

# **Town of Seymour**

**Proposed Budget Fiscal Year 2017-2018**

**April 27, 2017 Annual Town Meeting**



# Town of Seymour Budget 2017 - 2018

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Office Of The First Selectman  
*Town of Seymour*  
1 First Street  
Seymour, Connecticut 06483

**W. Kurt Miller**

First Selectman

Residents of Seymour:

As First Selectman, it is my privilege to present this 2017-2018 budget for your consideration.

This packet contains information that we hope provides our residents straightforward information that residents can use to make difficult decisions regarding funding our government services and schools. We hope you will find it useful.

The focus of this year's budget remains staying the course we have been on since I took office in 2011. We continue to improve the services offered by the Town while improving our finances and keeping taxes as low as possible. The lingering effects of the 2008 financial crisis and the State's current financial strain mean that State and Federal funding are unlikely to return to their prior levels. Nevertheless, we remain committed to achieving greater financial security and we already have made significant progress.

Financially, the Town's fund balance continues to grow and is up to almost 9%. Our debt has stabilized and our debt service ratio has been steadily decreasing, standing at approximately 8%. Most importantly, Standard and Poor's improved our bond rating to the second highest ranking possible, AA+, noting our strong budgetary flexibility, conservative budgeting approach and strong management. This puts us on par with the Federal government and one level below towns like Darien and Greenwich. Our work is already bearing fruit, as we were able to bond \$6 million in 2016 for vital infrastructure without increasing our debt service.

Over the past several years, we have begun to emphasize long-term planning in every department. As always, each department was encouraged to stay as close as possible to a 0% increase. At the same time, we continue to fund programs that help stabilize tax rates including our proactive road program, long-term capital upgrade program and our mill rate stabilization fund. Because several of these have been in place for a few years, we are able to propose a budget that results in no increase to the mill rate despite cuts from the State that could be in the realm of hundreds of thousands. By maintaining steady, systematic progress, we can achieve our goals and create a better future through proper planning.

This document represents what the Board of Finance thinks is our best course forward but now we need to hear from you, the residents of Seymour. This document is still subject to change and we need your feedback to let us know whether and how it should be changed. I look forward to hearing from you.

W. Kurt Miller

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*Town of Seymour*  
**FINANCE DEPARTMENT**

**TOWN HALL**  
1 FIRST STREET, SEYMOUR, CONNECTICUT 06483

**BOARD OF FINANCE CHAIRMAN'S BUDGET MESSAGE**

**TO THE CITIZENS AND TAXPAYERS OF SEYMOUR:**

As Chairman of the Board of Finance, it is my privilege to propose the 2017-2018 Budget for consideration and discussion.

**BUDGET HIGHLIGHTS, PRIORITIES, AND ISSUES**

The focus of the 2017-2018 Budget is to preserve the current level of services while trying to improve upon the Town's financial condition. Our first responsibility is to our citizens and taxpayers in coming up with a budget.

During the budget process, Town department and Board of Education needs were considered, but only after the Town's revenues were evaluated. Typically the process has been to listen to the wants and needs of departments, then review what Seymour might be able to afford, and then make adjustments. The process began with the First Selectman communicating his expectations to the Town departments and Board of Education of no more than a 1% increase within their respective budgets. All departments were receptive to the challenge and either met or came very close to the request.

The proposed mil rate is even at 36.00. Taxpayers will have no change to their property taxes except for property revaluations. Board of Education budget increased 1.15% and the Town Government increased 0.91%. Town Government increase is due to contractual benefit increases and increasing the Mill Rate Stabilization fund.

The Town, and in particular the Board of Education, is dependent on funding in many areas from the State of Connecticut. Given the fiscal crisis being dealt with currently at the Capitol, our budget includes what we hope are conservative estimates of the ongoing funding the Town usually gets. Much has been talked about regarding municipalities being responsible for a portion of teacher pension contributions which historically have been 100% funded by the State. Our budget at this time does not include any provision for such contributions, as we believe it is way too early in the State's budget process to make a commitment for that amount, which is estimated currently to be \$1.7 million dollars. It is our hope that all municipalities, including the Town, will not have to shoulder these costs. Any other significant adjustments which the State might make to their funding for the Town is also unknown at this time.

**Breakdown of Increasing Expenditures and Declining Revenues**

Expenditures:

- Requests totaled \$57.6 million from the Town and Board of Education. This was a \$1,356,908 increase over the current budget.
- The Board of Education approved budget increased \$374,893 or 1.15%.
- General Government approved budget totaled \$161,921 or 0.91% increase.
- The Town's capital plan is in place with a proactive road program and Town building program for a combined \$250,000. Additionally, the Mill Rate Stabilization fund is \$400,000.
- Most other small departments came in with a 0-1% increase.

#### Revenues :

- Property tax revenues have increased \$140,444 or 0.33% due to increased property values.
- The grand list increased \$4,144,480.
- Educational Cost Sharing Grant stayed flat vs. a cost increase of 1.15% or \$374,893. This is an \$374,893 under funding of the education cost sharing leaving the burden on the municipality.
- The Town is also at the mercy of the Connecticut legislature in Hartford who have yet to set the state budget which contains aid to cities and towns.

#### Strategies used in balancing the 2017-2018 Budget:

- Department Heads were asked to submit a budget between zero and one percent.
- Cost savings through bidding our Health insurance carrier. Resulting in a low increase, in cost premium.
- Refunding of 2007 and 2010 bonding with an interest savings of \$600,000.
- Continue to develop and implement fiscal policies to keep the Town's bond rating strong.
- The Fund Balance reserve target has been increased to 9% as opposed to 6.5% based on the rating agencies recommendations to aim for a 12% reserve.
- Develop a plan to prioritize Capital spending in a way that spread these costs over time to minimize the tax impact.

#### Summary:

The Town of Seymour's finances have strong financial management from the First Selectman, Board of Finance, and the Finance Department. We are in the midst of creating a 10 year plan, have made improvements to the communication of the budget, and are striving to bring Seymour up-to-date. In closing, we are trying to achieve both effectiveness and efficiencies to build a stronger foundation for future budgets and secure the wellbeing of our residents.

#### **ACKNOWLEDGEMENTS**

I personally want to recognize every member of the Board of Finance for your numerous hours of work on behalf of the citizens of Seymour. Thank you to Doug Thomas, Seymour's Finance Director, First Selectman Kurt Miller, and Board of Finance Secretary, Monica Dimon, for assisting the Board in the process. Thank you to all of the Town Departments and Board of Education for working with us and a most gracious thank you to the community for allowing me a chance to serve and represent you.

#### **CONCLUSION**

The annual budget process is a time of year providing the Town of Seymour with the opportunity to review where the Town is doing well and where it needs improvements, which then allows us to evaluate our goals and objectives. Everyone this year came together as a team to address and meet the challenges of the economy and our Town's needs, and we will continue to address the same throughout the year

Respectfully submitted,

*William D Sawicki*  
Chairman



The Town of Seymour is named after the late Governor Thomas Seymour. It covers 15 square miles, 14.6 of which is land and .4 square miles is water. It was incorporated as one of America's first industrial villages in 1850 and has weathered the challenges of a post-industrial economy. Seymour's historical journey began in 1642 when land from the town of Derby extended into what, today, is Seymour. Through the mid-1700s settlers explored the area, following the rivers northward into Seymour. A Pequot Indian named Gideon Mauwehu and his son, Joseph, lived in the Derby area and acquired a parcel of land on the Naugatuck River near the great falls. That area was subsequently settled by a number of Pequot Indians who established their homes and named Joseph their chief and began to grow with more and more settlers. To honor Chief Joseph Mauwehu, who had been given the nickname of "Chuce," the settlers called the area Chusetown. When the Revolutionary War began, General David Humphries from Derby joined the Continental Army and became an aide-de-camp to General George Washington. They remained close friends even after Washington's presidency. President Washington appointed him as minister to Spain and Portugal, where he recognized the potential for the Merino breed of sheep which produced a superior quality cloth. He had them shipped to the Derby to graze on the hillsides of Chusetown and later built one of the finest woolen mills in the country. In 1804, the name of the area was changed from Chusetown to Humphreysville, in honor of the General. The village of Humphreysville prospered and attracted other manufacturing concerns, such as cotton cloth, paper, furniture and tools. Churches and one-room schools were built and the railroad entered into the village. In 1850, the residents of the prosperous village of Humphreysville felt the need to separate from Derby to establish their own community. Leman Chatfield, a local leader, and several other Humphreysville residents journeyed to Hartford to petition for separation. While the peoples' petition requested the town be named "Richmond," it was said that if the name of the town were changed from Richmond to something honoring the Governor of Connecticut, the bill would meet immediate acceptance. Consequently, the people chose to honor Governor Thomas H. Seymour, and the petition changed the town's name. Seymour officially became incorporated as a town in the state of Connecticut during the May 1850 session of the General Assembly.

The first town meeting was held on June 24, 1850; Leman Chatfield, Daniel Holbrook and Thomas Cochran were elected as selectmen. The population at the time was 1,677 people. With this new town came many exciting possibilities for the area to grow and for the people to prosper. The railroad, both passenger

and freight, now came through the town and provided factories with an easy and inexpensive means of transporting their merchandise to other parts of the country. New industries began to open factories throughout the area and the name of Seymour was becoming known worldwide. Before the end of the century, industries in Seymour were producing everything from bottled spring water and ginger ale to car springs.

Seymour continued to prosper but starting at the end of the Second World War, it began to feel the strain of a deindustrializing economy and by 1980's Seymour became classified as a dying mill town. We began the 21<sup>st</sup> century with a confident attitude, successfully reversing that trend and regained our reputation as a prosperous and viable center for business and light industry, as well as a community that places importance on the education of its children and the quality of life of its residents. We continue to work toward these goals.

Seymour is conveniently located at the crossroads of several important state roadways and hosts a Metro-North commuter rail station. It allows for convenient access to Route 8, which passes directly through downtown and connects the Valley to Fairfield County and provides for an easy commute. Route 34 allows for easy access to Interstate 84 in Newtown and Interstate 95 in New Haven. Route 67 is a vital regional roadway that connects Bethany to Southbury and beyond and passes through the heart of the Town. Seymour is also served by Connecticut Transit buses to and from New Haven. In addition to ease of transport, Seymour also offers extensive retail opportunities to shopper and developer alike and is home to Klarides, Stop and Shop, Tri-Town and Seybridge Plazas. There are more than 35 restaurants ranging from fast food franchises to an elegant banquet facility for business and social gatherings. The wide variety of housing and well-planned zoning enables the town to enjoy a thriving business sector without sacrificing its rural community atmosphere.

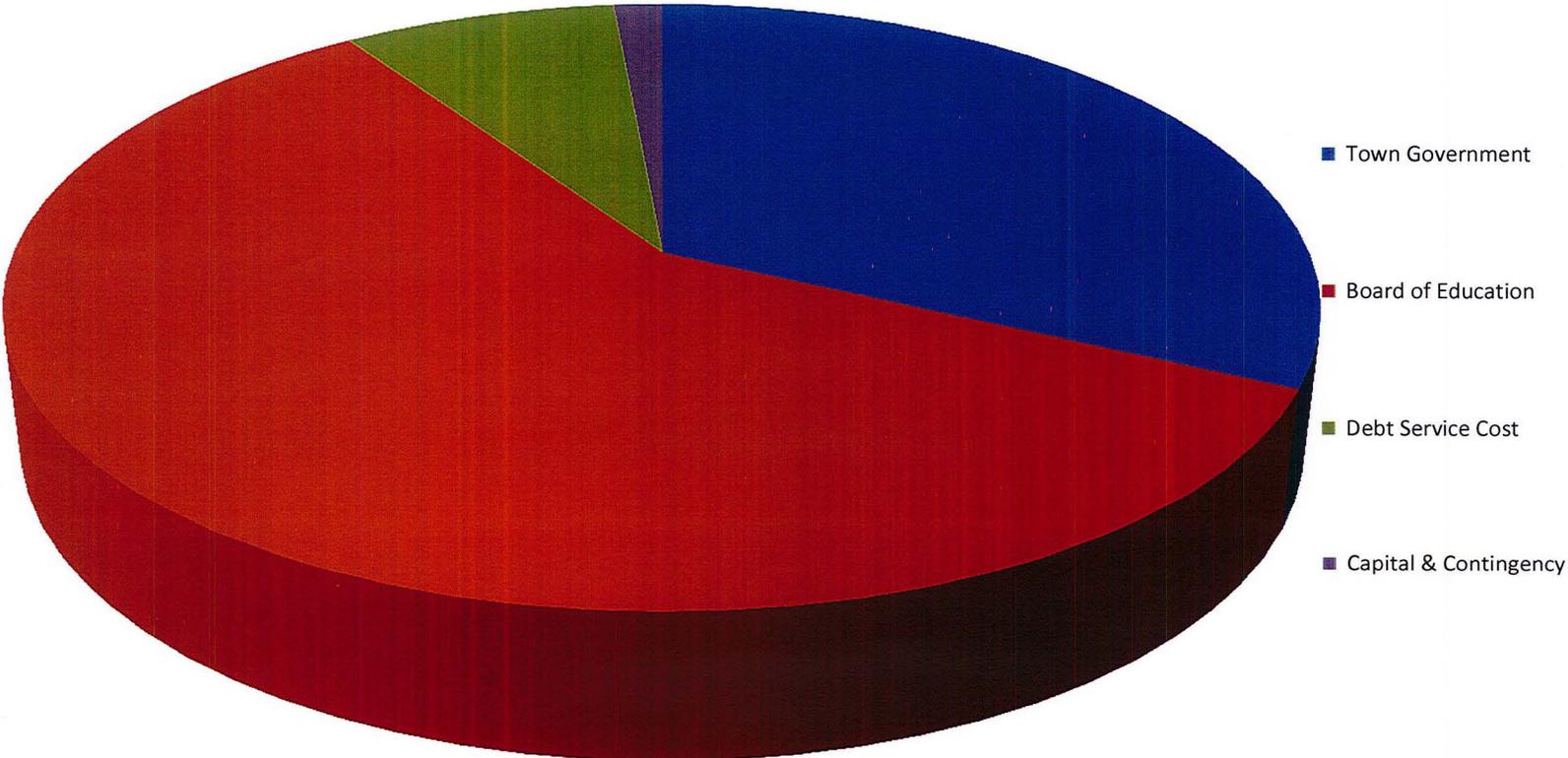
The town's population growth has continued over the last two decades (14,288 in the 1990 Census, 15,454 in the 2000 Census, and 16,540 in the 2010 Census). Residents are predominantly managerial, businesspeople, or work in sales with an average commute of 28 minutes. According to the 2010 census survey, the median income for a household in the town was \$52,408, and the median income for a family was \$65,012. Males had a median income of \$46,171 versus \$32,186 for females. The per capita income for the town was \$24,056. About 3.6% of families and 3.7% of the population were below the poverty line, including 4.8% of those under age 18 and 3.5% of those aged 65 or over. In 2009, most homes in Seymour are single family homes selling for an average of \$326,954. Condominiums and town houses are generally valued at an average of \$277,778.

There are four (4) public schools in Seymour. They are Seymour High School (9-12), Seymour Middle School (6-8), Chatfield-LoPresti School (pre-K-5), and Bungay School (K-5). Chatfield School and LoPresti School united into one school on the grounds of the former Paul E. Chatfield School, opening the first day of school on September 5, 2012. Before this, an addition to the high school was completed in 2006 and a brand new middle school opened its doors in 2002.

**Seymour Board of Finance  
2017-2018 Budget  
Public Hearing, Annual Town Budget Meeting, and Referendum Dates**

March 27, 2017	BOF <i>proposed</i> budget and tax mill rate due to Town Clerk for Public Hearing
April 10, 2017 (no later than)	<b>Public Hearing</b> (for taxpayers to comment on BOF <i>proposed</i> budget) <ul style="list-style-type: none"> <li>• Notice due in paper at least 10 days prior</li> <li>• Available at Town Clerk and Library 3 days prior</li> </ul>
5 days (at least) prior to Annual Town Meeting	BOF <i>final</i> budget due to Town Clerk and Library for Annual Town Meeting <ul style="list-style-type: none"> <li>• Also must be published in newspaper</li> <li>• Also must be filed at Public Library</li> </ul>
(TBD) (no later than May 1, 2017)	<b>Annual Town Budget Meeting</b> (for taxpayers to comment on BOF <i>final</i> budget before it goes to Referendum Vote) <ul style="list-style-type: none"> <li>• Taxpayers provide comments to BOF</li> <li>• Meeting is adjourned to Referendum Vote</li> <li>• Absentee Ballots are available at Town Clerk</li> </ul>
At least 7 days, but no more than 18 days, after adjourned Annual Town Budget Meeting	<b>Referendum Vote</b> (taxpayers vote on <i>final</i> budget at Community Center) <ul style="list-style-type: none"> <li>• Taxpayers cast 2 votes: 1 for Town budget and 1 for BOE budget</li> <li>• Any budget passing is considered approved</li> <li>• Any budget rejected must be reconsidered by BOF at a public meeting and resubmitted for another Referendum Vote</li> </ul>
<b>Rejected Budget/s</b>	
Within 5 days of Referendum Vote	BOF public meeting to revise any rejected budget (Town or BOE) and resubmit for another Referendum Vote <ul style="list-style-type: none"> <li>• Meeting notice must be published in newspaper</li> <li>• Public comment must be allowed at this meeting</li> </ul>
TBD	Additional Referendum Vote/s for any rejected budget are to be held not less than 7 days, or more than 18 days, after the prior Referendum Vote <ul style="list-style-type: none"> <li>• Budget revision/referendum vote process will continue until both budgets (Town and BOE) are passed by Referendum Vote (approved)</li> </ul>
June 15, 2017	For any budget (Town or BOE) not approved (adopted) by this date, will require issuance of tax bills at prior year's mill rate, with balance of tax bills (if tax increase approved) sent out when the applicable budget/s pass/es.
<b>Approved Annual Budget (consisting of Town and BOE budgets)</b>	
Immediately after Referendum Vote	BOF meets to formally approve final budget and tax mill rate passed by Referendum Vote/s.

# Town of Seymour Expenditures by Function



**Town of Seymour  
Budget 2017 - 2018  
Budget Summary**

	Budget FY 2012 - 2013	Budget FY 2013 - 2014	Budget FY 2014 - 2015	Budget FY 2015 - 2016	Budget FY 2016 - 2017	BOF Budget FY 2017 - 2018	% Change of Budget
<b><u>TOWN REVENUES</u></b>							
Town Fees, Assessments & Interest Income	\$ 2,298,997	\$ 2,303,350	\$ 2,385,180	\$ 2,339,551	\$ 2,401,495	\$ 2,453,317	2.16%
State Education Funding & Tuition Revenue	10,115,710	10,055,620	10,188,004	10,194,730	10,128,492	10,128,492	0.00%
Other State Funding	704,811	1,183,718	1,081,463	1,026,371	1,356,899	1,245,501	-8.21%
Use of General Fund Surplus	296,349	135,000	50,000	275,000	112,340	90,000	-19.89%
Capital Fund Projects Reimbursement	-	-	-	225,000	-	-	0.00%
Property Taxes- at 32.83 Mills on Net Grand List of \$1,195,598,980 at 98.3% Collection Rate	38,353,675						3.08%
Property Taxes- at 33.23 Mills on Net Grand List of \$1,208,884,175 at 98.4% Collection Rate		39,311,211					2.50%
Property Taxes- at 34.04 Mills on Net Grand List of \$1,221,174,030 at 98.4% Collection Rate			40,686,627				3.50%
Property Taxes- at 34.59 Mills on Net Grand List of \$1,234,045,890 at 98.4% Collection Rate				41,786,050			2.70%
Property Taxes- at 36.00 Mills on Net Grand List of \$1,195,957,150 at 98.4% Collection Rate					42,185,854		0.96%
Property Taxes- at 36.00 Mills on Net Grand List of \$1,200,101,630 at 98.4% Collection Rate	-	-	-	-	-	42,326,298	0.33%
<b>TOTAL TOWN REVENUES</b>	<b>\$ 51,769,542</b>	<b>\$ 52,988,899</b>	<b>\$ 54,391,274</b>	<b>\$ 55,846,702</b>	<b>\$ 56,185,080</b>	<b>\$ 56,243,608</b>	<b>0.10%</b>
<b><u>TOWN EXPENDITURES</u></b>							
Town Government Expenditures	16,060,853	16,495,994	17,076,805	17,553,185	17,808,341	17,970,262	0.91%
Board of Education	30,398,026	30,942,984	31,730,447	32,580,447	32,599,415	32,974,308	1.15%
Debt Service Costs	4,890,293	5,038,017	5,079,022	5,492,070	4,889,984	4,504,038	-7.89%
Senior Citizens Freeze	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
Contingency Fund	179,656	225,000	250,000	100,000	632,340	650,000	2.79%
Contingency Fund Other	190,714	236,904	205,000	71,000	205,000	95,000	-53.66%
<b>TOTAL TOWN EXPENDITURES</b>	<b>\$ 51,769,542</b>	<b>\$ 52,988,899</b>	<b>\$ 54,391,274</b>	<b>\$ 55,846,702</b>	<b>\$ 56,185,080</b>	<b>\$ 56,243,608</b>	<b>0.10%</b>

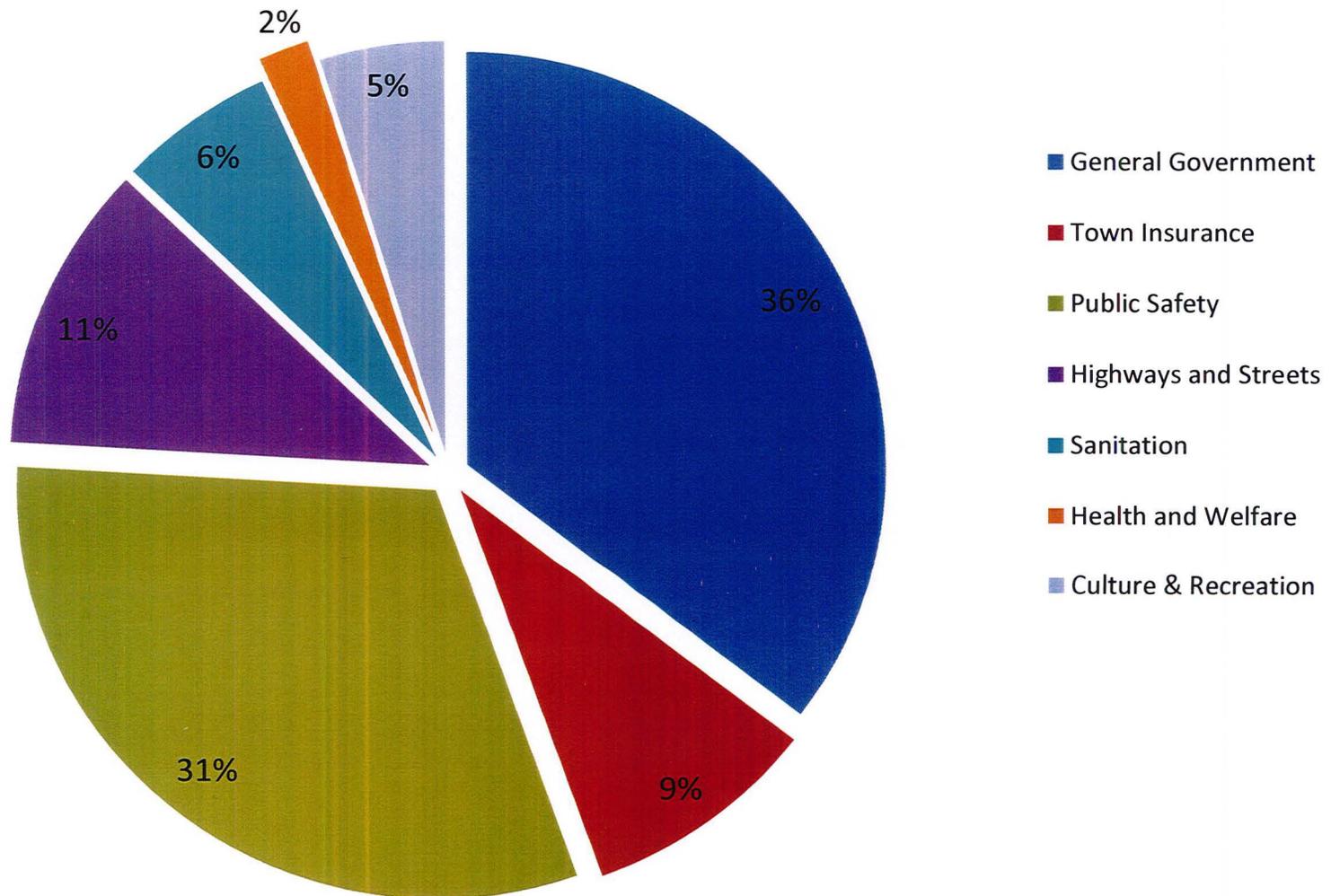
**Town of Seymour  
Budget 2017 - 2018  
Property Tax Calculation**

	<u>Budget FY 2013 - 2014</u>	<u>Budget FY 2014 - 2015</u>	<u>Budget FY 2015 - 2016</u>	<u>Budget FY 2016 - 2017</u>	<u>BOF Budget FY 2017 - 2018</u>
Gross Grand List					
Motor Vehicles	108,227,550	110,319,700	112,771,330	113,386,440	115,162,360
Personal Property	59,224,550	68,930,160	75,463,680	76,562,360	78,791,710
Real Estate	<u>1,066,123,875</u>	<u>1,066,315,770</u>	<u>1,068,696,780</u>	<u>1,033,430,980</u>	<u>1,034,286,280</u>
Total	1,233,575,975	1,245,565,630	1,256,931,790	1,223,379,780	1,228,240,350
Less : Exemptions					
Motor Vehicles	(798,840)	(722,690)	(738,290)	(676,860)	(578,480)
Personal Property	(19,233,740)	(19,386,760)	(17,079,480)	(21,877,390)	(22,141,820)
Real Estate	<u>(4,659,220)</u>	<u>(4,282,150)</u>	<u>(5,068,130)</u>	<u>(4,868,380)</u>	<u>(5,418,420)</u>
Total	<u>(24,691,800)</u>	<u>(24,391,600)</u>	<u>(22,885,900)</u>	<u>(27,422,630)</u>	<u>(28,138,720)</u>
Net Grand List (Taxable Basis)					
Motor Vehicles	107,428,710	109,597,010	112,033,040	112,709,580	114,583,880
Personal Property	39,990,810	49,543,400	58,384,200	54,684,970	56,649,890
Real Estate	<u>1,061,464,655</u>	<u>1,062,033,620</u>	<u>1,063,628,650</u>	<u>1,028,562,600</u>	<u>1,028,867,860</u>
Total Net Grand List	<u>\$ 1,208,884,175</u>	<u>\$ 1,221,174,030</u>	<u>\$ 1,234,045,890</u>	<u>\$ 1,195,957,150</u>	<u>\$ 1,200,101,630</u>
Real Estate Mill Rate	33.23	34.04	34.59	36.00	36.00
Gross Tax Revenue (Mill rate * Grand list taxable basis)	\$ 36,601,365	\$ 37,838,082	\$ 38,810,424	\$ 38,996,913	\$ 39,078,639
Vehicle Mill Rate	33.23	34.04	34.59	36.00	36.00
Vehicle Tax Revenue (Mill rate * vehicle grand list)	\$ 3,569,856	\$ 3,730,682	\$ 3,875,223	\$ 4,057,545	\$ 4,125,020
Revenue Deductions					
Collection Rate	98.40%	98.40%	98.40%	98.40%	98.40%
(Less)Plus :Rounding Adjustment	(2,271)	(2,037)	(1,627)	268	(6,102)
Less: Bad Debt allowance	(642,740)	(665,100)	(682,970)	(688,871)	(691,259)
Less: Emergency Volunteer Abatement	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Less : Elderly Freeze & Circuit Breaker	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>(115,000)</u>	<u>(115,000)</u>
Total Revenue Deductions	<u>(860,011)</u>	<u>(882,137)</u>	<u>(899,597)</u>	<u>(868,603)</u>	<u>(877,361)</u>
Net Tax Revenue	<u>\$ 39,311,211</u>	<u>\$ 40,686,627</u>	<u>\$ 41,786,050</u>	<u>\$ 42,185,854</u>	<u>\$ 42,326,298</u>

**Town of Seymour  
Budget 2017 - 2018  
Fund Balance Forecast**

	Budget Fiscal Year 2016 - 2017	Forecast Fiscal Year 2016 - 2017	Variance (Unf)/Fav Fiscal Year 2016 - 2017
<b>Town Revenues</b>			
Town Fees, Assessments & Interest Income	\$ 2,401,495	\$ 2,465,114	\$ 63,619
State Education Funding & Tuition Revenue	10,128,492	10,132,606	4,114
Other State Funding	1,356,899	1,259,426	(97,473)
Use of General Fund Surplus	112,340	-	(112,340)
Capital Fund Projects Reimbursement	-	-	-
Property Taxes	42,185,854	42,342,841	156,987
<b>Total Town Revenues</b>	<b>\$ 56,185,080</b>	<b>\$ 56,199,987</b>	<b>\$ 14,907</b>
<b>Town Expenditures</b>			
Town Government Expenditures	\$ 17,808,341	\$ 17,788,500	\$ 19,841
Board of Education	32,599,415	32,599,415	-
Senior Citizens Freeze	50,000	50,000	-
Capital/Contingency	837,340	805,000	32,340
Debt Service Costs	4,889,984	4,889,984	-
<b>Total Town Expenditures</b>	<b>\$ 56,185,080</b>	<b>\$ 56,132,899</b>	<b>\$ 52,181</b>
<b>Total Forecasted Operating Surplus (Deficit)</b>	<b>\$ (0)</b>	<b>\$ 67,088</b>	<b>\$ 67,088</b>
Fund Balance : 6/30/16 Audit			\$ 6,070,115
Less: Use of Fund Balance (Budget 2016-2017) Record above			-
Less : Transfers Approved in 2016 - 2017 Fiscal Year			-
Less : Pending Transfers in 2016 - 2017 Fiscal Year			-
Fund Balance after current year transfers			6,070,115
Plus : Forecasted Operating Surplus (Deficit)			67,088
Forecasted Fund Balance at 6/30/17			<u>\$ 6,137,203</u>
<b>Forecasted Fund Balance before Reserves</b>			6,137,203
Less Use of Fund Balance			-
Moody's recommended fund balance (10% of operating budget)			5,618,508
<b>Remaining fund balance after reserves</b>			<u>\$ 518,695</u>

# Town of Seymour Town Government Services



**Town of Seymour  
Budget 2017 - 2018  
Revenue and Expenditure Summary**

	<u>Actual FY 2013 - 2014</u>	<u>Actual FY 2014 - 2015</u>	<u>Actual FY 2015 - 2016</u>	<u>Budget FY 2016- 2017</u>	<u>Actual YTD as of 2/06/2017</u>	<u>BOF Budget FY 2017 - 2018</u>	<u>% Change of Budget</u>
<b>REVENUES</b>							
Property Taxes and related revenue	\$ 40,591,922	\$ 42,161,266	\$ 43,444,144	\$ 43,560,854	\$ 42,006,223	\$ 43,746,298	0.43%
Licenses and Permits	19,335	15,496	25,700	14,500	12,545	17,200	18.62%
Intergovernmental Revenues	-	-	-	-	-	-	0.00%
State Government Revenues	11,330,385	11,208,875	11,259,946	11,485,391	5,784,029	11,373,993	-0.97%
General Government	481,975	561,315	694,199	571,995	279,068	530,117	-7.32%
Assessments	578,669	462,547	555,714	428,000	314,047	461,000	7.71%
Miscellaneous	14,556	15,109	233,897	124,340	15,180	115,000	-7.51%
<b>Total Revenues</b>	<u>\$ 53,016,842</u>	<u>\$ 54,424,608</u>	<u>\$ 56,213,600</u>	<u>\$ 56,185,080</u>	<u>\$ 48,411,092</u>	<u>\$ 56,243,608</u>	0.10%
<b>EXPENDITURES</b>							
General Government	\$ 7,266,586	\$ 7,566,913	\$ 7,518,936	\$ 7,870,960	\$ 4,702,996	\$ 8,007,496	1.73%
Public Safety	4,931,981	5,151,534	5,422,926	5,482,582	2,786,247	5,630,733	2.70%
Highways and Streets	2,164,099	2,249,343	2,472,307	2,258,749	1,268,032	2,025,125	-10.34%
Sanitation	1,109,386	1,055,094	1,074,811	1,061,201	619,858	1,090,518	2.76%
Health and Welfare	254,074	258,581	274,985	325,223	192,169	351,875	8.19%
Culture & Recreation	665,677	706,887	760,079	809,626	463,142	864,516	6.78%
Board of Education	30,941,108	32,060,780	32,580,325	32,599,415	18,400,797	32,974,308	1.15%
Debt Service	5,038,018	5,079,022	5,492,070	4,889,984	4,478,470	4,504,038	-7.89%

**Town of Seymour  
Budget 2017 - 2018  
Revenue and Expenditure Summary**

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	<u>Actual FY 2013 - 2014</u>	<u>Actual FY 2014 - 2015</u>	<u>Actual FY 2015 - 2016</u>	<u>Budget FY 2016- 2017</u>	<u>Actual YTD as of 2/06/2017</u>	<u>BOF Budget FY 2017 - 2018</u>	<u>% Change of Budget</u>
Senior Citizen Freeze	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
Town Capital	235,000	250,000	30,000	632,340	332,340	650,000	2.79%
Town Contingency	100,085	(3,300)	14,479	205,000	899	95,000	-53.66%
<b>Total Town Expenditures</b>	<u>\$ 52,756,015</u>	<u>\$ 54,424,854</u>	<u>\$ 55,690,918</u>	<u>\$ 56,185,080</u>	<u>\$ 33,294,949</u>	<u>\$ 56,243,608</u>	<u>0.10%</u>

**Town of Seymour  
Budget 2017 - 2018**

**Revenues**

GENERAL FUND	ACCT No.	Actual FY 2013 - 2014	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016- 2017	Actual YTD as of 2/6/2017	Projected Actual	BOF Budget FY 2017 - 2018	% Change of Budget
<b>General Property Taxes</b>									
Property Tax	311-0010-000-000	\$ 39,359,939	\$ 40,759,446	\$ 41,731,588	\$ 42,185,854	\$ 41,033,668	\$ 42,342,841	\$ 42,326,298	0.33%
Prior Year property tax	311-0011-000-000	399,558	514,475	699,041	525,000	230,417	489,417	525,000	0.00%
Pro-Rata Real Estate Tax	311-0015-000-000	-	-	-	-	-	-	-	0.00%
Supplemental Car Tax	311-0020-000-000	368,464	429,375	418,684	400,000	418,733	478,733	420,000	5.00%
<b>Sub Total</b>		40,127,961	41,703,296	42,849,313	43,110,854	41,682,818	43,310,991	43,271,298	0.37%
<b>Property Taxes-Other Assessed Value</b>									
Real Estate Conveyance	312-0000-000-000	124,122	92,077	114,757	100,000	84,608	129,830	125,000	25.00%
<b>Sub Total</b>		124,122	92,077	114,757	100,000	84,608	129,830	125,000	25.00%
<b>Penalties/Interest on Del. Taxes</b>									
Property Tax Int. & Liens	319-0011-000-000	339,839	365,893	480,074	350,000	238,797	353,797	350,000	0.00%
<b>Sub Total</b>		339,839	365,893	480,074	350,000	238,797	353,797	350,000	0.00%
<b>Licenses and Permits</b>									
Pistol Permits	320-0010-000-000	11,690	7,910	15,040	7,420	6,580	7,500	10,000	34.77%
Zoning & State Permits	320-0020-000-000	-	-	100	-	-	-	-	0.00%
Raffle Permits	320-0025-000-000	60	110	30	30	570	120	-	-100.00%
Fire Marshall Permits and fees	320-0030-000-000	1,375	2,690	4,502	2,000	2,415	3,000	3,000	50.00%
<b>Sub Total</b>		13,125	10,710	19,672	9,450	9,565	10,620	13,000	37.57%
<b>Nonbusiness Licenses and Permits</b>									
Dept. of Public Works	322-0010-000-000	2,807	1,486	2,533	1,000	905	1,000	1,000	0.00%
Parking Stickers	322-0020-000-000	3,140	3,300	3,495	3,200	2,075	3,200	3,200	0.00%
Dog Licenses	322-0060-000-000	263	-	-	850	-	-	-	-100.00%
<b>Sub Total</b>		6,210	4,786	6,028	5,050	2,980	4,200	4,200	-16.83%
<b>Intergovernmental Revenues</b>									
FEMA	330-0010-000-000	-	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		-	-	-	-	-	-	-	0.00%
<b>State Government Grants</b>									
Transportation	334-0010-000-000	116,333	121,533	116,067	-	-	-	-	0.00%
Education Block Grant	334-0012-000-000	10,106,560	10,031,763	10,167,982	10,128,492	5,020,493	10,128,492	10,128,492	0.00%
Special Education Income	334-0014-000-000	-	-	-	-	-	-	-	0.00%
Education & Services	334-0016-000-000	-	-	-	-	4,114	4,114	-	0.00%
Regular Building Grants	334-0030-000-000	-	-	-	-	-	-	-	0.00%
School Miscellaneous	334-0035-000-000	237	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		10,223,130	10,153,296	10,284,049	10,128,492	5,024,607	10,132,606	10,128,492	0.00%
<b>State Government Shared Revenues</b>									
Circuit Breaker Program	335-0010-000-000	128,280	124,797	114,143	115,000	101,555	101,555	120,000	4.35%

**Town of Seymour  
Budget 2017 - 2018**

**Revenues**

GENERAL FUND	ACCT No.	Actual FY 2013 - 2014	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016- 2017	Actual YTD as of 2/6/2017	Projected Actual	BOF Budget FY 2017 - 2018	% Change of Budget
Judicial Grant	335-0011-000-000	2,970	7,834	6,165	3,000	1,420	1,420	3,000	0.00%
Disability Exemption PA	335-0012-000-000	2,785	2,702	2,930	3,000	2,543	2,543	3,200	6.67%
Motor Vehicle Property Grants	TBD			-	-			-	0.00%
Grants for Municipal Projects	335-0014-000-000	264,455	264,455	281,186	281,186	-	281,186	281,186	0.00%
Municipal Revenue sharing sales tax	TBD				418,388	343,388	343,388	418,388	0.00%
State Provided Highway (Town Road Aid)	335-0016-000-000	297,024	297,032	296,883	296,883	148,294	296,883	296,883	0.00%
Boat Tax	335-0018-000-000	-	-	-	-	-	-	-	0.00%
Veterans Exemptions	335-0019-000-000	20,269	18,154	19,370	20,000	18,280	18,280	20,000	0.00%
Enterprise Zone Program	335-0022-000-000	1,430	4,553	5,735	5,000	5,534	5,534	5,000	0.00%
Dist of Telephone Tax	335-0023-000-000	31,176	29,694	28,559	30,000	-	25,000	30,000	0.00%
Manufacturers Exempt/Municipal Sharing	335-0024-000-000	24,135	-	-	-	-	-	-	0.00%
Local Capital Projects	335-0030-000-000	192,491	115,793	115,793	116,598	115,793	115,793	-	-100.00%
Mashantucket Pequot Fund	335-0035-000-000	50,269	74,392	70,475	67,844	22,615	67,844	67,844	0.00%
<b>Sub Total</b>		<u>1,015,284</u>	<u>939,406</u>	<u>941,238</u>	<u>1,356,899</u>	<u>759,422</u>	<u>1,259,426</u>	<u>1,245,501</u>	<u>-8.21%</u>
<b>State Govt payments in lieu of taxes</b>									
Property tax loss	336-0010-000-000	91,972	116,173	34,658	-	-	-	-	0.00%
Pilot Program - Smith / Ray House	336-0015-000-000	-	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>91,972</u>	<u>116,173</u>	<u>34,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>General Government</b>									
Town Clerk	341-0020-000-000	115,903	144,584	131,809	130,000	77,157	130,537	130,000	0.00%
Planning & Zoning	341-0030-000-000	10,433	18,233	7,822	10,000	6,826	11,006	10,000	0.00%
Zoning Board of Appeals	341-0035-000-000	468	637	1,910	1,000	352	1,000	1,000	0.00%
Inland Wetlands	341-0038-000-000	1,470	38,425	1,080	3,000	1,417	2,000	3,000	0.00%
<b>Sub Total</b>		<u>128,274</u>	<u>201,879</u>	<u>142,621</u>	<u>144,000</u>	<u>85,752</u>	<u>144,543</u>	<u>144,000</u>	<u>0.00%</u>
<b>Public Safety</b>									
Town Clerks - WPCA liens	342-0020-000-000	-	-	6,500	6,500	-	-	6,500	0.00%
Building Inspector	342-0040-000-000	78,969	104,529	250,138	130,000	60,586	106,300	120,000	-7.69%
<b>Sub Total</b>		<u>78,969</u>	<u>104,529</u>	<u>256,638</u>	<u>136,500</u>	<u>60,586</u>	<u>106,300</u>	<u>126,500</u>	<u>-7.33%</u>
<b>Sanitation</b>									
Transfer Station - Commercial	344-0030-000-000	33,158	34,145	26,344	35,000	5,477	28,500	35,000	0.00%
Residential Transfer Station	344-0035-000-000	13,265	15,955	13,408	12,500	15,949	15,000	12,500	0.00%
Revenue from recycling	344-0038-000-000	-	5,026	9,856	10,000	7,050	12,050	10,000	0.00%
<b>Sub Total</b>		<u>46,423</u>	<u>55,126</u>	<u>49,608</u>	<u>57,500</u>	<u>28,476</u>	<u>55,550</u>	<u>57,500</u>	<u>0.00%</u>
<b>Health</b>									
Dog Wardens receipts	345-0050-000-000	3,410	2,903	2,170	3,000	-	-	-	-100.00%
<b>Sub Total</b>		<u>3,410</u>	<u>2,903</u>	<u>2,170</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-100.00%</u>
<b>Culture-Recreation</b>									

**Town of Seymour  
Budget 2017 - 2018**

**Revenues**

GENERAL FUND	ACCT No.	Actual FY 2013 - 2014	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016- 2017	Actual YTD as of 2/6/2017	Projected Actual	BOF Budget FY 2017 - 2018	% Change of Budget
Senior Center Trips	347-0030-000-000	22,989	17,685	25,130	30,000	11,500	15,000	35,000	16.67%
Seymour Recreation Basketball	347-0031-000-000	54,737	91,948	-	29,868	24,334	25,350	29,800	-0.23%
Seymour Recreation Trips	347-0032-000-000	36,314	1,507	14,130	44,314	4,226	7,200	16,067	-63.74%
Senior Center Dues	347-0033-000-000	972	668	1,578	1,000	1,504	1,504	1,000	0.00%
Recreation Summer Camps	347-0034-000-000	-	-	-	21,662	15,329	20,329	37,000	70.81%
Recreation Karate	347-0035-000-000	-	-	-	10,000	623	15,000	-	-100.00%
Recreation LEGO	347-0036-000-000	-	-	-	4,525	-	4,500	-	-100.00%
Senior lunch	347-0037-000-000	-	-	-	4,000	1,735	4,000	4,000	0.00%
Recreation/Senior Other	347-0038-000-000	-	-	124,145	2,815	485	2,850	-	-100.00%
Recreation/Senior Sports	347-0039-000-000	-	-	-	12,061	2,291	10,000	-	-100.00%
<b>Sub Total</b>		<b>115,011</b>	<b>111,808</b>	<b>164,984</b>	<b>160,245</b>	<b>62,027</b>	<b>105,733</b>	<b>122,867</b>	<b>-23.33%</b>
<b>Miscellaneous Revenues</b>									
Police Reports	350-0005-000-000	784	3,008	1,706	1,000	1,148	1,800	1,000	0.00%
Miscellaneous	350-0010-000-000	22,465	11,756	6,736	5,250	4,736	5,250	5,250	0.00%
Housing Authority	350-0015-000-000	-	-	-	-	-	-	-	0.00%
Sale of surplus property	350-0020-000-000	365	-	3,500	-	-	-	-	0.00%
Police Admin Fee	350-0025-000-000	57,611	37,255	33,302	38,000	32,861	38,000	45,000	18.42%
WPCA Proceeds (Debt Repayment)	350-0035-001-000	-	-	-	-	-	-	-	0.00%
Unbudgeted income insurance	350-0030-000-000	-	-	-	-	-	-	-	0.00%
Boys and Girls Club - Rent	350-0032-000-000	-	1,875	3,975	3,900	1,950	3,900	3,900	0.00%
Valley Health Districts - Rent	350-0040-000-000	19,500	18,406	18,375	17,500	10,719	17,500	17,500	0.00%
Miscellaneous	350-0035-000-000	-	50	-	-	(13,372)	-	-	0.00%
Skate Park Land	350-0100-000-000	498	447	-	-	(320)	-	-	0.00%
<b>Sub Total</b>		<b>101,224</b>	<b>72,797</b>	<b>67,594</b>	<b>65,650</b>	<b>37,722</b>	<b>66,450</b>	<b>72,650</b>	<b>10.66%</b>
<b>Fines</b>									
Ordinance fines	351-0031-000-000	99	1,598	4,099	100	-	-	100	0.00%
Parking Fines	351-0030-000-000	8,565	10,675	6,485	5,000	4,505	5,000	6,500	30.00%
<b>Sub Total</b>		<b>8,664</b>	<b>12,273</b>	<b>10,584</b>	<b>5,100</b>	<b>4,505</b>	<b>5,000</b>	<b>6,600</b>	<b>29.41%</b>
<b>Special Assessments</b>									
Sewer Assessments	355-0010-000-000	345,701	295,081	299,259	295,000	119,286	295,000	295,000	0.00%
Oxford Payment	355-0033-000-000	75,000	-	-	-	-	-	-	0.00%
Water Assessment	355-0020-000-000	149,928	159,556	161,466	125,000	152,326	152,326	150,000	20.00%
Water Assessment Interest	355-0025-000-000	8,040	7,910	94,989	8,000	42,435	42,435	16,000	100.00%
<b>Sub Total</b>		<b>578,669</b>	<b>462,547</b>	<b>555,714</b>	<b>428,000</b>	<b>314,047</b>	<b>489,761</b>	<b>461,000</b>	<b>7.71%</b>
<b>Investment Earnings</b>									
Interest General Fund	361-0010-000-000	14,556	15,109	8,897	12,000	15,180	25,180	25,000	108.33%
<b>Sub Total</b>		<b>14,556</b>	<b>15,109</b>	<b>8,897</b>	<b>12,000</b>	<b>15,180</b>	<b>25,180</b>	<b>25,000</b>	<b>108.33%</b>
<b>Other Finance Sources</b>									

**Town of Seymour  
Budget 2017 - 2018**

**Revenues**

<b>GENERAL FUND</b>	<b>ACCT No.</b>	<b>Actual FY 2013 - 2014</b>	<b>Actual FY 2014 - 2015</b>	<b>Actual FY 2015 - 2016</b>	<b>Budget FY 2016- 2017</b>	<b>Actual YTD as of 2/6/2017</b>	<b>Projected Actual</b>	<b>BOF Budget FY 2017 - 2018</b>	<b>% Change of Budget</b>
Other Finance Sources	362-0010-000-000	-	-	-	-	-	-	-	0.00%
Capital Project Fund Reimbursement	362-0010-000-000	-	-	225,000	-	-	-	-	0.00%
<b>Sub Total</b>		-	-	225,000	-	-	-	-	0.00%
Use of fund balance	390-0000-000-000	-	-	-	112,340	-	-	90,000	-19.89%
<b>Sub Total</b>		-	-	-	112,340	-	-	90,000	-19.89%
<b>Grand Total All Town Revenues</b>		<u>\$ 53,016,842</u>	<u>\$ 54,424,608</u>	<u>\$ 56,213,600</u>	<u>\$ 56,185,080</u>	<u>\$ 48,411,092</u>	<u>\$ 56,199,987</u>	<u>\$ 56,243,608</u>	<u>0.10%</u>

**Town of Seymour  
Budget 2017 - 2018  
Department Detail by Line Items**

Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
<b>Planning &amp; Zoning</b>		<b>410</b>					
Salary - Officer (1)	410-1110-410-110	\$ 18,540	\$ 18,540	\$ 19,096	\$ 9,802	\$ 19,543	2.34%
Board secretary fees	410-1110-410-125	700	390	500	450	500	0.00%
Education/Meeting/Seminars	410-1110-410-350	110	-	400	-	400	0.00%
Communications/Telephones	410-1110-410-530	1,000	1,000	1,000	500	1,000	0.00%
Printing and binding	410-1110-410-550	192	-	200	55	200	0.00%
Legal						3,600	100.00%
Travel	410-1110-410-580	1,491	1,140	1,700	1,452	1,700	0.00%
General supplies	410-1110-410-610	477	311	400	337	400	0.00%
<b>Sub Total</b>		<u>22,510</u>	<u>21,381</u>	<u>23,296</u>	<u>12,596</u>	<u>27,343</u>	<u>17.37%</u>
<b>Board of Finance</b>		<b>415</b>					
Board secretary fees	410-1120-415-125	2,800	2,800	2,800	1,167	2,800	0.00%
Purchased services - OPEB Valuation	410-1120-415-350	8,600	8,600	8,600	1,800	8,600	0.00%
Other professional service - Auditing	410-1120-415-330	53,300	56,500	58,195	56,500	59,941	3.00%
<b>Sub Total</b>		<u>64,700</u>	<u>67,900</u>	<u>69,595</u>	<u>59,467</u>	<u>71,341</u>	<u>2.51%</u>
<b>Town Meetings Public Hearings</b>		<b>420</b>					
Board secretary fees	410-1130-420-125	-	-	200	-	200	0.00%
Printing and binding	410-1130-420-550	437	-	1,000	-	1,000	0.00%
General Supplies	410-1130-420-610	-	275	500	-	500	0.00%
Other - Town meeting Printing	410-1130-420-800	2,000	1,170	2,500	196	2,500	0.00%
<b>Sub Total</b>		<u>2,437</u>	<u>1,445</u>	<u>4,200</u>	<u>196</u>	<u>4,200</u>	<u>0.00%</u>
<b>Probate Court</b>		<b>425</b>					
Purchased service and technical ser	410-1240-425-300	13,000	13,000	14,000	13,975	17,000	21.43%
<b>Sub Total</b>		<u>13,000</u>	<u>13,000</u>	<u>14,000</u>	<u>13,975</u>	<u>17,000</u>	<u>21.43%</u>
<b>Selectmen's Office</b>		<b>430</b>					
Salary: Director (1)	410-1310-430-101	72,769	79,883	85,327	40,866	87,500	2.55%
Salary: Human Resources (1)	410-1310-430-102	40,000	40,957	41,915	22,050	25,000	-40.36%
Salary: Regular employees (2)	410-1310-430-110	94,274	49,675	84,048	39,545	85,939	2.25%
Board secretary fees	410-1310-430-125	1,400	1,270	1,700	370	1,700	0.00%
Education/Meeting/Seminars	410-1310-430-330	2,484	5,659	5,950	525	5,950	0.00%
Professional Service - (Downtown Attendant)	410-1310-430-350	5,010	6,383	16,500	7,348	16,500	0.00%
Professional Service - (School Attendant)	TBD					-	0.00%
Repairs and maintenance	410-1310-430-430	-	9,940	10,000	225	10,000	0.00%
Communications/Telephones	410-1310-430-530	33,000	33,000	33,000	17,872	33,000	0.00%
Travel	410-1310-430-580	1,800	1,779	1,800	862	1,800	0.00%

**Town of Seymour  
Budget 2017 - 2018  
Department Detail by Line Items**

Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
General supplies	410-1310-430-610	1,743	1,994	2,000	1,355	2,000	0.00%
Home Land Security	410-1310-430-700	-	-	-	-	-	0.00%
Equipment	410-1310-430-740	-	-	-	-	-	0.00%
Equipment non capital	410-1310-430-745	-	-	-	-	12,500	100.00%
Employee Assistance Program (EPA)	410-1310-430-800	1,300	1,300	1,300	1,300	1,300	0.00%
<b>Sub Total</b>		<u>253,780</u>	<u>231,839</u>	<u>283,540</u>	<u>132,318</u>	<u>283,189</u>	<u>-0.12%</u>
<b>Economic Development Department</b>		<b>433</b>					
Salary: Director (Part Time) (1)	410-1330-433-101	42,161	43,005	44,011	21,070	44,937	2.10%
Salary: Regular employees (0)	410-1330-433-110	-	-	-	-	-	0.00%
Other Professional services	410-1330-433-300	20,000	20,000	20,000	-	20,000	0.00%
Development of Street Scaping	410-1330-433-302	-	-	1,500	-	1,500	0.00%
Decorative Banners for Downtown lamps	410-1330-433-301	-	-	3,000	1,967	3,000	0.00%
Spring Planting Budget and landscaping	410-1330-433-303	-	-	5,000	770	5,000	0.00%
Seed money to sponsor downtown events	410-1330-433-307	-	-	1,500	333	1,500	0.00%
Education/Meeting/Seminars	410-1330-433-350	330	160	800	20	800	0.00%
Memberships CT Main/CREC	410-1330-433-370	1,550	1,640	1,700	750	1,700	0.00%
Communications/Telephones	410-1330-433-530	818	663	900	306	900	0.00%
Travel	410-1330-433-580	-	11	250	-	250	0.00%
General supplies	410-1330-433-610	193	-	200	-	200	0.00%
<b>Sub Total</b>		<u>65,052</u>	<u>65,479</u>	<u>78,861</u>	<u>25,216</u>	<u>79,787</u>	<u>1.17%</u>
<b>Economic Development Commission</b>		<b>435</b>					
Board secretary fees	410-1330-435-125	400	400	1,000	200	1,000	0.00%
Other Professional services-MEDC	410-1330-435-300	2,000	7,000	1,500	450	1,500	0.00%
Education/Meeting/Seminars	410-1330-435-350	-	-	-	-	-	0.00%
Advertising	410-1330-435-540	-	-	-	-	-	0.00%
General supplies	410-1330-435-610	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>2,400</u>	<u>7,400</u>	<u>2,500</u>	<u>650</u>	<u>2,500</u>	<u>0.00%</u>
<b>Seymour Downtown Committee</b>		<b>437</b>					
Development of Street Scaping	410-1330-437-300	3,000	3,000	-	-	-	0.00%
Decorative Banners for Downtown lamps	410-1330-437-301	3,000	3,000	-	-	-	0.00%
Spring Planting Budget and landscaping	410-1330-437-303	2,340	4,775	-	-	-	0.00%
Seed money to sponsor downtown events	410-1330-437-307	1,472	1,500	-	-	-	0.00%
<b>Sub Total</b>		<u>9,812</u>	<u>12,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>Registrars of Voters</b>		<b>440</b>					
Salary - Officers - (2)	410-1400-440-101	23,893	24,000	24,000	12,000	24,000	0.00%
Salary: Regular employees (1)	410-1400-440-110	1,657	878	2,000	1,578	2,000	0.00%

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Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
Election staffing	410-1400-440-310	34,243	41,361	54,400	23,136	41,500	-23.71%
Education/Meeting/Seminars	410-1400-440-350	1,434	1,684	4,000	1,253	2,500	-37.50%
Repairs and maintenance	410-1400-440-430	-	-	800	65	2,000	150.00%
Communications/Telephones	410-1400-440-530	2,999	2,252	3,000	902	3,000	0.00%
Printing and binding	410-1400-440-550	470	315	500	378	500	0.00%
Travel	410-1400-440-580	-	-	-	-	-	0.00%
General supplies & Postage	410-1400-440-610	2,607	533	3,000	1,203	3,000	0.00%
<b>Sub Total</b>		<u>67,303</u>	<u>71,024</u>	<u>91,700</u>	<u>40,515</u>	<u>78,500</u>	<u>-14.39%</u>
<b>Finance Department</b>	<b>450</b>						
Salary: Director (1)	410-1512-450-101	105,568	112,444	115,075	55,113	117,317	1.95%
Salary: Director of Operations(0)	410-1512-450-102	70,573	-	-	-	-	0.00%
Salary: Regular employees (2)	410-1512-450-110	81,472	95,688	100,911	48,091	103,181	2.25%
Salary: Part Time (1)	410-1512-450-120	22,297	24,221	25,661	12,555	26,190	2.06%
Purchased professional services	410-1512-450-310	-	-	-	-	-	0.00%
Purchased services - ADP	410-1512-450-330	16,500	17,500	25,000	21,262	26,500	6.00%
Purchased services - GASB45/CAFR	410-1512-450-340	1,010	505	1,250	-	510	-59.20%
Education/Meeting/Seminars	410-1512-450-350	1,971	1,990	2,500	1,414	3,000	20.00%
Professional association dues	410-1512-450-355	500	550	1,000	190	1,000	0.00%
Repairs and maintenance	410-1512-450-430	60	-	350	-	250	-28.57%
Travel	410-1512-450-580	18	-	-	-	-	0.00%
General supplies	410-1512-450-610	2,984	2,420	2,500	1,510	2,500	0.00%
Books and periodicals	410-1512-450-640	150	149	200	89	250	25.00%
Machinery and equipment	410-1512-450-740	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>303,103</u>	<u>255,468</u>	<u>274,447</u>	<u>140,224</u>	<u>280,698</u>	<u>2.28%</u>
<b>Tax Collector</b>	<b>455</b>						
Salary: Director (1)	410-1515-455-101	66,076	67,387	69,040	33,066	70,385	1.95%
Salary: Regular employees (1)	410-1515-455-110	45,617	50,072	50,931	24,507	52,077	2.25%
Education/Meeting/Seminars	410-1515-455-350	454	335	1,000	333	1,000	0.00%
Repairs and maintenance	410-1515-455-430	-	-	-	-	-	0.00%
Other purchased services	410-1515-455-500	23,602	22,206	23,000	17,312	23,000	0.00%
Communications/Telephones	410-1515-455-530	689	700	700	-	700	0.00%
Travel	410-1515-455-580	399	493	350	-	350	0.00%
General supplies	410-1515-455-610	18,302	18,434	17,500	7,837	17,500	0.00%
Refunds - Prior years	410-1515-455-800	5,325	-	-	-	-	0.00%
<b>Sub Total</b>		<u>160,464</u>	<u>159,627</u>	<u>162,521</u>	<u>83,054</u>	<u>165,012</u>	<u>1.53%</u>
<b>Town Treasurer</b>	<b>460</b>						

**Town of Seymour  
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Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
Treasurer - Wages (1)	410-1516-460-310	5,200	5,200	5,200	2,600	5,200	0.00%
Other Purchased Service	410-1516-460-330	-	-	-	-	-	0.00%
Insurance other than employee benefits	410-1516-460-520	-	-	-	-	-	0.00%
General supplies	410-1516-460-610	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>5,200</u>	<u>5,200</u>	<u>5,200</u>	<u>2,600</u>	<u>5,200</u>	<u>0.00%</u>
<b>Assessors Office</b>	<b>465</b>						
Salary: Director (1)	410-1522-465-101	68,197	72,618	74,318	35,593	75,765	1.95%
Salary: Regular employees (1)	410-1522-465-110	83,464	60,952	51,022	23,719	52,170	2.25%
Education/Meeting/Seminars	410-1522-465-350	1,821	1,706	3,000	1,092	3,430	14.33%
Professional association dues	410-1522-465-355	160	185	190	160	1,900	900.00%
Repairs and maintenance	410-1522-465-430	350	-	-	-	-	0.00%
Purchased Service - Revaluation	410-1516-465-330	33,000	18,600	15,000	-	15,000	0.00%
Purchased serv - Maintenance	410-1522-465-500	32,106	33,180	37,065	13,300	34,350	-7.32%
Printing and binding	410-1522-465-550	350	460	450	407	450	0.00%
Travel	410-1522-465-580	100	88	100	23	100	0.00%
General supplies	410-1522-465-610	1,987	2,062	2,000	1,695	2,000	0.00%
Gas	410-1522-465-620	-	-	-	-	-	0.00%
Books and periodicals	410-1522-465-640	525	585	585	545	550	-5.98%
Equipment	410-1522-465-740	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>222,060</u>	<u>190,435</u>	<u>183,730</u>	<u>76,534</u>	<u>185,715</u>	<u>1.08%</u>
<b>Assessment Appeals</b>							
Board secretary fees	410-1522-465-125	-	260	150	100	150	0.00%
<b>Sub Total</b>		<u>-</u>	<u>260</u>	<u>150</u>	<u>100</u>	<u>150</u>	<u>0.00%</u>
<b>Town Counsel</b>	<b>470</b>						
Purchased services -Town	410-1530-470-310	138,993	95,000	130,000	44,073	130,000	0.00%
Purchased services - other	410-1530-470-330	25,000	20,000	20,000	12,292	20,000	0.00%
Purchased services - Labor	410-1530-470-331	15,000	15,000	15,000	5,910	15,000	0.00%
Legal Settlements	410-1530-470-335	89,971	199,975	125,000	43,074	135,000	8.00%
<b>Sub Total</b>		<u>268,964</u>	<u>329,975</u>	<u>290,000</u>	<u>105,349</u>	<u>300,000</u>	<u>3.45%</u>
<b>Town Clerk</b>	<b>475</b>						
Salary: Director (1)	410-1540-475-101	58,000	61,998	63,449	30,388	64,685	1.95%
Salary: Regular employees (2)	410-1540-475-110	90,129	98,284	107,225	51,688	109,638	2.25%
Certification of land records	410-1540-475-320	-	-	-	-	-	0.00%
Vital statistics	410-1540-475-340	928	488	1,000	82	1,000	0.00%
Education/Meeting/Seminars	410-1540-475-350	1,300	705	1,400	470	1,400	0.00%
Professional association dues	410-1540-475-355	-	200	200	200	200	0.00%

**Town of Seymour  
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Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
Repairs and maintenance	410-1540-475-430	-	100	100	-	100	0.00%
Other purchased services	410-1540-475-500	2,280	1,193	2,500	1,954	2,500	0.00%
Printing and binding	410-1540-475-550	33,997	31,964	28,000	15,042	28,000	0.00%
Travel	410-1540-475-580	134	57	150	42	150	0.00%
General supplies	410-1540-475-610	2,999	2,294	3,000	1,083	3,000	0.00%
Equipment	410-1540-475-740	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>189,767</u>	<u>197,283</u>	<u>207,024</u>	<u>100,949</u>	<u>210,673</u>	<u>1.76%</u>
<b>Printing &amp; Legal Ads</b>	<b>480</b>						
Advertising	410-1540-480-540	14,893	15,000	15,000	12,491	15,000	0.00%
<b>Sub Total</b>		<u>14,893</u>	<u>15,000</u>	<u>15,000</u>	<u>12,491</u>	<u>15,000</u>	<u>0.00%</u>
<b>Inland/Wetland</b>	<b>490</b>						
Salary: Inspector - (2)	410-1910-490-101	5,000	4,326	8,750	4,374	10,000	14.29%
Board secretary fees	410-1910-490-125	450	550	800	530	800	0.00%
Purchased services - Legal Fees	410-1910-490-310	-	-	-	-	225	100.00%
Education/Meeting/Seminars	410-1910-490-350	-	75	390	-	-	-100.00%
Communications/Telephones	410-1910-490-530	480	327	-	-	325	100.00%
Travel	410-1910-490-580	325	964	325	424	1,500	361.54%
Other - Dues	410-1910-490-800	1,492	1,500	1,500	1,500	250	-83.33%
Legal						3,600	100.00%
General supplies	410-1910-490-610	63	200	250	87	-	-100.00%
<b>Sub Total</b>		<u>7,810</u>	<u>7,942</u>	<u>12,015</u>	<u>6,915</u>	<u>16,700</u>	<u>38.99%</u>
<b>Conservation Aquifer Protection Agency</b>	<b>492</b>						
Board secretary fees	410-1910-492-125	360	-	600	-	600	0.00%
Purchased technical services	410-1910-492-340	-	1,815	2,000	1,838	2,000	0.00%
DEP Education /seminars	410-1910-492-350	-	-	300	-	300	0.00%
Engineering costs,	410-1910-492-500	2,000	1,374	1,500	1,387	1,500	0.00%
General supplies	410-1910-492-610	112	-	225	-	225	0.00%
<b>Sub Total</b>		<u>2,472</u>	<u>3,189</u>	<u>4,625</u>	<u>3,224</u>	<u>4,625</u>	<u>0.00%</u>
<b>Board of Zoning Appeals</b>	<b>495</b>						
Board secretary fees	410-1910-495-125	280	490	800	390	800	0.00%
General supplies	410-1910-495-610	-	-	-	-	-	0.00%
Other	410-1910-495-800	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>280</u>	<u>490</u>	<u>800</u>	<u>390</u>	<u>800</u>	<u>0.00%</u>
<b>Town Planner</b>	<b>500</b>						
Salary: Director (1)	410-1910-500-101	34,013	36,218	37,065	13,654	37,935	2.35%

**Town of Seymour  
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Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
Machinery and equipment	410-1910-500-740	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>34,013</u>	<u>36,218</u>	<u>37,065</u>	<u>13,654</u>	<u>37,935</u>	<u>2.35%</u>
<b>Town Computers / Data Processing</b>	<b>505</b>						
Annual Support	410-1920-505-741	39,985	44,886	65,000	45,960	40,000	-38.46%
Professional Service - Web Site design	410-1920-505-744	2,000	-	1,500	-	1,500	0.00%
Connectivity	TBD					75,216	100.00%
Software	410-1920-505-742	11,000	12,477	10,900	-	-	-100.00%
Hardware	410-1920-505-743	10,814	12,482	20,100	823	8,000	-60.20%
Maintenance - Renewals	410-1920-505-740	-	-	-	-	20,000	100.00%
<b>Sub Total</b>		<u>63,798</u>	<u>69,845</u>	<u>97,500</u>	<u>46,783</u>	<u>144,716</u>	<u>48.43%</u>
<b>Town Operations - Buildings</b>	<b>510</b>						
Director of Operations (1)	410-1940-510-101	-	75,150	76,908	36,833	78,406	1.95%
Manager of Operations (1)	410-1940-510-102	-	55,450	56,633	24,064	57,907	2.25%
Salary: Regular employees (3)	410-1940-510-110	143,726	153,514	155,588	76,766	159,089	2.25%
Overtime	410-1940-510-130	-	-	5,000	4,799	5,000	0.00%
Professional Fees (cameras)	410-1940-510-330	-	-	-	-	-	0.00%
Water	410-1940-510-411	9,711	15,076	24,180	20,391	25,000	3.39%
Sewer fees	410-1940-510-412	5,084	3,058	5,000	1,817	5,000	0.00%
Cleaning Services	410-1940-510-420	-	-	-	-	-	0.00%
Repairs and maintenance	410-1940-510-430	79,581	79,971	80,000	69,932	80,000	0.00%
Rental Postage Machine	410-1940-510-442	13,351	13,671	15,000	9,674	15,000	0.00%
General supplies	410-1940-510-610	5,879	5,977	6,000	4,865	6,000	0.00%
Electricity	410-1940-510-622	36,195	38,196	42,000	25,060	42,000	0.00%
Heating Fuel	410-1940-510-624	60,000	57,507	55,000	26,279	55,000	0.00%
<b>Sub Total</b>		<u>353,527</u>	<u>497,569</u>	<u>521,309</u>	<u>300,480</u>	<u>528,402</u>	<u>1.36%</u>
<b>Blight Officer</b>	<b>515</b>						
Salary: Officer (1)	410-1940-520-101	7,471	7,500	7,750	3,865	8,000	3.23%
Travel	410-1940-520-580	1,181	1,190	1,200	600	1,500	25.00%
<b>Sub Total</b>		<u>8,652</u>	<u>8,690</u>	<u>8,950</u>	<u>4,465</u>	<u>9,500</u>	<u>6.15%</u>
<b>Town Engineer</b>	<b>520</b>						
Site Inspections - Storm water	410-1940-520-300	-	26,467	26,467	22,664	27,000	2.01%
Bulky Waste Landfill Inspections	410-1940-520-310	6,143	5,840	5,840	5,722	5,840	0.00%
Purchased Engineer services	410-1940-520-340	52,000	52,000	60,000	43,542	60,000	0.00%
Other purchased services	410-1940-520-500	15,000	15,000	15,000	6,022	15,000	0.00%
General supplies	410-1940-520-610	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>73,143</u>	<u>99,307</u>	<u>107,307</u>	<u>77,950</u>	<u>107,840</u>	<u>0.50%</u>

**Town of Seymour  
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Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
<b><i>Town Contributions - Miscellaneous</i></b>		<b>525</b>					
Fathers Club	410-1950-525-851	-	-	-	-	-	0.00%
Council of Small Towns (COST)	410-1950-525-852	1,025	1,025	1,025	-	-	-100.00%
Memorial Day	410-1950-525-854	3,500	3,500	3,500	3,500	3,500	0.00%
Housatonic Valley Assoc.	410-1950-525-856	750	750	750	750	750	0.00%
Area Congregation (Spooners House)	410-1950-525-857	1,500	1,500	2,000	2,000	2,000	0.00%
Valley Transit District	410-1950-525-858	7,500	7,500	7,500	7,500	7,500	0.00%
Founders Day	410-1950-525-859	1,907	2,000	2,000	2,000	3,000	50.00%
Connecticut Conference of Municipalities	410-1950-525-860	9,500	9,500	9,500	9,500	9,500	0.00%
Veteran Graves - Salary: Regular	410-1950-530-110	450	450	500	-	500	0.00%
Veteran Graves - General Supplies	410-1950-530-610	750	604	800	-	850	6.25%
Potter's Field	410-1950-530-858	800	1,000	1,000	850	1,000	0.00%
Richard R. Pearson Memorial Fund	410-1950-530-860	750	750	750	750	750	0.00%
<b><i>Sub Total</i></b>		<u>28,432</u>	<u>28,579</u>	<u>29,325</u>	<u>26,850</u>	<u>29,350</u>	<u>0.09%</u>
<b><i>Town Contributions - Health</i></b>		<b>610</b>					
Morris Foundation / Wellmore	440-4170-610-870	3,500	3,500	3,500	-	3,500	0.00%
South-central CT EMS Council	TBD				-	-	0.00%
Valley Substance Abuse Action council	TBD			2,300	2,300	2,300	0.00%
Parent-Child Resource Center	440-4170-610-872	2,000	2,000	2,000	2,000	2,000	0.00%
Regional Mental Health	440-4170-610-874	857	857	857	857	857	0.00%
Rape Crisis Center	440-4170-610-876	2,250	2,250	2,250	2,250	2,250	0.00%
Domestic Violence Services BHCare	440-4170-610-878	4,000	4,000	4,000	4,000	4,000	0.00%
<b><i>Sub Total</i></b>		<u>12,607</u>	<u>12,607</u>	<u>14,907</u>	<u>11,407</u>	<u>14,907</u>	<u>0.00%</u>
<b><i>Town Contributions - Recreation</i></b>		<b>630</b>					
Babe Ruth League	450-5120-630-880	3,000	3,500	3,500	3,500	3,500	0.00%
Seymour Soccer Association	450-5120-630-881	-	-	3,500	3,500	3,500	0.00%
POP Warner League	450-5120-630-882	3,000	3,500	3,500	3,500	3,500	0.00%
George Hummel Little League	450-5120-630-884	3,000	3,500	3,500	3,500	3,500	0.00%
Boys and Girls Club	450-5120-630-888	5,000	10,000	10,000	10,000	10,000	0.00%
TEAM	450-5120-630-890	10,500	10,500	10,500	10,500	5,000	-52.38%
Pumpkin Festival Assoc	TBD	-	-	-	-	10,500	100.00%
Christmas Day Parade	450-5120-630-892	3,500	3,500	3,500	3,500	3,500	0.00%
<b><i>Sub Total</i></b>		<u>28,000</u>	<u>34,500</u>	<u>38,000</u>	<u>38,000</u>	<u>43,000</u>	<u>13.16%</u>
<b><i>Police Department</i></b>		<b>535</b>					
Salary: Police Chief (1)	420-2100-535-101	104,000	106,590	106,590	51,250	106,590	0.00%
Salary: Deputy Chief (1)	420-2100-535-102	92,000	94,291	96,638	46,460	99,046	2.49%
Salary: Police Captain (0) NA Budget	420-2100-535-102	-	-	-	-	-	0.00%

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Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
Salary: Police Lieutenant (0) NA Budget	420-2100-535-103	-	-	-	-	-	0.00%
Salary: Student Resource Officer (1)	420-2100-535-104	68,132	69,576	71,308	38,080	73,352	2.87%
Salary: Clerks (2)	420-2100-535-105	80,060	85,239	93,104	44,590	95,432	2.50%
Salary: Uniformed Police (38)	420-2100-535-110	2,300,553	2,568,674	2,746,657	1,265,602	2,815,732	2.51%
Salary: Supers	420-2100-535-112	11,000	15,000	17,000	3,935	12,000	-29.41%
Salary: Crossing guards	420-2100-535-114	44,663	46,427	52,136	22,527	54,386	4.32%
Board secretary fees	420-2100-535-125	670	710	1,500	250	1,500	0.00%
Overtime	420-2100-535-130	149,997	139,463	150,000	51,492	150,000	0.00%
Other employee benefits - Survivor	420-2100-535-295	7,915	8,337	8,740	-	8,801	0.70%
Other purchased services technical	420-2100-535-340	20,328	20,935	25,350	17,208	23,350	-7.89%
Education/Meeting/Seminars - Training	420-2100-535-350	259,728	258,989	225,000	66,680	268,504	19.34%
Repairs and maintenance	420-2100-535-430	53,780	53,569	53,000	24,420	54,000	1.89%
Purchased services - Maintenance	420-2100-535-500	71,216	69,689	74,750	22,408	71,120	-4.86%
Insurance other than employee benefits	420-2100-535-520	-	-	150	-	150	0.00%
Communications/Telephones	420-2100-535-530	73,000	76,505	75,350	43,961	92,750	23.09%
Travel	420-2100-535-580	500	800	800	175	800	0.00%
General supplies	420-2100-535-610	33,507	34,123	35,000	9,699	36,000	2.86%
K-9 Supplies	420-2100-535-612	1,969	2,500	4,000	1,888	5,000	25.00%
Clothing	420-2100-535-615	47,762	64,658	66,300	36,239	65,350	-1.43%
Electricity	420-2100-535-622	58,323	67,838	65,000	31,257	65,000	0.00%
Heating Fuel	420-2100-535-624	25,996	25,061	23,000	10,762	23,000	0.00%
Gasoline	420-2100-535-626	81,993	82,000	75,000	35,308	75,000	0.00%
Machinery and equipment - Supplies	420-2100-535-740	118,240	41,369	42,600	(876)	43,100	1.17%
Machinery and equipment - Cars	420-2100-535-745	145,586	140,990	27,096	-	27,096	0.00%
<b>Sub Total</b>		<u>3,850,916</u>	<u>4,073,332</u>	<u>4,136,069</u>	<u>1,823,316</u>	<u>4,267,059</u>	<u>3.17%</u>
<b>Communication Commission</b>	<b>540</b>						
Purchased services Northwest	420-2153-540-312	109,883	109,883	109,883	109,723	113,143	2.97%
Repairs and maintenance	420-2151-540-430	3,024	3,500	3,500	1,974	3,500	0.00%
Communications/Telephones	420-2151-540-530	30,780	29,727	30,780	28,240	6,100	-80.18%
Machinery and equipment	420-2151-540-740	20,000	20,996	21,000	18,373	21,000	0.00%
Electricity - Oxford Site	420-2151-540-622	1,010	1,026	1,100	838	1,100	0.00%
Machinery and equipment - Tower Rental	420-2151-540-745	37,336	37,300	37,336	37,336	37,336	0.00%
<b>Sub Total</b>		<u>202,032</u>	<u>202,431</u>	<u>203,599</u>	<u>196,485</u>	<u>182,179</u>	<u>-10.52%</u>
<b>Emergency Management</b>	<b>542</b>						
Salary: - Officer (1)	420-2153-542-105	-	-	-	-	-	0.00%
Repairs and maintenance	420-2153-542-430	2,000	2,954	3,000	2,059	3,000	0.00%

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Communications & Telephones	420-2153-542-530	2,900	2,567	2,900	1,338	2,900	0.00%
Travel	420-2153-542-580	-	-	-	-	-	0.00%
General Supplies	420-2153-542-610	1,442	1,858	1,900	516	1,900	0.00%
POD Rental -SMS	420-2153-542-612	1,529	1,668	1,800	1,251	1,800	0.00%
Clothing	420-2153-542-615	645	643	650	428	650	0.00%
Gasoline	420-2153-542-626	997	1,500	1,500	-	1,500	0.00%
Purchased professional services	420-2153-542-350	3,700	3,754	3,800	3,624	3,800	0.00%
Home Land Security - Code Red	420-2151-542-700	10,069	10,119	11,710	11,710	11,710	0.00%
<b>Sub Total</b>		<u>23,282</u>	<u>25,064</u>	<u>27,260</u>	<u>20,926</u>	<u>27,260</u>	<u>0.00%</u>
<b>EMS Oversight Commission</b>	<b>545</b>						
Board secretary fees	420-2153-545-125	110	100	200	50	200	0.00%
<b>Sub Total</b>		<u>110</u>	<u>100</u>	<u>200</u>	<u>50</u>	<u>200</u>	<u>0.00%</u>
<b>Seymour Ambulance</b>	<b>545</b>						
Board secretary fees	420-2153-545-125	-	-	-	-	-	0.00%
Electricity	420-2153-545-622	2,800	2,497	2,000	1,932	2,250	12.50%
Water	420-2153-545-411	250	-	250	-	275	10.00%
Heating Fuel	420-2153-545-624	1,467	530	800	444	875	9.38%
Gasoline	420-2153-545-626	-	-	-	-	10,000	100.00%
Sewer fees	420-2153-545-412	100	-	100	-	100	0.00%
Repairs and maintenance	420-2153-545-430	-	-	-	-	-	0.00%
Purchased professional services	420-2153-545-310	56,003	58,243	61,155	45,866	64,213	5.00%
<b>Sub Total</b>		<u>60,620</u>	<u>61,270</u>	<u>64,305</u>	<u>48,242</u>	<u>77,713</u>	<u>20.85%</u>
<b>Valley Emergency Medical Service</b>	<b>545</b>						
Purchased Services - VEMS	420-2153-545-740	30,000	30,900	31,827	31,827	31,827	0.00%
<b>Sub Total</b>		<u>30,000</u>	<u>30,900</u>	<u>31,827</u>	<u>31,827</u>	<u>31,827</u>	<u>0.00%</u>
<b>Lake Authority</b>	<b>546</b>						
Purchased Service - Lake Authority	420-2153-546-500	14,240	15,000	17,092	17,092	19,940	16.66%
<b>Sub Total</b>		<u>14,240</u>	<u>15,000</u>	<u>17,092</u>	<u>17,092</u>	<u>19,940</u>	<u>16.66%</u>
<b>Fire Department</b>	<b>550</b>						
Salary: - Chiefs Wages (4)	420-2200-550-102	-	-	-	-	-	0.00%
Salary: - Engineers Wages (6)	420-2200-550-105	11,700	13,098	15,000	7,638	15,000	0.00%
Salary: - Mechanic Wages (1)	420-2200-550-110	-	-	-	-	-	0.00%
Salary - Part Time (1)	420-2200-550-120	33,911	8,461	12,420	-	24,720	99.03%
Board secretary fees	420-2200-550-125	1,850	1,285	1,700	1,370	1,200	-29.41%
Purchased services - Medical	420-2200-550-340	28,862	34,665	32,500	13,654	32,500	0.00%
Education/Meeting/Seminars	420-2200-550-350	30,033	24,020	35,000	15,480	36,000	2.86%

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Repairs and maintenance	420-2200-550-430	47,942	69,096	60,000	33,000	60,000	0.00%
Communications/Telephones	420-2200-550-530	8,995	6,339	7,900	2,718	10,800	36.71%
Travel	420-2200-550-580	400	121	200	-	200	0.00%
General supplies	420-2200-550-610	2,993	1,992	3,000	2,331	3,000	0.00%
Clothing	420-2200-550-615	27,861	44,715	30,900	28,089	30,450	-1.46%
Electricity	420-2200-550-622	22,041	25,726	26,000	16,535	26,000	0.00%
Heating Fuel	420-2200-550-624	29,927	23,147	28,000	14,519	28,000	0.00%
Gasoline	420-2200-550-626	20,313	17,228	17,000	7,847	17,000	0.00%
Buildings - Repairs and Maintenance	420-2200-550-720	32,000	33,971	37,400	26,866	37,000	-1.07%
Vehicle Lease	420-2200-550-741	-	-	-	-	-	0.00%
Machinery and equipment non-capital	420-2200-550-740	-	-	-	-	-	0.00%
Machinery and equipment OSHA	420-2200-550-743	49,128	48,675	57,300	55,243	49,000	-14.49%
Machinery and equipment	420-2200-550-745	47,181	46,606	38,210	24,030	38,000	-0.55%
<b>Sub Total</b>		<u>395,137</u>	<u>399,144</u>	<u>402,530</u>	<u>249,319</u>	<u>408,870</u>	<u>1.58%</u>
<b>Water - Fire Hydrants</b>	<b>560</b>						
Water - Fire Hydrants	420-2230-560-411	393,206	398,558	367,472	283,643	374,611	1.94%
<b>Sub Total</b>		<u>393,206</u>	<u>398,558</u>	<u>367,472</u>	<u>283,643</u>	<u>374,611</u>	<u>1.94%</u>
<b>Fire Marshal</b>	<b>560</b>						
Salary: Fire Marshal (1)	420-2230-560-101	57,507	61,236	62,668	30,014	63,889	1.95%
Salary: Regular employees (1)	420-2230-560-110	46,942	48,653	49,626	24,159	56,554	13.96%
Stipend Inspector Salary	420-2230-560-120	-	-	-	-	-	0.00%
Overtime	420-2230-560-130	-	1,681	2,400	-	2,400	0.00%
Education/Meeting/Seminars	420-2230-560-350	800	795	800	575	800	0.00%
Repairs and maintenance	420-2230-560-430	529	1,375	1,800	1,665	2,000	11.11%
Communications/Telephones	420-2230-560-530	1,119	1,458	2,000	613	2,000	0.00%
Fire Prevention Week	420-2230-560-540	358	319	500	500	500	0.00%
General supplies	420-2230-560-610	1,111	1,045	1,100	918	1,100	0.00%
Clothing	420-2230-560-615	475	421	800	702	800	0.00%
Gasoline	420-2230-560-626	2,241	4,000	3,000	1,208	3,000	0.00%
Books and periodicals	420-2230-560-640	-	-	-	-	300	100.00%
Equipment	420-2230-560-740	800	-	-	-	-	0.00%
<b>Sub Total</b>		<u>111,881</u>	<u>120,983</u>	<u>124,694</u>	<u>60,353</u>	<u>133,343</u>	<u>6.94%</u>
<b>Office of Building Compliance</b>	<b>565</b>						
Salary: Director Officer (1)	420-2400-565-101	39,012	43,940	44,968	22,124	45,845	1.95%
Salary: Regular employee (1)	420-2400-565-110	2,000	45,040	48,316	24,995	40,586	-16.00%
Salary - Per Deim employee inspector	420-2400-565-105	-	-	-	-	5,000	100.00%

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Education/Meeting/Seminars- CT Training	420-2400-565-350	2,853	1,000	3,000	1,264	4,500	50.00%
Professional association dues	420-2400-565-355	1,245	1,002	500	275	300	-40.00%
Liability/Fire/Bond Insurance	420-2400-565-520	-	-	-	-	-	0.00%
Travel	420-2400-565-580	3,000	3,414	4,000	1,897	4,500	12.50%
General supplies	420-2400-565-610	21,999	1,022	2,000	1,785	2,500	25.00%
Machinery and equip & computer services	420-2400-565-740	-	726	4,750	2,654	4,500	-5.26%
<b>Sub Total</b>		<u>70,109</u>	<u>96,143</u>	<u>107,534</u>	<u>54,995</u>	<u>107,731</u>	<u>0.18%</u>
<b>Highway Wages &amp; Maintenance</b>	<b>570</b>						
Salary: Director (1)	430-3110-570-101	71,888	68,922	82,000	39,508	83,920	2.34%
Salary: Foreman (1)	430-3110-570-102	67,856	72,256	73,948	25,807	44,350	-40.03%
Salary: Clerk (1)	430-3110-570-105	45,693	48,657	49,626	23,765	50,742	2.25%
Salary: Regular employees (17)	430-3110-570-110	994,660	1,012,383	1,015,172	414,614	977,013	-3.76%
Board secretary fees	430-3110-570-125	450	600	600	-	600	0.00%
Seasonal employees	430-3110-570-115	35,948	32,310	45,000	50,415	45,000	0.00%
Overtime	430-3110-570-130	9,334	15,000	25,000	1,764	25,000	0.00%
Heavy Equipment Usage	430-3110-570-135	20,002	23,270	25,000	11,821	25,000	0.00%
Overtime Snow Plowing	430-3110-570-131	195,894	85,000	80,000	12,864	90,000	12.50%
Purchased services - Medical	430-3110-570-340	2,131	2,967	4,000	1,823	4,000	0.00%
Professional Services Contractors	430-3110-570-350	2,000	2,000	2,000	-	2,000	0.00%
Snow Plowing Materials	430-3110-570-422	192,065	99,967	90,000	110,500	100,000	11.11%
Trees	430-3110-570-424	39,772	40,000	40,000	24,354	50,000	25.00%
Repairs and maintenance	430-3110-570-430	84,999	179,568	75,000	68,725	80,000	6.67%
Communications/Telephones	430-3110-570-530	6,522	6,595	10,500	2,386	10,500	0.00%
General supplies - Catch Basins	430-3110-570-600	8,000	-	16,000	8,000	16,000	0.00%
General supplies	430-3110-570-610	3,120	17,203	4,000	1,708	4,000	0.00%
Clothing	430-3110-570-615	8,075	8,075	9,500	8,550	9,500	0.00%
Electricity	430-3110-570-622	10,751	12,498	12,500	10,736	12,500	0.00%
Heating Fuel	430-3110-570-624	20,000	20,000	15,000	10,000	15,000	0.00%
Gasoline	430-3110-570-626	100,000	99,946	95,000	48,337	95,000	0.00%
Annual F550 Truck Purchase	430-3110-570-740	-	79,048	90,000	89,042	90,000	0.00%
<b>Sub Total</b>		<u>1,919,160</u>	<u>1,926,266</u>	<u>1,859,846</u>	<u>964,719</u>	<u>1,830,125</u>	<u>-1.60%</u>
<b>Highway Materials</b>	<b>575</b>						
Capital Improvements - LOCIP	410-1940-575-600	115,793	115,793	115,793	115,793	-	-100.00%
Highway materials	430-3120-575-600	49,960	60,297	50,000	14,743	50,000	0.00%
Road Resurfacing	430-3120-575-650	-	199,951	-	-	-	0.00%
Maintenance	TBD	-	-	-	-	-	0.00%

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Pothole Repair	TBD	-	-	25,000	25,000	25,000	0.00%
<b>Sub Total</b>		<u>165,753</u>	<u>376,041</u>	<u>190,793</u>	<u>155,536</u>	<u>75,000</u>	<u>-60.69%</u>
<b>Street Lighting</b>	<b>580</b>						
Street Lighting	430-3160-580-622	164,430	170,000	208,110	147,777	120,000	-42.34%
<b>Sub Total</b>		<u>164,430</u>	<u>170,000</u>	<u>208,110</u>	<u>147,777</u>	<u>120,000</u>	<u>-42.34%</u>
<b>Sanitation/Transfer Station</b>	<b>585</b>						
Salary: Regular employees (1)	430-3200-585-110	69,200	68,380	70,757	37,111	72,526	2.50%
Overtime	430-3200-585-130	7,000	8,355	12,000	3,253	12,000	0.00%
Utility services - vector control	430-3200-585-410	1,800	1,800	1,800	765	1,800	0.00%
Repairs and maintenance	430-3200-585-430	14,690	10,000	9,750	9,750	10,000	2.56%
Communications/Telephones	430-3200-585-530	455	616	650	355	650	0.00%
General supplies	430-3200-585-610	549	343	500	325	500	0.00%
Electricity	430-3200-585-622	4,300	4,500	4,500	4,429	4,500	0.00%
<b>Sub Total</b>		<u>97,994</u>	<u>93,994</u>	<u>99,957</u>	<u>55,989</u>	<u>101,976</u>	<u>2.02%</u>
<b>Waste Collection</b>	<b>590</b>						
Utility services Collection of Refuse	430-3230-590-410	305,285	323,359	323,356	163,741	333,057	3.00%
Purchased service garbage residential	430-3230-590-425	490,047	474,567	439,560	319,506	452,747	3.00%
Purchased service garbage commercial	430-3230-590-426	-	15,000	51,328	-	51,328	0.00%
Purchased service recycling	430-3230-590-427	161,767	167,891	147,000	80,624	151,410	3.00%
<b>Sub Total</b>		<u>957,100</u>	<u>980,817</u>	<u>961,244</u>	<u>563,870</u>	<u>988,542</u>	<u>2.84%</u>
<b>Valley Health Department</b>	<b>600</b>						
Valley Health Department	440-4100-600-300	96,716	99,426	113,278	113,278	112,854	-0.37%
<b>Sub Total</b>		<u>96,716</u>	<u>99,426</u>	<u>113,278</u>	<u>113,278</u>	<u>112,854</u>	<u>-0.37%</u>
<b>Dog Warden Canine Office</b>	<b>605</b>						
Salary: Dog Warden Wages (1)	440-4143-605-101	18,180	15,790	20,000	-	-	-100.00%
Salary: Assistant Wages (1)	440-4143-605-102	9,124	6,370	10,000	-	-	-100.00%
Water	440-4143-605-411	-	-	-	-	-	0.00%
Repairs and maintenance	440-4143-605-430	3,484	2,563	3,500	-	-	-100.00%
Woodbridge Dog Warden Service	TBD					70,000	100.00%
Veterinary Expense	440-4143-605-440	4,424	4,265	6,600	-	-	-100.00%
Communications/Telephone	440-4143-605-530	1,020	1,115	1,400	-	-	-100.00%
General supplies - equipment	440-4143-605-610	639	406	1,000	-	-	-100.00%
Electricity	440-4143-605-622	1,692	1,759	2,000	1,546	2,000	0.00%
Heating Fuel	440-4143-605-624	1,704	1,312	1,750	1,160	1,750	0.00%
Gasoline	440-4143-605-626	4,100	1,607	4,100	-	-	-100.00%

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<b>Sub Total</b>		<u>44,366</u>	<u>35,186</u>	<u>50,350</u>	<u>2,707</u>	<u>73,750</u>	<u>46.47%</u>
<b>Community Services Department</b>							
<b>Services to the Elderly</b>							
<b>615</b>							
Salary: Director (1)	440-4432-615-101	48,723	51,882	53,096	25,529	54,235	2.14%
Salary: Part Time (1)	440-4432-615-110	1,160	20,000	21,492	10,427	22,029	2.50%
Salary: Part Time (Driver)(1)	440-4432-615-120	14,526	11,484	15,000	6,313	17,000	13.33%
Salary: Municipal Agent (1)	440-4432-615-121	6,024	5,907	6,200	2,640	6,200	0.00%
Repairs and maintenance - Bus/Rugs	440-4432-615-430	940	1,831	1,500	25	1,500	0.00%
Postage	440-4432-615-442	2,343	311	2,500	987	2,500	0.00%
Communications/Telephones	440-4432-615-530	110	-	200	-	200	0.00%
Travel	440-4432-615-580	-	-	50	-	50	0.00%
General supplies	440-4432-615-610	1,000	821	1,200	1,042	1,200	0.00%
Other purchased services - Trips	440-4432-615-505	24,683	26,075	30,000	9,944	30,000	0.00%
Activities	440-4432-615-510	1,330	4,000	4,000	2,115	4,000	0.00%
Program supplies	440-4432-615-512	35	807	1,200	318	1,200	0.00%
Programs	440-4432-615-800	1,000	2,500	6,500	3,790	6,500	0.00%
Gasoline	440-4432-615-626	2,000	1,931	2,000	1,229	2,000	0.00%
Equipment	440-4432-615-740	1,019	217	1,750	418	1,750	0.00%
<b>Sub Total</b>		<u>104,892</u>	<u>127,766</u>	<u>146,688</u>	<u>64,777</u>	<u>150,364</u>	<u>2.51%</u>
<b>Recreation Commission</b>							
<b>620</b>							
Salary: Director (1)	450-5110-620-101	43,686	60,231	62,873	30,112	64,221	2.14%
Salary: Associate Director Part time (1)	450-5110-620-102	37,148	36,235	37,157	21,185	45,000	21.11%
Salary: Reg employees	450-5110-620-110	42,401	60,000	70,000	49,696	85,000	21.43%
Board secretary fees	450-5110-620-125	280	440	600	570	600	0.00%
Other purchased services	450-5110-620-500	23,225	23,972	33,000	27,529	33,000	0.00%
Other purchased services - Trips	450-5110-620-505	23,183	29,839	30,000	5,391	20,000	-33.33%
Communications/Telephones	450-5110-620-530	600	14	4,400	3,392	6,900	56.82%
Travel	450-5110-620-580	303	292	300	145	300	0.00%
General supplies	450-5110-620-610	1,094	1,436	4,550	4,136	4,550	0.00%
<b>Sub Total</b>		<u>171,920</u>	<u>212,461</u>	<u>242,880</u>	<u>142,155</u>	<u>259,571</u>	<u>6.87%</u>
<b>Culture &amp; Arts Commission</b>							
<b>625</b>							
Board secretary fees	450-5111-625-125	-	-	-	-	-	0.00%
Rentals Land and Building	450-5111-625-441	-	-	-	-	-	0.00%
Purchased Services	450-5111-625-500	19,922	17,005	20,000	9,219	20,000	0.00%
General supplies	450-5111-625-610	520	385	600	66	600	0.00%
Building Improvements	450-5111-625-720	-	-	-	-	-	0.00%

**Town of Seymour  
Budget 2017 - 2018  
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Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
Electricity	450-5111-625-622	-	-	-	-	-	0.00%
Other / Utilities	450-5111-625-800	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>20,441</u>	<u>17,390</u>	<u>20,600</u>	<u>9,285</u>	<u>20,600</u>	<u>0.00%</u>
<b>Parks</b>	<b>635</b>						
Education/Seminars - Training	450-5220-635-350	-	-	500	-	500	0.00%
Water	450-5220-635-411	17,250	19,102	19,200	7,768	20,000	4.17%
Tree Service	450-5220-635-424	9,700	10,000	10,000	3,175	10,800	8.00%
Repairs and maintenance	450-5220-635-430	57,969	39,635	40,000	18,520	47,400	18.50%
Rentals: Toilets	450-5220-635-442	11,432	10,873	12,000	7,207	14,000	16.67%
Purchased Services - Seasonal supplies	450-5220-635-500	-	5,600	5,600	123	5,600	0.00%
Purchased Services - Janitorial Services	450-5220-635-510	2,400	2,400	2,400	-	-	-100.00%
Communications/Telephones	450-5220-635-530	-	-	-	-	-	0.00%
General supplies	450-5220-635-610	31,618	29,999	30,000	21,281	34,100	13.67%
Electricity	450-5220-635-622	9,991	8,553	10,000	9,194	10,000	0.00%
Machinery and equipment	450-5500-635-740	-	15,000	15,000	-	15,000	0.00%
<b>Sub Total</b>		<u>140,359</u>	<u>141,161</u>	<u>144,700</u>	<u>67,268</u>	<u>157,400</u>	<u>8.78%</u>
<b>Library</b>	<b>640</b>						
Salary: Director (1)	450-5500-640-101	62,239	63,422	64,969	31,446	66,362	2.14%
Salary: Regular employees (5)	450-5500-640-110	205,204	216,888	224,053	109,073	229,094	2.25%
Salary: Part Time (0)	450-5500-640-120	-	-	-	-	14,064	100.00%
Salary: Library Pages (3)	450-5500-640-121	11,741	12,399	12,000	5,607	12,000	0.00%
Repairs and Maintenance	450-5500-640-430	7,500	-	-	-	-	0.00%
Purchased Services - Adult education	450-5500-640-500	-	-	-	-	-	0.00%
Books and periodicals	450-5500-640-640	3,096	4,999	5,000	5,000	5,000	0.00%
Electricity	450-5500-640-622	15,053	12,442	15,500	14,225	15,500	0.00%
Gas/Heating Fuel	450-5500-640-624	-	-	-	-	-	0.00%
Machinery and equipment	450-5500-640-740	-	4,620	4,120	3,355	4,120	0.00%
Machinery and equipment - Technology	450-5500-640-745	30,880	32,994	31,000	30,924	31,000	0.00%
<b>Sub Total</b>		<u>335,713</u>	<u>347,764</u>	<u>356,642</u>	<u>199,630</u>	<u>377,140</u>	<u>5.75%</u>
<b>Naugatuck Valley Council of Governments</b>	<b>645</b>						
Purchased Services	460-6510-645-500	9,654	6,004	6,004	6,004	6,004	0.00%
Brown Fields	460-6510-645-850	800	800	800	800	800	0.00%
<b>Sub Total</b>		<u>10,454</u>	<u>6,804</u>	<u>6,804</u>	<u>6,804</u>	<u>6,804</u>	<u>0.00%</u>
<b>Personnel Benefits</b>							

**Town of Seymour  
Budget 2017 - 2018  
Department Detail by Line Items**

Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
<b>Sick Pay</b>							
Finance Department	410-1550-450-135	8,807	9,335	9,334	-	9,334	0.00%
Selectman's Office	410-1550-430-135	2,601	2,757	2,757	-	2,757	0.00%
Tax Collector Department	410-1550-455-135	4,463	4,731	4,731	-	4,731	0.00%
Assessor Department	410-1550-465-135	5,763	6,109	6,109	-	6,109	0.00%
Town Clerk	410-1550-475-135	7,802	8,270	8,270	-	8,270	0.00%
Town Buildings	410-1550-510-135	3,641	3,859	3,859	-	3,859	0.00%
Town Planner	410-1550-500-135	3,046	3,229	3,229	-	3,229	0.00%
Police Department	410-1550-535-135	82,410	87,355	87,355	-	87,355	0.00%
Highway and Streets Department	410-1550-570-135	43,392	45,996	45,996	-	45,996	0.00%
Recreation Department	410-1550-615-135	2,419	2,564	2,564	-	2,564	0.00%
Services of Elderly	410-1550-620-135	2,419	2,564	2,564	-	2,564	0.00%
Sanitation	410-1550-585-135	2,731	2,895	2,895	-	2,895	0.00%
Fire Marshall	410-1550-560-135	2,897	3,071	3,071	-	3,071	0.00%
Library	410-1550-640-135	7,876	8,349	8,349	-	8,349	0.00%
<b>Sub Total</b>		<u>180,267</u>	<u>191,083</u>	<u>191,083</u>	<u>-</u>	<u>191,083</u>	<u>0.00%</u>
<b>Health Insurance</b>							
Selectman's Office (3)	410-1550-430-210	109,950	99,144	90,787	61,979	66,813	-26.41%
Economic Development (1)	410-1550-433-210	-	-	-	-	-	0.00%
Finance (4)	410-1550-450-210	109,384	96,228	85,623	41,503	82,236	-3.96%
Tax Collector (2)	410-1550-455-210	51,806	51,263	52,915	34,428	55,285	4.48%
Assessors (2)	410-1550-465-210	64,982	45,132	45,941	32,926	25,527	-44.44%
Town Clerk (3)	410-1550-475-210	64,122	62,646	44,603	41,497	62,871	40.96%
Town Planner (1)	410-1550-500-210	-	-	-	-	-	0.00%
Town Buildings (5)	410-1550-510-210	72,798	64,225	105,027	72,037	143,441	36.58%
Police (41)	410-1550-535-210	1,142,954	936,196	1,005,735	723,941	1,026,865	2.10%
Fire Marshal (2)	410-1550-560-210	45,332	33,734	34,693	22,443	37,590	8.35%
Highways and Streets (20)	410-1550-570-210	529,320	489,244	483,272	305,211	490,805	1.56%
Sanitation (1)	410-1550-585-210	26,275	23,078	23,102	259	12,385	-46.39%
Services to Elderly (1)	410-1550-615-210	13,232	10,893	11,185	7,153	11,614	3.84%
Recreation (2)	410-1550-620-210	25,056	22,399	26,495	15,516	46,261	74.60%
Library (6)	410-1550-640-210	169,116	124,209	134,258	71,141	111,224	-17.16%
<b>Sub Total</b>		<u>2,424,327</u>	<u>2,058,391</u>	<u>2,143,636</u>	<u>1,430,034</u>	<u>2,172,917</u>	<u>1.37%</u>
<b>Social Security</b>							
Planning & Zoning (1)	410-1550-410-220	1,448	1,457	1,499	730	1,533	2.29%
Board of Finance (1)	410-1550-415-220	214	214	214	89	214	0.09%

**Town of Seymour  
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Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
Selectman's Office (3)	410-1550-430-220	15,773	13,385	17,768	7,709	16,784	-5.54%
Economic Development (1)	410-1550-433-220	3,225	3,290	3,367	1,612	3,438	2.10%
Economic Development (1)	410-1550-435-220	-	77	77	-	77	-0.65%
Registrars of Voters (2)	410-1550-440-220	1,911	1,989	1,989	1,234	1,989	0.00%
Finance (4)	410-1550-450-220	21,804	18,490	19,200	9,440	19,586	2.01%
Tax Collector (2)	410-1550-455-220	8,886	9,357	9,540	4,472	9,730	1.99%
Town Treasurer (1)	410-1550-460-220	390	398	398	199	398	-0.05%
Assessors (3)	410-1550-465-220	12,216	10,685	10,056	5,154	10,254	1.97%
Assessment Appeals (1)	410-1550-465-220	-	-	-	-	-	0.00%
Town Clerk (3)	410-1550-475-220	11,865	12,894	13,689	6,243	13,968	2.04%
Inland Wetland (1)	410-1550-490-220	444	315	731	335	826	13.02%
Board of Zoning Appeals (1)	410-1550-495-220	-	56	61	-	61	0.33%
Town Planner (1)	410-1550-500-220	2,836	2,531	3,082	1,204	3,149	2.18%
Town Buildings (5)	410-1550-510-220	11,317	22,041	22,711	11,878	23,276	2.49%
Blight Officer (0)	410-1550-515-220	572	574	593	296	612	3.20%
Veterans Graves (1)	410-1550-530-220	-	-	38	-	38	0.66%
Police (41)	410-1550-535-220	51,188	54,082	55,039	31,065	56,099	1.93%
Ambulance (1)	410-1550-545-220	3	6	15	4	15	2.00%
Fire (5)	410-1550-550-220	3,653	1,685	3,169	584	3,130	-1.22%
Fire Marshal (2)	410-1550-560-220	8,212	8,902	9,009	4,225	9,632	6.92%
Office of Compliance (2)	410-1550-565-220	3,352	6,992	7,136	3,783	6,612	-7.34%
Highways and Streets (20)	410-1550-570-220	110,064	108,130	110,339	53,934	106,153	-3.79%
Sanitation (1)	410-1550-585-220	5,413	6,446	6,552	1,854	6,688	2.07%
Dog Warden (2)	410-1550-605-220	2,098	1,695	2,295	-	-	-100.00%
Services to Elderly (3)	410-1550-615-220	5,482	7,220	7,524	3,657	7,805	3.74%
Recreation Commission (2)	410-1550-620-220	10,220	12,166	13,203	7,596	15,054	14.02%
Culture and Arts (1)	410-1550-625-220	-	-	-	-	-	0.00%
Library (9)	410-1550-640-220	20,939	23,158	23,667	11,256	25,235	6.63%
<b>Sub Total</b>		<u>313,523</u>	<u>328,235</u>	<u>342,961</u>	<u>168,553</u>	<u>342,358</u>	<u>-0.18%</u>
<b>Retirement</b>							
Selectman's Office (3)	410-1550-430-230	24,538	19,985	25,685	9,806	24,144	-6.00%
Economic Development (1)	410-1550-433-230	-	-	-	-	-	0.00%
Finance (4)	410-1550-450-230	32,914	27,828	30,118	12,161	30,723	2.01%
Tax Collector (2)	410-1550-455-230	13,186	14,066	14,964	6,814	15,263	2.00%
Assessors (3)	410-1550-465-230	18,605	16,063	15,774	9,023	16,085	1.97%
Town Clerk (3)	410-1550-475-230	18,224	19,383	21,473	9,678	21,911	2.04%

**Town of Seymour  
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Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
Town Building (5)	410-1550-510-230	17,530	33,133	35,027	18,667	35,911	2.52%
Town Planner (1)	410-1550-500-230	-	-	-	-	-	0.00%
Police (41)	410-1550-535-230	544,103	520,834	563,965	287,595	579,759	2.80%
Fire Marshal (2)	410-1550-560-230	12,422	12,990	13,844	6,404	14,822	7.06%
Highways and Streets (20)	410-1550-570-230	135,783	159,618	168,237	70,056	160,083	-4.85%
Sanitation (1)	410-1550-585-230	9,785	9,949	10,555	1,387	10,767	2.01%
Services to Elderly (1)	410-1550-615-230	7,955	8,561	9,258	3,007	9,459	2.17%
Recreation Commission (1)	410-1550-620-230	7,587	11,389	12,311	6,080	13,414	8.96%
Library (6)	410-1550-640-230	32,637	33,203	35,685	16,454	36,457	2.16%
<b>Sub Total</b>		<u>875,270</u>	<u>887,003</u>	<u>956,896</u>	<u>457,131</u>	<u>968,798</u>	1.24%
<b>Longevity</b>							
Police (41)	420-2100-535-290	50,795	50,561	60,631	21,785	61,732	1.82%
Highways and Streets (17)	430-3110-570-290	26,000	16,713	30,230	12,570	17,000	-43.76%
Sanitation (1)	430-3200-585-290	2,114	2,073	2,307	-	2,307	0.00%
<b>Sub Total</b>		<u>78,909</u>	<u>69,348</u>	<u>93,168</u>	<u>34,355</u>	<u>81,039</u>	-13.02%
<b>Total Personnel Benefits</b>		<u>3,872,296</u>	<u>3,534,060</u>	<u>3,727,744</u>	<u>2,090,073</u>	<u>3,756,195</u>	0.76%
<b>Town Insurance</b>							
	<b>485</b>						
Health Insurance - Retiree	410-1550-485-210	600,000	680,000	680,000	433,036	695,000	2.21%
Dental Insurance	TBD	-	-	-	-	-	0.00%
Retirement - Prescription Drug	410-1550-485-230	58,311	58,350	58,350	30,057	58,350	0.00%
Unemployment compensation	410-1550-485-250	5,621	10,600	10,600	14,041	12,000	13.21%
Liability/Fire/Bond	410-1550-485-520	427,193	449,186	469,931	440,013	479,000	1.93%
Retirement - Pension cost	410-1550-485-524	65,920	65,920	74,675	74,675	75,775	1.47%
Workers Compensation - Admin fee	410-1550-485-525	-	-	-	-	-	0.00%
Workers Compensation Insurance	410-1550-485-526	299,999	323,999	325,000	334,156	325,000	0.00%
<b>Sub Total</b>		<u>1,457,044</u>	<u>1,588,055</u>	<u>1,618,556</u>	<u>1,325,978</u>	<u>1,645,125</u>	1.64%
<b>Sub Total Town Operations</b>		<u>16,988,352</u>	<u>17,524,044</u>	<u>17,808,341</u>	<u>10,032,444</u>	<u>17,970,262</u>	0.91%
<b>Town Capital</b>							
	<b>530</b>						
Capital - Mill Rate Stabilization Fund	410-1950-530-862	-	-	300,000	-	400,000	33.33%
Capital - Town Buildings repair fund	410-1950-530-863	100,000	-	150,000	150,000	100,000	-33.33%
Capital - Public Works - Roads	410-1950-530-871	150,000	-	182,340	182,340	150,000	-17.74%
Capital - Public Works - Vacuum Truck	410-1950-530-873	-	30,000	-	-	-	0.00%
Capital - Generators FEMA Reimb	410-1950-530-866	-	-	-	-	-	0.00%
Capital - Emergency Management FEMA	410-1950-530-868	-	-	-	-	-	0.00%
Capital - Library	410-1950-530-865	-	-	-	-	-	0.00%

**Town of Seymour  
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<b>Department and account descriptions</b>	<b>Acct. No.</b>	<b>Actual FY 2014 - 2015</b>	<b>Actual FY 2015 - 2016</b>	<b>Budget FY 2016 - 2017</b>	<b>Actual YTD as of 2/6/2017</b>	<b>BOF Budget 2017 - 2018</b>	<b>% Change of Budget</b>
Capital - Public Works FEMA Reimb	410-1950-530-869	-	-	-	-	-	0.00%
Capital - Community Center Boiler/Heating	410-1950-530-861	-	-	-	-	-	0.00%
Capital - Fire Department - FEMA Reimb	410-1950-530-867	-	-	-	-	-	0.00%
Capital - Dog Warden	410-1950-530-864	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>250,000</u>	<u>30,000</u>	<u>632,340</u>	<u>332,340</u>	<u>650,000</u>	<u>2.79%</u>
<b>Town Contingency</b>							
Contingency - Servers/Computer	410-1950-530-864	-	-	-	-	-	0.00%
Contingency - Fire Department Equipment	410-1950-530-874	-	-	-	-	-	0.00%
Contingency - Middle School Trees	410-1950-530-870	-	-	-	-	-	0.00%
Contingency - Emergency Shelter Supplies	410-1950-530-875	-	-	-	-	-	0.00%
Contingency - Recycling/MSW	410-1950-530-879	-	-	100,000	-	-	-100.00%
Other: contingency	410-1950-530-872	(3,300)	-	50,000	-	50,000	0.00%
Contingency - Tax Refunds	410-1950-530-871	-	14,479	15,000	899	15,000	0.00%
Contingency - Labor community service	410-1950-530-874	-	-	40,000	-	30,000	-25.00%
<b>Sub Total</b>		<u>(3,300)</u>	<u>14,479</u>	<u>205,000</u>	<u>899</u>	<u>95,000</u>	<u>-53.66%</u>
<b>Sub Total Town Operations, Contingency and Capital</b>		<u>17,235,052</u>	<u>17,568,523</u>	<u>18,645,681</u>	<u>10,365,682</u>	<u>18,715,262</u>	<u>0.37%</u>
<b>Senior Citizens Freeze</b>	410-1950-533-900	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0.00%</u>
<b>Bond Purchase</b>							
<b>Principle</b>							
Sewer 146CDI	470-7210-655-908	-	-	-	-	-	0.00%
Road Bonds	470-7210-655-926	-	-	-	-	-	0.00%
Middle School Bonds 2013	470-7210-655-927	-	205,000	105,000	-	105,000	0.00%
GO Bonds Series B 2011	470-7210-655-905	665,000	695,000	720,000	720,000	195,000	-72.92%
2010 Refunding - Series B	470-7210-655-910	930,000	920,000	915,000	915,000	915,000	0.00%
Refunding Series B - 2014	470-7210-655-912	1,150,000	965,000	1,075,000	1,075,000	1,060,000	-1.40%
GO Bonds LoPresti school 2013	470-7210-655-914	250,000	250,000	245,000	245,000	245,000	0.00%
Sewer Expansion 121C	470-7210-655-916	-	-	-	-	-	0.00%
Sewer 146C	470-7210-655-902	-	-	-	-	-	0.00%
High School Bonding 2010A	470-7210-655-904	300,000	300,000	-	-	300,000	100.00%
GO Bonds Series A (HS, MS, Water)	470-7210-655-907	300,000	300,000	300,000	200,160	-	-100.00%
Misc. Capital Projects	TBD	-	-	-	-	-	0.00%
Capital - Public Works - Equipment	470-7210-655-931	-	-	-	-	-	0.00%
GO Bonds LoPresti 2007	470-7210-655-932	240,000	255,000	-	-	-	0.00%
Capital - Communications	470-7210-655-933	-	-	-	-	-	0.00%
Capital - Fire Department Vehicle Lease	TBD	9,900	-	-	-	-	0.00%

**Town of Seymour  
Budget 2017 - 2018  
Department Detail by Line Items**

Department and account descriptions	Acct. No.	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/6/2017	BOF Budget 2017 - 2018	% Change of Budget
Capital - Capital Projects - 2017-2018	470-7210-655-904	-	-	-	-	300,000	100.00%
Capital - Capital Projects - 2013-2014 3yrs	470-7210-655-917	-	125,000	100,000	100,000	-	-100.00%
Capital - Capital Projects - 2014-2015 3yrs	470-7210-655-918	-	100,000	100,000	100,000	-	-100.00%
Capital - Capital Projects - 2015-2016 3yrs	470-7210-655-906	100,000	100,000	117,500	117,500	-	-100.00%
<b>Sub Total</b>		<u>3,944,900</u>	<u>4,215,000</u>	<u>3,677,500</u>	<u>3,472,660</u>	<u>3,120,000</u>	<u>-15.16%</u>
<b>Interest</b>	<b>660</b>						
Sewer 146CDI	470-7220-660-908	-	-	-	-	-	0.00%
Road Bonds	470-7210-660-926	-	56,000	190,625	190,625	190,625	0.00%
Middle School Bonds 2013	470-7210-660-927	-	13,395	9,315	8,612	-	-100.00%
GO Bonds Series B 2011	470-7220-660-905	55,775	31,900	9,000	9,000	15,900	76.67%
2010 Refunding - Series B	470-7220-660-910	381,000	355,550	325,750	325,750	289,150	-11.24%
Refunding Series B - 2014	470-7220-660-912	256,500	192,800	167,025	167,025	129,700	-22.35%
2016 Refunding - Series B	470-7220-660-904	-	92,344	148,115	148,115	246,225	66.24%
Middle School Bonds 2013	470-7220-660-916	-	3,118	7,500	-	7,350	-2.00%
Road & Building Bonds 2017B	470-7220-660-918	-	-	-	-	210,600	100.00%
GO Bonds 2016A	TBD					30,925	100.00%
Misc. Capital Projects	470-7220-660-914	213,923	202,500	34,276	-	-	-100.00%
GO Bonds Series A (HS, MS, Water)	470-7220-660-930	217,813	208,938	201,188	64,984	-	-100.00%
GO Bonds LoPresti school 2013	470-7220-660-930	78,015	120,525	113,125	91,699	103,325	-8.66%
Chatfield-Lopresti - 2011A	470-7220-660-906	(68,904)	-	-	-	160,238	100.00%
High School BANs	470-7220-660-925	-	-	6,565	-	-	-100.00%
<b>Sub Total</b>		<u>1,134,122</u>	<u>1,277,070</u>	<u>1,212,484</u>	<u>1,005,810</u>	<u>1,384,038</u>	<u>14.15%</u>
<b>Total Debt Service</b>		<u>5,079,022</u>	<u>5,492,070</u>	<u>4,889,984</u>	<u>4,478,470</u>	<u>4,504,038</u>	<u>-7.89%</u>
<b>Sub Total Town, Capital, Contingency and Debt Service</b>		<u>22,364,074</u>	<u>23,110,593</u>	<u>23,585,665</u>	<u>14,894,152</u>	<u>23,269,300</u>	<u>-1.34%</u>
<b>Board of Education</b>	470-7110-650-800	<u>32,060,780</u>	<u>32,580,325</u>	<u>32,599,415</u>	<u>18,400,797</u>	<u>32,974,308</u>	<u>1.15%</u>
							<u>0.00%</u>
<b>Grand Total Budget</b>		<u>\$ 54,424,854</u>	<u>\$ 55,690,918</u>	<u>\$ 56,185,080</u>	<u>\$ 33,294,949</u>	<u>\$ 56,243,608</u>	<u>0.10%</u>

**Town of Seymour  
Budget 2017 - 2018  
Board of Education**

		<u>Actual FY</u> <u>2012 - 2013</u>	<u>Actual FY</u> <u>2014 - 2015</u>	<u>Actual FY</u> <u>2015 - 2016</u>	<u>Budget FY</u> <u>2016 - 2017</u>	<u>Actual YTD as</u> <u>of 2/08/17</u>	<u>Budget FY</u> <u>2017 - 2018</u>	<u>% Change</u> <u>of Budget</u>
Administration	6110	\$ 1,796,554	\$ 1,796,833	\$ 1,853,595	\$ 1,911,775	\$ 1,175,070	\$ 1,959,390	2.49%
Cert. Staff - Regular	6111	9,413,765	9,794,072	9,882,462	10,086,550	4,883,410	10,042,129	-0.44%
Cert. Staff - Special Ed.	6112	1,128,965	1,223,555	1,259,993	1,365,517	632,331	1,404,974	2.89%
Appendix "E" - Non-Sport	6113	90,307	101,090	101,381	114,961	63,063	123,237	7.20%
Cert. Staff - Special Instruction	6114	618,172	649,521	641,469	653,285	312,636	633,431	-3.04%
Cert. Staff - Guidance	6115	684,096	702,583	763,824	736,624	307,341	712,374	-3.29%
Cert. Staff - Student Services	6116	723,198	737,962	760,511	781,309	390,844	813,265	4.09%
Cert. Staff - Nurses	6117	187,404	193,033	207,292	207,110	123,262	213,142	2.91%
Cert. Staff - Librarians / Media	6118	291,060	243,086	249,327	242,054	121,027	248,885	2.82%
Cert. Staff - Substitutes	6119	219,280	274,814	222,017	206,500	125,164	241,000	16.71%
<i>Sub-Total Certified Staff</i>		<u>15,152,801</u>	<u>15,716,549</u>	<u>15,941,871</u>	<u>16,305,685</u>	<u>8,134,148</u>	<u>16,391,827</u>	0.53%
Custodial Services	6120	1,017,829	1,098,559	1,086,575	1,145,680	649,633	1,127,610	-1.58%
Monitor paraprofessionals	6121	14,909	17,076	26,830	33,743	12,691	34,912	3.46%
Clerical Paraprofessionals	6122	297,364	303,306	298,933	286,231	147,294	298,811	4.40%
Instructional Paraprofessionals - S/Ed	6123	592,187	691,732	811,302	824,978	488,654	987,611	19.71%
Instructional Paraprofessionals - Reg Ed	6123	53,706	75,270	56,255	88,053	37,196	75,758	-13.96%
Appendix "E" - Sports	6125	208,313	215,195	219,908	231,078	105,954	218,003	-5.66%
Tutors	6126	112,352	106,755	106,631	96,700	37,192	100,970	4.42%
Summer School	6127	72,922	75,681	77,438	75,750	80,006	79,500	4.95%
Secretarial Services	6128	681,475	676,760	757,257	781,000	456,312	827,017	5.89%
Substitutes	6129	72,135	82,450	65,505	72,000	17,213	72,000	0.00%
Security Services	6130	58,425	59,935	61,385	62,920	34,389	64,810	3.00%
Technical Support	6124	181,993	211,855	204,192	221,360	131,079	227,295	2.68%
<i>Sub-Total Non-Cert. Staff</i>		<u>3,363,610</u>	<u>3,614,574</u>	<u>3,772,211</u>	<u>3,919,493</u>	<u>2,197,613</u>	<u>4,114,297</u>	4.97%
Health Insurance	6210	4,101,539	4,141,519	4,115,455	3,905,206	2,621,660	4,044,127	3.56%
Life Insurance	6211	43,087	44,723	46,556	48,325	30,935	50,258	4.00%
Social Security / Medicare	6220	487,104	508,939	551,989	561,842	326,584	576,402	2.59%
Pension Contribution	6230	388,418	401,021	397,814	417,734	235,000	433,153	3.69%
Tuition Reimbursement	6240	63,824	28,500	21,537	38,000	11,718	33,000	-13.16%
Unemployment Compensation	6250	8,582	7,776	17,065	17,500	12,123	17,500	0.00%
Workers Compensation Insurance	6260	248,400	452,500	150,500	150,500	150,000	150,500	0.00%
Retirement Compensation	6295	277,040	126,042	197,085	127,814	84,525	235,112	83.95%
<i>Sub-Total Fringe Benefits</i>		<u>5,617,994</u>	<u>5,711,020</u>	<u>5,498,001</u>	<u>5,266,921</u>	<u>3,472,545</u>	<u>5,540,052</u>	5.19%
Professional / Education Services	6320	153,770	165,789	198,783	196,500	68,932	199,500	1.53%
Other Professional Services	6330	358,089	338,604	388,851	365,000	256,308	365,000	0.00%
Professional Development	6335	60,309	22,212	30,271	60,000	49,252	60,000	0.00%
Technology Services	6340	53,142	8,660	-	7,000	-	7,000	0.00%

**Town of Seymour  
Budget 2017 - 2018  
Board of Education**

		Actual FY 2012 - 2013	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/08/17	Budget FY 2017 - 2018	% Change of Budget
<i>Sub-Total Professional Svcs.</i>		625,310	535,265	617,905	628,500	374,492	631,500	0.48%
Water & Gas	6411	65,682	67,165	60,368	63,400	39,220	63,400	0.00%
Grounds Maintenance	6424	62,377	110,167	63,585	60,000	21,064	60,000	0.00%
Buildings - Contract Services	6430	139,542	164,316	168,166	153,500	85,112	153,500	0.00%
Buildings - Repairs & Maintenance	6431	458,747	434,171	365,746	300,000	174,385	300,000	0.00%
Equipment - Repairs & Maintenance	6433	35,446	26,702	53,248	35,000	14,041	35,000	0.00%
Equipment - Contract Services	6434	87,883	68,561	89,595	73,250	61,852	60,000	-18.09%
Equipment Lease / Rentals	6440	170,892	173,693	164,324	173,330	100,071	173,330	0.00%
Software Maintenance Contract	6450	139,263	143,967	155,494	139,000	162,723	149,720	7.71%
<i>Sub-Total Infrastructure Svcs.</i>		1,159,832	1,188,742	1,120,526	997,480	658,468	994,950	-0.25%
Regular Local Transportation	6510	795,822	844,708	881,320	890,920	533,018	905,370	1.62%
Vo - Ag Transportation	6512	24,435	24,435	24,660	25,480	10,780	26,390	3.57%
Spec. Ed - Local Transportation	6516	282,905	278,815	278,598	288,600	169,958	304,405	5.48%
Spec. Ed - Non-Local Transportation	6517	419,792	494,318	523,598	465,340	236,942	465,260	-0.02%
Student Activity Transportation	6519	60,155	60,758	61,309	56,500	24,704	59,000	4.42%
<i>Sub-Total Transportation</i>		1,583,109	1,703,034	1,769,485	1,726,840	975,402	1,760,425	1.94%
Property Insurance	6520	72,862	79,909	75,324	87,140	87,140	91,497	5.00%
Liability Insurance	6521	87,807	90,779	103,364	102,339	102,339	107,456	5.00%
Athletic Insurance	6529	21,128	23,030	31,208	31,832	31,832	33,424	5.00%
<i>Sub-Total Insurance</i>		181,797	193,718	209,896	221,311	221,311	232,377	5.00%
Communications	6530	114,870	107,693	129,133	129,555	78,821	151,080	16.61%
Tuition Special Ed. - Ct. Schools	6561	50,288	75,711	49,921	45,800	25,652	48,000	4.80%
Tuition Regular Ed. - Ct. Schools	6562	291,691	326,743	328,212	332,055	156,094	247,060	-25.60%
Tuition Special Ed. - Private Schools	6563	676,267	842,500	953,220	802,920	761,197	820,610	2.20%
Tuition Regular Ed. - Private Schools	6564	21,836	21,720	5,234	8,000	1,930	8,000	0.00%
<i>Sub-Total Tuition</i>		1,040,082	1,266,674	1,336,587	1,188,775	944,873	1,123,670	-5.48%
Travel	6580	34,979	28,541	26,399	30,150	13,082	30,150	0.00%
Adult Education	6590	86,796	91,946	91,738	92,695	92,386	95,000	2.49%
Office Supplies	6610	57,315	56,334	60,284	67,000	38,054	67,000	0.00%
Instructional Supplies	6611	243,940	218,156	228,125	216,000	159,115	216,000	0.00%
Instructional Supplies - S/Ed	6612	8,474	2,005	9,338	12,900	7,426	12,900	0.00%
Building Maintenance Supplies	6613	161,533	144,735	140,630	163,250	86,282	163,250	0.00%
Computer Supplies	6615	49,293	30,696	31,211	38,625	24,185	38,625	0.00%

**Town of Seymour  
Budget 2017 - 2018  
Board of Education**

		Actual FY 2012 - 2013	Actual FY 2014 - 2015	Actual FY 2015 - 2016	Budget FY 2016 - 2017	Actual YTD as of 2/08/17	Budget FY 2017 - 2018	% Change of Budget
Utilities	6622	597,564	651,822	719,565	685,800	440,648	685,800	0.00%
Heating	6624	300,443	301,103	216,027	240,075	149,909	240,075	0.00%
Bus Fuel	6625	160,066	177,500	130,155	108,960	104,414	108,960	0.00%
Textbooks	6641	88,841	84,267	158,661	145,500	59,891	145,500	0.00%
Library Books / Periodicals	6642	10,070	11,905	10,040	35,250	4,402	35,250	0.00%
Instructional Computer Software	6645	10,723	3,129	53	7,500	4,248	7,500	0.00%
Athletic Supplies	6690	51,259	59,898	48,765	50,500	39,785	50,500	0.00%
<i>Sub-Total Supplies</i>		<u>1,739,521</u>	<u>1,741,550</u>	<u>1,752,854</u>	<u>1,771,360</u>	<u>1,118,359</u>	<u>1,771,360</u>	<u>0.00%</u>
Instructional Equipment	6730	-		3,773	9,500	8,506	9,500	0.00%
Non-Instructional Equipment	6731	35,744	55,020	24,407	28,300	30,137	28,300	0.00%
Computer Equipment	6745	146,997	58,101	224,062	224,100	34,375	174,100	-22.31%
<i>Sub-Total Equipment</i>		<u>182,741</u>	<u>113,121</u>	<u>252,242</u>	<u>261,900</u>	<u>73,018</u>	<u>211,900</u>	<u>-19.09%</u>
Dues & Fees	6810	38,435	38,303	48,183	42,000	35,492	42,000	0.00%
Conferences & Seminars	6890	19,231	10,053	13,294	16,750	3,787	16,750	0.00%
<i>Sub-Total Conferences &amp; Seminars</i>		<u>57,666</u>	<u>48,356</u>	<u>61,477</u>	<u>58,750</u>	<u>39,279</u>	<u>58,750</u>	<u>0.00%</u>
<b>Board of Finance Incr/(Decr)</b>		-			-	-	(133,030)	100.00%
<b>Total Expenditures</b>		<u>\$ 30,941,108</u>	<u>\$ 32,060,783</u>	<u>\$ 32,580,325</u>	<u>\$ 32,599,415</u>	<u>\$ 18,393,797</u>	<u>\$ 32,974,308</u>	<u>1.15%</u>

**Town of Seymour  
Budget 2017 - 2018**

**Debt Service**

	Issue Date	Budget FY 2012 - 2013	Budget FY 2013 - 2014	Budget FY 2014 - 2015	Budget FY 2015 - 2016	Budget FY 2016 - 2017	Budget FY 2017 - 2018	Increase/ (Decrease)
<b>Principal</b>								
Sewer 146CDI	1996	\$ 35,853	\$ 35,853	\$ -	\$ -	\$ -	\$ -	\$ -
Road Bonds	2015	-	-	-	-	-	-	-
Refunding Bonding 2013	2013	-	-	-	205,000	105,000	105,000	-
Refunding Bonding 2011B	1988	635,000	500,000	665,000	695,000	720,000	195,000	(525,000)
Refunding Bonding 2010B	2001	675,000	945,000	930,000	920,000	915,000	915,000	-
High School Refunding 2004	2001	1,155,000	1,155,000	1,150,000	965,000	1,075,000	1,060,000	(15,000)
Misc/School Bonding 2013	2013	-	-	250,000	250,000	245,000	245,000	-
Sewer Expansion 121C	1993	-	-	-	-	-	-	-
Sewer 146C	1995	235,745	235,745	-	-	-	-	-
Chatfield/LoPresti Elementary School 2010	2010	300,000	300,000	300,000	300,000	-	-	-
Chatfield/LoPresti Elementary School 2011	2011	-	220,000	300,000	300,000	300,000	300,000	-
Fire Department Vehicle	2007	-	-	9,900	-	-	-	-
Refunding Bonding 2007	2005	225,000	230,000	240,000	255,000	-	-	-
Misc Capital Projects	2004	173,000	173,000	100,000	325,000	317,500	300,000	(17,500)
<b>Total Principal</b>		<b>\$ 3,434,598</b>	<b>\$ 3,794,598</b>	<b>\$ 3,944,900</b>	<b>\$ 4,215,000</b>	<b>\$ 3,677,500</b>	<b>\$ 3,120,000</b>	<b>\$ (557,500)</b>
<b>Interest</b>								
Sewer 146CDI	1996	\$ 1,106	\$ 387	\$ -	\$ -	\$ -	\$ -	\$ -
Road Bonds	2015	-	-	-	56,000	190,625	190,625	-
Refunding Bonding 2013	2013	-	-	-	13,395	9,315	-	(9,315)
Refunding Bonding 2011B	2004	420,600	72,000	55,775	31,900	9,000	15,900	6,900
Refunding Bonding 2010B	2001	86,188	404,400	381,000	355,550	325,750	289,150	(36,600)
High School Refunding 2004	2001	364,688	306,938	256,500	192,800	167,025	129,700	(37,325)
Refunding Bonding 2007	2007	123,407	113,454	103,173	92,344	148,115	246,225	98,110
Misc/School Bonding	2013	-	-	78,015	120,525	113,125	103,325	(9,800)
Sewer Expansion 121C	1993	-	-	-	-	-	30,925	30,925
Sewer 146C	1995	7,270	2,554	-	3,118	7,500	7,350	(150)
Chatfield/LoPresti Elementary School	2010	224,250	218,250	210,750	202,500	34,276	-	(34,276)
Chatfield/LoPresti Elementary School	2011	228,188	225,438	217,813	208,938	201,188	210,600	9,412
High School Bonding	2005	-	(100,000)	(100,000)	-	-	-	-
BAN Interest		-	-	(68,904)	-	6,565	160,238	153,673
Fire (ladder) Truck	2000	-	-	-	-	-	-	-
New Fire Truck 2008	2008	-	-	-	-	-	-	-
<b>Total Interest</b>		<b>\$ 1,455,695</b>	<b>\$ 1,243,421</b>	<b>\$ 1,134,122</b>	<b>\$ 1,277,070</b>	<b>\$ 1,212,484</b>	<b>\$ 1,384,038</b>	<b>\$ 171,554</b>
<b>Total Debt Service</b>		<b>\$ 4,890,293</b>	<b>\$ 5,038,019</b>	<b>\$ 5,079,022</b>	<b>\$ 5,492,070</b>	<b>\$ 4,889,984</b>	<b>\$ 4,504,038</b>	<b>\$ (385,946)</b>

**Town of Seymour  
Budget 2017 - 2018  
Long Term Capital Plan**

	Budget FY 2017 - 2018	Forecast 2018 - 2019	Forecast 2019 - 2020	Forecast 2020 - 2021	Forecast 2021 - 2022	Forecast 2022 - 2023	Forecasted 5 Year Total
<b>Road Reconstruction</b>	\$ 150,000	\$ 200,000	\$ 300,000	\$ 400,000	\$ 500,000	\$ 600,000	\$ 2,000,000
<b>Building Repair Fund</b>	100,000	200,000	250,000	250,000	250,000	300,000	1,250,000
<b>Mill Rate Stabilization Fund</b>	400,000	300,000	-	-	-	-	300,000
<b>First Selectman's Office</b>							
Municast System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pawlak Memorial Stone	-	-	-	-	-	-	-
Grounds Equipment	-	-	-	-	-	-	-
Dog Park	-	-	-	-	-	-	-
<b>Public Works</b>							
Replace (2) Ford F550 Mason dump	-	-	-	-	150,000	-	150,000
Large Plow Blade	-	-	-	-	-	-	-
Replace 1995 Ford (Full size dump)	-	-	-	-	5,000	-	5,000
Bucket Truck	-	169,153	-	205,000	-	205,000	579,153
Auxiliary Building	-	-	-	-	-	-	-
Side Arm Tractor	150,000	-	125,000	-	-	-	125,000
<b>Police</b>							
License Plate Reader	-	-	15,000	-	-	-	15,000
Portable Radios	-	-	-	-	10,000	10,000	20,000
Bullet Proof Vest	14,000	14,000	14,000	-	-	-	28,000
Parking Lot Improvements	-	-	-	-	-	-	-
<b>Fire</b>							
Thermal Imaging Camera	-	-	-	-	-	-	-
Underwater Search Camera	-	-	-	-	-	-	-
Ford F350 with Equipment	9,347	9,347	9,347	9,347	9,347	9,347	46,735
Upgrade Mobil Radios	-	-	-	-	-	-	-
Self Contained Breathing Apparatus	30,000	30,000	30,000	30,000	-	-	30,000
Upgrade Wet and Dry Suits	-	10,000	10,000	10,000	-	-	30,000
Replace Station Apparatus Air System - Citizen's Engine	25,000	-	-	-	-	-	-
<b>Emergency Management</b>							
Truck Body Work	-	-	-	-	-	-	-
<b>Communication</b>							
Simulcast System	-	-	-	-	-	-	-
<b>Town Buildings</b>							
Oil Tank Removal Fund	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Town Hall HVAC	-	-	-	-	-	-	-
HVAC Thermostat - Citizen's Engine	-	-	-	-	-	65,000	65,000

## Town of Seymour Budget 2017 - 2018

### Long Term Capital Plan

	Budget FY 2017 - 2018	Forecast 2018 - 2019	Forecast 2019 - 2020	Forecast 2020 - 2021	Forecast 2021 - 2022	Forecast 2022 - 2023	Forecasted 5 Year Total
Upgrade Generator Circuits - Citizen's Engine	-	-	25,000	-	25,000	-	50,000
Town Hall Painting	-	-	-	-	-	-	-
Expoxy Paint Ceilings and Walls - Citizen's Engine	-	30,000	-	-	25,000	-	25,000
Expoxy Paint Ceilings and Walls - Great Hill	-	-	30,000	-	25,000	-	55,000
<b>Technology</b>							
Community Service Website Upgrade	-	-	-	-	-	-	-
Back Up Appliance	12,500	-	-	-	-	-	-
Town hall Rewire	5,000	-	-	-	-	-	-
PC Replacement	5,000	5,000	-	-	-	-	5,000
Key Fob and Cameras for Town Buildings	20,000	20,000	20,000	20,000	-	-	60,000
<b>Parks</b>							
Flag Pole Lighting at French Park	-	-	-	-	-	-	-
War Memorial Monuments at French Park	-	-	-	-	-	-	-
French Park Road Work	-	-	-	15,000	-	-	15,000
Zero Turn Mower	18,000	-	-	-	40,000	-	40,000
Stone Wall - French Park	-	-	10,000	-	-	-	10,000
SMS BB Drainage and Infield Repair	-	-	-	-	-	-	-
<b>Miscellaneous</b>							
Fish Bypass Parking Lot	-	-	-	-	-	-	-
Interest on Capital Funding Loan	2,500	2,500	2,500	2,500	2,500	2,500	12,500
<b>Total Capital Plan</b>	<b>\$ 301,347</b>	<b>\$ 300,000</b>	<b>\$ 300,847</b>	<b>\$ 301,847</b>	<b>\$ 301,847</b>	<b>\$ 301,847</b>	<b>\$ 1,506,388</b>
<b>Bd of Education</b>							
<b>High School</b>							
Maintenance - Resurface Track	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Code Compliance - replace varsity field bleachers	-	420,000	-	-	-	-	420,000
<b>Bungay School</b>							
Roof Replacement	-	-	600,000	-	-	-	600,000
Asphalt Parking Lot	-	-	500,000	-	-	-	500,000
Replace In-ground oil Tank	-	-	65,000	-	-	-	65,000
Repair /replace concrete entrance	-	-	190,000	-	-	-	190,000
Window Replacement	-	-	650,000	-	-	-	650,000
Replace existing classroom/hallway flooring	-	-	175,000	-	-	-	175,000
<b>LoCIP</b>							
Bunting Road Drainage	\$ -	-	-	-	-	-	-
Downtown ADA Work	-	-	-	-	-	-	-
Strand Parking Lot	-	-	-	-	-	-	-

**Town of Seymour  
Budget 2017 - 2018**

**Long Term Capital Plan**

	Budget FY	Forecast	Forecast	Forecast	Forecast	Forecast	Forecasted 5
	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Year Total
Hot Patch for Pothole Repair	-						
Mason Brick Work - Citizen's Engine	-						
Painting Town Hall	-						
Repaving Work - Patton, Jay and Halsey	-						
Pothole Killer	-						
Road Line Painting	-						
Road Repair - Dauria Drive	-						
<b>Grants</b>	<b>\$ 1,081,871</b>						
Matthies Grant - ADA Playground at Sochrin's Pond	7,500						
Matthies Grant - AED Devices for Town Building	6,000						
Matthies Grant - Callahan House Refrigerator	4,000						
Matthies Grant - CTPFC Operating Expenses	2,000						
Matthies Grant - Summer Concerts	1,800						
Matthies Grant - Downtown Furnishings	5,000						
Matthies Grant - FD Radios	5,000						
Matthies Grant - Seymour/Oxford Food Bank	2,000						
Matthies Grant - Skate Park Quarter Pipes	7,000						
Main Street Investment Fund - Downtown Improvements	375,000						
STEAP - Directional Signage	41,571						
STEAP - Chatfield Bathrooms	25,000						
STEAP - Sidewalk Replacement Phase IV	200,000						
Small Cities Grant - Housing Rehab Program	400,000						

**Readers Guide**  
**Glossary of Terms**

- **ACCRUAL BASIS OF ACCOUNTING** - all flows of resources (and thus all changes in net assets) during the year are recorded regardless of whether they involve cash flowing in or out of the government.
- **ACTIVITY** - a summary level budget organization which has a specific purpose or intention and is comprised of one or more operational units identified in decision packages which have common goals or objectives established to attain the activity's stated purpose. Activities often correspond to formal organizational divisions within an agency or budget unit.
- **AMENDMENT** - a revision of the adopted budget that, when approved by the legislative body, replaces the original budget. Amendments to budgets occur frequently throughout the fiscal year as spending priorities shift.
- **ANNUAL BUDGET** - a budget applicable to a single fiscal year.
- **APPROPRIATION** - a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time it may be expended.
- **ARBITRAGE** - the reinvestment of the proceeds of tax-exempt securities in materially higher yielding taxable securities.
- **ASSESSED VALUE** - the valuation set upon the Town's real property using 70% value as a base.
- **ASSETS** - resources owned or controlled by a government, as a result of a past transaction or other event, that have a recognizable monetary value.
- **ASSIGNED FUND BALANCE** – the portion of fund balance that reflects the Town's intended use for a specific purpose.
- **AUTHORIZED POSITIONS** - employee positions, which are authorized in the adopted budget, to be filled during the year.
- **AUDIT** - a comprehensive review of the manner in which the Town's resources were actually utilized. The main purpose of an audit is to issue an opinion on the fair presentation of the financial statements and to test the controls over the safekeeping of assets while making recommendations for improvement where necessary. The Town's annual audit is conducted by independent auditors.
- **BALANCED BUDGET** - all of the Town's estimated sources of revenues, including uses of fund balances, equals expenditure appropriations for the fiscal year.
- **BALANCE SHEET** - the financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

□ **BASIS OF ACCOUNTING** - a term used to refer to when revenues, expenditures, expenses and transfers - and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made regardless of the nature of the measurement. The Town of Seymour uses the modified accrual basis.

□ **BOARD OF EDUCATION** - the Board of Education is the elected body responsible for developing educational policy for the Seymour Public School system. It is a nine-member body whose members are elected every four years.

□ **BOARD OF FINANCE** - the Board of Finance is the elected body responsible for selecting the Town's independent auditor, reviewing budgets from the Board of Education and Town Departments, soliciting public comments on these budgets, and recommending separate budgets for each to be sent to referendum for a town vote, as well as reviewing appropriation transfers and additional appropriations.

□ **BOARD OF SELECTMEN** - the Board of Selectmen is the elected body led by the First Selectman responsible for the administration of the general Town government, working under Connecticut General Statutes and local ordinances. Responsibilities include management the day-to-day operations of the town, the hiring and supervision of town employees, and appointment of electors to boards and commissions. The Board brings policy recommendations to Town Meeting for approval.

□ **BOND** - a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, i.e. maturity date(s), together with periodic interest at a specified rate. Sometimes, all or a substantial portion of the interest is included in the face value of the security.

□ **BOND ANTICIPATION NOTE** - short-term interest bearing note issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

□ **BUDGET** - a financial plan for a given fiscal year showing revenues and expenditures for different funds of the Town.

□ **BUDGET DOCUMENT** - the instrument prepared by the Finance Director's office based on Board of Education and Town Departments' requests to present a comprehensive financial program to the Board of Finance for consideration to be sent to referendum for a town vote.

□ **BUDGET YEAR** - the fiscal year of the Town which begins on July 1 and ends on June 30.

□ **CAPITAL ASSET** - land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

□ **CAPITAL BUDGET (CB)** - the Capital Budget is the first year of a five-year Capital Improvement Program. It includes all equipment or facility improvements or modifications for both the Town Government and Board of Education costing more than \$10,000 and having a life expectancy of more than one year.

- CAPITAL EXPENDITURES** - Expenditures that result in the acquisition of or addition to capital assets
  
- CAPITAL PROGRAM** - a plan for capital expenditures to be incurred each year over a fiscal period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.
  
- CAPITAL PROJECT** - a Capital Improvement Program project or equipment costing more than \$100,000 and having a life expectancy of more than five years.
  
- CASH ACCOUNTING** - a basis of accounting under which transactions are recognized only when cash is received or disbursed.
  
- COMMITTED FUND BALANCE** - The portion of fund balance that represents resources whose use is constrained by limitations that the Town imposes upon itself.
  
- CONTINGENCY** - a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. When required, funding transfers to departmental function areas are approved by the Board of Selectmen and/or Board of Finance.
  
- DEBT** - an obligation resulting from the borrowing of money or from the purchase of goods and services.
  
- DEBT LIMIT** - the maximum amount of outstanding gross or net debt legally permitted.
  
- DEBT SERVICE** - the amount of money the Town is required to expend for interest and principal payments on its outstanding bonded debt.
  
- DEFERRED REVENUE** - Liabilities representing resources received by a government that do not yet qualify to be recorded as revenue.
  
- DEPARTMENT** - an administrative agency of the Town having management responsibility for an operation or a group of related services within a functional area.
  
- DEPRECIATION** - expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action by physical elements, inadequacy and obsolescence.
  
- EMPLOYEE BENEFITS** - for the purpose of budgeting, this term refers to the Town's cost of health insurance, pension contributions, social security contributions, life insurance premiums, workers' compensation and unemployment costs.
  
- ENCUMBRANCES** - commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures to result when unperformed contracts in process are completed.
  
- ENTERPRISE FUND (PROPRIETARY FUND)** - a fund established to account for operations financed and operated in a manner similar to private business enterprises. The Town maintains an Enterprise Fund for the WPCA.

- **ENTITLEMENT** - the amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes.
  
- **EXPENDITURE** - decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements and shared revenues.
  
- **EXEMPTION** - a person or business that does not have to pay a certain liability due to meeting certain criteria as set forth by an authorized agent.
  
- **FISCAL YEAR** - a 12-month period to which the Operating Budget applies, at the end of which the Town determines its financial position and its results of operations. The Town's fiscal year runs from July 1 through June 30.
  
- **FIXED ASSETS** - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed Assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.
  
- **FTE** - full time equivalent. In other words, the number of authorized personnel on a fulltime basis working for a particular Department or Division (Activity) within the Town.
  
- **FIDUCIARY FUNDS** - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. This includes pension (and other employee benefits) trust funds, investment trust funds, and agency funds.
  
- **FUNCTION/DEPARTMENT/DIVISION OR ACTIVITIES** - *the Town of Seymour's Operating Budget expenditures are divided into a hierarchy.*
  - A *Function* is a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. Expenditure functions relate to the principal purpose/service for which expenditures are made.
  - A *Department* is an organizational or budgetary breakdown within many Town funds. Each department serves a specific function or functions within the given fund entity.
  
- **FUND** - a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
  
- **FUND ACCOUNTING** - the core of governmental accounting is the fund, which is an accounting entity consisting of a set of self-balancing accounts. Individual funds are typically earmarked for particular purposes or activities.
  
- **FUND BALANCE** - the portion of fund equity available for appropriation.
  
- **FUND EQUITY** – the difference between a fund's assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected events, to maintain or enhance the Town's financial position and

related bond rating, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings.

□ **FUNDING SOURCE** - identifies the source of revenue to fund both the operating and capital appropriations.

□ **GENERAL FUND** - typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

□ **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

□ **GOALS** - statements of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

□ **GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)** - the authoritative accounting and financial reporting standard-setting body for governmental entities.

□ **GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)** - an association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence Programs in budgeting and financial reporting since 1946.

□ **GOVERNMENTAL FUNDS** - funds used to account for tax-supported activities. There are five different types of governmental funds; the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

□ **GRAND LIST** - the total assessed value of residential, industrial, commercial, personal property and motor vehicles. Pursuant to Connecticut statutes, values are assessed at seventy percent (70%) except motor vehicles, which are assessed at average trade-in. The applicable date is October 1 each year for the following fiscal year budget.

□ **INFRASTRUCTURE** - assets that are immovable and of value only to the governmental unit such as drainage and sewer systems.

□ **INTERGOVERNMENTAL REVENUE** - the funds received from another governmental entity, such as the Federal, State, and City governments.

□ **LIABILITIES** - amounts a government owes.

□ **LINE ITEM BUDGET** - a budget prepared along departmental lines that focuses on what is to be purchased.

□ **LOCIP** - Local Capital Improvement Program. This program is provided by the State of Connecticut as a grant program. This program is used primarily for the Capital Budget and is a Special Revenue Fund of the Town.

□ **LONG-TERM DEBT** - includes long-term liabilities associated with governmental activities. Includes bonds, notes and capital lease obligations.

□ **MILL RATE** - rate used in calculating taxes based upon the value of property, expressed in mills per one-thousandth of property value.

□ **MODIFIED ACCRUAL BASIS** - the accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual, which is when they become both “measurable” and “available” to finance expenditures of the current period. “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

□ **NONSPENDABLE FUND BALANCE** – amount of Fund Balance that are inherently non-spendable, must be maintained intact (endowment fund principal) or other assets (pre-pays or long term receivables).

□ **OBJECT OF EXPENDITURE** - an expenditure classification, referring to the lowest and most detailed level of classification such as electricity, office supplies, asphalt, and furniture.

□ **OBJECTIVES** - something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

□ **ORDINANCE** - a law set forth by a governmental entity, usually a municipal government.

□ **OUTPUT INDICATOR** - a unit of work accomplished without reference to the resources required to do the work (e.g. number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work.

□ **PAY-AS-YOU-GO BASIS** - a term used to describe a financial policy by which capital outlay is financed from current revenues rather than through borrowing.

□ **PERFORMANCE MEASURES** - used for service efforts and accomplishments reporting.

□ **POLICY** - a document that defines a course or method of action to make future decisions based on goals and acceptable procedures.

□ **PROGRAM** - a group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

□ **PROGRAM BUDGET** - a budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

□ **PROGRAM REVENUE (INCOME)** - program revenues earned including fees for services, license and permit fees and fines.

- **PROJECT** - the basic unit of the Capital Improvement Program. A project is a capital improvement, which generally will span a shorter period of time for completion.
- **RESOLUTION** - a special or temporary order of a legislative body. It is an order of a legislative body requiring less legal formality than an ordinance or statute.
- **REVALUATION** - to establish the present true and actual value of all real property in a town as of a specific assessment date.
- **REVENUE** - this term designates additions to assets, which do not increase any liability, do not represent the recovery of expenditures, and do not represent contributions of fund capital.
- **SCHOOL OPERATING BUDGET** - the budget includes account types that are received and spent by the Board of Education for the Town School System. These account types include: Salaries, Contractual Services, Supplies & Materials, Capital Outlay and Miscellaneous/Other. These categories of expenditures are defined by the State of Connecticut Board of Education, and are uniform for all school systems within the State.
- **SPECIAL REVENUE FUNDS** – funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to an expenditures for specified purposes other than debt service or capital projects.
- **STATUTE** - a written law enacted by a duly organized and constituted legislative body.
- **TAX BASE** - the value of all taxable real property in the City as of October 1 each year as certified by the Assessor. The tax base represents net value after all abatements and exemptions.
- **TRANSFERS IN/OUT** - amounts transferred from one fund to another to assist in financing the services for the recipient fund.
- **UNCOLLECTIBLES** - these represent uncollectible taxes, which could be collectible in future years (with incumbent penalties assessed in accordance with state law), various tax abatement programs authorized by the state for eligible senior citizen, disabled, and handicapped individuals.

### **Acronym Listing**

- **AAL** - Actuarially Accrued Liability
- **ADA** - Americans with Disabilities Act
- **ARC** - Annual Required Contributions
- **ARRA** - American Recovery and Reinvestment Act
- **BOE** - Board of Education
- **BOF** - Board of Finance
- **BOS** - Board of Selectmen
- **CAFR** - Comprehensive Annual Financial Report
- **CB** - Capital Budget
- **CIP** - Capital Improvement Program
- **CNR** - Capital and Nonrecurring Fund
- **DEEP** - Department of Energy and Environmental Protection
- **EDD** - Economic Development Department
- **FT** - Economic Development Commission
- **FT** - Full-time
- **FTE** - Full-time Equivalent
- **GAAP** - Generally Accepted Accounting Principles
- **GASB** - Governmental Accounting Standards Board
- **GFOA** - Government Finance Officers Association
- **GIS** - Geographic Information System
- **GF** - General Fund
- **LOCIP** - Local Capital Improvement Program
- **MBR** - Minimum Budget Requirement for Board of Education
- **MIS** - Management Information Systems
- **N/A** - Not Applicable
- **NTGL** - Net Taxable Grand List
- **P&I** - Principal and Interest
- **PT** - Part-time
- **RFI** - Request for Information
- **RFP** - Request for Proposal
- **SAA** - Seymour Ambulance Association
- **VHS** - Valley Health Services
- **VA** - Veterans' Administration
- **WPCA** - Water Pollution Control Authority