%	
46,915	51.0%	35,275	39.3%	
37,753	38.1%	34,606	34.9%	
4,181	10.4%	13,430	42.5%	
41,117	45.8%	32,094	35.7%	
56,987	17.6%	172,055	52.7%	
<b>1,736,715</b>		<b>1,867,124</b>		
7,713	39.0%	2,367	12.5%	
99,030	50.0%	142,113	75.0%	
20,000	49.0%	20,000	49.0%	
23,708	100.0%	19,783	100.0%	
30,027	100.0%	27,164	100.0%	
-	0.0%	-	0.0%	
-	0.0%	-	0.0%	
<b>180,478</b>		<b>211,427</b>		
165,267	41.1%	126,770	29.9%	
620	8.9%	2,980	43.0%	
394,172	52.8%	402,363	520.2%	
234,425	41.4%	200,686	35.0%	
-	0.0%	-	0.0%	
<b>794,484</b>		<b>732,799</b>		
211,269	58.6%	192,083	53.0%	
47,613	14.9%	96,304	29.6%	
<b>198,619</b>	<b>39.7%</b>	<b>215,585</b>	<b>43.5%</b>	

Town of Southbury  
Fiscal Year 2022-23 Expenditures

For the six month ending December 31, 2022

Percent of year complete                      50.00%

####

Department	Approved Budget	Transfers	Ending Budget	YTD Expenditures	% of Budget	Explanation
Solid Waste	1,118,270	2,562	1,120,832	211,566	18.9%	
Highway	2,488,206	5,010	2,493,216	966,444	38.8%	
<b>Public Works</b>	<b>4,816,719</b>	<b>15,139</b>	<b>4,831,858</b>	<b>1,676,851</b>	<b>34.7%</b>	
Contingency	150,000	(54,298)	95,702	-	0.0%	
Refunds	115,000	-	115,000	25,156	21.9%	
Other	265,000	(54,298)	210,702	25,156	11.9%	
<b>Total Operating</b>	<b>18,811,653</b>	<b>276,496</b>	<b>19,088,149</b>	<b>8,193,799</b>	<b>42.9%</b>	
Capital	-	-	-	-	100.0%	Transferred to departments
Vehicle Repl - Equip	700,000	-	700,000	700,000	100.0%	Transferred to reserve
Reserve Funds	198,940	-	198,940	198,940	100.0%	Transferred to reserve
Infrastructure	237,584	-	237,584	237,584	100.0%	Transferred to reserve
Debt	436,902	-	436,902	436,902	100.0%	Transferred to reserve
<b>Total Reserves &amp; Debt</b>	<b>1,573,426</b>	<b>-</b>	<b>1,573,426</b>	<b>1,573,426</b>	<b>100.0%</b>	<b>Transferred to reserve</b>
Roads	1,532,349	-	1,532,349	1,532,349	100.0%	Roads program
<b>Total Municipal</b>	<b>21,917,428</b>	<b>276,496</b>	<b>22,193,924</b>	<b>11,299,574</b>	<b>50.9%</b>	
Emergency	-	-	-	-	0.0%	EOC Operations
Region 15	51,509,793	-	51,509,793	27,253,921	52.9%	Per Region 15 schedule
<b>Total Approved Budget</b>	<b>73,427,221</b>	<b>276,496</b>	<b>73,703,717</b>	<b>38,553,495</b>	<b>52.3%</b>	

2020	Prior YTD Expended		2019	% of Budget
	% of Budget			
326,039	29.9%	418,018	38.5%	
806,079	36.1%	845,671	36.1%	
<b>1,589,619</b>		<b>1,767,662</b>		
-	0.0%	-	0.0%	
86,203	75.0%	42,587	28.9%	
<b>86,203</b>		<b>42,587</b>		
<b>7,879,917</b>		<b>8,565,870</b>		
-	100.0%	-	100.0%	
725,000	100.0%	805,000	100.0%	
244,800	100.0%	132,000	100.0%	
226,270	100.0%	205,700	100.0%	
531,192	100.0%	1,159,325	100.0%	
<b>1,727,262</b>		<b>2,302,025</b>		
1,603,578	100.0%	2,745,000	100.0%	
<b>11,210,757</b>		<b>13,612,895</b>		
-		82,639		
26,328,969	100.0%	25,368,079	100.0%	
<b>37,539,726</b>	<b>53.4%</b>	<b>39,063,613</b>	<b>56.6%</b>	

Town of Southbury  
Cash position & risk assessment  
December 31, 2023

Financial Institution Account	Acct	General Ledger Amount			Type	Reconciled Y/N	At Risk	%	
		Cash	Investment	Total					
<b>ION Bank</b>									
ION - Town Clerk	10105	131,637	-	131,637	Checking	Y	-	0.00%	
ION - ICS Money Market	10106	25,188,379	-	25,188,379	ICS	Y	-	0.00%	
ION Svs Bank	10110	15,382	-	15,382	P&R CC Trans	Y	-	0.00%	
ION - General Fund Cash	10111	50,885	-	50,885	Part of G/F	Y	-	0.00%	
ION Bank - Payroll	10112	5,122	-	5,122	Checking	Y	-	0.00%	
ION Pay Back Account	10113	223,990	-	223,990	Loan/Payback	Y	-	0.00%	
<b>Newtown Savings Bank</b>									
Newtown Svs Bank - G/F	10102	(3,781)	-	(3,781)	General Fund	Y	-	0.00%	
Newtown Savings Bank - Payroll	10103	7,844	-	7,844	Checking	Y	-	0.00%	
Newtown Svs Bank - Ics Acct	10104	3,423,581	-	3,423,581	ICS	Y	-	0.00%	
<b>Naugatuck Savings Bank</b>									
Cash - Naugatuck Svs Bank	10107	112,954	-	112,954	Hist Doc	Y	-	0.00%	
<b>Wells Fargo</b>									
Cash Value	10109	1,771,203	-	1,771,203	Investment	Y	-	0.00%	
Cash Value Account	10108	80,423	-	80,423	Investment	Y	-	0.00%	
Temporary Investments	10301	-	8,848,041	8,848,041	Investment	Y	-	0.00%	
Other Investments	10302	-	2,500,466	2,500,466	Investment	Y	-	0.00%	
<b>Savings Bank of Danbury</b>									
Svs Bank Of Danbury	10116	-	-	-	CD	Y	-	0.00%	
<b>CT Comm Foundation</b>									
CT Comm Foundation	10305	-	281,504	281,504	Investment	Y	-	0.00%	
<b>Other</b>									
Petty Cash	10198	1,625	-	1,625	Petty Cash	Y	-	0.00%	
CC Deposits in Transit	10196	5,435	-	5,435	Deposit in Transit	Y	-	0.00%	
Cash Deposits in Transit	10197	2	-	2	Deposit in Transit	Y	-	0.00%	
		<u>31,014,681</u>	<u>11,630,010</u>	<u>42,644,691</u>				<u>-</u>	<u>0.00%</u>

**Fund 400 Capital Projects Fund**

ORG	OBJ	Approved Appropriation	Date Approved	Last Activity	Current		Total Appropriation	FY 23 Expenditures	FY 23 Encumbrance	Available Balance	Removal
					Balance July 1	Year Allocation					
40900	59219	Fire Department Telephone	06/30/17	06/30/19	1,450		1,450	-	-	1,450	06/29/22
40900	59175	Community Park Restrooms	07/01/19	07/01/19	12,000		12,000	-	-	12,000	06/30/22
40900	59618	New Gas & Diesel Tanks	08/18/20	08/18/20	19,513		19,513	8,800	3,110	7,603	08/18/23
40900	59181	OSHA/Safety Improvements	06/30/19	12/20/20	5,043		5,043	-	-	5,043	12/20/23
40900	59171	Security Camera Upgrades	06/30/19	11/20/20	8,738		8,738	-	4,761	3,977	11/20/23
40900	59403	Emergency Operations	06/30/19	06/30/19	38,100		38,100	-	18,515	19,585	06/29/22
40900	62201	Traning for Body Cameras	07/01/21	07/01/21	7,027		7,027	-	-	7,027	06/30/24
40900	62205	Community House Feasibility	07/01/21	07/01/21	15,000		15,000	-	-	15,000	06/30/24
40900	62206	Credit Card System	07/01/21	07/01/21	7,500		7,500	-	-	7,500	06/30/24
40900	62207	OSHA/Fall Protection	07/01/21	07/01/21	5,000		5,000	-	-	5,000	06/30/24
10064	59190	HR Payroll Software	06/30/22	06/30/22	-	25,000	25,000	23,437	-	1,563	06/29/25
10078	54025	Town Property Study	06/30/22	06/30/22	-	20,000	20,000	-	-	20,000	06/29/25
10113	59192	Recreation Software	06/30/22	06/30/22	-	5,500	5,500	5,445	-	55	06/29/25
10120	59195	Traffic Signal Cameras	06/30/22	06/30/22	-	75,000	75,000	-	-	75,000	06/29/25
10097	59195	Tommy Gate	06/30/22	06/30/22	-	6,400	6,400	-	-	6,400	06/29/25
10061	59196	Privacy Booths	06/30/22	06/30/22	-	6,293	6,293	-	-	6,293	06/29/25
<b>Total</b>					<b>179,022</b>	<b>138,193</b>	<b>317,215</b>	<b>97,202</b>	<b>26,386</b>	<b>193,627</b>	

**Fund 600 Reserve Funds**

Approved Appropriation	Date Approved	Type	Balance July 1	Year Allocation	Total Appropriation	FY 23 Expenditures	FY 23 Encumbrance	Available Balance
60950 67008	6/30/2020	15 year plan	575,890	237,584	813,474	60,654	86,131	666,689
60950 67126	6/30/2020	NA	2,014	-	2,014	-	-	2,014
60950 67105	6/30/2020	25 year plan	112,784	44,940	157,724	24,213	-	133,512
60950 67014	6/30/2020	25 year plan	136,455	5,000	141,455	-	32,893	108,562
60950 67127	6/30/2020	20 year plan	390,000	30,000	420,000	-	-	420,000
60950 67105	6/30/2020	10 year plan	117,104	45,000	162,104	2,425	29,618	130,061
60950 67007	6/30/2021	10 year plan	107,962	30,000	137,962	-	-	137,962
60950 67128	6/30/2020	20 Storms	170,800	-	170,800	-	-	170,800
<b>Total</b>			<b>5,696,633</b>	<b>1,092,524</b>	<b>6,789,157</b>	<b>161,169</b>	<b>922,229</b>	<b>5,705,760</b>

**Fund 700 Limited Reserve Funds**

Approved Appropriation	Date Approved	Type	Balance July 1	Year Allocation	Total Appropriation	FY 23 Expenditures	FY 23 Encumbrance	Available Balance
LT Land Acquisition		Land	130,019	1,000	131,019	-	-	131,019
Open Space		Open Space	225,650	1,000	226,650	-	-	226,650
Planning Fees in Lieu		Fees	71,181	-	71,181	-	-	71,181
<b>Total</b>			<b>426,850</b>	<b>2,000</b>	<b>428,850</b>	<b>-</b>	<b>-</b>	<b>428,850</b>

**Internal Service, Insurance & Region 15 Reserve Funds**

Approved Appropriation	Fund	Type	Balance July 1	Year Allocation	Total Appropriation	FY 23 Expenditures	FY 23 Encumbrance	Available Balance
Insurance Reserve	200	Insurance	78,451	8,078	86,529	-	-	86,529
Revaluation - 2017	590	Revaluation	289,800	42,000	331,800	34,023	-	297,777
Medical Pool Reserve	575	Medical	600,269	104,682	704,951	75,933	-	629,018
<b>Total</b>			<b>968,520</b>	<b>154,760</b>	<b>1,123,280</b>	<b>109,956</b>	<b>-</b>	<b>1,013,325</b>

**Roads & Bridges**

Approved Appropriation	Fund	Type	Balance July 1	Year Allocation	Total Appropriation	FY 23 Expenditures	FY 23 Encumbrance	Available Balance
40900 591295	400	Bridge	1,783,954	250,000	2,033,954	197,063	145,781	1,691,110
	400	Roads	994,609	1,388,786	2,383,395	1,023,200	206,263	1,153,932
60950 59051	400	Bridge	226,169	-	226,169	57,948	-	168,221
	400	Bridge	492,856	-	492,856	-	-	492,856
<b>Total</b>			<b>3,659,347</b>	<b>1,683,354</b>	<b>5,342,700</b>	<b>1,346,829</b>	<b>489,752</b>	<b>3,506,120</b>

Town of Southbury  
 Road Projects YTD  
 Fiscal Year 2022-23  
 December 31, 2022

Org	Object	Project	Balance Carryforward 2021-22	Budget / Transfer 2022-23	Actual 2021-22 YTD	Encumbrances 2022-23 YTD	Total Expenditures	Available 2021-22
<b>Opening</b>			<b>994,609</b>	<b>1,388,786</b>	<b>1,023,200</b>	<b>206,263</b>	<b>1,229,463</b>	<b>1,153,932</b>
40900	591240	Bates Rock Road	9,223	80,841	83,096	-	83,096	6,968
40900	592236	Bullett Hill Road	147,501	(25,714)	112,979	-	112,979	8,808
40900	592222	Chip Sealing Program	62,338	233,161	271,560	4,982	276,542	18,957
40900	592221	Crack Sealing Program	136,809	100,000	120,397	3,223	123,620	113,189
40900	592223	Guide Rail Replacement Program	70,930	25,000	-	7,433	7,433	88,498
40900	592237	Midland Trail	22,268	(17,868)	-	-	-	4,400
40900	67019	Misc Roads	93	125,000	4,639	43,936	48,575	76,518
40900	591254	Misc. Gravel Roads	19,822	25,000	14,260	20,427	34,687	10,135
40900	59617	Pave Parking Lot	10,000	10,000	-	-	-	30,685
40900	67033	Peter Road / Garage Area	24,802	(15,441)	-	-	-	9,361
40900	592241	River Trail	28,718	(14,422)	-	-	-	14,296
40900	591246	River Road	80,866	-	-	-	-	80,866
40900	592238	Curbing	13,223	70,000	12,112	31,352	43,464	39,760
40900	592239	Drainage	51,857	-	45,129	3,330	48,459	3,397
40900	592240	Tree Removal	33,406	50,000	9,204	9,054	18,258	65,149
40900	592242	Rocky Mountain Road	7,397	-	-	7,396	7,396	1
40900	59300	Signage MUTCD Compliance	4,346	35,000	10,360	-	10,360	28,986
40900	67022	South Flat Hill Road	41,982	-	-	-	-	41,982
ARPA	ARPA14	Storm Water Drainage	218,340	-	127,508	17,802	145,310	73,030
40900	592306	Dublin Hill Road	-	25,264	4,164	-	4,164	21,100
40900	592307	Ichabod Road	-	40,504	21,500	-	21,500	19,004
40900	592308	Luna Trail	-	241,145	57,328	57,328	114,656	126,489
40900	592309	Palmer Road	-	124,333	-	-	-	124,333
40900	529310	Scout Road	-	56,621	-	-	-	56,621
40900	592311	Sunset Ridge	-	147,865	92,400	-	92,400	55,465
40900	592312	Winterwood	-	72,497	36,562	-	36,562	35,935
<b>Totals</b>			<b>994,609</b>	<b>1,388,786</b>	<b>1,023,200</b>	<b>206,263</b>	<b>1,229,463</b>	<b>1,153,932</b>
Test								
Over budget								
Total								

Town of Southbury CT  
 Bridge Reserve  
 December 31, 2022

Year	2022 2023	Actual	Encumbrance	Total Expenditure	Total 2023 YTD	Budget 2023
Opening balance	1,783,954				1,783,954	1,783,954
Transfer in:						
Funding 15yr schedule						
Close out Oak Tree Bridge						
Additional Funding						
Annual appropriation	250,000				250,000	250,000
Transfer out road reserve					-	-
ARPA	675,000				675,000	675,000
Payback from state East Flat Hill					-	-
<b>Total additions</b>	<b>2,708,954</b>				<b>2,708,954</b>	<b>2,708,954</b>
Expenditures:						
East Flat Hill Road Bridge						
Old Waterbury Road Bridge	93,838					93,838
Plasterhouse Road Bridge						
Walnut Hill Brook						
Spruce Brook Road (Yankee Drive)						
Spruce Brook Road (New Road)						
Old Field Road	350,000					350,000
Poverty Road						
River Road #1						
West Flat Hill Road						
Cooper Hill Rd						
Jeremy Swamp Road						
New Road						
Bucks Hill Rd						
Heritage Road	162,500	98,531	72,890	171,421	171,421	(8,921)
Flood Bridge Road	162,500	98,531	72,890	171,421	171,421	(8,921)
Bucks Hill Road						
Purchase Brook Road (South Bridge)						
ARPA Funding	675,000	674,999	-	674,999	674,999	-
<b>Total Expenditures</b>	<b>1,443,838</b>	<b>872,061</b>	<b>145,781</b>	<b>1,017,842</b>	<b>1,017,842</b>	<b>425,995</b>
<b>Reserve fund balance</b>	<b>1,265,117</b>	<b>(872,061)</b>	<b>(145,781)</b>	<b>(1,017,842)</b>	<b>1,691,112</b>	<b>2,282,959</b>

