

Town of Seymour

Proposed Budget Fiscal Year 2020-2021

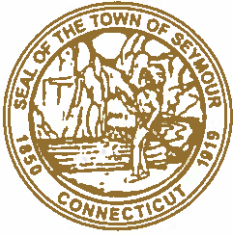
May 12, 2020 Annual Town Hearing



Town of Seymour Budget 2020 - 2021

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Office Of The First Selectman
Town of Seymour

1 First Street
Seymour, Connecticut 06483

W. Kurt Miller
First Selectman

As First Selectman of the town of Seymour, it is my privilege to present this budget for your consideration.

This packet contains a format we adopted several years ago based on overwhelmingly positive feedback we received about it. Our goal in this packet is to provide our residents with as much information as possible in an easy, understandable format. We worked hard to create a resource that can be utilized by our residents to make the difficult decisions regarding funding our government services and schools and we hope you will find it useful.

The focus of the 2018-2019 budget is staying the course we selected when I assumed office. We are working hard to continue to improve the services offered by the town while always keeping an eye on our future, striving to keep taxes as low as possible. Our job has been difficult given the lingering effects of the 2008 economic downturn with State and Federal funding showing no signs of returning to their prior levels. Nevertheless, our commitment to achieving a higher level of financial security for the town remains strong and we have made significant progress over the past year.

The town's fund balance continues to grow and is up to 12.72%. Our debt ratios have been stabilized and will be decreasing steadily over the next several years. Most importantly, Standard and Poor's has reaffirmed our bond rating at AA+, it's second highest level. This rating puts us just one level below towns like Darien and Greenwich. We have spent a great deal of time working to improve our financial foundation and this is proof we are headed in the right direction.

I began this year's budget process in late September and again challenged all departments and committees to come as close to a zero increase as possible. The documents enclosed are the Board of Finance's best attempts to stay within these admittedly difficult constraints. The priorities I have selected over the last few years represent a shift to an emphasis on long term planning. These include our proactive road program, our commitment to technological advancement and our long-term capital upgrade program to name just a few. Following the direction of the 10 Year Strategic Plan, we continue to move forward in a systematic and organized fashion. By maintaining steady 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
First Selectman

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

Thank you,

W. Kurt Miller



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 2020-2021 General Fund Budget for consideration and discussion.

BUDGET HIGHLIGHTS, PRIORITIES, AND ISSUES

The focus of the 2020-2021 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 budget summit and the First Selectman communicating his expectations to the Town departments and Board of Education.

The proposed mil rate is even at 36.00. Taxpayers will have no change to their property taxes except for property revaluations. This is the fifth consecutive year with no increase to the mil rate.

The Town, and in particular the Board of Education, is dependent on funding in many areas from the State of Connecticut. Given the fiscal and Covid 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. The COVID19 pandemic is affecting all aspects of daily life. From stay at home recommendations to business closures and furloughs and job losses the personal and economic impacts have not gone unnoticed by the Town. We believe the budget crafted addresses the peoples need for services while considering the significance of the economics involved.

Revenue and Expenditure Highlights 2020-2021 General Fund

Expenditures:

- Final expenditures for the 2020/2021 budget amounted to \$58,084,616
- The Town's capital plan included in this budget is in place with a proactive road program and Town building program for combined \$351,326. Due to economic conditions this is approximately \$200,000 less than the prior budget.
- Healthcare insurance costs remain significant to the Town and we are currently working with our carrier to arrive at a reasonable amount for them.

Revenues:

- Property tax revenues are \$43,358,647.
- The grand list increased \$6,451,678.
- Educational Cost Sharing Grant has a budgeted increase of approximately \$225,000 per the governor's office. The final amount of the ECS grant is determined by the State of Connecticut. As of this meeting, the State has not made its decision.
- The Town is at the mercy of the Connecticut legislature in Hartford who have not set a state budget which contains aid to cities and towns.

Strategies used in balancing the 2020-2021 General Fund Budget:

- Department Heads were asked to submit a budget, if possible, between zero and one to two percent which would cover the necessary and vital services to be provided by each.
- Healthcare cost provided a challenge with an initial 22% projected premium/claim cost increase. The Town is currently negotiating and believes an increase of 13.5% for this budget can be realized.
- The Town continues to develop and implement fiscal policies to keep the Town's bond rating strong at AA+.
- The Fund Balance reserve is a forecasted 11% and the rating agencies recommendation is 10 - 15% reserve.

SUMMARY:

The Town of Seymour's finances have strong financial management from the First Selectman, Board of Finance, and the Finance Department. We have created 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.

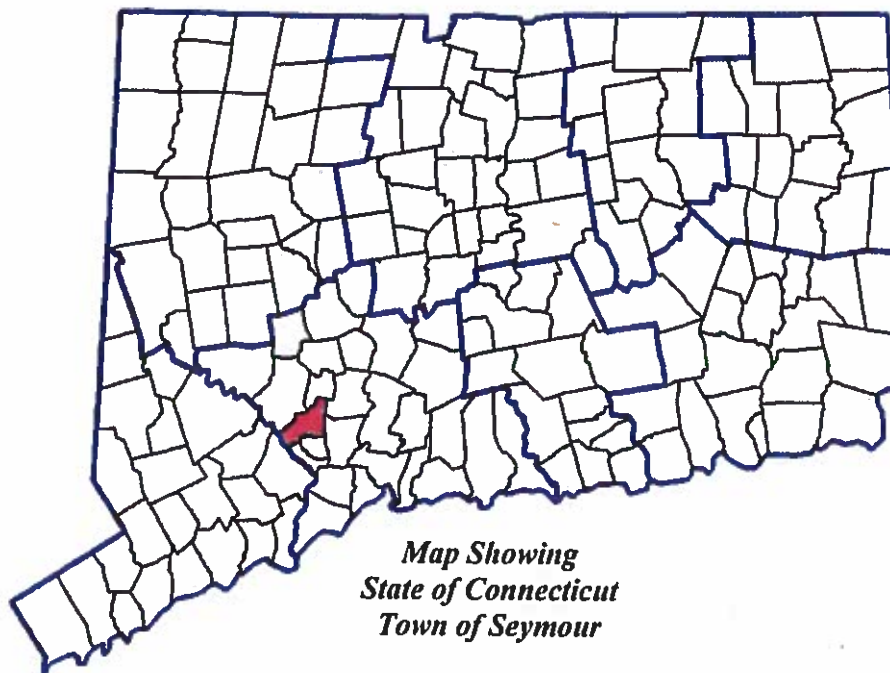
CONCLUSION

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.

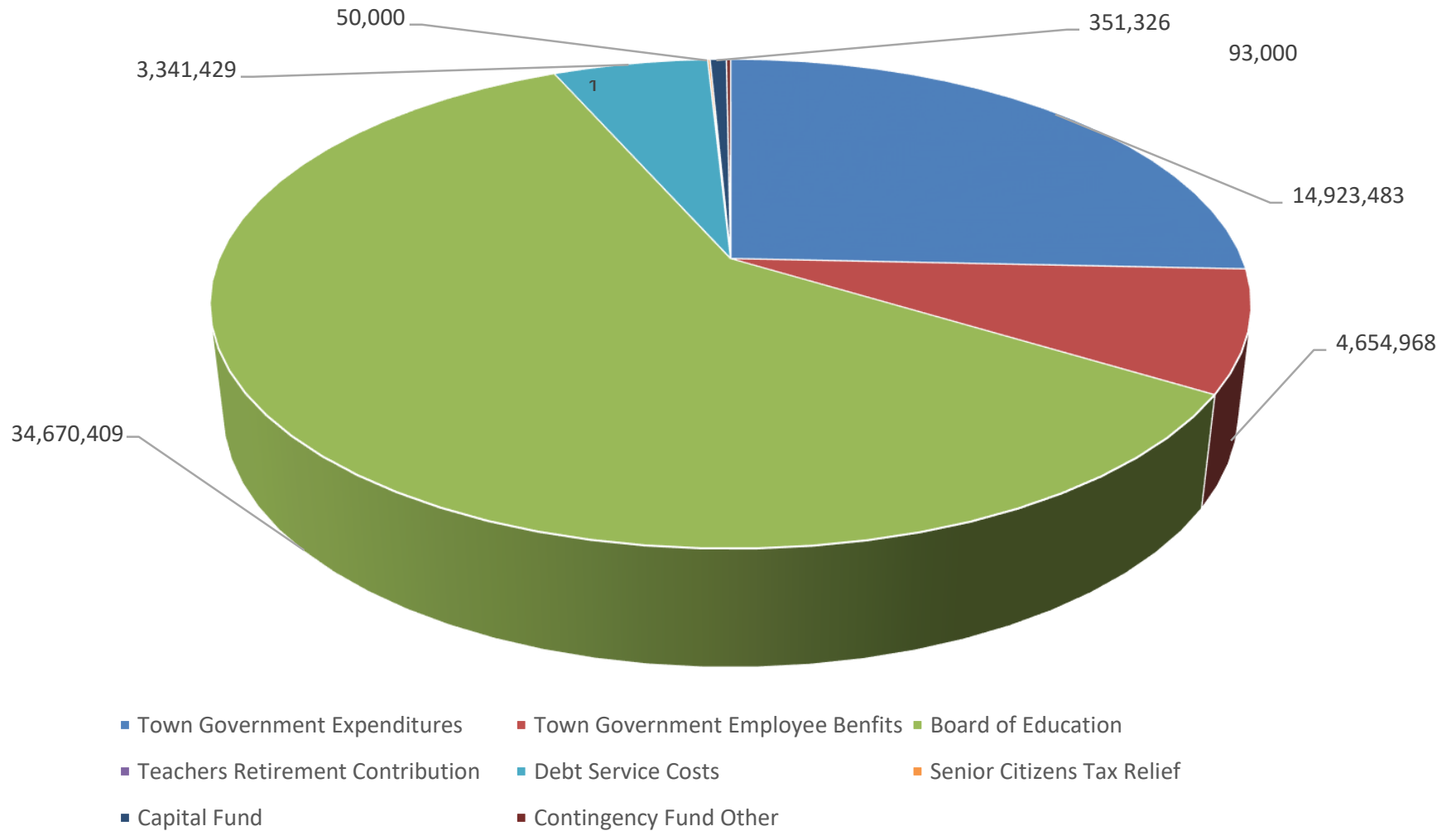
Seymour continued to prosper but starting at the end of the Second World War, it began to feel the strain of a deindustrializing economy and by 1980's Seymour became classified as a dying mill town. We began the 21st century with a confident attitude, successfully reversing that trend and regained our 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.

Town of Seymour Budget 2020-2021 Expenditures by Function



Town of Seymour

Budget 2020 - 2021

Budget Summary

	Budget FY 2016 - 2017	Budget FY 2017 - 2018	Budget FY 2018 - 2019	Budget FY 2019 - 2020	Proposed Budget FY 2020-2021	% Change of Budget
<u>TOWN REVENUES</u>						
Town Fees, Assessments & Interest Income	\$ 2,401,495	\$ 2,453,317	\$ 2,770,567	\$ 2,848,300	\$ 2,940,800	3.25%
State Education Funding & Tuition Revenue	10,128,492	10,128,492	9,525,000	10,196,750	10,432,586	2.31%
Other State Funding	1,356,899	1,245,501	806,818	680,456	673,768	-0.98%
Use of General Fund Surplus	112,340	90,000	100,000	225,000	228,815	1.70%
Capital Fund Projects Reimbursement			300,000	300,000	450,000	50.00%
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 \$1,195,957,150 at 98.4% Collection Rate		42,326,298				0.33%
Property Taxes- at 36.00 Mills on Net Grand List of \$1,206,733,570 at 98.5% Collection Rate			42,690,690			0.86%
Property Taxes- at 36.00 Mills on Net Grand List of \$1,214,901,591 at 98.6% Collection Rate				43,125,104		1.02%
Property Taxes- at 36.00 Mills on Net Grand List of \$1,221,353,269 at 98.6% Collection Rate	-	-	-	-	43,358,647	0.54%
TOTAL TOWN REVENUES	\$ 56,185,080	\$ 56,243,608	\$ 56,193,075	\$ 57,375,610	\$ 58,084,616	1.24%
<u>TOWN EXPENDITURES</u>						
Town Government Expenditures	14,080,597	14,214,067	14,569,211	14,677,646	14,923,483	1.67%
Town Government Employee Benfits	3,727,744	3,756,195	3,810,386	4,038,916	4,654,968	15.25%
Board of Education	32,599,415	32,974,308	33,379,892	34,158,038	34,670,409	1.50%
Teachers Retirement Contribution	-	-	-	1	1	0.00%
Debt Service Costs	4,889,984	4,504,038	3,665,317	3,710,154	3,341,429	-9.94%
Senior Citizens Tax Relief	50,000	50,000	50,000	50,000	50,000	0.00%
Capital Fund	632,340	650,000	560,000	528,026	351,326	-33.46%
Contingency Fund Other	205,000	95,000	158,269	212,829	93,000	-56.30%
TOTAL TOWN EXPENDITURES	\$ 56,185,080	\$ 56,243,608	\$ 56,193,075	\$ 57,375,610	\$ 58,084,616	1.24%

Town of Seymour

Budget 2020 - 2021

Property Tax Calculation

	Budget FY 2016 - 2017	Budget FY 2017 - 2018	Budget FY 2018 - 2019	Budget FY 2019 - 2020	Budget FY 2020 - 2021
Gross Grand List					
Motor Vehicles	113,386,440	115,162,360	117,376,230	120,061,610	126,314,858
Personal Property	76,562,360	78,791,710	80,202,970	81,862,215	88,993,718
Real Estate	1,033,430,980	1,034,286,280	1,039,117,260	1,041,715,840	1,044,766,200
Total	1,223,379,780	1,228,240,350	1,236,696,460	1,243,639,665	1,260,074,776
Less : Exemptions					
Motor Vehicles	(676,860)	(578,480)	(803,990)	(763,994)	(960,985)
Personal Property	(21,877,390)	(22,141,820)	(24,373,130)	(22,743,310)	(32,968,040)
Real Estate	(4,868,380)	(5,418,420)	(4,785,770)	(5,230,770)	(4,792,482)
Total	(27,422,630)	(28,138,720)	(29,962,890)	(28,738,074)	(38,721,507)
Net Grand List (Taxable Basis)					
Motor Vehicles	112,709,580	114,583,880	116,572,240	119,297,616	125,353,873
Personal Property	54,684,970	56,649,890	55,829,840	59,118,905	56,025,678
Real Estate	1,028,562,600	1,028,867,860	1,034,331,490	1,036,485,070	1,039,973,718
Total Net Grand List	\$ 1,195,957,150	\$ 1,200,101,630	\$ 1,206,733,570	\$ 1,214,901,591	\$ 1,221,353,269
Real Estate Mill Rate	36.00	36.00	36.00	36.00	36.00
Gross Tax Revenue (Mill rate * Grand list taxable basis) \$	38,996,913	\$ 39,078,639	\$ 39,245,808	\$ 39,441,743	\$ 39,455,978
Vehicle Mill Rate	36.00	36.00	36.00	36.00	36.00
Vehicle Tax Revenue (Mill rate * vehicle grand list) \$	4,057,545	\$ 4,125,020	\$ 4,196,601	\$ 4,294,714	\$ 4,512,739
Revenue Deductions					
Collection Rate	98.40%	98.40%	98.50%	98.60%	98.60%
(Less)Plus :Rounding Adjustment	268	(6,102)	(82)	957	5,491
Less: Bad Debt allowance	(688,871)	(691,259)	(651,636)	(612,310)	(615,562)
Less : Circuit Breaker	(115,000)	(115,000)	(100,000)	-	-
Total Revenue Deductions	(803,603)	(812,361)	(751,718)	(611,353)	(610,071)
Net Tax Revenue	\$ 42,250,854	\$ 42,391,298	\$ 42,690,690	\$ 43,125,104	\$ 43,358,647

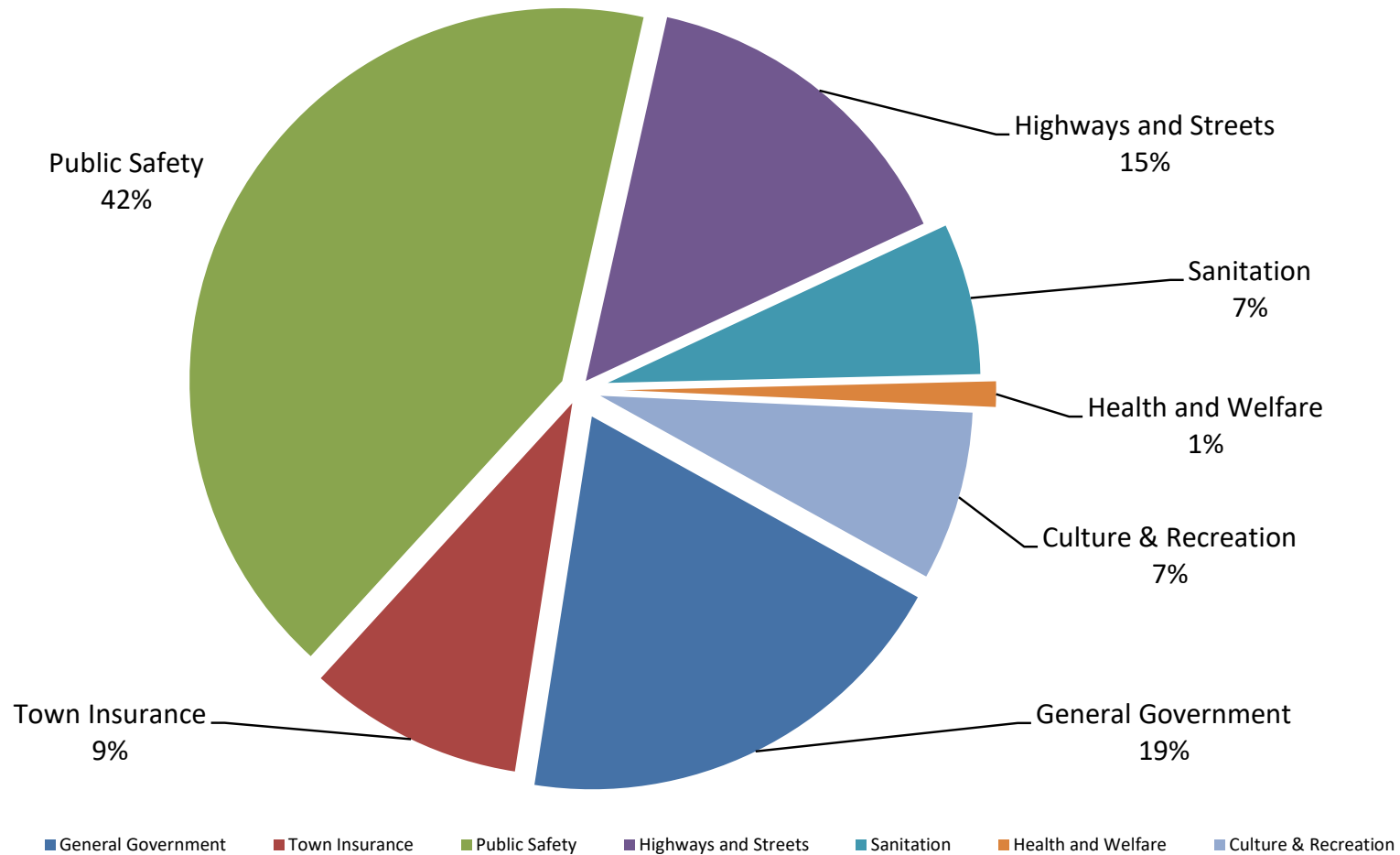
Town of Seymour

Budget 2020 - 2021

Fund Balance Forecast

	Budget Fiscal Year 2019 - 2020	Forecast Fiscal Year 2019 - 2020	Variance (Unf)/Fav Fiscal Year 2019 - 2020
Town Revenues			
Town Fees, Assessments & Interest Income	\$ 2,848,300	\$ 2,794,763	\$ (53,537)
State Education Funding & Tuition Revenue	10,196,750	10,206,310	9,560
Other State Funding	680,456	662,508	(17,948)
Use of General Fund Surplus	225,000	75,000	(150,000)
Capital Fund Projects Reimbursement	300,000	90,000	(210,000)
Property Taxes	43,125,104	43,125,104	-
Total Town Revenues	\$ 57,375,610	\$ 56,953,685	\$ (421,925)
Town Expenditures			
Town Government Expenditures	\$ 18,716,562	\$ 18,816,562	\$ (100,000)
Board of Education	34,158,038	34,158,038	-
Senior Citizens Freeze	50,000	50,000	-
Capital/Contingency	740,855	740,855	-
Debt Service Costs	3,710,154	3,710,154	-
Total Town Expenditures	\$ 57,375,609	\$ 57,475,609	\$ (100,000)
Total Forecasted Operating Surplus (Deficit)	\$ 1	\$ (521,924)	\$ (521,925)
Fund Balance : 6/30/19 Audit			\$ 2,598,909
Debt service reserve Balance			1,894,379
Internal Service Fund Balance			2,313,000
Less: Use of Fund Balance (Budget 2019-2020) Record above			-
Less : Transfers Approved in 2019 - 2020 Fiscal Year			-
Less : Pending Transfers in 2019 - 2020 Fiscal Year			-
Fund Balance after current year transfers			6,806,288
Plus : Forecasted Operating Surplus (Deficit)			(521,925)
Forecasted Fund Balance at 6/30/19			<u>\$ 6,284,363</u>
Forecasted Fund Balance before Reserves			6,284,363
Less Use of Fund Balance			-
Moody's recommended fund balance (10% of operating budget)			5,737,561
Remaining fund balance after reserves			<u>\$ 546,802</u>

Town of Seymour Town Government Services as percentage of Town Budget



Town of Seymour Budget 2020 - 2021

Revenue and Expenditure Summary

	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Actual FY 2018 - 2019	Budget FY 2019- 2020	Actual YTD as of 1/28/2020	Proposed Budget FY 2020-2021	% Change of Budget
REVENUES							
Property Taxes and related revenue	\$ 43,843,561	\$ 44,026,102	\$ 44,331,001	\$ 44,682,604	\$ 42,311,625	\$ 45,021,147	0.76%
Licenses and Permits	38,505	19,439	26,593	14,000	10,534	15,000	7.14%
Intergovernmental Revenues	-	12,298	9,602	-	9,560	9,500	100.00%
State Government Revenues	11,416,208	9,439,511	10,876,409	10,877,206	5,142,172	11,096,854	2.02%
General Government	529,003	562,902	772,130	661,800	331,875	695,800	5.14%
Assessments	568,588	494,931	343,937	480,000	227,617	430,000	-10.42%
Miscellaneous	<u>38,102</u>	<u>324,817</u>	<u>116,999</u>	<u>660,000</u>	<u>61,000</u>	<u>816,315</u>	<u>23.68%</u>
Total Revenues	<u>\$ 56,433,967</u>	<u>\$ 54,880,000</u>	<u>\$ 56,476,671</u>	<u>\$ 57,375,610</u>	<u>\$ 48,094,383</u>	<u>\$ 58,084,616</u>	<u>1.24%</u>
EXPENDITURES							
General Government	\$ 7,995,329	\$ 10,026,419	\$ 8,363,368	\$ 8,676,097	\$ 5,478,051	\$ 9,342,315	7.68%
Public Safety	5,340,827	5,504,854	5,533,335	5,691,353	3,196,812	5,774,695	1.46%
Highways and Streets	2,267,552	2,045,107	2,034,713	1,907,975	1,188,330	1,943,045	1.84%
Sanitation	1,109,134	1,124,741	1,217,878	1,174,887	604,353	1,225,507	4.31%
Health and Welfare	171,285	197,761	207,323	207,995	207,804	215,001	3.37%
Culture & Recreation	899,921	928,115	984,947	1,058,255	579,602	1,077,888	1.86%
Board of Education	32,598,712	32,663,709	33,522,368	34,158,038	20,489,348	34,670,409	1.50%
Teachers Retirement Contribution	-	-	-	1	-	1	0.00%

**Town of Seymour
Budget 2020 - 2021**

Revenue and Expenditure Summary

	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Actual FY 2018 - 2019	Budget FY 2019- 2020	Actual YTD as of 1/28/2020	Proposed Budget FY 2020-2021	% Change of Budget
Debt Service	4,889,984	3,999,690	3,665,392	3,710,154	2,620,906	3,341,429	-9.94%
Senior Citizen Freeze	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
Town Capital	332,340	256,225	325,001	528,026	330,477	351,326	-33.46%
Town Contingency	25,926	2,005,390	27,361	212,829	83,836	93,000	-56.30%
Total Town Expenditures	<u>\$ 55,681,009</u>	<u>\$ 58,802,010</u>	<u>\$ 55,931,686</u>	<u>\$ 57,375,609</u>	<u>\$ 34,829,519</u>	<u>\$ 58,084,616</u>	<u>1.24%</u>

Town of Seymour Budget 2020 - 2021

Revenues

GENERAL FUND	ACCT No.	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Actual FY 2018 - 2019	Budget FY 2019- 2020	Actual YTD as of 1/28/2020	Projected Actual	Proposed Budget FY 2020 - 2021	% Change of Budget
General Property Taxes									
Property Tax	311-0010-000-000	\$ 42,182,527	\$ 42,514,703	\$ 42,615,659	\$ 43,125,104	\$ 41,303,746	\$ 43,125,104	\$ 43,358,647	0.54%
Prior Year property tax	311-0011-000-000	614,883	492,380	684,149	605,000	228,228	584,000	655,000	8.26%
Pro-Rata Real Estate Tax	311-0015-000-000	-	-	-	-	-	-	-	0.00%
Supplemental Car Tax	311-0020-000-000	529,289	505,252	550,322	452,500	484,127	475,000	500,000	10.50%
Sub Total		43,326,699	43,512,335	43,850,130	44,182,604	42,016,101	44,184,104	44,513,647	0.75%
Property Taxes-Other Assessed Value									
Real Estate Conveyance	312-0000-000-000	127,372	159,648	158,102	125,000	110,613	178,113	162,000	29.60%
Sub Total		127,372	159,648	158,102	125,000	110,613	178,113	162,000	29.60%
Penalties/Interest on Del. Taxes									
Property Tax Int. & Liens	319-0011-000-000	389,490	354,119	322,769	375,000	184,911	323,787	345,500	-7.87%
Sub Total		389,490	354,119	322,769	375,000	184,911	323,787	345,500	-7.87%
Licenses and Permits									
Pistol Permits	320-0010-000-000	11,470	7,420	4,871	5,000	3,150	5,000	5,000	0.00%
Zoning & State Permits	320-0020-000-000	-	-	-	-	-	-	-	0.00%
Raffle Permits	320-0025-000-000	2,415	235	285	-	575	550	500	100.00%
Fire Marshall Permits and fees	320-0030-000-000	1,285	2,260	3,055	3,000	710	710	3,000	0.00%
Sub Total		15,170	9,915	8,211	8,000	4,435	6,260	8,500	6.25%
Nonbusiness Licenses and Permits									
Dept. of Public Works	322-0010-000-000	21,235	6,774	14,950	2,500	2,200	2,500	2,500	0.00%
Parking Stickers	322-0020-000-000	2,100	2,750	3,432	3,500	3,899	4,000	4,000	14.29%
Dog Licenses	322-0060-000-000	-	-	-	-	-	-	-	0.00%
Sub Total		23,335	9,524	18,382	6,000	6,099	6,500	6,500	8.33%
Intergovernmental Revenues									
Tuition	330-0010-000-000	-	12,298	9,602	-	9,560	9,560	9,500	100.00%
Sub Total		-	12,298	9,602	-	9,560	9,560	9,500	100.00%
State Government Shared Revenues									
Transportation	334-0010-000-000	-	-	-	-	-	-	-	0.00%
Education Block Grant	334-0012-000-000	10,089,671	8,638,755	10,182,850	10,196,750	5,109,430	10,196,750	10,423,086	2.22%
Special Education Income	334-0014-000-000	-	-	-	-	-	-	-	0.00%
Education & Services	334-0016-000-000	-	22,003	-	-	-	-	-	0.00%
Regular Building Grants	334-0030-000-000	4,114	-	-	-	-	-	-	0.00%
School Miscellaneous	334-0035-000-000	-	-	-	-	-	-	-	0.00%
Sub Total		10,093,785	8,660,758	10,182,850	10,196,750	5,109,430	10,196,750	10,423,086	2.22%

Town of Seymour Budget 2020 - 2021

Revenues

		Proposed							
GENERAL FUND	ACCT No.	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Actual FY 2018 - 2019	Budget FY 2019- 2020	Actual YTD as of 1/28/2020	Projected Actual	Budget FY 2020 - 2021	% Change of Budget
State Government Shared Revenues									
Circuit Breaker Program	335-0010-000-000	101,555	-	-	-	-	-	-	0.00%
Judicial Grant	335-0011-000-000	3,843	5,235	4,337	3,000	2,630	2,630	3,000	0.00%
Disability Exemption PA	335-0012-000-000	2,543	2,445	2,157	3,200	2,387	2,387	3,200	0.00%
Motor Vehicle Property Grants	TBD	-	-	-	-	-	-	-	0.00%
Grants for Municipal Projects	335-0014-000-000	281,186	281,186	281,186	281,186	-	281,186	281,186	0.00%
Municipal Revenue sharing sales tax	TBD	343,388	-	-	-	-	-	-	0.00%
State Provided Highway (Town Road Aid)	335-0016-000-000	296,588	296,299	297,505	297,506	-	297,506	297,318	-0.06%
Municipal Stabilization Grant	335-0018-000-000	-	-	-	-	-	-	-	0.00%
Veterans Exemptions	335-0019-000-000	18,280	16,812	14,940	20,000	13,961	13,961	13,500	-32.50%
Enterprise Zone Program	335-0022-000-000	5,534	-	-	5,000	-	5,000	5,000	0.00%
Dist of Telephone Tax	335-0023-000-000	30,111	24,382	23,919	30,000	-	30,000	30,000	0.00%
Manufacturers Exempt/Municipal Sharing	335-0024-000-000	-	70,834	-	-	-	-	-	0.00%
Local Capital Projects	335-0030-000-000	115,793	-	-	-	-	-	-	0.00%
Mashantucket Pequot Fund	335-0035-000-000	67,844	67,640	24,111	24,111	8,037	24,111	24,111	0.00%
Sub Total		1,266,665	764,833	648,155	664,003	27,015	656,781	657,315	-1.01%
State Govt payments in lieu of taxes									
Property tax loss	336-0010-000-000	46,439	13,920	39,678	11,453	-	-	11,453	0.00%
Pilot Program - Smith / Ray House	336-0015-000-000	9,319	-	5,726	5,000	5,727	5,727	5,000	0.00%
Sub Total		55,758	13,920	45,404	16,453	5,727	5,727	16,453	0.00%
General Government									
Town Clerk	341-0020-000-000	126,558	126,342	117,168	130,000	77,453	130,000	125,000	-3.85%
Planning & Zoning	341-0030-000-000	10,030	9,748	16,686	10,000	20,829	35,000	31,000	210.00%
Zoning Board of Appeals	341-0035-000-000	352	465	4,530	1,000	4,203	4,500	4,500	350.00%
Inland Wetlands	341-0038-000-000	1,987	25,400	2,640	3,000	4,385	5,000	5,000	66.67%
Sub Total		138,927	161,955	141,024	144,000	106,870	174,500	165,500	14.93%
Public Safety									
Town Clerks - WPCA liens	342-0020-000-000	6,500	-	-	6,500	-	-	6,500	0.00%
Building Inspector	342-0040-000-000	103,741	126,262	239,167	150,000	95,318	165,000	155,000	3.33%
Sub Total		110,241	126,262	239,167	156,500	95,318	165,000	161,500	3.19%
Sanitation									
Transfer Station - Commercial	344-0030-000-000	12,904	38,999	26,755	50,000	9,114	28,000	50,000	0.00%
Residential Transfer Station	344-0035-000-000	19,249	19,307	13,569	20,000	7,350	14,000	20,000	0.00%
Revenue from recycling	344-0038-000-000	11,434	11,328	34,425	18,000	26,718	35,000	18,000	0.00%
Sub Total		43,587	69,634	74,749	88,000	43,182	77,000	88,000	0.00%
Health									
Dog Wardens receipts	345-0050-000-000	12,880	-	-	-	-	-	-	0.00%

Town of Seymour Budget 2020 - 2021

Revenues

GENERAL FUND	ACCT No.	Proposed							
		Actual FY 2016 - 2017	Actual FY 2017 - 2018	Actual FY 2018 - 2019	Budget FY 2019- 2020	Actual YTD as of 1/28/2020	Projected Actual	Budget FY 2020 - 2021	% Change of Budget
Sub Total		12,880	-	-	-	-	-	-	0.00%
Culture-Recreation									
Senior Center Trips	347-0030-000-000	24,997	24,090	22,293	34,000	12,244	24,000	30,000	-11.76%
Seymour Recreation Basketball	347-0031-000-000	27,786	15,915	24,884	22,500	16,158	18,000	20,000	-11.11%
Seymour Recreation Trips	347-0032-000-000	17,061	11,979	10,030	16,000	2,583	10,000	10,000	-37.50%
Senior Center Dues	347-0033-000-000	2,179	1,203	2,807	1,500	2,396	2,800	1,500	0.00%
Recreation Summer Camps	347-0034-000-000	63,836	71,997	92,327	75,000	11,051	80,000	80,000	6.67%
Recreation Karate	347-0035-000-000	623	-	-	1,000	-	1,000	1,000	0.00%
Recreation LEGO	347-0036-000-000	-	-	-	-	-	-	-	0.00%
Senior lunch	347-0037-000-000	3,282	3,622	4,067	4,000	2,309	4,000	4,000	0.00%
Recreation/Senior Other	347-0038-000-000	(930)	(4,568)	(6,614)	-	(4,844)	-	-	0.00%
Recreation/Senior Sports	347-0039-000-000	648	-	-	2,000	-	2,000	2,000	0.00%
Sub Total		139,482	124,238	149,794	156,000	41,897	141,800	148,500	-4.81%
Miscellaneous Revenues									
Police Reports	350-0005-000-000	1,728	1,205	1,028	1,000	641	1,000	1,000	0.00%
Miscellaneous	350-0010-000-000	8,586	5,709	5,164	10,000	3,994	10,000	10,000	0.00%
Housing Authority	350-0015-000-000	-	-	-	-	-	-	-	0.00%
Sale of surplus property	350-0020-000-000	240	84	5,307	-	-	-	-	0.00%
Police Admin Fee	350-0025-000-000	41,476	45,000	117,359	65,000	26,640	60,000	70,000	7.69%
Community Service Ads	350-0035-001-000	-	-	-	17,200	-	-	17,200	0.00%
Unbudgeted income insurance	350-0030-000-000	-	-	880	-	-	-	-	0.00%
Boys and Girls Club - Rent	350-0032-000-000	3,900	3,910	1,275	-	-	-	-	0.00%
Valley Health Districts - Rent	350-0040-000-000	19,907	16,844	18,375	17,500	10,795	17,500	17,500	0.00%
State Grant Revenue	350-0035-000-000	-	1,062	10,188	-	(11,250)	-	-	0.00%
Miscellaneous	350-0100-000-000	(91)	1,800	157	-	10,703	10,703	10,000	100.00%
Sub Total		75,746	75,614	159,733	110,700	41,523	99,203	125,700	13.55%
Fines									
Ordinance fines	351-0031-000-000	-	99	198	100	100	100	100	0.00%
Parking Fines	351-0030-000-000	8,140	5,100	7,465	6,500	2,985	6,500	6,500	0.00%
Sub Total		8,140	5,199	7,663	6,600	3,085	6,600	6,600	0.00%
Special Assessments									
Sewer Assessments	355-0010-000-000	314,362	275,845	241,678	280,000	132,672	242,000	240,000	-14.29%
Oxford Payment	355-0033-000-000	-	-	-	-	-	-	-	0.00%
Water Assessment	355-0020-000-000	189,319	192,796	87,794	175,000	87,418	175,000	175,000	0.00%
Water Assessment Interest	355-0025-000-000	64,907	26,290	14,465	25,000	7,527	15,000	15,000	-40.00%
Sub Total		568,588	494,931	343,937	480,000	227,617	432,000	430,000	-10.42%

Investment Earnings

**Town of Seymour
Budget 2020 - 2021**

Revenues

GENERAL FUND	ACCT No.							Proposed	% Change of Budget
		Actual FY 2016 - 2017	Actual FY 2017 - 2018	Actual FY 2018 - 2019	Budget FY 2019- 2020	Actual YTD as of 1/28/2020	Projected Actual	Budget FY 2020 - 2021	
Interest General Fund	361-0010-000-000	38,102	124,817	116,999	135,000	61,000	125,000	137,500	1.85%
Sub Total		38,102	124,817	116,999	135,000	61,000	125,000	137,500	1.85%
Other Finance Sources									
Other Finance Sources	362-0010-000-000	-	-	-	-	-	-	-	0.00%
Capital Project Fund Reimbursement	362-0010-000-000	-	200,000	-	300,000	-	-	450,000	50.00%
Sub Total		-	200,000	-	300,000	-	-	450,000	50.00%
Use of fund balance	390-0000-000-000	-	-	-	225,000	-	-	228,815	1.70%
Sub Total		-	-	-	225,000	-	-	228,815	1.70%
Grand Total All Town Revenues		<u>\$ 56,433,967</u>	<u>\$ 54,880,000</u>	<u>\$ 56,476,671</u>	<u>\$ 57,375,610</u>	<u>\$ 48,094,383</u>	<u>\$ 56,788,685</u>	<u>\$ 58,084,616</u>	<u>1.24%</u>

Town of Seymour
Budget 2020 - 2021
Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Proposed	% Change
		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Board of Finance	415							
Board secretary fees	410-1120-415-125	2,800	2,800	2,677	2,800	1,633	2,800	0.00%
Purchased services - OPEB Valuation	410-1120-415-350	8,600	8,600	9,000	9,000	-	9,000	0.00%
Other professional service - Auditing	410-1120-415-330	58,195	59,941	61,700	64,000	64,000	65,920	3.00%
Sub Total		<u>69,595</u>	<u>71,341</u>	<u>73,377</u>	<u>75,800</u>	<u>65,633</u>	<u>77,720</u>	<u>2.53%</u>
Town Meetings Public Hearings	420							
Board secretary fees	410-1130-420-125	-	200	-	200	-	200	0.00%
Printing and binding	410-1130-420-550	-	1,000	338	1,000	-	1,000	0.00%
General Supplies	410-1130-420-610	253	498	405	500	-	500	0.00%
Other - Town meeting Printing	410-1130-420-800	1,299	2,499	2,447	2,500	-	2,500	0.00%
Sub Total		<u>1,552</u>	<u>4,197</u>	<u>3,190</u>	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>0.00%</u>
Probate Court	425							
Purchased service and technical ser	410-1240-425-300	13,975	16,963	16,809	17,000	3,500	13,500	-20.59%
Sub Total		<u>13,975</u>	<u>16,963</u>	<u>16,809</u>	<u>17,000</u>	<u>3,500</u>	<u>13,500</u>	<u>-20.59%</u>
Selectmen's Office	430							
Salary: Director (1)	410-1310-430-101	85,000	87,500	87,500	90,000	50,834	90,000	0.00%
Salary: Human Resources (1)	410-1310-430-102	22,050	-	20,526	80,000	47,270	84,051	5.06%
Salary: Administrative Assitant(1)	410-1310-430-105				39,330	34,749	44,617	13.44%
Salary: FS Assistant (1)	410-1310-430-103	82,870	53,058	92,873	60,660	22,084	62,171	2.49%
Salary: Regular employee Floater (1)	410-1310-430-110				42,480	24,224	47,171	11.04%
Board secretary fees	410-1310-430-125	1,030	1,700	1,500	1,700	680	1,700	0.00%
Education/Meeting/Seminars	410-1310-430-330	5,195	5,949	5,950	6,500	3,073	6,500	0.00%
Professional Service - (Downtown Attendant)	410-1310-430-350	10,330	16,500	-	-	-	-	0.00%
Emergency Volunteer Abatement	410-1310-430-801		-	65,000	-	-	-	0.00%
Professional Service - (School Special Ed)	410-1310-430-802		-	-	-	-	-	0.00%
Repairs and maintenance	410-1310-430-430	9,993	9,993	7,038	1,000	225	1,000	0.00%
Communications/Telephones	410-1310-430-530	31,930	33,000	33,000	33,000	21,836	33,000	0.00%
Travel	410-1310-430-580	1,785	1,793	1,800	1,800	1,199	1,800	0.00%
General supplies	410-1310-430-610	1,677	1,978	1,629	2,000	1,153	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	12,176	-	-	-	0.00%
Employee Assistance Program (EPA)	410-1310-430-800	1,300	1,300	1,300	1,300	-	1,300	0.00%
Sub Total		<u>253,160</u>	<u>225,271</u>	<u>330,292</u>	<u>359,770</u>	<u>207,328</u>	<u>375,310</u>	<u>4.32%</u>
Economic Development Department	433							
Salary: Director (Part Time) (Open)	410-1330-433-101	43,825	25,875	45,000	35,000	-	35,000	0.00%
Salary: Regular employees (0)	410-1330-433-110	-	-	-	-	-	-	0.00%
Board secretary fees	410-1330-433-125	350	1,000	500	1,000	50	1,000	0.00%
Other Professional services	410-1330-433-300	20,000	20,000	20,000	15,000	5,129	10,000	-33.33%

Town of Seymour
Budget 2020 - 2021
Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Proposed	% Change
		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Development of Street Scaping	410-1330-433-302	1,483	1,500	-	1,500	-	1,000	-33.33%
Decorative Banners for Downtown lamps	410-1330-433-301	3,000	3,000	336	3,000	-	3,000	0.00%
Spring Planting Budget and landscaping	410-1330-433-303	4,974	4,677	4,997	5,000	1,000	3,500	-30.00%
Seed money to sponsor downtown events	410-1330-433-307	1,458	1,500	-	1,500	-	-	-100.00%
Education/Meeting/Seminars	410-1330-433-350	800	800	-	800	370	800	0.00%
Memberships CT Main/CREC/MEDC	410-1330-433-370	2,150	3,200	1,500	3,200	1,190	1,500	-53.13%
Communications/Telephones	410-1330-433-530	899	900	-	900	-	900	0.00%
Travel	410-1330-433-580	250	9	-	250	-	250	0.00%
General supplies	410-1330-433-610	198	31	200	200	200	200	0.00%
Sub Total		79,389	62,493	72,533	67,350	7,938	57,150	-15.14%
Registrars of Voters	440							
Salary - Officers - (2)	410-1400-440-101	24,000	24,000	24,000	24,000	14,000	24,000	0.00%
Salary: Regular employees (1)	410-1400-440-110	1,578	-	986	2,000	-	2,000	0.00%
Election staffing/ballots/programing/memory chips	410-1400-440-310	30,839	16,750	36,687	25,000	17,158	25,000	0.00%
Education/Meeting/Seminars	410-1400-440-350	2,894	2,482	1,757	2,500	2,216	2,500	0.00%
Repairs and maintenance	410-1400-440-430	65	2,000	1,600	2,000	1,750	2,000	0.00%
Communications/Telephones	410-1400-440-530	3,000	3,000	1,882	3,000	1,302	3,000	0.00%
Printing and binding	410-1400-440-550	378	496	500	500	500	500	0.00%
Travel	410-1400-440-580	-	-	-	-	-	-	-
General supplies & Postage	410-1400-440-610	1,694	1,814	1,750	3,000	1,500	3,000	0.00%
Sub Total		64,448	50,542	69,163	62,000	38,426	62,000	0.00%
Finance Department	450							
Salary: Director (1)	410-1512-450-101	114,635	117,317	119,856	122,943	70,870	126,004	2.49%
Salary: Accounting Manager(1)	410-1512-450-102	-	-	-	-	-	62,171	100.00%
Salary: Accounting payables (1)	410-1512-450-110	99,560	103,181	104,661	107,541	59,290	47,790	-55.56%
Salary: Part Time Payroll (1)	410-1512-450-120	25,109	26,167	26,342	24,000	14,140	28,100	17.08%
Purchased professional services	410-1512-450-310	-	-	-	-	-	-	0.00%
Purchased services - ADP	410-1512-450-330	25,000	26,500	26,283	26,500	7,843	27,500	3.77%
Purchased services - GASB75/CAFR	410-1512-450-340	1,250	505	494	510	510	510	0.00%
Education/Meeting/Seminars	410-1512-450-350	2,400	3,000	2,474	2,500	2,500	2,500	0.00%
Professional association dues	410-1512-450-355	994	1,000	999	1,000	755	1,000	0.00%
Repairs and maintenance	410-1512-450-430	350	250	250	250	-	250	0.00%
Travel	410-1512-450-580	-	-	-	-	-	-	0.00%
General supplies	410-1512-450-610	2,500	2,500	2,500	2,500	754	2,500	0.00%
Books and periodicals	410-1512-450-640	187	250	249	250	250	250	0.00%
Machinery and equipment	410-1512-450-740	-	-	-	-	-	-	0.00%
Sub Total		271,984	280,670	284,107	287,994	156,913	298,575	3.67%
Tax Collector	455							
Salary: Director (1)	410-1515-455-101	69,301	70,385	74,214	78,129	48,119	80,078	2.49%
Salary: Regular employees (1)	410-1515-455-110	50,951	52,077	53,290	54,618	32,783	55,978	2.49%

Town of Seymour
Budget 2020 - 2021
Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Proposed	% Change
		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Education/Meeting/Seminars	410-1515-455-350	498	233	1,000	1,000	267	1,000	0.00%
Repairs and maintenance	410-1515-455-430	-	-	-	-	-	-	0.00%
Other purchased services	410-1515-455-500	22,458	22,490	18,614	24,500	20,623	24,500	0.00%
Communications/Telephones	410-1515-455-530	700	700	-	700	-	700	0.00%
Travel	410-1515-455-580	641	277	326	350	138	350	0.00%
General supplies	410-1515-455-610	17,392	14,485	16,590	18,500	7,407	18,500	0.00%
Refunds - Prior years	410-1515-455-800	-	-	-	-	-	-	0.00%
Sub Total		<u>161,941</u>	<u>160,647</u>	<u>164,035</u>	<u>177,797</u>	<u>109,337</u>	<u>181,106</u>	<u>1.86%</u>
Town Treasurer	460							
Treasurer - Wages (1)	410-1516-460-310	5,200	5,200	5,200	5,200	3,000	10,400	100.00%
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%
Sub Total		<u>5,200</u>	<u>5,200</u>	<u>5,200</u>	<u>5,200</u>	<u>3,000</u>	<u>10,400</u>	<u>100.00%</u>
Assessors Office	465							
Salary: Director (1)	410-1522-465-101	74,033	75,765	80,408	85,155	49,130	87,278	2.49%
Salary: Regular employees (1)	410-1522-465-110	50,066	52,170	47,556	51,943	30,463	55,978	7.77%
Education/Meeting/Seminars	410-1522-465-350	3,000	3,406	1,990	4,190	2,189	4,190	0.00%
Professional association dues	410-1522-465-355	160	1,810	205	215	140	-	-100.00%
Repairs and maintenance	410-1522-465-430	-	-	-	-	-	-	0.00%
Purchased Service - Revaluation	410-1516-465-330	15,000	15,000	15,000	-	-	-	0.00%
Purchased serv - Maintenance	410-1522-465-500	36,732	34,348	44,269	45,000	27,707	36,764	-18.30%
Printing and binding	410-1522-465-550	407	450	-	-	-	-	0.00%
Travel	410-1522-465-580	86	19	68	500	245	500	0.00%
General supplies	410-1522-465-610	1,870	1,050	1,327	2,300	221	1,500	-34.78%
Clothing	410-1522-465-620	-	-	-	300	147	300	0.00%
Books and periodicals	410-1522-465-640	545	550	550	530	-	550	3.77%
Equipment	410-1522-465-740	-	-	-	-	-	-	0.00%
Sub Total		<u>181,899</u>	<u>184,568</u>	<u>191,373</u>	<u>190,133</u>	<u>110,241</u>	<u>187,060</u>	<u>-1.62%</u>
Assessment Appeals								
Board secretary fees	410-1522-465-125	100	150	50	150	50	150	0.00%
Sub Total		<u>100</u>	<u>150</u>	<u>50</u>	<u>150</u>	<u>50</u>	<u>150</u>	<u>0.00%</u>
Town Counsel	470							
Purchased services -Town	410-1530-470-310	130,000	130,000	130,000	130,000	86,842	130,000	0.00%
Purchased services - other	410-1530-470-330	20,000	20,000	20,000	20,000	5,860	20,000	0.00%
Purchased services - Labor	410-1530-470-331	15,000	15,000	15,000	15,000	4,425	15,000	0.00%
Legal Settlements	410-1530-470-335	124,998	135,000	135,000	135,000	44,666	130,000	-3.70%
Sub Total		<u>289,998</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>141,793</u>	<u>295,000</u>	<u>-1.67%</u>
Town Clerk	475							
Salary: Director (1)	410-1540-475-101	63,206	64,685	67,277	66,430	40,341	71,665	7.88%

Town of Seymour
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Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Proposed	% Change
		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY	
							2020 - 2021	of Budget
Salary: Regular employees (1)	410-1540-475-110	105,934	80,074	47,619	53,217	25,373	54,542	2.49%
Certification of land records	410-1540-475-320	-	-	-	-	-	-	0.00%
Vital statistics	410-1540-475-340	548	959	58	1,000	676	1,000	0.00%
Education/Meeting/Seminars	410-1540-475-350	925	1,279	337	1,400	595	1,400	0.00%
Professional association dues	410-1540-475-355	200	200	190	200	-	200	0.00%
Repairs and maintenance	410-1540-475-430	-	100	-	100	-	100	0.00%
Other purchased services	410-1540-475-500	1,764	2,500	2,481	2,500	839	2,500	0.00%
Printing and binding	410-1540-475-550	28,000	28,000	28,000	28,000	16,000	28,000	0.00%
Travel	410-1540-475-580	42	132	40	150	-	150	0.00%
General supplies	410-1540-475-610	2,880	3,000	2,949	3,000	1,139	3,000	0.00%
Equipment	410-1540-475-740	-	-	-	-	-	-	0.00%
Sub Total		203,499	180,929	148,951	155,997	84,964	162,557	4.21%
Printing & Legal Ads	480							
Advertising	410-1540-480-540	14,884	14,991	13,799	15,000	7,298	15,000	0.00%
Sub Total		14,884	14,991	13,799	15,000	7,298	15,000	0.00%
Town Planner	500							
Salary: Director (1)	410-1910-500-101	30,325	20,233	-	30,000	25,000	35,000	16.67%
Machinery and equipment	410-1910-500-740	-	-	-	-	-	-	0.00%
Sub Total		30,325	20,233	-	30,000	25,000	35,000	16.67%
Town Computers / Data Processing	505							
Annual Support - BOE Reimbursement	410-1920-505-741	64,959	40,000	40,000	40,000	15,708	40,000	0.00%
Professional Service - Web Site design	410-1920-505-744	1,500	1,500	1,500	1,500	1,500	-	-100.00%
Connectivity	410-1920-505-530	-	75,216	74,962	75,216	50,316	75,216	0.00%
Software	410-1920-505-742	10,569	30,300	10,000	-	-	-	0.00%
Hardware	410-1920-505-743	20,074	8,000	7,988	-	-	-	0.00%
Maintenance - Renewals	410-1920-505-740	-	20,000	19,997	20,000	500	46,385	131.93%
Sub Total		97,102	175,015	154,447	136,716	68,024	161,601	18.20%
Town Operations - Buildings	510							
Director of Operations (1)	410-1940-510-101	76,908	85,000	86,913	89,083	50,841	91,289	2.48%
Manager of Operations (1)	410-1940-510-102	56,633	57,907	58,906	61,361	32,664	62,171	1.32%
Salary: Regular employees (3)	410-1940-510-110	155,588	159,089	159,800	164,762	109,490	169,361	2.79%
Overtime	410-1940-510-130	5,000	8,800	33,977	10,000	17,273	20,000	100.00%
Professional Fees (cameras)	410-1940-510-330	-	-	-	-	-	-	0.00%
Water	410-1940-510-411	24,180	25,000	25,000	24,000	10,537	24,000	0.00%
Sewer fees	410-1940-510-412	4,999	4,999	4,180	5,000	1,649	5,000	0.00%
Cleaning Services	410-1940-510-420	-	-	-	-	-	-	0.00%
Repairs and maintenance	410-1940-510-430	79,848	80,000	79,835	80,000	88,937	80,000	0.00%
Repairs and maintenance - Police Building	420-2100-535-430	-	-	-	10,000	2,137	10,000	0.00%
Repairs and maintenance - Fire Dept Buildings	420-2200-550-720	36,846	37,000	36,961	37,000	41,052	37,000	0.00%
Rental Postage Machine	410-1940-510-442	14,511	14,834	11,198	15,000	11,024	15,000	0.00%

Town of Seymour
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		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY	
							2020 - 2021	of Budget
General supplies	410-1940-510-610	5,925	6,000	5,403	8,000	8,528	8,000	0.00%
Sub Total		<u>460,438</u>	<u>478,628</u>	<u>502,173</u>	<u>504,206</u>	<u>374,131</u>	<u>521,821</u>	<u>3.49%</u>
Town Buildings Utilities	515							
Electricity - Town Hall/CC/98 Bank	410-1940-515-622	42,000	42,000	42,000	35,700	28,882	36,771	3.00%
Heating Fuel - Town Hall/CC/98 Bank	410-1940-515-624	50,000	42,563	55,000	46,750	21,176	46,750	0.00%
Electricity - Police Department	420-2100-515-622	64,991	41,715	65,000	55,250	35,262	56,908	3.00%
Electricity - Oxford Site	420-2151-540-622	1,100	1,100	1,100	1,100	753	1,133	3.00%
Heating Fuel - Police Department	420-2100-515-624	22,999	29,499	27,000	22,950	2,300	22,950	0.00%
Electricity - Fire Department	420-2200-515-622	22,804	26,000	26,000	22,100	12,347	22,763	3.00%
Heating Fuel - Fire Department	420-2200-515-624	24,197	28,000	28,000	23,800	14,014	23,800	0.00%
Electricity - DPW	430-3110-515-622	12,474	12,500	12,500	10,625	5,942	10,944	3.00%
Heating Fuel- DPW	430-3110-515-624	14,281	15,000	15,000	12,750	8,947	12,750	0.00%
Electricity - Transfer Station	430-3200-515-622	4,500	4,500	4,500	3,825	5,389	3,940	3.01%
Electricity - Parks	450-5220-515-622	10,000	10,000	10,000	12,000	3,393	12,360	3.00%
Electricity - Dog Warden	440-4143-515-622	1,958	2,000	-	1,500	676	1,500	0.00%
Heating Fuel - Dog Warden	440-4143-515-624	1,548	1,750	-	1,500	-	1,545	3.00%
Electricity - Library	450-5500-515-622	15,026	15,500	15,500	13,175	9,281	13,570	3.00%
Gas/Heating Fuel - Library	450-5500-515-624	-	-	-	-	-	-	0.00%
Sub Total		<u>287,878</u>	<u>272,126</u>	<u>301,600</u>	<u>263,025</u>	<u>148,361</u>	<u>267,684</u>	<u>1.77%</u>
Town Engineer	520							
Site Inspections - Storm water	410-1940-520-300	26,465	27,000	27,000	27,000	12,665	27,000	0.00%
Bulky Waste Landfill Inspections	410-1940-520-310	9,046	5,840	5,840	5,840	-	5,840	0.00%
Purchased Engineer services	410-1940-520-340	65,353	60,000	59,998	60,000	60,000	60,000	0.00%
Other purchased services	410-1940-520-500	34,810	15,000	15,000	15,000	14,567	15,000	0.00%
General supplies	410-1940-520-610	-	-	-	-	-	-	0.00%
Sub Total		<u>135,673</u>	<u>107,840</u>	<u>107,838</u>	<u>107,840</u>	<u>87,232</u>	<u>107,840</u>	<u>0.00%</u>
Town Contributions - Miscellaneous	525							
Fathers Club	410-1950-525-851	-	-	-	-	-	-	0.00%
Council of Small Towns (COST)	410-1950-525-852	-	-	-	-	-	-	0.00%
Memorial Day	410-1950-525-854	3,500	3,500	3,500	3,500	3,500	3,500	0.00%
Housatonic Valley Assoc.	410-1950-525-856	750	750	750	750	750	750	0.00%
Area Congregation (Spooner House)	410-1950-525-857	2,000	2,000	2,000	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	8,250	10.00%
Founders Day	410-1950-525-859	2,000	3,000	-	-	-	-	0.00%
Connecticut Conference of Municipalities	410-1950-525-860	9,500	9,500	9,500	9,500	9,500	9,500	0.00%
Veteran Graves - Salary: Regular	410-1950-530-110	500	500	500	500	-	500	0.00%
Veteran Graves - General Supplies	410-1950-530-610	800	850	850	850	-	950	11.76%
Potter's Field	410-1950-530-858	1,000	1,000	1,000	1,000	850	1,000	0.00%
Richard R. Pearson Memorial Fund	410-1950-530-860	750	750	750	750	750	750	0.00%
Sub Total		<u>28,300</u>	<u>29,350</u>	<u>26,350</u>	<u>26,350</u>	<u>24,850</u>	<u>27,200</u>	<u>3.23%</u>

**Town of Seymour
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Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Proposed	% Change
		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Town Contributions - Health	610							
Morris Foundation / Wellmore	440-4170-610-870	-	3,500	-	-	(190)	-	0.00%
Alliance for Prevention & Wellness	440-4170-610-871	2,300	2,300	4,102	4,300	4,300	4,300	0.00%
Parent-Child Resource Center	440-4170-610-872	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Regional Mental Health	440-4170-610-874	857	857	857	850	850	850	0.00%
Rape Crisis Center	440-4170-610-876	2,250	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	4,000	0.00%
Sub Total		11,407	14,907	13,209	13,400	13,210	13,400	0.00%
Town Contributions - Recreation	630							
Babe Ruth League	450-5120-630-880	3,500	3,500	3,500	3,750	3,750	3,950	5.33%
Seymour Soccer Association	450-5120-630-881	3,500	3,500	3,500	3,750	3,750	3,950	5.33%
POP Warner League	450-5120-630-882	3,500	3,500	3,500	3,750	3,750	3,950	5.33%
George Hummel Little League	450-5120-630-884	3,500	3,500	3,500	3,750	3,750	3,950	5.33%
Christmas Fireworks at Land Trust	450-5120-630-886	-	-	-	5,000	5,000	5,000	0.00%
Boys and Girls Club	450-5120-630-888	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Housatonic BSA	450-5120-630-889	-	5,000	3,500	3,500	3,500	3,500	0.00%
TEAM	450-5120-630-890	10,500	10,500	5,000	10,000	10,000	10,000	0.00%
Pumpkin Festival Assoc	450-5120-630-891	-	-	10,500	5,500	5,500	5,000	-9.09%
Christmas Day Parade	450-5120-630-892	3,500	3,500	3,500	3,500	3,500	3,500	0.00%
Sub Total		38,000	43,000	46,500	52,500	52,500	52,800	0.57%
Police Department	535							
Salary: Police Chief (1)	420-2100-535-101	106,590	106,590	115,000	122,988	70,008	126,051	2.49%
Salary: Deputy Chief (2)	420-2100-535-102	96,638	99,046	190,000	194,731	111,416	199,581	2.49%
Salary: Police Captain (0) NA Budget	420-2100-535-102	-	-	-	-	-	-	0.00%
Salary: Police Lieutenant (0) NA Budget	420-2100-535-103	-	-	-	-	-	-	0.00%
Salary: Student Resource Officer (2)	420-2100-535-104	70,393	73,352	74,880	153,504	83,370	157,332	2.49%
Salary: Clerks (2)	420-2100-535-105	92,725	95,432	97,425	99,851	57,477	102,337	2.49%
Salary: Uniformed Police (36)	420-2100-535-110	2,660,715	2,677,732	2,554,237	2,760,868	1,454,401	2,829,614	2.49%
Salary: Supers	420-2100-535-112	10,440	15,000	27,156	25,000	14,696	20,000	-20.00%
Salary: Crossing guards	420-2100-535-114	51,593	54,386	36,328	37,601	15,492	38,529	2.47%
Board secretary fees	420-2100-535-125	800	760	1,100	1,500	370	1,500	0.00%
Overtime	420-2100-535-130	149,909	170,000	230,000	150,000	118,101	150,000	0.00%
Other employee benefits - Survivor	420-2100-535-295	8,740	8,801	8,629	9,500	-	9,500	0.00%
Other purchased services technical	420-2100-535-340	25,350	23,327	15,002	21,800	17,285	21,800	0.00%
Education/Meeting/Seminars - Training	420-2100-535-350	224,990	268,504	249,986	227,974	128,261	221,500	-2.84%
Repairs and maintenance	420-2100-535-430	52,999	53,925	53,592	44,000	20,577	44,000	0.00%
Purchased services - Maintenance	420-2100-535-500	74,730	71,120	62,456	72,750	12,744	70,000	-3.78%
Insurance other than employee benefits	420-2100-535-520	-	-	-	150	-	150	0.00%
Communications/Telephones	420-2100-535-530	74,439	87,607	91,004	94,000	48,254	90,000	-4.26%
Travel	420-2100-535-580	295	200	-	500	-	500	0.00%
General supplies	420-2100-535-610	35,000	35,948	35,277	36,950	11,950	31,950	-13.53%

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		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY	
							2020 - 2021	of Budget
K-9 Supplies	420-2100-535-612	3,823	4,963	5,001	5,000	1,958	5,000	0.00%
Clothing	420-2100-535-615	66,300	63,366	62,838	72,800	37,458	63,500	-12.77%
Gasoline	420-2100-535-626	74,999	68,499	74,000	74,000	25,987	72,000	-2.70%
Machinery and equipment - Supplies	420-2100-535-740	42,454	43,100	42,354	42,400	7,142	42,400	0.00%
Machinery and equipment - Cars	420-2100-535-745	112,096	184,440	131,342	28,356	1,953	30,000	5.80%
Sub Total		4,036,019	4,206,097	4,157,607	4,276,223	2,238,901	4,327,244	1.19%
Communication Commission	540							
Purchased services Northwest	420-2153-540-312	109,723	113,143	113,679	122,408	117,408	122,408	0.00%
Repairs and maintenance	420-2151-540-430	3,495	3,497	3,500	3,500	1,145	3,500	0.00%
Communications/Telephones	420-2151-540-530	30,780	6,100	5,785	6,100	3,088	9,700	59.02%
Machinery and equipment	420-2151-540-740	20,998	21,000	20,463	20,464	12,752	20,000	-2.27%
Machinery and equipment - Tower Rental	420-2151-540-745	37,336	37,336	37,336	37,336	36,045	37,336	0.00%
Sub Total		202,332	181,075	180,763	189,808	170,439	192,944	1.65%
Emergency Management	542							
Salary: - Officer (1)	420-2153-542-105	-	-	-	-	-	-	0.00%
Repairs and maintenance	420-2153-542-430	2,998	3,000	3,000	3,000	705	3,000	0.00%
Communications & Telephones	420-2153-542-530	2,900	2,899	2,614	2,900	987	2,900	0.00%
Travel	420-2153-542-580	-	-	-	-	-	-	0.00%
General Supplies	420-2153-542-610	1,900	1,900	1,901	1,901	345	1,900	-0.05%
POD Rental -SMS	420-2153-542-612	1,800	1,799	973	1,800	1,668	1,800	0.00%
Clothing	420-2153-542-615	650	650	650	650	250	650	0.00%
Gasoline	420-2153-542-626	1,250	86	1,500	1,500	-	1,500	0.00%
Emergency Shelter supplies	420-2153-542-610	-	-	-	-	-	-	0.00%
Purchased professional services	420-2153-542-350	3,798	1,551	3,800	3,800	2,129	3,800	0.00%
Home Land Security - Code Red	420-2151-542-700	11,710	11,710	11,710	11,710	11,710	11,710	0.00%
Sub Total		27,006	23,595	26,148	27,261	17,795	27,260	0.00%
EMS Oversight Commission	545							
Board secretary fees	420-2153-545-125	100	50	-	50	-	50	0.00%
Sub Total		100	50	-	50	-	50	0.00%
Seymour Ambulance	545							
Board secretary fees	420-2153-545-125	-	-	-	-	-	-	0.00%
Electricity	420-2153-545-622	1,894	2,250	2,250	-	-	-	0.00%
Water	420-2153-545-411	-	275	275	-	-	-	0.00%
Heating Fuel	420-2153-545-624	724	828	875	-	-	-	0.00%
Gasoline	420-2153-545-626	-	10,000	7,962	10,000	7,393	10,000	0.00%
Sewer fees	420-2153-545-412	-	-	100	-	-	-	0.00%
Repairs and maintenance	420-2153-545-430	-	-	-	-	-	-	0.00%
Purchased professional services	420-2153-545-310	61,155	64,213	67,000	74,791	74,791	78,531	5.00%
Sub Total		63,773	77,566	78,462	84,791	82,184	88,531	4.41%

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		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY	
Valley Emergency Medical Service	545							
Purchased Services - VEMS	420-2153-545-740	31,827	31,827	31,827	32,782	32,000	32,000	-2.39%
Sub Total		<u>31,827</u>	<u>31,827</u>	<u>31,827</u>	<u>32,782</u>	<u>32,000</u>	<u>32,000</u>	<u>-2.39%</u>
Lake Authority	546							
Purchased Service - Lake Authority	420-2153-546-500	17,092	19,940	19,616	16,178	16,178	19,273	19.13%
Sub Total		<u>17,092</u>	<u>19,940</u>	<u>19,616</u>	<u>16,178</u>	<u>16,178</u>	<u>19,273</u>	<u>19.13%</u>
Fire Department	550							
Salary: - Chiefs Wages (4)	420-2200-550-102	-	-	-	-	-	-	0.00%
Salary: - Engineers Wages (6)	420-2200-550-105	15,000	15,000	14,999	16,600	8,911	16,600	0.00%
Salary: - Mechanic Wages (Open)	420-2200-550-110	-	-	-	-	-	-	0.00%
Salary - Part Time (Open)	420-2200-550-120	7,346	2,978	-	-	-	-	0.00%
Board secretary fees	420-2200-550-125	1,455	1,180	1,200	1,500	720	1,500	0.00%
Purchased services - Medical	420-2200-550-340	30,393	32,500	27,508	32,500	10,000	32,500	0.00%
Education/Meeting/Seminars	420-2200-550-350	28,378	32,000	36,000	36,500	22,646	36,500	0.00%
Repairs and maintenance	420-2200-550-430	56,788	59,996	59,959	65,000	63,999	65,000	0.00%
Communications/Telephones	420-2200-550-530	6,121	10,800	10,800	10,800	5,218	10,800	0.00%
Travel	420-2200-550-580	197	-	-	50	-	50	0.00%
General supplies	420-2200-550-610	2,557	2,982	2,880	4,000	1,058	4,000	0.00%
Clothing	420-2200-550-615	30,900	30,450	30,450	35,500	31,801	35,500	0.00%
Gasoline	420-2200-550-626	13,471	17,000	17,000	17,000	5,677	17,000	0.00%
Building Improvements	420-2200-550-720	-	-	-	-	-	-	0.00%
Machinery and equipment capital	420-2200-550-740	-	-	(93)	-	256	-	0.00%
Machinery and equipment OSHA	420-2200-550-743	57,290	49,000	49,000	49,000	35,684	48,800	-0.41%
Machinery and equipment	420-2200-550-745	67,814	38,000	62,720	45,000	40,016	44,120	-1.96%
Sub Total		<u>317,709</u>	<u>291,886</u>	<u>312,424</u>	<u>313,450</u>	<u>225,986</u>	<u>312,370</u>	<u>-0.34%</u>
Water - Fire Hydrants	560							
Water - Fire Hydrants	420-2230-560-411	367,472	374,611	393,716	401,639	218,542	411,932	2.56%
Sub Total		<u>367,472</u>	<u>374,611</u>	<u>393,716</u>	<u>401,639</u>	<u>218,542</u>	<u>411,932</u>	<u>2.56%</u>
Fire Marshal	560							
Salary: Fire Marshal (1)	420-2230-560-101	62,428	63,889	66,899	65,670	38,805	71,986	9.62%
Salary: Regular employees (1)	420-2230-560-110	49,626	56,554	54,690	55,337	33,035	60,419	9.18%
Stipend Inspector Salary	420-2230-560-120	-	-	-	-	-	-	0.00%
Overtime	420-2230-560-130	566	2,400	-	2,400	-	2,400	0.00%
Education/Meeting/Seminars	420-2230-560-350	714	704	799	1,000	685	1,200	20.00%
Repairs and maintenance	420-2230-560-430	2,014	1,992	2,300	2,000	870	2,200	10.00%
Communications/Telephones	420-2230-560-530	1,550	1,999	1,119	1,750	594	1,750	0.00%
Fire Prevention Week	420-2230-560-540	500	500	-	300	270	600	100.00%
General supplies	420-2230-560-610	1,244	972	795	800	205	1,000	25.00%
Clothing	420-2230-560-615	793	788	768	800	736	1,200	50.00%
Gasoline	420-2230-560-626	2,310	2,024	3,000	3,000	1,049	3,000	0.00%

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		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY	
							2020 - 2021	of Budget
Books and periodicals	420-2230-560-640	-	207	1,551	640	150	1,600	150.00%
Equipment	420-2230-560-740	-	-	800	1,000	563	1,000	0.00%
Sub Total		121,746	132,029	132,721	134,697	76,963	148,355	10.14%
Office of Building Compliance	565							
Salary: Director Officer (1)	420-2400-565-101	44,968	45,845	72,509	74,312	42,929	75,974	2.24%
Salary Planing & Zoning Enforcement Officer (1)	420-2400-565-102	19,096	19,543	19,981	26,181	14,819	26,833	2.49%
Salary Inland Wetlands & Blight Enforcement officer	420-2400-565-103	16,498	18,000	18,000	26,181	14,645	26,833	2.49%
Salary: Clerical employee (1)	420-2400-565-110	44,316	40,586	58,380	46,600	29,583	47,790	2.55%
Salary Development Code enforcement admin	420-2400-565-120	-	-	-	16,000	5,012	15,586	-2.59%
Per Deim inspector	420-2400-565-105	-	5,000	712	2,500	385	2,000	-20.00%
Education/Meeting/Seminars- CT Training	420-2400-565-350	4,057	5,799	3,020	4,900	1,657	2,500	-48.98%
Professional association dues	420-2400-565-355	1,775	550	45	500	45	500	0.00%
Communications	420-2400-565-530	55	-	1,000	-	-	720	100.00%
Printing and binding	420-2400-565-550	-	3,600	3,664	-	-	500	100.00%
Travel	420-2400-565-580	7,907	8,452	7,700	6,000	4,329	7,500	25.00%
General supplies	420-2400-565-610	6,828	4,294	4,215	3,000	2,125	3,000	0.00%
Board secretary fees	420-2400-565-125	2,017	2,684	1,340	1,800	1,200	2,500	38.89%
Legal fees	420-2400-565-310	-	3,825	3,825	2,500	-	-	-100.00%
Machinery and equip & computer services	420-2400-565-740	8,236	8,000	5,659	4,000	1,095	2,500	-37.50%
Sub Total		155,752	166,177	200,051	214,474	117,825	214,736	0.12%
Highway Wages & Maintenance	570							
Salary: Director (1)	430-3110-570-101	82,000	83,920	90,367	94,952	54,450	101,895	7.31%
Salary: Foreman (2)	430-3110-570-102	33,229	44,350	-	-	-	167,132	100.00%
Salary: Mechanic (1)	430-3110-570-103	-	-	-	-	-	77,555	100.00%
Salary: Clerk (open)	430-3110-570-105	49,357	50,742	19,971	-	-	-	0.00%
Salary: Regular employees (10)	430-3110-570-110	932,172	977,013	1,025,000	1,050,523	611,119	719,718	-31.49%
Salary: Labors (4)	-	-	-	-	-	-	134,345	100.00%
Board secretary fees	430-3110-570-125	250	600	600	600	250	600	0.00%
Seasonal employees	430-3110-570-115	43,880	45,000	30,240	50,000	38,295	22,500	-55.00%
Overtime	430-3110-570-130	24,981	14,640	17,005	25,000	10,426	22,500	-10.00%
Heavy Equipment Usage	430-3110-570-135	24,999	24,227	15,631	25,000	9,545	22,500	-10.00%
Overtime Snow Plowing	430-3110-570-131	113,718	100,360	122,490	90,000	58,061	70,000	-22.22%
Purchased services - Medical	430-3110-570-340	3,898	3,991	2,484	4,000	1,714	4,000	0.00%
Professional Services Contractors	430-3110-570-350	2,000	1,999	2,000	2,000	625	2,000	0.00%
Vechile and equipment storage rent	430-3110-570-330	-	-	-	18,000	-	18,000	0.00%
Snow Plowing Materials	430-3110-570-422	162,000	148,275	184,457	100,000	111,928	100,000	0.00%
Trees	430-3110-570-424	39,904	64,992	75,000	75,000	51,330	75,000	0.00%
Repairs and maintenance	430-3110-570-430	75,000	80,000	80,000	80,000	56,642	80,000	0.00%
Communications/Telephones	430-3110-570-530	10,500	10,500	10,134	13,400	7,904	13,400	0.00%
General supplies - Catch Basins	430-3110-570-600	16,000	16,000	15,950	16,000	15,975	16,000	0.00%

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		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY	
							2020 - 2021	of Budget
General supplies	430-3110-570-610	35,999	3,999	4,000	4,000	3,676	4,000	0.00%
Clothing	430-3110-570-615	9,499	9,500	9,500	9,500	9,898	9,500	0.00%
Gasoline	430-3110-570-626	94,999	79,999	95,000	95,000	45,313	95,000	0.00%
Annual F550 Truck Purchase	430-3110-570-740	116,000	90,000	89,907	-	-	-	0.00%
Sub Total		<u>1,870,385</u>	<u>1,850,107</u>	<u>1,889,736</u>	<u>1,752,975</u>	<u>1,087,150</u>	<u>1,755,645</u>	<u>0.15%</u>
Highway Materials	575							
Capital Improvements - LOCIP	410-1940-575-600	115,793	-	-	-	-	-	0.00%
Highway materials	430-3120-575-600	50,000	50,000	50,000	50,000	31,442	50,000	0.00%
Road Lining	430-3120-575-650	-	-	-	10,000	-	10,000	0.00%
Pothole Repair	430-3120-575-651	25,000	25,000	25,000	10,000	-	10,000	0.00%
Sub Total		<u>190,793</u>	<u>75,000</u>	<u>75,000</u>	<u>70,000</u>	<u>31,442</u>	<u>70,000</u>	<u>0.00%</u>
Street Lighting	580							
Street Lighting	430-3160-580-622	206,374	120,000	69,977	85,000	69,738	117,400	38.12%
Sub Total		<u>206,374</u>	<u>120,000</u>	<u>69,977</u>	<u>85,000</u>	<u>69,738</u>	<u>117,400</u>	<u>38.12%</u>
Sanitation/Transfer Station	585							
Salary: Regular employees (1)	430-3200-585-110	70,757	72,526	74,027	75,870	44,167	77,555	2.22%
Overtime	430-3200-585-130	11,999	11,562	5,881	12,000	2,838	12,000	0.00%
Utility services - vector control	430-3200-585-410	1,020	1,800	1,800	1,800	1,500	1,800	0.00%
Repairs and maintenance	430-3200-585-430	9,750	9,999	10,000	10,000	3,000	10,000	0.00%
Communications/Telephones	430-3200-585-530	469	473	10,000	650	-	650	0.00%
General supplies	430-3200-585-610	500	-	569	500	260	500	0.00%
Wood Grinding	430-3200-585-424	-	650	500	10,000	500	10,000	0.00%
Sub Total		<u>94,496</u>	<u>97,011</u>	<u>102,777</u>	<u>110,820</u>	<u>52,265</u>	<u>112,505</u>	<u>1.52%</u>
Waste Collection	590							
Utility services Collection of Refuse	430-3230-590-410	324,950	333,057	336,984	344,219	173,840	355,406	3.25%
Purchased service garbage residential	430-3230-590-425	478,040	491,935	604,803	495,250	287,040	525,084	6.02%
Purchased service garbage commercial	430-3230-590-426	51,328	51,328	2,755	51,000	3,410	52,530	3.00%
Purchased service recycling	430-3230-590-427	160,320	151,410	170,559	173,598	87,800	179,982	3.68%
Sub Total		<u>1,014,638</u>	<u>1,027,730</u>	<u>1,115,102</u>	<u>1,064,067</u>	<u>552,089</u>	<u>1,113,002</u>	<u>4.60%</u>
Valley Health Department	600							
Valley Health Department	440-4100-600-300	113,278	112,854	113,250	113,595	113,594	113,594	0.00%
Sub Total		<u>113,278</u>	<u>112,854</u>	<u>113,250</u>	<u>113,595</u>	<u>113,594</u>	<u>113,594</u>	<u>0.00%</u>
Dog Warden Canine Office	605							
Salary: Dog Warden Wages (0)	440-4143-605-101	20,000	-	-	-	-	-	0.00%
Salary: Assistant Wages (0)	440-4143-605-102	10,000	-	-	-	-	-	0.00%
Water	440-4143-605-411	-	-	-	-	-	-	0.00%
Repairs and maintenance	440-4143-605-430	3,500	-	-	-	-	-	0.00%
Woodbridge Dog Warden Service	440-4143-605-500	-	70,000	80,864	81,000	81,000	88,007	8.65%
Veterinary Expense	440-4143-605-440	6,600	-	-	-	-	-	0.00%

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		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Communications/Telephone	440-4143-605-530	1,400	-	-	-	-	-	0.00%
General supplies - equipment	440-4143-605-610	1,000	-	-	-	-	-	0.00%
Gasoline	440-4143-605-626	4,100	-	-	-	-	-	0.00%
Sub Total		46,600	70,000	80,864	81,000	81,000	88,007	8.65%
Community Services Department	615							
Salary: Director (1)	450-5110-620-101	62,873	64,221	68,453	73,065	42,147	74,884	2.49%
Salary: Recreation Services Manager (1)	450-5110-620-102	39,280	49,536	51,926	53,224	30,751	54,549	2.49%
Salary: Reg employees	450-5110-620-110	79,566	64,273	84,546	80,000	45,821	80,000	0.00%
Salary: Elderly Service Director (1)	440-4432-615-101	52,993	54,235	57,671	61,290	37,449	62,186	1.46%
Salary: Part Time (1)	440-4432-615-110	21,492	23,942	28,646	46,628	26,901	47,789	2.49%
Salary: Part Time (Driver)(1)	440-4432-615-120	12,607	12,530	14,800	17,000	5,427	17,000	0.00%
Salary: Municipal Agent (1)	440-4432-615-121	5,520	5,670	5,640	6,200	2,835	6,200	0.00%
Board secretary fees	450-5110-620-125	280	590	160	600	80	600	0.00%
Repairs and maintenance - Bus/Rugs	440-4432-615-430	1,379	1,491	1,478	1,500	720	1,500	0.00%
Postage	440-4432-615-442	987	2,499	2,467	2,500	880	2,500	0.00%
Communications/Telephones	440-4432-615-530	44	200	-	-	-	-	0.00%
Travel	440-4432-615-580	-	13	-	-	-	-	0.00%
General supplies - Senior	440-4432-615-610	1,200	1,200	1,200	1,200	1,070	1,200	0.00%
Other purchased services Recreation	450-5110-620-500	32,422	23,788	31,625	33,000	15,527	33,000	0.00%
Other purchased services - Trips Elderly Serv	440-4432-615-505	22,250	24,285	-	-	-	-	0.00%
Other purchased services - Trips - Rec & Sen	450-5110-620-505	10,975	19,956	50,000	50,000	23,878	50,000	0.00%
Communications/Telephones - Rec & Sen	450-5110-620-530	4,191	6,900	5,657	7,100	4,603	6,312	-11.10%
Activities -Senior	440-4432-615-510	3,337	1,513	845	4,000	-	4,000	0.00%
Travel - Recreation & Senior	450-5110-620-580	114	-	154	350	-	350	0.00%
General supplies Recreation	450-5110-620-610	4,534	4,550	3,967	4,550	1,693	4,550	0.00%
Program supplies - Senior	440-4432-615-512	973	1,200	-	-	-	-	0.00%
Programs - Senior	440-4432-615-800	5,141	5,347	6,177	6,500	3,820	6,500	0.00%
Gasoline	440-4432-615-626	1,966	2,123	2,000	2,800	848	2,800	0.00%
Equipment	440-4432-615-740	1,673	1,750	849	1,750	50	1,750	0.00%
Sub Total		365,798	371,812	418,260	453,257	244,500	457,670	0.97%
Culture & Arts Commission	625							
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	19,923	14,951	18,898	20,000	4,781	20,000	0.00%
General supplies	450-5111-625-610	466	565	503	600	301	600	0.00%
Building Improvements	450-5111-625-720	-	-	-	-	-	-	0.00%
Electricity	450-5111-625-622	-	-	-	-	-	-	0.00%
Other / Utilities	450-5111-625-800	-	-	-	-	-	-	0.00%
Sub Total		20,389	15,515	19,401	20,600	5,081	20,600	0.00%

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		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Parks	635							
Education/Seminars - Training	450-5220-635-350	360	-	500	500	210	500	0.00%
Water	450-5220-635-411	17,375	19,999	20,000	22,000	8,353	22,000	0.00%
Tree Service	450-5220-635-424	10,000	10,800	10,800	15,000	10,150	15,000	0.00%
Repairs and maintenance	450-5220-635-430	26,961	37,235	47,400	45,000	2,303	47,500	5.56%
Rentals: Toilets	450-5220-635-442	9,707	14,000	14,000	13,000	3,149	13,000	0.00%
Purchased Services - Seasonal supplies	450-5220-635-500	4,799	5,600	5,600	5,600	4,599	5,600	0.00%
Purchased Services - Janitorial Services	450-5220-635-510	1,300	-	-	2,000	2,000	3,000	50.00%
Communications/Telephones	450-5220-635-530	-	-	-	-	-	-	0.00%
General supplies	450-5220-635-610	29,900	32,528	34,100	34,100	9,910	35,600	4.40%
Machinery and equipment	450-5220-635-740	28,000	24,494	15,000	16,000	-	16,000	0.00%
Sub Total		128,402	144,657	147,400	153,200	40,673	158,200	3.26%
Library	640							
Salary: Director (1)	450-5500-640-101	64,969	66,362	70,138	75,677	43,659	77,560	2.49%
Salary: Regular employees (5)	450-5500-640-110	224,053	229,094	226,855	241,838	139,514	247,844	2.48%
Salary: Part Time (0)	450-5500-640-120	-	-	-	-	-	-	0.00%
Salary: Library Pages (3)	450-5500-640-121	11,821	10,827	10,643	12,000	6,544	12,000	0.00%
Repairs and Maintenance	450-5500-640-430	-	-	-	-	-	-	0.00%
Purchased Services - Adult education	450-5500-640-500	-	-	-	-	-	1,583	100.00%
Books and periodicals	450-5500-640-640	5,000	5,000	4,954	5,000	5,000	5,000	0.00%
Machinery and equipment	450-5500-640-740	3,761	4,120	3,069	4,120	2,276	4,120	0.00%
Machinery and equipment - Technology	450-5500-640-745	30,924	30,924	30,924	31,000	30,791	31,000	0.00%
Sub Total		340,528	346,327	346,582	369,635	227,785	379,107	2.56%
Naugatuck Valley Council of Governments	645							
Purchased Services	460-6510-645-500	6,004	6,004	6,004	8,263	8,263	8,511	3.00%
Brown Fields	460-6510-645-850	800	800	800	800	800	1,000	25.00%
Sub Total		6,804	6,804	6,804	9,063	9,063	9,511	4.94%
Personnel Benefits								
Sick Pay								
Finance Department	410-1550-450-135	9,334	9,334	9,334	12,385	-	12,385	0.00%
Selectman's Office	410-1550-430-135	2,757	2,757	2,757	2,757	-	2,757	0.00%
Tax Collector Department	410-1550-455-135	4,731	4,731	4,731	4,731	-	4,731	0.00%
Assessor Department	410-1550-465-135	6,109	6,109	6,109	6,109	-	6,109	0.00%
Town Clerk	410-1550-475-135	8,270	8,270	8,270	8,270	-	8,270	0.00%
Town Buildings	410-1550-510-135	3,859	3,859	3,859	3,859	-	3,859	0.00%
Town Planner	410-1550-500-135	3,229	3,229	3,229	-	-	-	0.00%
Police Department	410-1550-535-135	87,355	87,355	87,355	87,355	-	87,355	0.00%
Office of Compliance	410-1550-565-135				4,650		4,650	0.00%
Highway and Streets Department	410-1550-570-135	45,996	45,996	45,996	45,996	-	45,996	0.00%
Recreation Department	410-1550-615-135	2,564	2,564	2,564	4,857	-	4,857	0.00%

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		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Services of Elderly	410-1550-620-135	2,564	2,564	2,564	2,564	-	2,564	0.00%
Sanitation	410-1550-585-135	2,895	2,895	2,895	2,895	-	2,895	0.00%
Fire Marshall	410-1550-560-135	3,071	3,071	3,071	3,071	-	3,071	0.00%
Library	410-1550-640-135	8,349	8,349	8,348	8,349	-	8,349	0.00%
Sub Total		191,083	191,083	191,082	197,848	-	197,848	0.00%
Health Insurance								
Selectman's Office (5)	410-1550-430-210	90,787	66,813	74,291	80,127	60,988	89,413	11.59%
Economic Development (0)	410-1550-433-210	-	-	-	-	-	-	0.00%
Finance (3)	410-1550-450-210	85,623	82,236	68,733	74,232	42,916	82,834	11.59%
Tax Collector (2)	410-1550-455-210	52,915	55,285	56,006	60,486	34,758	67,496	11.59%
Assessors (2)	410-1550-465-210	45,922	25,527	43,892	47,403	27,918	52,897	11.59%
Town Clerk (2)	410-1550-475-210	44,603	62,871	81,213	87,710	54,256	97,875	11.59%
Town Planner (Open)	410-1550-500-210	-	-	-	-	-	-	0.00%
Town Buildings (5)	410-1550-510-210	105,027	143,441	155,383	167,814	84,053	187,262	11.59%
Police (43)	410-1550-535-210	1,005,735	1,026,865	1,031,596	1,114,124	816,159	1,243,241	11.59%
Fire Marshal (2)	410-1550-560-210	34,693	37,590	32,073	34,639	25,330	38,653	11.59%
Office of Compliance (2)	410-1550-565-210	-	-	-	-	-	-	0.00%
Highways and Streets (18)	410-1550-570-210	483,272	490,805	444,992	480,591	283,471	536,288	11.59%
Sanitation (1)	410-1550-585-210	23,102	12,385	25,642	27,693	16,777	30,903	11.59%
Services to Elderly (1)	410-1550-615-210	11,185	11,614	14,187	15,322	10,456	17,098	11.59%
Recreation (3)	410-1550-620-210	26,495	46,261	39,548	42,712	32,331	47,662	11.59%
Library (6)	410-1550-640-210	134,258	111,224	113,020	122,062	73,970	136,207	11.59%
Sub Total		2,143,617	2,172,917	2,180,576	2,354,915	1,563,385	2,627,829	11.59%
Social Security								
Planning & Zoning (1)	410-1550-410-220	1,490	1,533	1,567	-	-	-	0.00%
Board of Finance (1)	410-1550-415-220	214	214	214	214	125	214	0.00%
Selectman's Office (5)	410-1550-430-220	15,724	11,457	23,703	24,245	14,983	25,434	4.90%
Fire abatement	410-1550-430-220	-	-	-	4,590	-	4,590	0.00%
Economic Development (Open)	410-1550-433-220	3,353	1,979	3,443	2,678	-	2,678	0.00%
Economic Development (0)	410-1550-435-220	-	-	77	-	-	-	0.00%
Registrars of Voters (2)	410-1550-440-220	1,989	1,989	1,989	1,989	1,305	1,989	0.00%
Finance (4)	410-1550-450-220	19,182	19,586	20,033	20,415	11,222	21,148	3.59%
Tax Collector (2)	410-1550-455-220	9,570	9,730	10,116	10,517	6,389	10,770	2.41%
Town Treasurer (1)	410-1550-460-220	398	398	398	398	230	796	100.00%
Assessors (2)	410-1550-465-220	10,010	10,254	10,257	10,955	6,575	11,426	4.30%
Assessment Appeals (1)	410-1550-465-220	-	-	-	-	-	-	0.00%
Town Clerk (2)	410-1550-475-220	13,009	11,056	9,752	9,786	4,612	10,287	5.12%
Inland Wetland (1)	410-1550-490-220	640	826	826	-	-	-	0.00%
Board of Zoning Appeals (1)	410-1550-495-220	36	4	61	-	-	-	0.00%
Town Planner (Open)	410-1550-500-220	2,332	3,149	-	-	-	-	0.00%

**Town of Seymour
Budget 2020 - 2021
Department Detail by Line Items**

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Proposed	% Change
		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Town Buildings (5)	410-1550-510-220	22,711	24,073	26,295	25,173	17,227	26,521	5.35%
Blight Officer (1)	410-1550-515-220	593	612	612	-	-	-	0.00%
Veterans Graves (1)	410-1550-530-220	-	-	38	38	-	38	0.00%
Police (43)	410-1550-535-220	55,039	56,099	56,451	58,100	54,826	59,244	1.97%
Ambulance (1)	410-1550-545-220	8	4	15	4	-	4	0.00%
Fire (10)	410-1550-550-220	3,169	1,390	3,130	1,385	1,294	1,385	0.00%
Fire Marshal (2)	410-1550-560-220	8,536	9,632	10,177	9,676	6,026	10,548	9.01%
Office of Compliance (5)	410-1550-565-220	7,136	6,612	10,013	14,671	9,273	14,919	1.69%
Highways and Streets (18)	410-1550-570-220	110,339	106,153	107,780	105,728	63,405	105,933	0.19%
Sanitation (1)	410-1550-585-220	6,552	5,809	6,803	6,944	3,692	7,072	1.84%
Dog Warden (0)	410-1550-605-220	2,295	-	-	-	-	-	0.00%
Services to Elderly (2)	410-1550-615-220	7,250	7,667	8,648	10,227	5,366	10,384	1.54%
Recreation Commission (3)	410-1550-620-220	14,002	13,947	15,914	16,153	9,677	16,393	1.49%
Culture and Arts (0)	410-1550-625-220	-	-	-	-	-	-	0.00%
Library (9)	410-1550-640-220	22,687	23,188	25,102	25,847	15,040	26,450	2.33%
Sub Total		338,262	327,362	353,414	359,733	231,266	368,223	2.36%
Retirement								
Selectman's Office (5)	410-1550-430-230	25,685	24,144	29,176	37,827	25,929	50,409	33.26%
Economic Development (Open)	410-1550-433-230	-	-	-	-	-	-	0.00%
Finance (3)	410-1550-450-230	30,118	30,723	31,425	32,024	19,019	42,131	31.56%
Tax Collector (2)	410-1550-455-230	14,964	15,263	15,868	16,497	11,461	21,456	30.06%
Assessors (2)	410-1550-465-230	15,774	16,085	16,089	17,185	11,648	22,763	32.46%
Town Clerk (2)	410-1550-475-230	21,473	21,911	15,296	15,350	9,404	20,494	33.51%
Town Building (5)	410-1550-510-230	35,027	37,158	45,265	38,288	40,296	49,786	30.03%
Town Planner (Open)	410-1550-500-230	-	-	-	-	-	-	0.00%
Police (43)	410-1550-535-230	563,965	579,759	621,455	635,479	520,516	833,818	31.21%
Fire Marshal (2)	410-1550-560-230	13,844	14,822	15,676	14,889	10,883	20,647	38.67%
Office of Compliance (2)	410-1550-565-230	-	-	-	15,067	-	19,570	29.89%
Highways and Streets (18)	410-1550-570-230	168,237	160,083	160,633	158,015	106,054	209,127	32.35%
Sanitation (1)	410-1550-585-230	10,555	10,767	10,848	11,069	6,837	14,471	30.73%
Services to Elderly (2)	410-1550-615-230	9,258	9,459	10,782	13,258	8,982	17,151	29.36%
Recreation Commission (3)	410-1550-620-230	12,311	13,414	14,763	15,738	10,617	20,466	30.04%
Library (6)	410-1550-640-230	35,685	36,457	37,935	39,104	26,370	50,864	30.07%
Sub Total		956,896	970,045	1,025,211	1,059,790	808,015	1,393,153	31.46%
Longevity								
Police (43)	420-2100-535-290	60,631	61,732	58,726	54,826	32,978	54,827	0.00%
Highways and Streets (18)	430-3110-570-290	30,230	17,000	10,324	10,324	10,587	10,582	2.50%
Sanitation (1)	430-3200-585-290	2,307	-	(653)	1,480	2,506	2,506	69.32%

**Town of Seymour
Budget 2020 - 2021
Department Detail by Line Items**

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Proposed	% Change
		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Sub Total		93,168	78,732	68,397	66,630	46,071	67,915	1.93%
Total Personnel Benefits		3,723,027	3,740,139	3,818,679	4,038,916	2,648,737	4,654,968	15.25%
Town Insurance	485							
Health Insurance - Retiree	410-1550-485-210	680,000	695,000	825,000	891,000	689,185	900,000	1.01%
Retirement - Prescription Drug	410-1550-485-230	45,012	58,350	58,500	63,180	21,143	65,000	2.88%
Unemployment compensation	410-1550-485-250	26,344	12,000	12,000	12,000	1,196	12,000	0.00%
Liability/Fire/Bond	410-1550-485-520	469,931	479,000	483,902	484,473	453,772	484,473	0.00%
Retirement - Pension cost	410-1550-485-524	74,675	75,775	75,000	75,000	-	75,000	0.00%
Workers Compensation - Funding ISF	410-1550-485-525	-	2,000,000	-	-	-	-	0.00%
Workers Compensation Insurance	410-1550-485-526	325,000	325,000	325,000	325,000	-	290,000	-10.77%
Sub Total		1,620,962	3,645,125	1,779,402	1,850,653	1,165,296	1,826,473	-1.31%
Sub Total Town Operations		17,784,047	19,826,996	18,341,564	18,716,562	11,254,951	19,578,451	4.60%
Town Capital/Non-recurring & Other	530							
Capital - Turf Replacement Fund	410-1950-530-862	-	-	-	2,000	-	10,000	400.00%
Capital - Town Buildings repair fund	410-1950-530-863	150,000	100,000	100,000	100,000	-	75,000	-25.00%
Capital - Public Works - Roads	410-1950-530-871	182,340	150,000	150,000	175,000	175,000	25,000	-85.71%
Capital - Revaluation	410-1950-530-873	-	-	-	15,000	15,000	15,000	0.00%
Capital - OPEB Trust Fund	410-1950-530-866	-	-	50,000	50,000	-	50,000	0.00%
Capital - Fleet Replenish	410-1950-530-868	-	-	-	41,650	40,675	41,650	0.00%
Capital - FS Vehicle	410-1950-530-865	-	-	-	12,176	12,176	12,176	0.00%
Capital - Open	410-1950-530-869	-	-	-	-	-	-	0.00%
Capital - Community Center Town wide newsletter	410-1950-530-861	-	-	-	17,200	10,000	15,000	-12.79%
Capital - Annual F550 Truck Purchase	410-1950-530-867	-	6,225	25,001	90,000	77,626	82,500	-8.33%
Capital - Annual Ambulance Payment	410-1950-530-864	-	-	-	25,000	-	25,000	0.00%
Sub Total		332,340	256,225	325,001	528,026	330,477	351,326	-33.46%
Town Contingency								
Contingency - Servers/Computer	410-1950-530-864	-	2,000,000	-	-	-	-	0.00%
Contingency - Emergency Shelter Supplies	410-1950-530-874	-	-	2,500	-	-	-	0.00%
Contingency - Police SRO	410-1950-530-870	-	-	-	37,500	-	-	-100.00%
Contingency - Payroll Accrual	410-1950-530-875	-	-	-	75,329	-	3,000	-96.02%
Other - Emergency Volunteer Abatement	410-1950-530-879	-	-	-	60,000	76,327	60,000	0.00%
Other - contingency	410-1950-530-872	1,723	-	-	20,000	-	15,000	-25.00%
Contingency - Tax Refunds prior year	410-1950-530-871	1,202	5,390	24,861	15,000	7,510	15,000	0.00%
Contingency - Labor community service	410-1950-530-874	23,000	-	-	5,000	-	-	-100.00%
Sub Total		25,926	2,005,390	27,361	212,829	83,836	93,000	-56.30%
Sub Total Town Capital/Non-recurring & Other & Contingency		18,142,313	22,088,612	18,693,926	19,457,417	11,669,264	20,022,777	2.91%
Senior Citizens Tax Relief	410-1950-533-900	50,000	50,000	50,000	50,000	50,000	50,000	0.00%

Town of Seymour
Budget 2020 - 2021
Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Proposed	% Change
		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
Bond Purchase								
Principle	655							
Sewer 146CDI	470-7210-655-908	-	-	-	-	-	-	0.00%
2010A - Refunding Bonding	470-7210-655-xxx	-	-	-	-	-	-	0.00%
2011A - Chatfield-Lopresti	470-7210-655-905	720,000	195,000	-	-	-	-	0.00%
2011B - Refunding Bonding	470-7210-655-910	915,000	915,000	915,000	915,000	915,000	-	-100.00%
2013 - GO Bonds LoPresti school	470-7210-655-xxx	-	-	-	-	-	-	0.00%
2013 - Middle School Bonding	470-7210-655-927	105,000	105,000	105,000	105,000	-	-	-100.00%
2014 - High School Refunding	470-7210-655-912	1,075,000	1,060,000	915,000	655,000	-	-	-100.00%
2015 - Road Bonds	470-7210-655-xxx	-	-	-	-	-	-	0.00%
2016A - GOB	470-7210-655-902	-	-	70,000	75,000	-	-	-100.00%
2016B - GOB	470-7210-655-916	-	-	-	-	655,000	-	0.00%
2017A - Refunding Bonding	470-7210-655-914	245,000	245,000	-	335,000	-	-	-100.00%
2017B - Chatfield/LoPresti Elementary School	470-7210-655-904	-	300,000	-	-	-	-	0.00%
2017C - Taxable Refunding	470-7210-655-907	300,000	-	-	-	-	-	0.00%
MLB Lease LED Streetlights	470-7210-655-909	-	-	60,022	60,023	-	60,023	0.00%
2007 - GO Bonds LoPresti	470-7210-655-932	-	-	-	-	-	-	0.00%
Capital - JCI Performance Contract	470-7210-655-933	-	-	-	43,575	43,575	43,575	0.00%
Capital - Fire Department Vehicle Lease	470-7210-655-911	-	-	-	-	-	-	0.00%
Capital - Capital Projects - 2020-2021		-	-	-	-	-	300,000	100.00%
Capital - Capital Projects - 2019-2020		-	-	-	300,000	300,000	-	-100.00%
Capital - Capital Projects - 2018-2019	470-7210-655-920	-	-	300,000	-	-	-	0.00%
Capital - Capital Projects - 2017-2018	470-7210-655-904	-	300,000	-	-	-	-	0.00%
Capital - Capital Projects - 2013-2014 3yrs	470-7210-655-917	100,000	-	-	-	-	-	0.00%
Capital - Capital Projects - 2014-2015 3yrs	470-7210-655-918	100,000	-	-	-	-	-	0.00%
Capital - Capital Projects - 2015-2016 3yrs	470-7210-655-906	117,500	-	-	-	-	-	0.00%
Sub Total		3,677,500	3,120,000	2,365,022	2,488,598	1,913,575	403,598	-83.78%
Interest								
	660							
Sewer 146CDI	470-7220-660-908	-	-	-	-	-	-	0.00%
2010A - Refunding Bonding	470-7220-660-905	9,000	13,657	12,000	12,000	6,000	2,937,831	24381.93%
2011A - Chatfield-Lopresti	470-7220-660-906	-	83,119	-	-	-	-	0.00%
2011B - Refunding Bonding	470-7220-660-910	325,750	75,450	212,820	176,220	97,260	-	-100.00%
2013 - GO Bonds LoPresti school	470-7220-660-930	113,125	54,113	-	-	-	-	0.00%
2013 - Middle School Bonding	470-7210-660-927	9,315	-	5,589	3,675	1,878	-	-100.00%
2014 - High School Refunding	470-7220-660-912	167,025	-	55,625	16,375	16,375	-	-100.00%
2015 - Road Bonds	470-7210-660-926	190,625	192,793	158,350	158,350	158,350	-	-100.00%
2016A - GOB	470-7220-660-901	-	15,463	30,925	29,875	14,938	-	-100.00%
2016B - GOB	470-7220-660-918	-	196,060	246,225	246,225	123,113	-	-100.00%
2017A - Refunding Bonding	470-7220-660-904	148,115	153,725	201,750	201,750	100,875	-	-100.00%
2017B - Chatfield/LoPresti Elementary School	470-7220-660-914	34,276	95,313	319,181	319,181	159,591	-	-100.00%
2017C - Taxable Refunding	470-7220-660-930	201,188	-	57,905	57,905	28,952	-	-100.00%

**Town of Seymour
Budget 2020 - 2021
Department Detail by Line Items**

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Proposed	% Change
		2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	of 2/05/2020	Budget FY 2020 - 2021	
High School BANs	470-7220-660-925	6,565	-	-	-	-	-	0.00%
Misc/School Bonding	470-7220-660-916	7,500	-	-	-	-	-	0.00%
Sub Total		<u>1,212,484</u>	<u>879,690</u>	<u>1,300,370</u>	<u>1,221,556</u>	<u>707,331</u>	<u>2,937,831</u>	<u>140.50%</u>
Total Debt Service		<u>4,889,984</u>	<u>3,999,690</u>	<u>3,665,392</u>	<u>3,710,154</u>	<u>2,620,906</u>	<u>3,341,429</u>	<u>-9.94%</u>
Sub Total Town, Capital, Contingency and Debt Service		<u>23,082,297</u>	<u>26,138,302</u>	<u>22,409,318</u>	<u>23,217,571</u>	<u>14,340,171</u>	<u>23,414,206</u>	<u>0.85%</u>
 Board of Education	470-7110-650-800	<u>32,598,712</u>	<u>32,663,709</u>	<u>33,522,368</u>	<u>34,158,038</u>	<u>20,489,348</u>	<u>34,670,409</u>	<u>1.50%</u>
Teachers Pension contribution	470-7110-650-801	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>0.00%</u>
 Grand Total Budget		<u>55,681,009</u>	<u>58,802,010</u>	<u>55,931,686</u>	<u>57,375,610</u>	<u>34,829,519</u>	<u>58,084,616</u>	<u>1.24%</u>

**Town of Seymour
Budget 2020 - 2021
Board of Education**

		Actual FY 2016 - 2017	Actual FY 2017 - 2018	Actual FY 2018 - 2019	Budget FY 2019 - 2020	Actual YTD as of 12/31/19	Budget FY 2020 - 2021	% Change of Budget
Administration	6110	\$ 1,931,383	1,934,577	2,113,120	\$ 2,030,995	\$ 855,155	\$ 2,064,414	1.65%
Cert. Staff - Regular	6111	9,898,179	10,071,719	10,250,444	10,340,275	3,227,460	10,694,761	3.43%
Cert. Staff - Special Ed.	6112	1,283,027	1,387,260	1,403,723	1,556,661	488,918	1,875,142	20.46%
Appendix "E" - Non-Sport	6113	106,813	114,298	113,694	130,849	44,454	136,633	4.42%
Cert. Staff - Special Instruction	6114	617,354	578,263	641,379	596,493	177,719	612,482	2.68%
Cert. Staff - Guidance	6115	648,072	687,594	635,834	756,138	230,028	772,631	2.18%
Cert. Staff - Student Services	6116	805,261	749,651	756,237	860,390	306,686	877,288	1.96%
Cert. Staff - Nurses	6117	213,462	217,651	208,141	224,232	97,251	227,599	1.50%
Cert. Staff - Librarians / Media	6118	242,054	248,924	171,146	174,438	52,778	166,488	-4.56%
Cert. Staff - Substitutes	6119	286,983	223,044	309,364	250,250	59,801	255,255	2.00%
<i>Sub-Total Certified Staff</i>		16,032,588	16,212,981	16,603,082	16,920,721	5,540,250	17,682,693	4.50%
Custodial Services	6120	1,099,901	1,055,223	1,161,592	1,155,520	532,169	1,174,255	1.62%
Monitor paraprofessionals	6121	22,009	29,083	61,014	54,100	16,865	79,239	46.47%
Clerical Paraprofessionals	6122	278,803	128,442	-	-	-	-	0.00%
Instructional Paraprofessionals - S/Ed	6123	884,624	953,424	946,269	1,035,506	342,063	1,129,645	9.09%
Instructional Paraprofessionals - Reg Ed	6124	78,602	72,080	73,460	76,715	25,322	79,627	3.80%
Appendix "E" - Sports	6125	221,510	226,454	229,540	248,111	92,254	257,162	3.65%
Tutors	6126	74,694	90,898	50,128	99,000	31,450	100,000	1.01%
Summer School	6127	80,006	52,394	83,076	81,500	66,892	81,500	0.00%
Secretarial Services	6128	793,385	812,758	840,129	914,511	380,169	979,226	7.08%
Substitutes	6129	55,547	54,533	116,030	69,000	10,298	69,000	0.00%
Security Services	6130	62,920	64,810	66,750	118,755	49,401	195,000	64.20%
Technical Support	6140	206,469	207,359	226,859	241,000	122,645	247,517	2.70%
<i>Sub-Total Non-Cert. Staff</i>		3,858,470	3,747,458	3,854,847	4,093,718	1,669,528	4,392,171	7.29%
Health Insurance	6210	3,736,459	3,836,112	4,175,581	4,369,296	949,219	4,265,034	-2.39%
Life Insurance	6211	42,687	43,253	41,282	52,550	21,601	53,601	2.00%
Social Security / Medicare	6220	552,279	511,194	604,302	557,831	261,295	568,987	2.00%
Pension Contribution	6230	406,168	395,481	420,825	420,010	227,828	428,410	2.00%
Tuition Reimbursement	6240	17,136	3,900	11,550	8,250	13,950	14,000	69.70%
Unemployment Compensation	6250	14,608	77,567	52,403	15,000	859	15,000	0.00%
Workers Compensation Insurance	6260	150,000	150,500	150,000	150,000	150,000	150,000	0.00%
Retirement Compensation	6295	103,228	231,988	216,371	149,407	56,502	181,777	21.67%
<i>Sub-Total Fringe Benefits</i>		5,022,565	5,249,995	5,672,314	5,722,344	1,681,254	5,676,809	-0.80%
Professional / Education Services	6320	216,787	222,841	216,927	270,000	228,853	271,330	0.49%
Other Professional Services	6330	385,218	338,039	510,008	251,750	168,010	253,545	0.71%
Professional Development	6335	128,224	55,546	18,856	60,000	37,724	61,000	1.67%

**Town of Seymour
Budget 2020 - 2021
Board of Education**

		Actual FY 2016 - 2017	Actual FY 2017 - 2018	Actual FY 2018 - 2019	Budget FY 2019 - 2020	Actual YTD as of 12/31/19	Budget FY 2020 - 2021	% Change of Budget
Technology Services	6340	7,500	7,500	-	9,000	9,000	9,000	0.00%
<i>Sub-Total Professional Svcs.</i>		<i>737,729</i>	<i>623,926</i>	<i>745,791</i>	<i>590,750</i>	<i>443,587</i>	<i>594,875</i>	<i>0.70%</i>
Water & Gas	6411	68,781	68,958	70,139	69,500	30,716	71,542	2.94%
Grounds Maintenance	6424	77,890	51,945	-	-	-	-	0.00%
Buildings - Contract Services	6430	162,217	144,445	129,385	159,775	155,416	162,790	1.89%
Buildings - Repairs & Maintenance	6431	390,560	331,303	507,483	242,516	280,411	250,000	3.09%
Equipment - Repairs & Maintenance	6433	42,660	31,102	35,832	33,000	26,138	33,000	0.00%
Equipment - Contract Services	6434	76,208	82,042	108,419	81,195	110,877	81,695	0.62%
Equipment Lease / Rentals	6440	167,718	78,064	115,757	188,250	98,100	268,472	42.61%
Software Maintenance Contract	6450	171,127	179,318	169,505	160,645	145,706	172,535	7.40%
<i>Sub-Total Infrastructure Svcs.</i>		<i>1,157,161</i>	<i>967,177</i>	<i>1,136,520</i>	<i>934,881</i>	<i>847,364</i>	<i>1,040,034</i>	<i>11.25%</i>
Regular Local Transportation	6510	900,401	905,641	809,779	956,050	952,831	984,825	3.01%
Vo - Ag Transportation	6512	25,380	26,390	27,250	27,250	-	27,250	0.00%
Spec. Ed - Local Transportation	6516	291,528	373,029	341,059	331,550	368,874	342,269	3.23%
Spec. Ed - Non-Local Transportation	6517	476,209	593,846	517,890	592,740	942,212	557,133	-6.01%
Student Activity Transportation	6519	58,529	59,619	54,417	60,000	59,000	60,000	0.00%
<i>Sub-Total Transportation</i>		<i>1,752,047</i>	<i>1,958,525</i>	<i>1,750,395</i>	<i>1,967,590</i>	<i>2,322,917</i>	<i>1,971,477</i>	<i>0.20%</i>
Property Insurance	6520	87,140	91,829	93,447	98,420	103,432	103,317	4.98%
Liability Insurance	6521	102,339	108,970	113,421	114,740	117,853	118,044	2.88%
Athletic Insurance	6529	31,832	33,105	41,249	42,000	43,724	44,000	4.76%
<i>Sub-Total Insurance</i>		<i>221,311</i>	<i>233,904</i>	<i>248,117</i>	<i>255,160</i>	<i>265,009</i>	<i>265,361</i>	<i>4.00%</i>
Communications	6530	147,457	145,714	167,598	164,675	125,462	165,175	0.30%
Tuition Special Ed. - Ct. Schools	6561	33,326	33,520	35,334	38,250	28,434	38,250	0.00%
Tuition Regular Ed. - Ct. Schools	6562	227,733	208,532	188,175	205,200	132,278	205,100	-0.05%
Tuition Special Ed. - Private Schools	6563	845,864	2,102,477	1,195,004	1,181,590	2,412,879	1,247,251	5.56%
Tuition Regular Ed. - Private Schools	6564	11,751	(691,577)	-	-	-	-	0.00%
	564	-	5,385	6,706	6,000	20,268	6,000	0.00%
<i>Sub-Total Tuition</i>		<i>1,118,674</i>	<i>1,658,337</i>	<i>1,425,219</i>	<i>1,431,040</i>	<i>2,593,859</i>	<i>1,496,601</i>	<i>4.58%</i>
Travel	6580	25,745	27,556	21,173	30,150	9,769	32,150	6.63%

**Town of Seymour
Budget 2020 - 2021
Board of Education**

		Actual FY 2016 - 2017	Actual FY 2017 - 2018	Actual FY 2018 - 2019	Budget FY 2019 - 2020	Actual YTD as of 12/31/19	Budget FY 2020 - 2021	% Change of Budget
Adult Education	6590	92,386	91,408	91,323	93,000	91,761	93,500	0.54%
Office Supplies	6610	79,956	46,347	59,064	67,000	36,723	67,500	0.75%
Instructional Supplies	6611	286,857	266,215	142,655	195,635	159,488	195,635	0.00%
Instructional Supplies - S/Ed	6612	19,348	11,030	24,710	12,900	9,472	12,900	0.00%
Building Maintenance Supplies	6613	151,834	178,883	232,093	163,250	121,552	163,250	0.00%
Computer Supplies	6615	29,020	13,974	5,335	10,500	19,312	10,500	0.00%
Utilities	6622	764,717	785,472	740,580	719,379	684,487	720,000	0.09%
Heating	6624	243,118	232,692	272,431	221,095	47,304	225,000	1.77%
Bus Fuel	6625	104,414	103,061	118,983	102,750	15,562	102,750	0.00%
Textbooks	6641	199,520	11,992	92,513	125,500	155,101	133,000	5.98%
Library Books / Periodicals	6642	9,211	3,709	236	10,250	6,393	10,250	0.00%
Instructional Computer Software	6645	4,248	0	7,002	7,500	6,633	8,000	6.67%
Athletic Supplies	6690	68,668	31,757	42,005	50,500	65,542	52,000	2.97%
<i>Sub-Total Supplies</i>		<u>1,960,911</u>	<u>1,685,132</u>	<u>1,737,607</u>	<u>1,686,259</u>	<u>1,327,569</u>	<u>1,700,785</u>	<u>0.86%</u>
Instructional Equipment	6730	15,582	4,992	(2,769)	9,000	5,728	9,000	0.00%
Non-Instructional Equipment	6731	30,137	12,063	29,165	25,900	5,003	25,900	0.00%
Computer Equipment	6745	263,542	1,778	(11,903)	174,100	21,750	174,100	0.00%
<i>Sub-Total Equipment</i>		<u>309,261</u>	<u>18,833</u>	<u>14,493</u>	<u>209,000</u>	<u>32,481</u>	<u>209,000</u>	<u>0.00%</u>
Dues & Fees	6810	39,945	36,098	34,804	42,000	36,394	42,000	0.00%
Conferences & Seminars	6890	17,090	6,699	19,085	16,750	17,618	16,750	0.00%
<i>Sub-Total Conferences & Seminars</i>		<u>57,035</u>	<u>42,797</u>	<u>53,889</u>	<u>58,750</u>	<u>54,012</u>	<u>58,750</u>	<u>0.00%</u>
Board of Finance Incr/(Decr)					-	-	(708,972)	100.00%
Total Expenditures		<u>\$ 32,493,340</u>	<u>\$ 32,663,743</u>	<u>\$ 33,522,368</u>	<u>\$ 34,158,038</u>	<u>\$ 17,004,822</u>	<u>\$ 34,670,409</u>	<u>1.50%</u>

Town of Seymour Budget 2020 - 2021

Debt Service

	Budget FY 2016 - 2017	Budget FY 2017 - 2018	Budget FY 2018 - 2019	Budget FY 2019 - 2020	Proposed Budget FY 2020 - 2021	Increase/ (Decrease)
Principal						
Sewer 146CDI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010A - GOB Series						
2011A - Chatfield-Lopresti	720,000	195,000	-	-	-	-
2011B - Refunding Bonding	915,000	915,000	915,000	915,000	915,000	-
2013 - Middle School Bonding	105,000	105,000	105,000	105,000	105,000	-
2014 - High School Refunding	1,075,000	1,060,000	915,000	655,000	655,000	-
2015 -- Road Bonds 2015	-	-	-	-	-	-
2016A - GOB	-	-	70,000	75,000	75,000	-
2016B - GOB	-	-	-	-	-	-
2017A - Refunding Bonding 2017 A	245,000	245,000	-	335,000	335,000	-
2017B Refunding Bonds	-	-	-	-	-	-
2017C - Taxable refunding bonds	300,000	300,000	-	-	-	-
JCI Lease Town portion				43,575	43,575	-
MLB Leasing LED Streetlighting	-	-	60,023	60,023	60,023	-
Fire Department Vehicle	-	-	-	-	-	-
Misc Capital Projects	317,500	300,000	300,000	300,000	300,000	-
Total Principal	\$ 3,677,500	\$ 3,120,000	\$ 2,365,023	\$ 2,488,598	\$ 2,488,598	\$ -
Interest						
Sewer 146CDI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010A - GOB Series	9,000	15,900	12,000	12,000	12,000	-
2011A - Chatfield-Lopresti						-
2011B - Refunding Bonding	325,750	289,150	212,820	176,220	176,220	-
2013 - Middle School Bonding	9,315	-	5,513	3,675	3,675	-
2014 - High School Refunding	167,025	129,700	55,625	16,375	16,375	-
2015 - Road Bonds	190,625	190,625	158,350	158,350	158,350	-
2016A - GOB	7,500	7,350	30,925	29,875	29,875	-
2016B - GOB	-	30,925	246,225	246,225	246,225	-
2017A - Refunding Bonding	148,115	246,225	201,750	201,750	201,750	-
2017B - Chatfield/LoPresti Elementary School	34,276	-	319,181	319,181	319,181	-
2017C - Chatfield/LoPresti Elementary School	201,188	210,600	57,905	57,905	57,905	-
Misc/School Bonding	113,125	103,325	-	-	-	-
Refunding savings	6,565	160,238	-	-	(368,725)	368,725
Fire Truck 2008	-	-	-	-	-	-
Total Interest	\$ 1,212,484	\$ 1,384,038	\$ 1,300,293	\$ 1,221,556	\$ 852,831	\$ 368,725
Total Debt Service	\$ 4,889,984	\$ 4,504,038	\$ 3,665,316	\$ 3,710,154	\$ 3,341,429	\$ 368,725

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