

**Town of Seymour**

**Proposed Budget Fiscal Year 2019-2020**

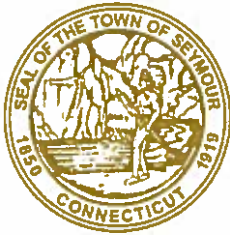
**April 4, 2019 Annual Town Hearing**



# **Town of Seymour Budget 2019 - 2020**

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Office Of The First Selectman  
*Town of Seymour*

1 First Street  
Seymour, Connecticut 06483

**W. Kurt Miller**

First Selectman

It is my pleasure to present for consideration this fiscal year 2019-2020 budget. For the fourth year in a row, we have kept the mill rate level while continuing to move Seymour forward. I believe this no-frills budget includes crucial investments while staying within the means of a level budget and I hope it wins your support.

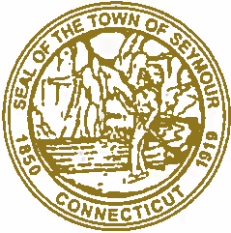
Over the past several years we have been able to create financial stability through proactive planning, integrating technology and by prioritizing long-term success. Our success, however, continues to be threatened by an financial environment that has never fully recovered from the 2008 financial crisis and which looks increasingly unstable as well as increasing financial volatility at the State level caused by decades of poor planning. In spite of these challenges, we remain committed and confident about the future stability of Seymour.

Financially-speaking, the hard work we have done over the past 7 years has yielded great results. We achieved and have maintained a AA+ bond rating from Standard & Poor's, the second-highest possible. Our fund balance, the Town's rainy day fund, is at about 12% and our debt service ratio is below 7%, both well within the range that ratings agencies prefer. We have slowly built a variety of funds that allow us to brace against the ebb and flow of the budget cycle – the mill rate stabilization fund, the debt service fund, the workers' compensation interservice fund and the capital fund. Each addresses a crucial obligation and allows us to plan for an uncertain future without placing vital initiatives on hold. We have also, through our OPEB trust fund, begun to address the long-term obligations that are crippling governmental finances everywhere.

In addition to restructuring our finances, we have actively sought and implemented cost-saving measures. In negotiations with the Town's bargaining units, all Town and school district employees are on the same healthcare plan, which provides leverage when negotiating insurance rates. Additionally, new employees no longer receive retiree healthcare, greatly reducing our future obligations. Similarly, in 2018, we avoided a \$1 million annual increase by switching insurers. We also recently completed the conversion of our streetlights to LED, saving upwards of \$100,000 per year. In 2016, we teamed up with Woodbridge to provide expended animal control services for roughly the same price as our previous part-time staff while avoiding the high cost of building a new structure.

In the same spirit, we have striven to find internal efficiency wherever possible. The Town and school district share IT services and a Facilities Director. The expertise of these staff is invaluable and has helped us to accomplish a great deal. In addition, Public Works now performs services for the school district that were previously contracted. We are currently planning to integrate our Finance Departments. We have also restructured departments to increase efficiency. In 2015, we brought Recreation, Senior Services and the Library together under the umbrella Community Services department, leading to expended programming options with increased attendance. Similarly, in 2018 all aspects of land use were consolidated in the Department of Development & Enforcement allowing us to streamline processes for both homeowners as well as developers looking at investing in Seymour.

Seymour has seen a great deal of investment over the past several years. Although it may not be apparent to residents, most of Seymour's largest employers have made major investments in their facilities in



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**W. Kurt Miller**  
First Selectman

Seymour. In the past year alone, Thule, who invested \$1.6 million in their facility in 2013, invested an additional \$6.5 million. Likewise, Basement Systems, who invested \$17 million in 2016, invested another \$7 million. MPI invested \$1.25 million in 2015 and Emery-Winslow Scale Company is investing \$1.8 million. In 2015, the Town sold LoPresti Elementary school for \$335,000 to a developer who created 42 apartments with an assessed value of \$2.5 million.

We have also seen great progress completion on many long-stalled projects. The long-vacant Seymour Lumber was demolished in 2014 and parts of Tri-Town Plaza were demolished in early 2019. We are working directly with the property owners and are optimistic about more developments on these sites in the near future. Additionally, the \$6.3 million Paul Pawlak Sr. Fish Bypass, stalled for almost a decade, was completed in 2015. Similarly, the \$2.5 million reconstruction of Rimmon Street, also stalled for almost a decade, was completed in 2019. In 2017, the first phase of Seymour's long-awaited Greenway Trail was constructed and plans are currently underway to expand it.

We have also focused on improving our long-ignored infrastructure. In the last 7 years, approximately one third of all Town roads have been repaved. Where possible, we are leveraging State and Federal funding to reduce the burden on taxpayers. The recently completed Rimmon Street reconstruction, as well as the upcoming Holbrook Road reconstruction, will be funded by these sources. Likewise, we have begun addressing the deficiency of our municipal buildings. In 2016, voters approved a \$1.5 million bond measure to modernize Seymour's buildings and construction is ongoing. In 2018, Seymour teamed up with Johnson Controls for a \$9 million energy savings performance contract that will allow for crucial upgrades with no up-front cost for the Town.

This budget continues the trend of improving services while remaining level. It provides for additional staffing including another School Resource Officer as well as a Human Resources Director shared with the school district, a contracted economic development professional through the Connecticut Economic Resource Center and additional administrative support. The Town will also invest in a new bus for the Community Center to increase attendance in programming, another pavement reclaimer for Public Works to allow for improve pothole repair and upgraded radios for Emergency Services personnel.

Looking forward, the Town faces additional challenges that we intend to face head on. The Community Center requires substantial investment as repair bills become increasingly costly. We are investigating the feasibility of new construction to see if it is more cost-efficient. Likewise, Bungay Elementary School requires substantial renovation. Although we've made great strides in repairing our roadways, we know more investment is required and are looking at how to fund them.

Sincerely,

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 2019-2020 Budget for consideration and discussion.

**BUDGET HIGHLIGHTS, PRIORITIES, AND ISSUES**

The focus of the 2019-2020 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.

The Town, and in particular the Board of Education, is dependent on funding in many areas from the State of Connecticut. Given the fiscal crisis being dealt with currently at the Capitol, our budget includes what we hope are conservative estimates of the ongoing funding the Town usually gets. Much has been talked about regarding municipalities being responsible for a portion of teacher pension contributions which historically have been 100% funded by the State. The governor has proposed Town pension contributions to be \$114,309 (FY2020) and \$236,059 (FY2021). Our budget at this time does not include any provision for such contributions, as we believe it is too early in the State's budget process to make a commitment. It is our hope that all municipalities, including the Town, will not have to shoulder these costs. Any other significant adjustments, which the State might make to their funding for the Town are unknown at this time.

**Breakdown of Increasing Expenditures and Declining Revenues**

**Expenditures:**

- Final expenditures for the 2019/2020 budget amounted to \$57,375,610.
- The Town's capital plan is in place with a proactive road program and Town building program for a combined \$528,026.

- There was reclassification of energy costs and building maintenance cost for better accounting of those costs.
- 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 have increased \$434,414 or 01.02% due to increased property values.
- The grand list increased \$8,168,021.
- Educational Cost Sharing Grant has a budgeted increase of \$671,750 per the governor's budget. 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 2019-2020 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 a 17.4% premium/claim cost increase. Total cost increase was estimated at 8% for this budget and we continue to work on this area.
- 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 are in the midst of creating a 10 year plan, have made improvements to the communication of the budget, and are striving to bring Seymour up-to-date. In closing, we are trying to achieve both effectiveness and efficiencies to build a stronger foundation for future budgets and secure the wellbeing of our residents.

#### ACKNOWLEDGEMENTS

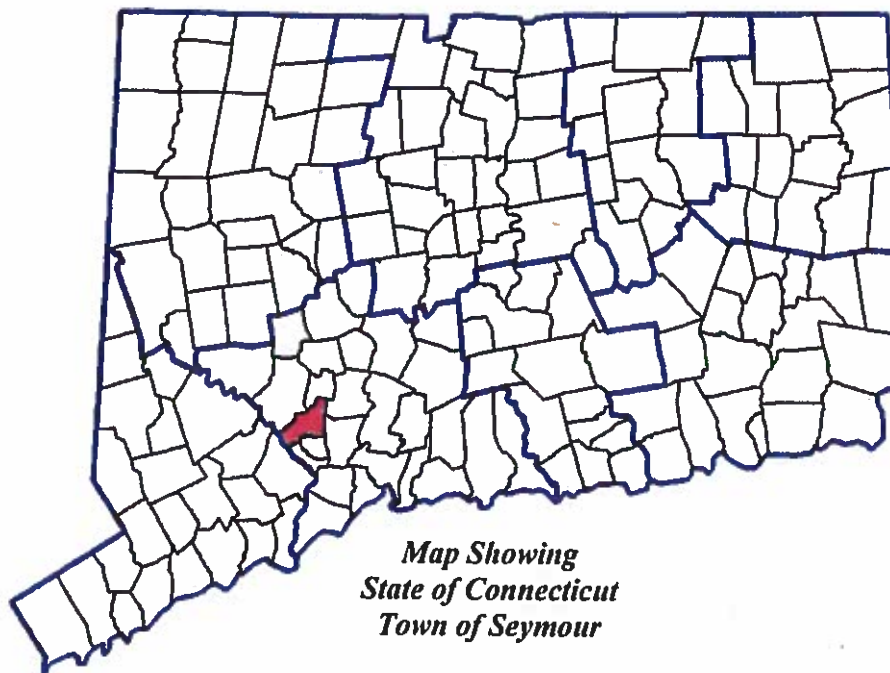
I personally want to recognize every member of the Board of Finance for your numerous hours of work on behalf of the citizens of Seymour. Thank you to Doug Thomas, Seymour's Finance Director, First Selectman Kurt Miller, and Board of Finance Secretary, Monica Dimon, for assisting the Board in the process.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

#### CONCLUSION

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

Respectfully submitted,

*William D Sawicki*  
Chairman



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

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



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

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

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

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

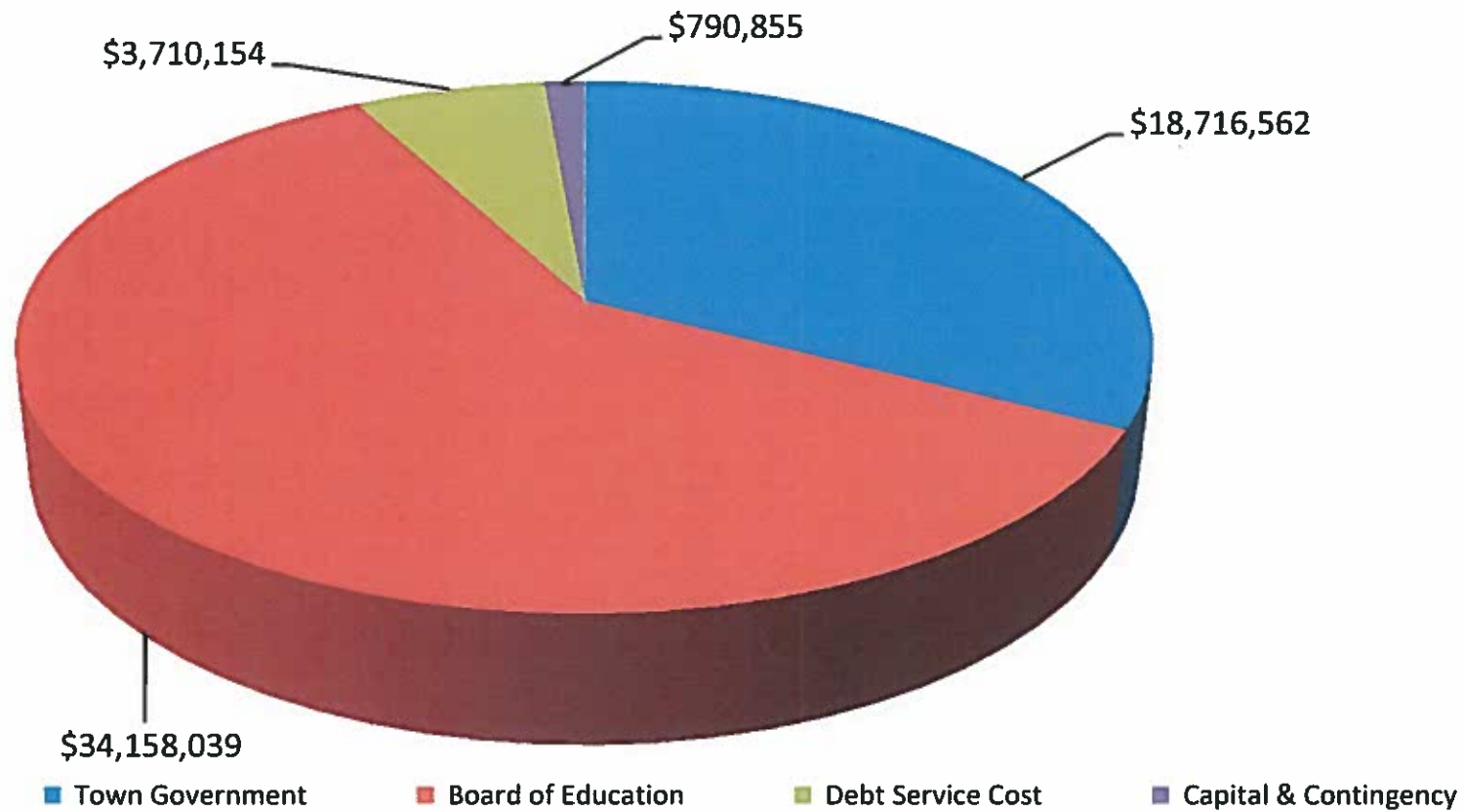
There are four (4) public schools in Seymour. They are Seymour High School (9-12), Seymour Middle School (6-8), Chatfield-LoPresti School (pre-K-5), and Bungay School (K-5). Chatfield School and LoPresti School united into one school on the grounds of the former Paul E. Chatfield School, opening the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



**Seymour Board of Finance  
2019-2020 Budget  
Public Hearing, Annual Town Budget Meeting, and Referendum Dates**

April 1, 2019	BOF <i>proposed</i> budget and tax mill rate due to Town Clerk for Public Hearing
April 4, 2019 (no later than)	<b>Public Hearing</b> (for taxpayers to comment on BOF <i>proposed</i> budget) <ul style="list-style-type: none"> <li>• Notice due in paper at least 10 days prior</li> <li>• Available at Town Clerk and Library 3 days prior</li> </ul>
5 days (at least) prior to Annual Town Meeting	BOF <i>final</i> budget due to Town Clerk and Library for Annual Town Meeting <ul style="list-style-type: none"> <li>• Also must be published in newspaper</li> <li>• Also must be filed at Public Library</li> </ul>
(TBD) (no later than May 1, 2019)	<b>Annual Town Budget Meeting</b> (for taxpayers to comment on BOF <i>final</i> budget before it goes to Referendum Vote) <ul style="list-style-type: none"> <li>• Taxpayers provide comments to BOF</li> <li>• Meeting is adjourned to Referendum Vote</li> <li>• Absentee Ballots are available at Town Clerk</li> </ul>
At least 7 days, but no more than 18 days, after adjourned Annual Town Budget Meeting	<b>Referendum Vote</b> (taxpayers vote on <i>final</i> budget at Community Center) <ul style="list-style-type: none"> <li>• Taxpayers cast 2 votes: 1 for Town budget and 1 for BOE budget</li> <li>• Any budget passing is considered approved</li> <li>• Any budget rejected must be reconsidered by BOF at a public meeting and resubmitted for another Referendum Vote</li> </ul>
<b>Rejected Budget/s</b>	
Within 5 days of Referendum Vote	BOF public meeting to revise any rejected budget (Town or BOE) and resubmit for another Referendum Vote <ul style="list-style-type: none"> <li>• Meeting notice must be published in newspaper</li> <li>• Public comment must be allowed at this meeting</li> </ul>
TBD	Additional Referendum Vote/s for any rejected budget are to be held not less than 7 days, or more than 18 days, after the prior Referendum Vote <ul style="list-style-type: none"> <li>• Budget revision/referendum vote process will continue until both budgets (Town and BOE) are passed by Referendum Vote (approved)</li> </ul>
June 15, 2019	For any budget (Town or BOE) not approved (adopted) by this date, will require issuance of tax bills at prior year's mill rate, with balance of tax bills (if tax increase approved) sent out when the applicable budget/s pass/es.
<b>Approved Annual Budget (consisting of Town and BOE budgets)</b>	
Immediately after Referendum Vote	BOF meets to formally approve final budget and tax mill rate passed by Referendum Vote/s.

## Town of Seymour Budgeted Expenditures by Function



# Town of Seymour

## Budget 2019 - 2020

### Budget Summary

	Budget FY 2015 - 2016	Budget FY 2016 - 2017	Budget FY 2017 - 2018	Budget FY 2018 - 2019	Budget FY 2019-2020	% Change of Budget
<b><u>TOWN REVENUES</u></b>						
Town Fees, Assessments & Interest Income	\$ 2,339,551	\$ 2,401,495	\$ 2,453,317	\$ 2,770,567	\$ 2,848,300	2.81%
State Education Funding & Tuition Revenue	10,194,730	10,128,492	10,128,492	9,525,000	10,196,750	7.05%
Other State Funding	1,026,371	1,356,899	1,245,501	806,818	680,456	-15.66%
Use of General Fund Surplus	275,000	112,340	90,000	100,000	225,000	125.00%
Capital Fund Projects Reimbursement	225,000	-	-	300,000	300,000	0.00%
Property Taxes- at 34.59 Mills on Net Grand List of \$1,234,045,890 at 98.4% Collection Rate	41,786,050					2.70%
Property Taxes- at 36.00 Mills on Net Grand List of \$1,195,957,150 at 98.4% Collection Rate		42,185,854				0.96%
Property Taxes- at 36.00 Mills on Net Grand List of \$1,195,957,150 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%
<b>TOTAL TOWN REVENUES</b>	<b>\$ 55,846,702</b>	<b>\$ 56,185,080</b>	<b>\$ 56,243,608</b>	<b>\$ 56,193,075</b>	<b>\$ 57,375,610</b>	<b>2.10%</b>
<b><u>TOWN EXPENDITURES</u></b>						
Town Government Expenditures	17,553,185	17,808,341	17,970,262	18,379,597	18,716,562	1.83%
Board of Education	32,580,447	32,599,415	32,974,308	33,379,892	34,158,038	2.33%
Teachers Retirement Contribution			-	-	1	100.00%
Debt Service Costs	5,492,070	4,889,984	4,504,038	3,665,317	3,710,154	1.22%
Senior Citizens Tax Relief	50,000	50,000	50,000	50,000	50,000	0.00%
Capital Fund	100,000	632,340	650,000	560,000	528,026	-5.71%
Contingency Fund Other	71,000	205,000	95,000	158,269	212,829	34.47%
<b>TOTAL TOWN EXPENDITURES</b>	<b>\$ 55,846,702</b>	<b>\$ 56,185,080</b>	<b>\$ 56,243,608</b>	<b>\$ 56,193,075</b>	<b>\$ 57,375,610</b>	<b>2.10%</b>

# Town of Seymour

## Budget 2019 - 2020

### Property Tax Calculation

	Budget FY 2015 - 2016	Budget FY 2016 - 2017	Budget FY 2017 - 2018	Budget FY 2018 - 2019	Budget FY 2019 - 2020
Gross Grand List					
Motor Vehicles	112,771,330	113,386,440	115,162,360	117,376,230	120,061,610
Personal Property	75,463,680	76,562,360	78,791,710	80,202,970	81,862,215
Real Estate	1,068,696,780	1,033,430,980	1,034,286,280	1,039,117,260	1,041,715,840
Total	1,256,931,790	1,223,379,780	1,228,240,350	1,236,696,460	1,243,639,665
Less : Exemptions					
Motor Vehicles	(738,290)	(676,860)	(578,480)	(803,990)	(763,994)
Personal Property	(17,079,480)	(21,877,390)	(22,141,820)	(24,373,130)	(22,743,310)
Real Estate	(5,068,130)	(4,868,380)	(5,418,420)	(4,785,770)	(5,230,770)
Total	(22,885,900)	(27,422,630)	(28,138,720)	(29,962,890)	(28,738,074)
Net Grand List (Taxable Basis)					
Motor Vehicles	112,033,040	112,709,580	114,583,880	116,572,240	119,297,616
Personal Property	58,384,200	54,684,970	56,649,890	55,829,840	59,118,905
Real Estate	1,063,628,650	1,028,562,600	1,028,867,860	1,034,331,490	1,036,485,070
Total Net Grand List	<u>\$ 1,234,045,890</u>	<u>\$ 1,195,957,150</u>	<u>\$ 1,200,101,630</u>	<u>\$ 1,206,733,570</u>	<u>\$ 1,214,901,591</u>
Real Estate Mill Rate	34.59	36.00	36.00	36.00	36.00
Gross Tax Revenue (Mill rate * Grand list taxable basis) \$	38,810,424	\$ 38,996,913	\$ 39,078,639	\$ 39,245,808	\$ 39,441,743
Vehicle Mill Rate	34.59	36.00	36.00	36.00	36.00
Vehicle Tax Revenue (Mill rate * vehicle grand list) \$	3,875,223	\$ 4,057,545	\$ 4,125,020	\$ 4,196,601	\$ 4,294,714
Revenue Deductions					
Collection Rate	98.40%	98.40%	98.40%	98.50%	98.60%
(Less)Plus :Rounding Adjustment	(1,627)	268	(6,102)	(82)	957
Less: Bad Debt allowance	(682,970)	(688,871)	(691,259)	(651,636)	(612,310)
Less : Circuit Breaker	(150,000)	(115,000)	(115,000)	(100,000)	-
Total Revenue Deductions	<u>(834,597)</u>	<u>(803,603)</u>	<u>(812,361)</u>	<u>(751,718)</u>	<u>(611,353)</u>
Net Tax Revenue	<u>\$ 41,851,050</u>	<u>\$ 42,250,854</u>	<u>\$ 42,391,298</u>	<u>\$ 42,690,690</u>	<u>\$ 43,125,104</u>

# Town of Seymour

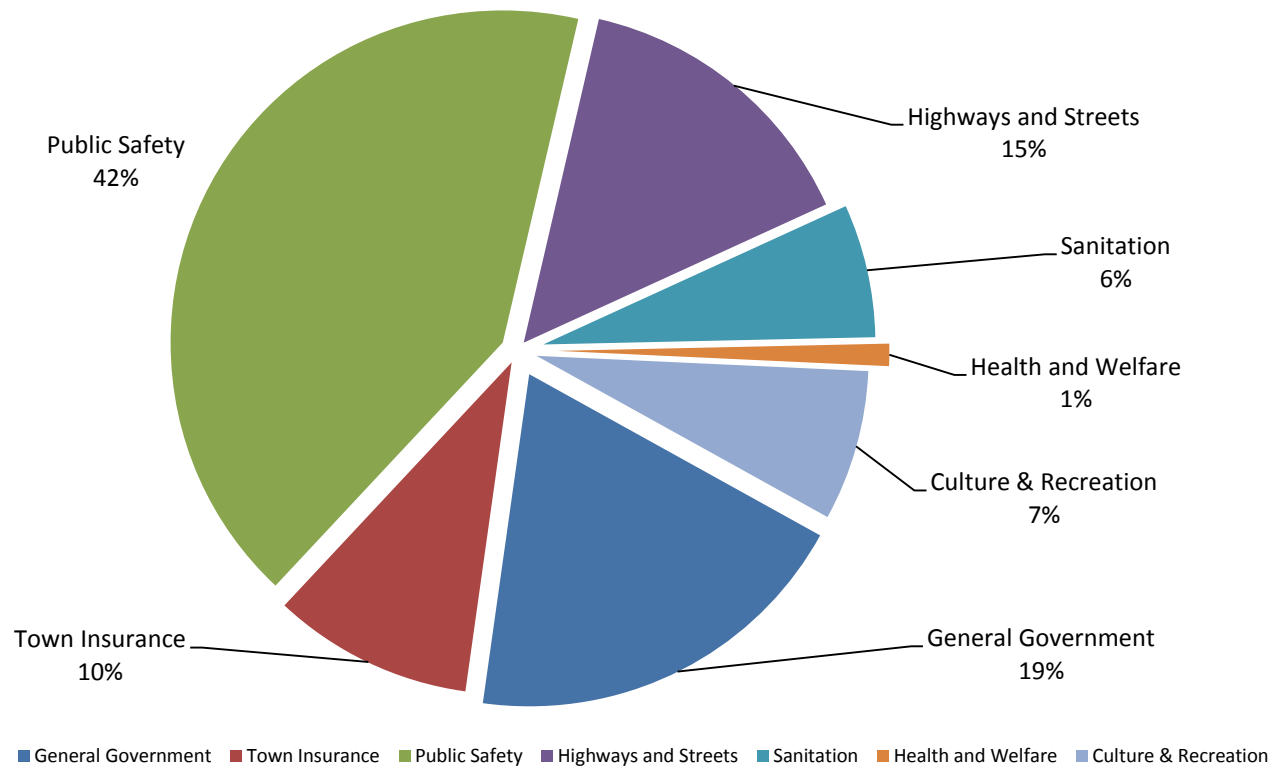
## Budget 2019 - 2020

### Fund Balance Forecast

	Budget Fiscal Year 2018 - 2019	Forecast Fiscal Year 2018 - 2019	Variance (Unf)/Fav Fiscal Year 2018 - 2019
<b>Town Revenues</b>			
Town Fees, Assessments & Interest Income	\$ 2,770,567	\$ 2,879,206	\$ 108,639
State Education Funding & Tuition Revenue	9,525,000	10,143,695	618,695
Other State Funding	806,818	713,029	(93,789)
Use of General Fund Surplus	100,000	-	(100,000)
Capital Fund Projects Reimbursement	300,000	-	(300,000)
Property Taxes	42,690,690	42,766,190	75,500
<b>Total Town Revenues</b>	<b>\$ 56,193,075</b>	<b>\$ 56,502,120</b>	<b>\$ 309,045</b>
<b>Town Expenditures</b>			
Town Government Expenditures	\$ 18,379,597	\$ 18,279,597	\$ 100,000
Board of Education	33,379,892	33,379,892	-
Senior Citizens Freeze	50,000	50,000	-
Capital/Contingency	718,269	458,269	260,000
Debt Service Costs	3,665,317	3,665,317	-
<b>Total Town Expenditures</b>	<b>\$ 56,193,075</b>	<b>\$ 55,833,075</b>	<b>\$ 360,000</b>
<b>Total Forecasted Operating Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 669,045</b>	<b>\$ 669,045</b>
Fund Balance : 6/30/18 Audit			\$ 2,598,909
Debt service reserve Balance			2,300,079
Interal Service Fund Balance			2,000,000
Less: Use of Fund Balance (Budget 2018-2019) Record above			-
Less: Debt payments from debt service reserve			(499,000)
Less : Transfers Approved in 2018 - 2019 Fiscal Year			(642,475)
Less : Pending Transfers in 2018 - 2019 Fiscal Year			-
Fund Balance after current year transfers			5,757,513
Plus : Forecasted Operating Surplus (Deficit)			669,045
Forecasted Fund Balance at 6/30/19			<u>\$ 6,426,558</u>
<b>Forecasted Fund Balance before Reserves</b>			6,426,558
Less Use of Fund Balance			-
Moody's recommended fund balance (10% of operating budget)			5,619,308
<b>Remaining fund balance after reserves</b>			<u>\$ 807,251</u>

**Town of Seymour  
Budget 2019 - 2020**

**Town of Seymour  
Town Government Services as percentage of Town Budget**



# Town of Seymour

## Budget 2019 - 2020

### Revenue and Expenditure Summary

	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018- 2019	Actual YTD as of 03/19/2019	Budget FY 2019-2020	% Change of Budget
<b>REVENUES</b>							
<b>Property Taxes and related revenue</b>	\$ 43,444,144	\$ 43,843,561	\$ 44,026,102	\$ 44,240,690	\$ 43,316,547	\$ 44,682,604	1.00%
<b>Licenses and Permits</b>	25,700	38,505	19,439	18,500	20,967	14,000	-24.32%
<b>Intergovernmental Revenues</b>	-	-	12,298	-	6,858	-	0.00%
<b>State Government Revenues</b>	11,259,946	11,416,208	9,439,511	10,331,818	5,239,486	10,877,206	5.28%
<b>General Government</b>	694,199	529,003	562,902	612,067	496,366	661,800	8.13%
<b>Assessments</b>	555,714	568,588	494,931	490,000	135,679	480,000	-2.04%
<b>Miscellaneous</b>	233,897	38,102	324,817	500,000	83,393	660,000	32.00%
<b>Total Revenues</b>	<u>\$ 56,213,600</u>	<u>\$ 56,433,967</u>	<u>\$ 54,880,000</u>	<u>\$ 56,193,075</u>	<u>\$ 49,299,296</u>	<u>\$ 57,375,610</u>	<u>2.10%</u>
<b>EXPENDITURES</b>							
<b>General Government</b>	\$ 7,714,052	\$ 7,994,229	\$ 10,025,319	\$ 8,451,955	\$ 6,160,646	\$ 8,674,997	2.64%
<b>Public Safety</b>	5,288,874	5,341,927	5,505,953	5,559,221	3,582,052	5,692,453	2.40%
<b>Highways and Streets</b>	2,439,808	2,267,552	2,045,107	1,993,868	1,426,503	1,907,975	-4.31%
<b>Sanitation</b>	1,070,311	1,109,134	1,124,741	1,154,659	863,402	1,174,887	1.75%
<b>Health and Welfare</b>	144,148	171,285	197,761	207,519	175,258	207,995	0.23%
<b>Culture &amp; Recreation</b>	866,851	899,921	928,115	1,012,375	680,799	1,058,255	4.53%
<b>Board of Education</b>	32,580,325	32,598,712	32,663,709	33,379,892	20,662,277	34,158,038	2.33%
<b>Teachers Retirement Contribution</b>						1	100.00%
<b>Debt Service</b>	5,492,070	4,889,984	3,999,690	3,665,317	3,497,598	3,710,154	1.22%



# Town of Seymour Budget 2019 - 2020

## Revenue and Expenditure Summary

	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018- 2019	Actual YTD as of 03/19/2019	Budget FY 2019-2020	% Change of Budget
Senior Citizen Freeze	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
Town Capital	30,000	332,340	256,225	560,000	163,427	528,026	-5.71%
Town Contingency	14,479	25,926	2,005,390	158,269	24,667	212,829	34.47%
<b>Total Town Expenditures</b>	<u>\$ 55,690,918</u>	<u>\$ 55,681,009</u>	<u>\$ 58,802,010</u>	<u>\$ 56,193,075</u>	<u>\$ 37,286,629</u>	<u>\$ 57,375,610</u>	<u>2.10%</u>

# Town of Seymour Budget 2019 - 2020

## Revenues

GENERAL FUND	ACCT No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018- 2019	Actual YTD as of 03/19/2019	Projected Actual	Budget FY 2019 - 2020	% Change of Budget
<b>General Property Taxes</b>									
Property Tax	311-0010-000-000	\$ 41,731,588	\$ 42,182,527	\$ 42,514,703	\$ 42,690,690	\$ 41,918,507	\$ 42,766,190	\$ 43,125,104	1.02%
Prior Year property tax	311-0011-000-000	699,041	614,883	492,380	600,000	567,855	588,184	605,000	0.83%
Pro-Rata Real Estate Tax	311-0015-000-000	-	-	-	-	-	-	-	0.00%
Supplemental Car Tax	311-0020-000-000	418,684	529,289	505,252	450,000	493,039	489,000	452,500	0.56%
<b>Sub Total</b>		42,849,313	43,326,699	43,512,335	43,740,690	42,979,401	43,843,374	44,182,604	1.01%
<b>Property Taxes-Other Assessed Value</b>									
Real Estate Conveyance	312-0000-000-000	114,757	127,372	159,648	125,000	110,907	148,714	125,000	0.00%
<b>Sub Total</b>		114,757	127,372	159,648	125,000	110,907	148,714	125,000	0.00%
<b>Penalties/Interest on Del. Taxes</b>									
Property Tax Int. & Liens	319-0011-000-000	480,074	389,490	354,119	375,000	226,239	330,551	375,000	0.00%
<b>Sub Total</b>		480,074	389,490	354,119	375,000	226,239	330,551	375,000	0.00%
<b>Licenses and Permits</b>									
Pistol Permits	320-0010-000-000	15,040	11,470	7,420	10,000	1,660	2,500	5,000	-50.00%
Zoning & State Permits	320-0020-000-000	100	-	-	-	-	-	-	0.00%
Raffle Permits	320-0025-000-000	30	2,415	235	-	210	210	-	0.00%
Fire Marshall Permits and fees	320-0030-000-000	4,502	1,285	2,260	3,000	2,090	2,250	3,000	0.00%
<b>Sub Total</b>		19,672	15,170	9,915	13,000	3,960	4,960	8,000	-38.46%
<b>Nonbusiness Licenses and Permits</b>									
Dept. of Public Works	322-0010-000-000	2,533	21,235	6,774	2,000	13,600	15,000	2,500	25.00%
Parking Stickers	322-0020-000-000	3,495	2,100	2,750	3,500	3,407	3,500	3,500	0.00%
Dog Licenses	322-0060-000-000	-	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		6,028	23,335	9,524	5,500	17,007	18,500	6,000	9.09%
<b>Intergovernmental Revenues</b>									
Tuition	330-0010-000-000	-	-	12,298	-	6,858	5,488	-	0.00%
<b>Sub Total</b>		-	-	12,298	-	6,858	5,488	-	0.00%
<b>State Government Shared Revenues</b>									
Transportation	334-0010-000-000	116,067	-	-	-	-	-	-	0.00%
Education Block Grant	334-0012-000-000	10,167,982	10,089,671	8,638,755	9,525,000	5,043,468	10,138,207	10,196,750	7.05%
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%
<b>Sub Total</b>		10,284,049	10,093,785	8,660,758	9,525,000	5,043,468	10,138,207	10,196,750	7.05%
<b>State Government Shared Revenues</b>									
Circuit Breaker Program	335-0010-000-000	114,143	101,555	-	100,000	-	-	-	-100.00%
Judicial Grant	335-0011-000-000	6,165	3,843	5,235	3,000	3,506	2,689	3,000	0.00%
Disability Exemption PA	335-0012-000-000	2,930	2,543	2,445	3,200	2,157	2,157	3,200	0.00%

# Town of Seymour Budget 2019 - 2020

## Revenues

GENERAL FUND	ACCT No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018- 2019	Actual YTD as of 03/19/2019	Projected Actual	Budget FY 2019 - 2020	% Change of Budget
Motor Vehicle Property Grants	TBD	-	-	-	-	-	-	-	0.00%
Grants for Municipal Projects	335-0014-000-000	281,186	281,186	281,186	281,186	148,753	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	296,883	296,588	296,299	296,588	-	296,588	297,506	0.31%
Municipal Stabilization Grant	335-0018-000-000	-	-	-	-	-	-	-	0.00%
Veterans Exemptions	335-0019-000-000	19,370	18,280	16,812	20,000	14,940	14,940	20,000	0.00%
Enterprise Zone Program	335-0022-000-000	5,735	5,534	-	5,000	-	5,000	5,000	0.00%
Dist of Telephone Tax	335-0023-000-000	28,559	30,111	24,382	30,000	-	24,000	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	115,793	-	-	-	-	-	0.00%
Mashantucket Pequot Fund	335-0035-000-000	70,475	67,844	67,640	67,844	8,037	67,844	24,111	-64.46%
<b>Sub Total</b>		941,238	1,266,665	764,833	806,818	177,393	694,404	664,003	-17.70%
<b>State Govt payments in lieu of taxes</b>									
Property tax loss	336-0010-000-000	34,658	46,439	13,920	-	12,898	12,898	11,453	100.00%
Pilot Program - Smith / Ray House	336-0015-000-000	-	9,319	-	-	5,727	5,727	5,000	100.00%
<b>Sub Total</b>		34,658	55,758	13,920	-	18,625	18,625	16,453	100.00%
<b>General Government</b>									
Town Clerk	341-0020-000-000	131,809	126,558	126,342	130,000	73,134	159,444	130,000	0.00%
Planning & Zoning	341-0030-000-000	7,822	10,030	9,748	10,000	6,806	9,000	10,000	0.00%
Zoning Board of Appeals	341-0035-000-000	1,910	352	465	1,000	3,570	2,610	1,000	0.00%
Inland Wetlands	341-0038-000-000	1,080	1,987	25,400	3,000	1,950	1,000	3,000	0.00%
<b>Sub Total</b>		142,621	138,927	161,955	144,000	85,460	172,054	144,000	0.00%
<b>Public Safety</b>									
Town Clerks - WPCA liens	342-0020-000-000	6,500	6,500	-	6,500	5,532	9,306	6,500	0.00%
Building Inspector	342-0040-000-000	250,138	103,741	126,262	150,000	183,213	187,203	150,000	0.00%
<b>Sub Total</b>		256,638	110,241	126,262	156,500	188,745	196,509	156,500	0.00%
<b>Sanitation</b>									
Transfer Station - Commercial	344-0030-000-000	26,344	12,904	38,999	50,000	20,783	34,500	50,000	0.00%
Residential Transfer Station	344-0035-000-000	13,408	19,249	19,307	20,000	10,178	19,000	20,000	0.00%
Revenue from recycling	344-0038-000-000	9,856	11,434	11,328	12,000	22,709	18,000	18,000	50.00%
<b>Sub Total</b>		49,608	43,587	69,634	82,000	53,670	71,500	88,000	7.32%
<b>Health</b>									
Dog Wardens receipts	345-0050-000-000	2,170	12,880	-	-	-	-	-	0.00%
<b>Sub Total</b>		2,170	12,880	-	-	-	-	-	0.00%
<b>Culture-Recreation</b>									
Senior Center Trips	347-0030-000-000	25,130	24,997	24,090	34,000	13,108	15,000	34,000	0.00%
Seymour Recreation Basketball	347-0031-000-000	-	27,786	15,915	20,000	24,075	20,815	22,500	12.50%
Seymour Recreation Trips	347-0032-000-000	14,130	17,061	11,979	16,067	10,030	16,000	16,000	-0.42%
Senior Center Dues	347-0033-000-000	1,578	2,179	1,203	1,500	1,537	1,319	1,500	0.00%

# Town of Seymour Budget 2019 - 2020

## Revenues

GENERAL FUND	ACCT No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018- 2019	Actual YTD as of 03/19/2019	Projected Actual	Budget FY 2019 - 2020	% Change of Budget
Recreation Summer Camps	347-0034-000-000	-	63,836	71,997	52,000	2,115	72,000	75,000	44.23%
Recreation Karate	347-0035-000-000	-	623	-	1,000	-	-	1,000	0.00%
Recreation LEGO	347-0036-000-000	-	-	-	-	-	-	-	0.00%
Senior lunch	347-0037-000-000	-	3,282	3,622	4,000	2,444	3,000	4,000	0.00%
Recreation/Senior Other	347-0038-000-000	124,145	(930)	(4,568)	-	-	-	-	0.00%
Recreation/Senior Sports	347-0039-000-000	-	648	-	2,000	-	-	2,000	0.00%
<b>Sub Total</b>		164,984	139,482	124,238	130,567	53,309	128,134	156,000	19.48%
<b>Miscellaneous Revenues</b>									
Police Reports	350-0005-000-000	1,706	1,728	1,205	1,000	579	1,000	1,000	0.00%
Miscellaneous	350-0010-000-000	6,736	8,586	5,709	10,000	1,995	7,500	10,000	0.00%
Housing Authority	350-0015-000-000	-	-	-	-	400	-	-	0.00%
Sale of surplus property	350-0020-000-000	3,500	240	84	-	-	-	-	0.00%
Police Admin Fee	350-0025-000-000	33,302	41,476	45,000	60,000	94,105	80,000	65,000	8.33%
Community Service Ads	350-0035-001-000	-	-	-	-	-	-	17,200	100.00%
Unbudgeted income insurance	350-0030-000-000	-	-	-	-	-	-	-	0.00%
Boys and Girls Club - Rent	350-0032-000-000	3,975	3,900	3,910	3,900	1,275	3,900	-	-100.00%
Valley Health Districts - Rent	350-0040-000-000	18,375	19,907	16,844	17,500	12,250	17,500	17,500	0.00%
State Grant Revenue	350-0035-000-000	-	-	1,062	-	-	-	-	0.00%
Miscellaneous	350-0100-000-000	-	(91)	1,800	-	-	-	-	0.00%
<b>Sub Total</b>		67,594	75,746	75,614	92,400	110,604	109,900	110,700	19.81%
<b>Fines</b>									
Ordinance fines	351-0031-000-000	4,099	-	99	100	198	200	100	0.00%
Parking Fines	351-0030-000-000	6,485	8,140	5,100	6,500	4,380	5,000	6,500	0.00%
<b>Sub Total</b>		10,584	8,140	5,199	6,600	4,578	5,200	6,600	0.00%
<b>Special Assessments</b>									
Sewer Assessments	355-0010-000-000	299,259	314,362	275,845	290,000	74,605	275,000	280,000	-3.45%
Oxford Payment	355-0033-000-000	-	-	-	-	-	-	-	0.00%
Water Assessment	355-0020-000-000	161,466	189,319	192,796	175,000	49,912	185,000	175,000	0.00%
Water Assessment Interest	355-0025-000-000	94,989	64,907	26,290	25,000	11,162	26,000	25,000	0.00%
<b>Sub Total</b>		555,714	568,588	494,931	490,000	135,679	486,000	480,000	-2.04%
<b>Investment Earnings</b>									
Interest General Fund	361-0010-000-000	8,897	38,102	124,817	100,000	83,393	130,000	135,000	35.00%
<b>Sub Total</b>		8,897	38,102	124,817	100,000	83,393	130,000	135,000	35.00%
<b>Other Finance Sources</b>									
Other Finance Sources	362-0010-000-000	-	-	-	-	-	-	-	0.00%
Capital Project Fund Reimbursement	362-0010-000-000	225,000	-	200,000	300,000	-	-	300,000	0.00%
<b>Sub Total</b>		225,000	-	200,000	300,000	-	-	300,000	0.00%
Use of fund balance	390-0000-000-000	-	-	-	100,000	-	-	225,000	125.00%
<b>Sub Total</b>		-	-	-	100,000	-	-	225,000	125.00%

**Town of Seymour  
Budget 2019 - 2020**

**Revenues**

GENERAL FUND	ACCT No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Projected	Budget FY	% Change
		2015 - 2016	2016 - 2017	2017 - 2018	2018- 2019	of 03/19/2019	Actual	2019 - 2020	of Budget
Grand Total All Town Revenues		<u>\$ 56,213,600</u>	<u>\$ 56,433,967</u>	<u>\$ 54,880,000</u>	<u>\$ 56,193,075</u>	<u>\$ 49,299,296</u>	<u>\$ 56,502,120</u>	<u>\$ 57,375,610</u>	<u>2.10%</u>

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018 - 2019	Actual YTD as of 03/19/2019	Budget FY 2019 - 2020	% Change of Budget
<b>Board of Finance</b>	<b>415</b>							
Board secretary fees	410-1120-415-125	2,800	2,800	2,800	2,800	1,943	2,800	0.00%
Purchased services - OPEB Valuation	410-1120-415-350	8,600	8,600	8,600	9,000	9,000	9,000	0.00%
Other professional service - Auditing	410-1120-415-330	56,500	58,195	59,941	61,700	61,700	64,000	3.73%
<b>Sub Total</b>		<u>67,900</u>	<u>69,595</u>	<u>71,341</u>	<u>73,500</u>	<u>72,643</u>	<u>75,800</u>	<u>3.13%</u>
<b>Town Meetings Public Hearings</b>	<b>420</b>							
Board secretary fees	410-1130-420-125	-	-	200	200	-	200	0.00%
Printing and binding	410-1130-420-550	-	-	1,000	1,000	-	1,000	0.00%
General Supplies	410-1130-420-610	275	253	498	500	330	500	0.00%
Other - Town meeting Printing	410-1130-420-800	1,170	1,299	2,499	2,500	277	2,500	0.00%
<b>Sub Total</b>		<u>1,445</u>	<u>1,552</u>	<u>4,197</u>	<u>4,200</u>	<u>607</u>	<u>4,200</u>	<u>0.00%</u>
<b>Probate Court</b>	<b>425</b>							
Purchased service and technical ser	410-1240-425-300	13,000	13,975	16,963	17,000	16,809	17,000	0.00%
<b>Sub Total</b>		<u>13,000</u>	<u>13,975</u>	<u>16,963</u>	<u>17,000</u>	<u>16,809</u>	<u>17,000</u>	<u>0.00%</u>
<b>Selectmen's Office</b>	<b>430</b>							
Salary: Director (1)	410-1310-430-101	79,883	85,000	87,500	87,500	58,895	90,000	2.86%
Salary: Human Resources (1)	410-1310-430-102	40,957	22,050	-	60,000	-	80,000	33.33%
Salary: Administrative Assitant(Open)	410-1310-430-105	-	-	-	-	-	39,330	100.00%
Salary: FS Assistant (1)	410-1310-430-110	49,675	82,870	53,058	92,873	52,558	60,660	-34.68%
Salary: Regular employee Floater (1)	410-1310-430-110	-	-	-	-	-	42,480	100.00%
Board secretary fees	410-1310-430-125	1,270	1,030	1,700	1,700	650	1,700	0.00%
Education/Meeting/Seminars	410-1310-430-330	5,659	5,195	5,949	5,950	1,607	6,500	9.24%
Professional Service - (Downtown Attendant)	410-1310-430-350	6,383	10,330	16,500	-	711	-	0.00%
Emergency Volunteer Abatement	410-1310-430-801	-	-	-	65,000	66,053	-	-100.00%
Professional Service - (School Special Ed)	410-1310-430-802	-	-	-	1	-	-	-100.00%
Repairs and maintenance	410-1310-430-430	9,940	9,993	9,993	10,000	4,602	1,000	-90.00%
Communications/Telephones	410-1310-430-530	33,000	31,930	33,000	33,000	27,227	33,000	0.00%
Travel	410-1310-430-580	1,779	1,785	1,793	1,800	1,617	1,800	0.00%
General supplies	410-1310-430-610	1,994	1,677	1,978	2,000	611	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	12,500	12,176	-	-100.00%
Employee Assistance Program (EPA)	410-1310-430-800	1,300	1,300	1,300	1,300	1,300	1,300	0.00%
<b>Sub Total</b>		<u>231,839</u>	<u>253,160</u>	<u>225,271</u>	<u>373,624</u>	<u>228,007</u>	<u>359,770</u>	<u>-3.71%</u>
<b>Economic Development Department</b>	<b>433</b>							
Salary: Director (Part Time) (Open)	410-1330-433-101	43,005	43,825	25,875	45,000	-	35,000	-22.22%
Salary: Regular employees (0)	410-1330-433-110	-	-	-	-	-	-	0.00%
Board secretary fees	410-1330-433-125	400	350	1,000	1,000	250	1,000	0.00%
Other Professional services	410-1330-433-300	20,000	20,000	20,000	20,000	-	15,000	-25.00%
Development of Street Scaping	410-1330-433-302	-	1,483	1,500	1,500	-	1,500	0.00%
Decorative Banners for Downtown lamps	410-1330-433-301	-	3,000	3,000	3,000	336	3,000	0.00%
Spring Planting Budget and landscaping	410-1330-433-303	-	4,974	4,677	5,000	1,627	5,000	0.00%
Seed money to sponsor downtown events	410-1330-433-307	-	1,458	1,500	1,500	-	1,500	0.00%
Education/Meeting/Seminars	410-1330-433-350	160	800	800	800	-	800	0.00%

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Budget FY	% Change
		2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	of 03/19/2019	2019 - 2020	of Budget
Memberships CT Main/CREC/MEDC	410-1330-433-370	8,640	2,150	3,200	3,200	-	3,200	0.00%
Communications/Telephones	410-1330-433-530	663	899	900	900	153	900	0.00%
Travel	410-1330-433-580	11	250	9	250	-	250	0.00%
General supplies	410-1330-433-610	-	198	31	200	-	200	0.00%
<b>Sub Total</b>		<b>72,879</b>	<b>79,389</b>	<b>62,493</b>	<b>82,350</b>	<b>2,367</b>	<b>67,350</b>	<b>-18.21%</b>
<b>Seymour Downtown Committee</b>	<b>437</b>							
Development of Street Scaping	410-1330-437-300	3,000	-	-	-	-	-	0.00%
Decorative Banners for Downtown lamps	410-1330-437-301	3,000	-	-	-	-	-	0.00%
Spring Planting Budget and landscaping	410-1330-437-303	4,775	-	-	-	-	-	0.00%
Seed money to sponsor downtown events	410-1330-437-307	1,500	-	-	-	-	-	0.00%
<b>Sub Total</b>		<b>12,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Registrars of Voters</b>	<b>440</b>							
Salary - Officers - (2)	410-1400-440-101	24,000	24,000	24,000	24,000	16,000	24,000	0.00%
Salary: Regular employees (1)	410-1400-440-110	878	1,578	-	2,000	-	2,000	0.00%
Election staffing	410-1400-440-310	41,361	30,839	16,750	41,500	33,458	25,000	-39.76%
Education/Meeting/Seminars	410-1400-440-350	1,684	2,894	2,482	2,500	1,015	2,500	0.00%
Repairs and maintenance	410-1400-440-430	-	65	2,000	2,000	1,600	2,000	0.00%
Communications/Telephones	410-1400-440-530	2,252	3,000	3,000	3,000	1,699	3,000	0.00%
Printing and binding	410-1400-440-550	315	378	496	500	-	500	0.00%
Travel	410-1400-440-580	-	-	-	-	-	-	0.00%
General supplies & Postage	410-1400-440-610	533	1,694	1,814	3,000	-	3,000	0.00%
<b>Sub Total</b>		<b>71,024</b>	<b>64,448</b>	<b>50,542</b>	<b>78,500</b>	<b>53,773</b>	<b>62,000</b>	<b>-21.02%</b>
<b>Finance Department</b>	<b>450</b>							
Salary: Director (1)	410-1512-450-101	112,444	114,635	117,317	119,945	80,643	122,943	2.50%
Salary: Director of Operations(0)	410-1512-450-102	-	-	-	-	-	-	0.00%
Salary: Regular employees (2)	410-1512-450-110	95,688	99,560	103,181	105,750	70,436	107,541	1.69%
Salary: Part Time (1)	410-1512-450-120	24,221	25,109	26,167	26,851	14,134	24,000	-10.62%
Purchased professional services	410-1512-450-310	-	-	-	-	-	-	0.00%
Purchased services - ADP	410-1512-450-330	17,500	25,000	26,500	26,500	8,787	26,500	0.00%
Purchased services - GASB75/CAFR	410-1512-450-340	505	1,250	505	510	-	510	0.00%
Education/Meeting/Seminars	410-1512-450-350	1,990	2,400	3,000	2,500	1,149	2,500	0.00%
Professional association dues	410-1512-450-355	550	994	1,000	1,000	905	1,000	0.00%
Repairs and maintenance	410-1512-450-430	-	350	250	250	-	250	0.00%
Travel	410-1512-450-580	-	-	-	-	-	-	0.00%
General supplies	410-1512-450-610	2,420	2,500	2,500	2,500	892	2,500	0.00%
Books and periodicals	410-1512-450-640	149	187	250	250	-	250	0.00%
Machinery and equipment	410-1512-450-740	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		<b>255,468</b>	<b>271,984</b>	<b>280,670</b>	<b>286,056</b>	<b>176,946</b>	<b>287,994</b>	<b>0.68%</b>
<b>Tax Collector</b>	<b>455</b>							
Salary: Director (1)	410-1515-455-101	67,387	69,301	70,385	74,214	52,735	78,129	5.28%
Salary: Regular employees (1)	410-1515-455-110	50,072	50,951	52,077	53,290	37,170	54,618	2.49%
Education/Meeting/Seminars	410-1515-455-350	335	498	233	1,000	253	1,000	0.00%



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Repairs and maintenance	410-1515-455-430	-	-	-	-	-	-	0.00%
Other purchased services	410-1515-455-500	22,206	22,458	22,490	23,000	17,714	24,500	6.52%
Communications/Telephones	410-1515-455-530	700	700	700	700	-	700	0.00%
Travel	410-1515-455-580	493	641	277	350	172	350	0.00%
General supplies	410-1515-455-610	18,434	17,392	14,485	17,500	15,195	18,500	5.71%
Refunds - Prior years	410-1515-455-800	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>159,627</u>	<u>161,941</u>	<u>160,647</u>	<u>170,054</u>	<u>123,239</u>	<u>177,797</u>	<u>4.55%</u>
<b>Town Treasurer</b>	<b>460</b>							
Treasurer - Wages (1)	410-1516-460-310	5,200	5,200	5,200	5,200	3,500	5,200	0.00%
Other Purchased Service	410-1516-460-330	-	-	-	-	-	-	0.00%
Insurance other than employee benefits	410-1516-460-520	-	-	-	-	-	-	0.00%
General supplies	410-1516-460-610	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>5,200</u>	<u>5,200</u>	<u>5,200</u>	<u>5,200</u>	<u>3,500</u>	<u>5,200</u>	<u>0.00%</u>
<b>Assessors Office</b>	<b>465</b>							
Salary: Director (1)	410-1522-465-101	72,618	74,033	75,765	80,408	54,717	85,155	5.90%
Salary: Regular employees (1)	410-1522-465-110	60,952	50,066	52,170	47,556	32,611	51,943	9.22%
Education/Meeting/Seminars	410-1522-465-350	1,706	3,000	3,406	3,430	2,013	4,190	22.16%
Professional association dues	410-1522-465-355	185	160	1,810	205	205	215	4.88%
Repairs and maintenance	410-1522-465-430	-	-	-	-	-	-	0.00%
Purchased Service - Revaluation	410-1516-465-330	18,600	15,000	15,000	15,000	15,000	-	-100.00%
Purchased serv - Maintenance	410-1522-465-500	33,180	36,732	34,348	44,560	35,832	45,000	0.99%
Printing and binding	410-1522-465-550	460	407	450	-	-	-	0.00%
Travel	410-1522-465-580	88	86	19	100	56	500	400.00%
General supplies	410-1522-465-610	2,062	1,870	1,050	2,300	619	2,300	0.00%
Clothing	410-1522-465-620	-	-	-	-	-	300	100.00%
Books and periodicals	410-1522-465-640	585	545	550	550	40	530	-3.64%
Equipment	410-1522-465-740	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>190,435</u>	<u>181,899</u>	<u>184,568</u>	<u>194,109</u>	<u>141,093</u>	<u>190,133</u>	<u>-2.05%</u>
<b>Assessment Appeals</b>								
Board secretary fees	410-1522-465-125	260	100	150	150	50	150	0.00%
<b>Sub Total</b>		<u>260</u>	<u>100</u>	<u>150</u>	<u>150</u>	<u>50</u>	<u>150</u>	<u>0.00%</u>
<b>Town Counsel</b>	<b>470</b>							
Purchased services -Town	410-1530-470-310	95,000	130,000	130,000	130,000	109,410	130,000	0.00%
Purchased services - other	410-1530-470-330	20,000	20,000	20,000	20,000	21,775	20,000	0.00%
Purchased services - Labor	410-1530-470-331	15,000	15,000	15,000	15,000	13,800	15,000	0.00%
Legal Settlements	410-1530-470-335	199,975	124,998	135,000	135,000	56,660	135,000	0.00%
<b>Sub Total</b>		<u>329,975</u>	<u>289,998</u>	<u>300,000</u>	<u>300,000</u>	<u>201,645</u>	<u>300,000</u>	<u>0.00%</u>
<b>Town Clerk</b>	<b>475</b>							
Salary: Director (1)	410-1540-475-101	61,998	63,206	64,685	67,277	36,624	66,430	-1.26%
Salary: Regular employees (1)	410-1540-475-110	98,284	105,934	80,074	51,924	37,090	53,217	2.49%
Certification of land records	410-1540-475-320	-	-	-	-	-	-	0.00%
Vital statistics	410-1540-475-340	488	548	959	1,000	58	1,000	0.00%
Education/Meeting/Seminars	410-1540-475-350	705	925	1,279	1,400	177	1,400	0.00%

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		2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	of 03/19/2019	2019 - 2020	of Budget
Professional association dues	410-1540-475-355	200	200	200	200	190	200	0.00%
Repairs and maintenance	410-1540-475-430	100	-	100	100	-	100	0.00%
Other purchased services	410-1540-475-500	1,193	1,764	2,500	2,500	1,360	2,500	0.00%
Printing and binding	410-1540-475-550	31,964	28,000	28,000	28,000	21,564	28,000	0.00%
Travel	410-1540-475-580	57	42	132	150	40	150	0.00%
General supplies	410-1540-475-610	2,294	2,880	3,000	3,000	1,819	3,000	0.00%
Equipment	410-1540-475-740	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		<b>197,283</b>	<b>203,499</b>	<b>180,929</b>	<b>155,551</b>	<b>98,922</b>	<b>155,997</b>	<b>0.29%</b>
<b>Printing &amp; Legal Ads</b>	<b>480</b>							
Advertising	410-1540-480-540	15,000	14,884	14,991	15,000	11,837	15,000	0.00%
<b>Sub Total</b>		<b>15,000</b>	<b>14,884</b>	<b>14,991</b>	<b>15,000</b>	<b>11,837</b>	<b>15,000</b>	<b>0.00%</b>
<b>Town Planner</b>	<b>500</b>							
Salary: Director (Open)	410-1910-500-101	36,218	30,325	20,233	35,000	-	30,000	-14.29%
Machinery and equipment	410-1910-500-740	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		<b>36,218</b>	<b>30,325</b>	<b>20,233</b>	<b>35,000</b>	<b>-</b>	<b>30,000</b>	<b>-14.29%</b>
<b>Town Computers / Data Processing</b>	<b>505</b>							
Annual Support - BOE Reimbursement	410-1920-505-741	44,886	64,959	40,000	40,000	40,000	40,000	0.00%
Professional Service - Web Site design	410-1920-505-744	-	1,500	1,500	1,500	-	1,500	0.00%
Connectivity	410-1920-505-530	-	-	75,216	75,216	52,875	75,216	0.00%
Software	410-1920-505-742	12,477	10,569	30,300	10,000	1,500	-	-100.00%
Hardware	410-1920-505-743	12,482	20,074	8,000	8,000	1,051	-	-100.00%
Maintenance - Renewals	410-1920-505-740	-	-	20,000	20,000	16,240	20,000	0.00%
<b>Sub Total</b>		<b>69,845</b>	<b>97,102</b>	<b>175,015</b>	<b>154,716</b>	<b>111,666</b>	<b>136,716</b>	<b>-11.63%</b>
<b>Town Operations - Buildings</b>	<b>510</b>							
Director of Operations (1)	410-1940-510-101	75,150	76,908	85,000	86,910	58,500	89,083	2.50%
Manager of Operations (1)	410-1940-510-102	55,450	56,633	57,907	59,186	39,838	61,361	3.67%
Salary: Regular employees (3)	410-1940-510-110	153,514	155,588	159,089	159,800	117,633	164,762	3.11%
Overtime	410-1940-510-130	-	5,000	8,800	5,000	31,094	10,000	100.00%
Professional Fees (cameras)	410-1940-510-330	-	-	-	-	-	-	0.00%
Water	410-1940-510-411	15,076	24,180	25,000	25,000	11,185	24,000	-4.00%
Sewer fees	410-1940-510-412	3,058	4,999	4,999	5,000	1,898	5,000	0.00%
Cleaning Services	410-1940-510-420	-	-	-	-	-	-	0.00%
Repairs and maintenance	410-1940-510-430	79,971	79,848	80,000	80,000	79,526	80,000	0.00%
Repairs and maintenance - Police Building	420-2100-535-430	-	-	-	-	-	10,000	100.00%
Repairs and maintenance - Fire Dept Buildings	420-2200-550-720	33,971	36,846	37,000	37,000	34,037	37,000	0.00%
Rental Postage Machine	410-1940-510-442	13,671	14,511	14,834	15,000	7,168	15,000	0.00%
General supplies	410-1940-510-610	5,977	5,925	6,000	6,000	5,195	8,000	33.33%
<b>Sub Total</b>		<b>435,837</b>	<b>460,438</b>	<b>478,628</b>	<b>478,896</b>	<b>386,074</b>	<b>504,206</b>	<b>5.29%</b>
<b>Town Buildings Utilities</b>	<b>515</b>							
Electricity - Town Hall/CC/98 Bank	410-1940-510-622	38,196	42,000	42,000	42,000	40,851	35,700	-15.00%
Heating Fuel - Town Hall/CC/98 Bank	410-1940-510-624	57,507	50,000	42,563	55,000	40,531	46,750	-15.00%
Electricity - Police Department	420-2100-535-622	67,838	64,991	41,715	65,000	41,570	55,250	-15.00%
Heating Fuel - Police Department	420-2100-535-624	25,061	22,999	29,499	27,000	17,863	22,950	-15.00%

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		2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	of 03/19/2019	2019 - 2020	of Budget
Electricity - Fire Department	420-2200-550-622	25,726	22,804	26,000	26,000	14,940	22,100	-15.00%
Heating Fuel - Fire Department	420-2200-550-624	23,147	24,197	28,000	28,000	21,380	23,800	-15.00%
Electricity - DPW	430-3110-570-622	12,498	12,474	12,500	12,500	11,424	10,625	-15.00%
Heating Fuel- DPW	430-3110-570-624	20,000	14,281	15,000	15,000	13,373	12,750	-15.00%
Electricity - Transfer Station	430-3200-585-622	4,500	4,500	4,500	4,500	3,228	3,825	-15.00%
Electricity - Parks	450-5220-635-622	8,553	10,000	10,000	10,000	4,830	12,000	20.00%
Electricity - Dog Warden	440-4143-605-622	1,759	1,958	2,000	-	-	1,500	100.00%
Heating Fuel - Dog Warden	440-4143-605-624	1,312	1,548	1,750	-	-	1,500	100.00%
Electricity - Library	450-5500-640-622	12,442	15,026	15,500	15,500	15,400	13,175	-15.00%
Gas/Heating Fuel - Library	450-5500-640-624	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>298,540</u>	<u>286,778</u>	<u>271,026</u>	<u>300,500</u>	<u>225,388</u>	<u>261,925</u>	<u>-12.84%</u>
<b>Town Engineer</b>	<b>520</b>							
Site Inspections - Storm water	410-1940-520-300	26,467	26,465	27,000	27,000	18,669	27,000	0.00%
Bulky Waste Landfill Inspections	410-1940-520-310	5,840	9,046	5,840	5,840	5,025	5,840	0.00%
Purchased Engineer services	410-1940-520-340	52,000	65,353	60,000	60,000	56,413	60,000	0.00%
Other purchased services	410-1940-520-500	15,000	34,810	15,000	15,000	2,722	15,000	0.00%
General supplies	410-1940-520-610	-	-	-	-	-	-	0.00%
<b>Sub Total</b>		<u>99,307</u>	<u>135,673</u>	<u>107,840</u>	<u>107,840</u>	<u>82,829</u>	<u>107,840</u>	<u>0.00%</u>
<b>Town Contributions - Miscellaneous</b>	<b>525</b>							
Fathers Club	410-1950-525-851	-	-	-	-	-	-	0.00%
Council of Small Towns (COST)	410-1950-525-852	1,025	-	-	-	-	-	0.00%
Memorial Day	410-1950-525-854	3,500	3,500	3,500	3,500	-	3,500	0.00%
Housatonic Valley Assoc.	410-1950-525-856	750	750	750	750	-	750	0.00%
Area Congregation (Spooner House)	410-1950-525-857	1,500	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	7,500	0.00%
Founders Day	410-1950-525-859	2,000	2,000	3,000	3,000	-	-	-100.00%
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	450	500	500	500	-	500	0.00%
Veteran Graves - General Supplies	410-1950-530-610	604	800	850	850	850	850	0.00%
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%
<b>Sub Total</b>		<u>28,579</u>	<u>28,300</u>	<u>29,350</u>	<u>29,350</u>	<u>19,450</u>	<u>26,350</u>	<u>-10.22%</u>
<b>Town Contributions - Health</b>	<b>610</b>							
Morris Foundation / Wellmore	440-4170-610-870	3,500	-	3,500	-	196	-	0.00%
Alliance for Prevention & Wellness	440-4170-610-871	-	2,300	2,300	4,298	2,300	4,300	0.05%
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	857	857	850	-0.82%
Rape Crisis Center	440-4170-610-876	2,250	2,250	2,250	2,250	-	2,250	0.00%
Domestic Violence Services BHCare	440-4170-610-878	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
<b>Sub Total</b>		<u>12,607</u>	<u>11,407</u>	<u>14,907</u>	<u>13,405</u>	<u>9,353</u>	<u>13,400</u>	<u>-0.04%</u>
<b>Town Contributions - Recreation</b>	<b>630</b>							
Babe Ruth League	450-5120-630-880	3,500	3,500	3,500	3,500	3,500	3,750	7.14%
Seymour Soccer Association	450-5120-630-881	-	3,500	3,500	3,500	3,500	3,750	7.14%
POP Warner League	450-5120-630-882	3,500	3,500	3,500	3,500	3,500	3,750	7.14%

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George Hummel Little League	450-5120-630-884	3,500	3,500	3,500	3,500	3,500	3,750	7.14%
Christmas Fireworks at Land Trust	450-5120-630-886	-	-	-	-	-	5,000	100.00%
Boy Scouts	450-5120-630-887	-	-	-	-	-	-	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	0.00%
TEAM	450-5120-630-890	10,500	10,500	10,500	5,000	5,000	10,000	100.00%
Pumpkin Festival Assoc	450-5120-630-891	-	-	-	10,500	10,500	5,500	-47.62%
Christmas Day Parade	450-5120-630-892	3,500	3,500	3,500	3,500	3,500	3,500	0.00%
<b>Sub Total</b>		<u>34,500</u>	<u>38,000</u>	<u>43,000</u>	<u>46,500</u>	<u>46,500</u>	<u>52,500</u>	<u>12.90%</u>
<b>Police Department</b>	<b>535</b>							
Salary: Police Chief (1)	420-2100-535-101	106,590	106,590	106,590	115,000	85,266	122,988	6.95%
Salary: Deputy Chief (2)	420-2100-535-102	94,291	96,638	99,046	92,000	124,592	194,731	111.66%
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	69,576	70,393	73,352	74,880	41,966	153,504	105.00%
Salary: Clerks (2)	420-2100-535-105	85,239	92,725	95,432	97,425	65,574	99,851	2.49%
Salary: Uniformed Police (36)	420-2100-535-110	2,568,674	2,660,715	2,677,732	2,855,237	1,696,524	2,760,868	-3.31%
Salary: Supers	420-2100-535-112	15,000	10,440	15,000	10,000	12,612	25,000	150.00%
Salary: Crossing guards	420-2100-535-114	46,427	51,593	54,386	36,328	20,051	37,601	3.50%
Board secretary fees	420-2100-535-125	710	800	760	1,500	790	1,500	0.00%
Overtime	420-2100-535-130	139,463	149,909	170,000	150,000	152,227	150,000	0.00%
Other employee benefits - Survivor	420-2100-535-295	8,337	8,740	8,801	8,629	-	9,500	10.09%
Other purchased services technical	420-2100-535-340	20,935	25,350	23,327	21,800	13,302	21,800	0.00%
Education/Meeting/Seminars - Training	420-2100-535-350	258,989	224,990	268,504	249,986	107,413	227,974	-8.81%
Repairs and maintenance	420-2100-535-430	53,569	52,999	53,925	54,000	17,779	44,000	-18.52%
Purchased services - Maintenance	420-2100-535-500	69,689	74,730	71,120	71,470	24,261	72,750	1.79%
Insurance other than employee benefits	420-2100-535-520	-	-	-	150	-	150	0.00%
Communications/Telephones	420-2100-535-530	76,505	74,439	87,607	91,650	51,904	94,000	2.56%
Travel	420-2100-535-580	800	295	200	500	-	500	0.00%
General supplies	420-2100-535-610	34,123	35,000	35,948	36,950	14,664	36,950	0.00%
K-9 Supplies	420-2100-535-612	2,500	3,823	4,963	5,000	3,427	5,000	0.00%
Clothing	420-2100-535-615	64,658	66,300	63,366	63,900	62,700	72,800	13.93%
Gasoline	420-2100-535-626	82,000	74,999	68,499	74,000	32,873	74,000	0.00%
Machinery and equipment - Supplies	420-2100-535-740	41,369	42,454	43,100	42,400	481	42,400	0.00%
Machinery and equipment - Cars	420-2100-535-745	140,990	112,096	184,440	38,560	(19,982)	28,356	-26.46%
<b>Sub Total</b>		<u>3,980,433</u>	<u>4,036,019</u>	<u>4,206,097</u>	<u>4,191,365</u>	<u>2,508,424</u>	<u>4,276,223</u>	<u>2.02%</u>
<b>Communication Commission</b>	<b>540</b>							
Purchased services Northwest	420-2153-540-312	109,883	109,723	113,143	113,679	113,679	122,408	7.68%
Repairs and maintenance	420-2151-540-430	3,500	3,495	3,497	3,500	1,071	3,500	0.00%
Communications/Telephones	420-2151-540-530	29,727	30,780	6,100	6,100	3,687	6,100	0.00%
Machinery and equipment	420-2151-540-740	20,996	20,998	21,000	20,464	10,111	20,464	0.00%
Electricity - Oxford Site	420-2151-540-622	1,026	1,100	1,100	1,100	908	1,100	0.00%
Machinery and equipment - Tower Rental	420-2151-540-745	37,300	37,336	37,336	37,336	27,056	37,336	0.00%

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018 - 2019	Actual YTD as of 03/19/2019	Budget FY 2019 - 2020	% Change of Budget
<b>Sub Total</b>		202,431	203,432	182,175	182,179	156,511	190,908	4.79%
<b>Emergency Management</b>	<b>542</b>							
Salary: - Officer (1)	420-2153-542-105	-	-	-	-	-	-	0.00%
Repairs and maintenance	420-2153-542-430	2,954	2,998	3,000	3,000	2,926	3,000	0.00%
Communications & Telephones	420-2153-542-530	2,567	2,900	2,899	2,900	1,752	2,900	0.00%
Travel	420-2153-542-580	-	-	-	-	-	-	0.00%
General Supplies	420-2153-542-610	1,858	1,900	1,900	1,901	1,060	1,901	0.00%
POD Rental -SMS	420-2153-542-612	1,668	1,800	1,799	1,800	834	1,800	0.00%
Clothing	420-2153-542-615	643	650	650	650	198	650	0.00%
Gasoline	420-2153-542-626	1,500	1,250	86	1,500	-	1,500	0.00%
Emergency Shelter supplies	420-2153-542-610	-	-	-	-	-	-	0.00%
Purchased professional services	420-2153-542-350	3,754	3,798	1,551	3,800	3,800	3,800	0.00%
Home Land Security - Code Red	420-2151-542-700	10,119	11,710	11,710	11,710	11,710	11,710	0.00%
<b>Sub Total</b>		25,064	27,006	23,595	27,261	22,280	27,261	0.00%
<b>EMS Oversight Commission</b>	<b>545</b>							
Board secretary fees	420-2153-545-125	100	100	50	200	-	50	-75.00%
<b>Sub Total</b>		100	100	50	200	-	50	-75.00%
<b>Seymour Ambulance</b>	<b>545</b>							
Board secretary fees	420-2153-545-125	-	-	-	-	-	-	0.00%
Electricity	420-2153-545-622	2,497	1,894	2,250	2,250	-	-	-100.00%
Water	420-2153-545-411	-	-	275	275	-	-	-100.00%
Heating Fuel	420-2153-545-624	530	724	828	875	-	-	-100.00%
Gasoline	420-2153-545-626	-	-	10,000	10,000	11,051	10,000	0.00%
Sewer fees	420-2153-545-412	-	-	-	100	-	-	-100.00%
Repairs and maintenance	420-2153-545-430	-	-	-	-	-	-	0.00%
Purchased professional services	420-2153-545-310	58,243	61,155	64,213	67,000	53,422	74,791	11.63%
<b>Sub Total</b>		61,270	63,773	77,566	80,500	64,474	84,791	5.33%
<b>Valley Emergency Medical Service</b>	<b>545</b>							
Purchased Services - VEMS	420-2153-545-740	30,900	31,827	31,827	31,827	31,827	32,782	3.00%
<b>Sub Total</b>		30,900	31,827	31,827	31,827	31,827	32,782	3.00%
<b>Lake Authority</b>	<b>546</b>							
Purchased Service - Lake Authority	420-2153-546-500	15,000	17,092	19,940	19,616	19,616	16,178	-17.53%
<b>Sub Total</b>		15,000	17,092	19,940	19,616	19,616	16,178	-17.53%
<b>Fire Department</b>	<b>550</b>							
Salary: - Chiefs Wages (4)	420-2200-550-102	-	-	-	-	-	-	0.00%
Salary: - Engineers Wages (6)	420-2200-550-105	13,098	15,000	15,000	15,000	10,907	16,600	10.67%
Salary: - Mechanic Wages (Open)	420-2200-550-110	-	-	-	-	-	-	0.00%
Salary - Part Time (Open)	420-2200-550-120	8,461	7,346	2,978	24,720	-	-	-100.00%
Board secretary fees	420-2200-550-125	1,285	1,455	1,180	1,200	1,020	1,500	25.00%
Purchased services - Medical	420-2200-550-340	34,665	30,393	32,500	32,500	8,363	32,500	0.00%
Education/Meeting/Seminars	420-2200-550-350	24,020	28,378	32,000	36,000	26,544	36,500	1.39%
Repairs and maintenance	420-2200-550-430	69,096	56,788	59,996	60,000	53,859	65,000	8.33%
Communications/Telephones	420-2200-550-530	6,339	6,121	10,800	10,800	5,477	10,800	0.00%

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Budget FY	% Change
		2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	of 03/19/2019	2019 - 2020	of Budget
Travel	420-2200-550-580	121	197	-	200	-	50	-75.00%
General supplies	420-2200-550-610	1,992	2,557	2,982	3,000	1,639	4,000	33.33%
Clothing	420-2200-550-615	44,715	30,900	30,450	30,450	29,854	35,500	16.58%
Gasoline	420-2200-550-626	17,228	13,471	17,000	17,000	13,069	17,000	0.00%
Buildings - Repairs and Maintenance								
Vehicle Lease	420-2200-550-741	-	-	-	-	-	-	0.00%
Machinery and equipment capital	420-2200-550-740	-	-	-	-	-	-	0.00%
Machinery and equipment OSHA	420-2200-550-743	48,675	57,290	49,000	49,000	48,234	49,000	0.00%
Machinery and equipment	420-2200-550-745	46,606	67,814	38,000	38,000	62,496	45,000	18.42%
<b>Sub Total</b>		<u>316,300</u>	<u>317,709</u>	<u>291,886</u>	<u>317,870</u>	<u>261,463</u>	<u>313,450</u>	<u>-1.39%</u>
<b>Water - Fire Hydrants</b>	<b>560</b>							
Water - Fire Hydrants	420-2230-560-411	398,558	367,472	374,611	393,716	278,025	401,639	2.01%
<b>Sub Total</b>		<u>398,558</u>	<u>367,472</u>	<u>374,611</u>	<u>393,716</u>	<u>278,025</u>	<u>401,639</u>	<u>2.01%</u>
<b>Fire Marshal</b>	<b>560</b>							
Salary: Fire Marshal (1)	420-2230-560-101	61,236	62,428	63,889	68,378	45,544	65,670	-3.96%
Salary: Regular employees (1)	420-2230-560-110	48,653	49,626	56,554	59,186	41,796	55,337	-6.50%
Stipend Inspector Salary	420-2230-560-120						-	0.00%
Overtime	420-2230-560-130	1,681	566	2,400	2,400	-	2,400	0.00%
Education/Meeting/Seminars	420-2230-560-350	795	714	704	800	600	1,000	25.00%
Repairs and maintenance	420-2230-560-430	1,375	2,014	1,992	2,000	1,859	2,000	0.00%
Communications/Telephones	420-2230-560-530	1,458	1,550	1,999	1,750	622	1,750	0.00%
Fire Prevention Week	420-2230-560-540	319	500	500	300	-	300	0.00%
General supplies	420-2230-560-610	1,045	1,244	972	800	205	800	0.00%
Clothing	420-2230-560-615	421	793	788	800	788	800	0.00%
Gasoline	420-2230-560-626	4,000	2,310	2,024	3,000	1,173	3,000	0.00%
Books and periodicals	420-2230-560-640	-	-	207	1,600	1,551	640	-60.00%
Equipment	420-2230-560-740	-	-	-	800	683	1,000	25.00%
<b>Sub Total</b>		<u>120,983</u>	<u>121,746</u>	<u>132,029</u>	<u>141,814</u>	<u>94,822</u>	<u>134,697</u>	<u>-5.02%</u>
<b>Office of Building Compliance</b>	<b>565</b>							
Salary: Director Officer (1)	420-2400-565-101	43,940	44,968	45,845	46,917	49,313	74,312	58.39%
Salary Planing & Zoning Enforcement Officer (1)		18,540	19,096	19,543	19,981	13,321	26,181	31.03%
Salary Inland Wetlands & Blight Enforcement officer							26,181	100.00%
Salary In-Land Wetlands Officer		4,326	8,748	10,000	10,000	6,667	-	-100.00%
Salary Blight Enforcement Officer		7,500	7,750	8,000	8,000	12,519	-	-100.00%
Salary: Clerical employee (1)	420-2400-565-110	45,040	44,316	40,586	45,500	39,772	46,600	2.42%
Salary Development Code enforcement admin							16,000	100.00%
Per Deim inspector	420-2400-565-105	-	-	5,000	5,000	333	2,500	-50.00%
Education/Meeting/Seminars- CT Training	420-2400-565-350	2,000	4,057	5,799	5,200	1,775	4,900	-5.77%
Professional association dues	420-2400-565-355	2,502	1,775	550	300	45	500	66.67%
Liability/Fire/Bond Insurance	420-2400-565-520	-	-	-	-	-	-	0.00%
Communications	420-2400-565-530	327	55	-	1,000	667	-	-100.00%
Printing and binding	420-2400-565-550	-	-	3,600	3,800	4,627	-	-100.00%
Travel	420-2400-565-580	6,708	7,907	8,452	8,025	6,106	6,000	-25.23%

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Budget FY	% Change
		2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	of 03/19/2019	2019 - 2020	of Budget
General supplies	420-2400-565-610	1,533	6,828	4,294	4,625	3,301	3,000	-35.14%
Board secretary fees	420-2400-565-125	1,430	2,017	2,684	2,700	550	1,800	-33.33%
Legal fees	420-2400-565-310	75	-	3,825	3,825	3,825	2,500	-34.64%
Machinery and equip & computer services	420-2400-565-740	3,915	8,236	8,000	8,000	1,790	4,000	-50.00%
<b>Sub Total</b>		<b>137,835</b>	<b>155,752</b>	<b>166,177</b>	<b>172,873</b>	<b>144,611</b>	<b>214,474</b>	<b>24.06%</b>
<b>Highway Wages &amp; Maintenance</b>	<b>570</b>							
Salary: Director (1)	430-3110-570-101	68,922	82,000	83,920	90,367	60,211	94,952	5.07%
Salary: Foreman (Open)	430-3110-570-102	72,256	33,229	44,350	-	-	-	0.00%
Salary: Clerk (Open)	430-3110-570-105	48,657	49,357	50,742	51,924	19,971	-	-100.00%
Salary: Regular employees (17)	430-3110-570-110	1,012,383	932,172	977,013	1,025,000	697,157	1,050,523	2.49%
Board secretary fees	430-3110-570-125	600	250	600	600	350	600	0.00%
Seasonal employees	430-3110-570-115	32,310	43,880	45,000	55,000	19,980	50,000	-9.09%
Overtime	430-3110-570-130	15,000	24,981	14,640	25,000	5,941	25,000	0.00%
Heavy Equipment Usage	430-3110-570-135	23,270	24,999	24,227	25,000	10,385	25,000	0.00%
Overtime Snow Plowing	430-3110-570-131	85,000	113,718	100,360	90,000	111,589	90,000	0.00%
Purchased services - Medical	430-3110-570-340	2,967	3,898	3,991	4,000	1,854	4,000	0.00%
Professional Services Contractors	430-3110-570-350	2,000	2,000	1,999	2,000	-	2,000	0.00%
Vechile and equipment storage rent					-		18,000	100.00%
Snow Plowing Materials	430-3110-570-422	99,967	162,000	148,275	100,000	184,457	100,000	0.00%
Trees	430-3110-570-424	40,000	39,904	64,992	75,000	50,046	75,000	0.00%
Repairs and maintenance	430-3110-570-430	179,568	75,000	80,000	80,000	68,087	80,000	0.00%
Communications/Telephones	430-3110-570-530	6,595	10,500	10,500	10,500	5,089	13,400	27.62%
General supplies - Catch Basins	430-3110-570-600	-	16,000	16,000	16,000	15,950	16,000	0.00%
General supplies	430-3110-570-610	17,203	35,999	3,999	4,000	3,971	4,000	0.00%
Clothing	430-3110-570-615	8,075	9,499	9,500	9,500	8,496	9,500	0.00%
Gasoline	430-3110-570-626	99,946	94,999	79,999	95,000	25,739	95,000	0.00%
Annual F550 Truck Purchase	430-3110-570-740	79,048	116,000	90,000	90,000	74,072	-	-100.00%
<b>Sub Total</b>		<b>1,893,767</b>	<b>1,870,385</b>	<b>1,850,107</b>	<b>1,848,891</b>	<b>1,363,345</b>	<b>1,752,975</b>	<b>-5.19%</b>
<b>Highway Materials</b>	<b>575</b>							
Capital Improvements - LOCIP	410-1940-575-600	115,793	115,793	-	-	-	-	0.00%
Highway materials	430-3120-575-600	60,297	50,000	50,000	50,000	26,012	50,000	0.00%
Road Lining	430-3120-575-650	199,951	-	-	-	-	10,000	100.00%
Pothole Repair	430-3120-575-651	-	25,000	25,000	25,000	-	10,000	-60.00%
<b>Sub Total</b>		<b>376,041</b>	<b>190,793</b>	<b>75,000</b>	<b>75,000</b>	<b>26,012</b>	<b>70,000</b>	<b>-6.67%</b>
<b>Street Lighting</b>	<b>580</b>							
Street Lighting	430-3160-580-622	170,000	206,374	120,000	69,977	37,145	85,000	21.47%
<b>Sub Total</b>		<b>170,000</b>	<b>206,374</b>	<b>120,000</b>	<b>69,977</b>	<b>37,145</b>	<b>85,000</b>	<b>21.47%</b>
<b>Sanitation/Transfer Station</b>	<b>585</b>							
Salary: Regular employees (1)	430-3200-585-110	68,380	70,757	72,526	74,027	51,777	75,870	2.49%
Overtime	430-3200-585-130	8,355	11,999	11,562	12,000	2,658	12,000	0.00%
Utility services - vector control	430-3200-585-410	1,800	1,020	1,800	1,800	605	1,800	0.00%
Repairs and maintenance	430-3200-585-430	10,000	9,750	9,999	10,000	-	10,000	0.00%
Communications/Telephones	430-3200-585-530	616	469	473	650	2,003	650	0.00%



# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

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General supplies	430-3200-585-610	343	500	-	500	347	500	0.00%
Wood Grinding	430-3200-585-424	-	-	650	10,000	-	10,000	0.00%
<b>Sub Total</b>		<u>89,494</u>	<u>94,496</u>	<u>97,011</u>	<u>108,977</u>	<u>57,390</u>	<u>110,820</u>	<u>1.69%</u>
<b>Waste Collection</b>	<b>590</b>							
Utility services Collection of Refuse	430-3230-590-410	323,359	324,950	333,057	339,726	278,392	344,219	1.32%
Purchased service garbage residential	430-3230-590-425	474,567	478,040	491,935	483,312	392,610	495,250	2.47%
Purchased service garbage commercial	430-3230-590-426	15,000	51,328	51,328	51,328	10,384	51,000	-0.64%
Purchased service recycling	430-3230-590-427	167,891	160,320	151,410	171,316	124,625	173,598	1.33%
<b>Sub Total</b>		<u>980,817</u>	<u>1,014,638</u>	<u>1,027,730</u>	<u>1,045,682</u>	<u>806,012</u>	<u>1,064,067</u>	<u>1.76%</u>
<b>Valley Health Department</b>	<b>600</b>							
Valley Health Department	440-4100-600-300	99,426	113,278	112,854	113,250	85,041	113,595	0.30%
<b>Sub Total</b>		<u>99,426</u>	<u>113,278</u>	<u>112,854</u>	<u>113,250</u>	<u>85,041</u>	<u>113,595</u>	<u>0.30%</u>
<b>Dog Warden Canine Office</b>	<b>605</b>							
Salary: Dog Warden Wages (0)	440-4143-605-101	15,790	20,000	-	-	-	-	0.00%
Salary: Assistant Wages (0)	440-4143-605-102	6,370	10,000	-	-	-	-	0.00%
Water	440-4143-605-411	-	-	-	-	-	-	0.00%
Repairs and maintenance	440-4143-605-430	2,563	3,500	-	-	-	-	0.00%
Woodbridge Dog Warden Service	440-4143-605-500			70,000	80,864	80,864	81,000	0.17%
Veterinary Expense	440-4143-605-440	4,265	6,600	-	-	-	-	0.00%
Communications/Telephone	440-4143-605-530	1,115	1,400	-	-	-	-	0.00%
General supplies - equipment	440-4143-605-610	406	1,000	-	-	-	-	0.00%
Gasoline	440-4143-605-626	1,607	4,100	-	-	-	-	0.00%
<b>Sub Total</b>		<u>32,115</u>	<u>46,600</u>	<u>70,000</u>	<u>80,864</u>	<u>80,864</u>	<u>81,000</u>	<u>0.17%</u>
<b>Community Services Department</b>	<b>615</b>							
Salary: Director (1)	450-5110-620-101	60,231	62,873	64,221	68,532	46,048	73,065	6.61%
Salary: Recreation Services Manager (1)	450-5110-620-102	36,235	39,280	49,536	51,926	34,909	53,224	2.50%
Salary: Reg employees	450-5110-620-110	60,000	79,566	64,273	85,000	60,598	80,000	-5.88%
Salary: Elderly Service Director (1)	440-4432-615-101	51,882	52,993	54,235	57,670	38,817	61,290	6.28%
Salary: Part Time (1)	440-4432-615-110	20,000	21,492	23,942	29,614	19,329	46,628	57.45%
Salary: Part Time (Driver)(1)	440-4432-615-120	11,484	12,607	12,530	17,000	8,722	17,000	0.00%
Salary: Municipal Agent (1)	440-4432-615-121	5,907	5,520	5,670	6,200	3,720	6,200	0.00%
Board secretary fees	450-5110-620-125	440	280	590	600	100	600	0.00%
Repairs and maintenance - Bus/Rugs	440-4432-615-430	1,831	1,379	1,491	1,500	891	1,500	0.00%
Postage	440-4432-615-442	311	987	2,499	2,500	952	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	821	1,200	1,200	1,200	930	1,200	0.00%
Other purchased services Recreation	450-5110-620-500	23,972	32,422	23,788	33,000	20,639	33,000	0.00%
Other purchased services - Trips Elderly Serv	440-4432-615-505	26,075	22,250	24,285	-	-	-	0.00%
Other purchased services - Trips - Rec & Sen	450-5110-620-505	29,839	10,975	19,956	50,000	31,565	50,000	0.00%
Communications/Telephones - Rec & Sen	450-5110-620-530	14	4,191	6,900	7,100	4,380	7,100	0.00%
Activities -Senior	440-4432-615-510	4,000	3,337	1,513	4,000	1,414	4,000	0.00%

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018 - 2019	Actual YTD as of 03/19/2019	Budget FY 2019 - 2020	% Change of Budget
Travel - Recreation & Senior	450-5110-620-580	292	114	-	350	64	350	0.00%
General supplies Recreation	450-5110-620-610	1,436	4,534	4,550	4,550	2,079	4,550	0.00%
Program supplies - Senior	440-4432-615-512	807	973	1,200	-	-	-	0.00%
Programs - Senior	440-4432-615-800	2,500	5,141	5,347	6,500	4,783	6,500	0.00%
Gasoline	440-4432-615-626	1,931	1,966	2,123	2,000	1,717	2,800	40.00%
Equipment	440-4432-615-740	217	1,673	1,750	1,750	250	1,750	0.00%
<b>Sub Total</b>		<u>340,227</u>	<u>365,798</u>	<u>371,812</u>	<u>430,992</u>	<u>281,906</u>	<u>453,257</u>	<u>5.17%</u>
<b>Culture &amp; Arts Commission</b>	<b>625</b>							
Board secretary fees	450-5111-625-125	-	-	-	-	-	-	0.00%
Rentals Land and Building	450-5111-625-441	-	-	-	-	-	-	0.00%
Purchased Services	450-5111-625-500	17,005	19,923	14,951	20,000	14,198	20,000	0.00%
General supplies	450-5111-625-610	385	466	565	600	461	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%
<b>Sub Total</b>		<u>17,390</u>	<u>20,389</u>	<u>15,515</u>	<u>20,600</u>	<u>14,659</u>	<u>20,600</u>	<u>0.00%</u>
<b>Parks</b>	<b>635</b>							
Education/Seminars - Training	450-5220-635-350	-	360	-	500	-	500	0.00%
Water	450-5220-635-411	19,102	17,375	19,999	20,000	6,604	22,000	10.00%
Tree Service	450-5220-635-424	10,000	10,000	10,800	10,800	4,000	15,000	38.89%
Repairs and maintenance	450-5220-635-430	39,635	26,961	37,235	47,400	32,091	45,000	-5.06%
Rentals: Toilets	450-5220-635-442	10,873	9,707	14,000	14,000	10,256	13,000	-7.14%
Purchased Services - Seasonal supplies	450-5220-635-500	5,600	4,799	5,600	5,600	48	5,600	0.00%
Purchased Services - Janitorial Services	450-5220-635-510	2,400	1,300	-	-	-	2,000	100.00%
Communications/Telephones	450-5220-635-530	-	-	-	-	-	-	0.00%
General supplies	450-5220-635-610	29,999	29,900	32,528	34,100	16,679	34,100	0.00%
Machinery and equipment	450-5500-635-740	15,000	28,000	24,494	15,000	13,490	16,000	6.67%
<b>Sub Total</b>		<u>132,608</u>	<u>128,402</u>	<u>144,657</u>	<u>147,400</u>	<u>83,168</u>	<u>153,200</u>	<u>3.93%</u>
<b>Library</b>	<b>640</b>							
Salary: Director (1)	450-5500-640-101	63,422	64,969	66,362	71,816	47,208	75,677	5.38%
Salary: Regular employees (5)	450-5500-640-110	216,888	224,053	229,094	235,963	156,067	241,838	2.49%
Salary: Part Time (0)	450-5500-640-120	-	-	-	-	-	-	0.00%
Salary: Library Pages (3)	450-5500-640-121	12,399	11,821	10,827	12,000	6,936	12,000	0.00%
Repairs and Maintenance	450-5500-640-430	-	-	-	-	-	-	0.00%
Purchased Services - Adult education	450-5500-640-500	-	-	-	-	-	-	0.00%
Books and periodicals	450-5500-640-640	4,999	5,000	5,000	5,000	3,757	5,000	0.00%
Machinery and equipment	450-5500-640-740	4,620	3,761	4,120	4,120	2,870	4,120	0.00%
Machinery and equipment - Technology	450-5500-640-745	32,994	30,924	30,924	31,000	30,924	31,000	0.00%
<b>Sub Total</b>		<u>335,322</u>	<u>340,528</u>	<u>346,327</u>	<u>359,899</u>	<u>247,762</u>	<u>369,635</u>	<u>2.71%</u>
<b>Naugatuck Valley Council of Governments</b>	<b>645</b>							
Purchased Services	460-6510-645-500	6,004	6,004	6,004	6,184	6,004	8,263	33.62%
Brown Fields	460-6510-645-850	800	800	800	800	800	800	0.00%
<b>Sub Total</b>		<u>6,804</u>	<u>6,804</u>	<u>6,804</u>	<u>6,984</u>	<u>6,804</u>	<u>9,063</u>	<u>29.77%</u>

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018 - 2019	Actual YTD as of 03/19/2019	Budget FY 2019 - 2020	% Change of Budget
<b>Personnel Benefits</b>								
<b>Sick Pay</b>								
Finance Department	410-1550-450-135	9,335	9,334	9,334	9,334	-	12,385	32.69%
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	3,229	-	-	-100.00%
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	100.00%
Highway and Streets Department	410-1550-570-135	45,996	45,996	45,996	45,996	36,300	45,996	0.00%
Recreation Department	410-1550-615-135	2,564	2,564	2,564	2,564	-	4,857	89.43%
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	8,349	8,349	-	8,349	0.00%
<b>Sub Total</b>		191,083	191,083	191,083	191,083	36,300	197,848	3.54%
<b>Health Insurance</b>								
Selectman's Office (5)	410-1550-430-210	99,144	90,787	66,813	74,192	44,950	80,127	8.00%
Economic Development (0)	410-1550-433-210	-	-	-	-	-	-	0.00%
Finance (3)	410-1550-450-210	96,228	85,623	82,236	68,733	48,542	74,232	8.00%
Tax Collector (2)	410-1550-455-210	51,263	52,915	55,285	56,006	45,734	60,486	8.00%
Assessors (2)	410-1550-465-210	45,132	45,922	25,527	43,892	38,537	47,403	8.00%
Town Clerk (2)	410-1550-475-210	62,646	44,603	62,871	81,213	47,595	87,710	8.00%
Town Planner (Open)	410-1550-500-210	-	-	-	-	-	-	0.00%
Town Buildings (5)	410-1550-510-210	64,225	105,027	143,441	155,383	109,137	167,814	8.00%
Police (43)	410-1550-535-210	936,196	1,005,735	1,026,865	1,031,596	784,923	1,114,124	8.00%
Fire Marshal (2)	410-1550-560-210	33,734	34,693	37,590	32,073	38,111	34,639	8.00%
Office of Compliance (2)	410-1550-565-210						-	0.00%
Highways and Streets (18)	410-1550-570-210	489,244	483,272	490,805	444,992	410,410	480,591	8.00%
Sanitation (1)	410-1550-585-210	23,078	23,102	12,385	25,642	16,381	27,693	8.00%
Services to Elderly (1)	410-1550-615-210	10,893	11,185	11,614	14,187	18,194	15,322	8.00%
Recreation (3)	410-1550-620-210	22,399	26,495	46,261	39,548	36,857	42,712	8.00%
Library (6)	410-1550-640-210	124,209	134,258	111,224	113,020	101,021	122,062	8.00%
<b>Sub Total</b>		2,058,391	2,143,617	2,172,917	2,180,477	1,740,393	2,354,915	8.00%
<b>Social Security</b>								
Planning & Zoning (1)	410-1550-410-220	1,457	1,490	1,533	1,567	1,019	-	-100.00%
Board of Finance (1)	410-1550-415-220	214	214	214	214	149	214	0.00%
Selectman's Office (5)	410-1550-430-220	13,385	15,724	11,457	23,703	14,096	24,245	2.29%
Fire abatement	410-1550-430-220			-	-		4,590	100.00%
Economic Development (Open)	410-1550-433-220	3,290	3,353	1,979	3,443	-	2,678	-22.22%
Economic Development (0)	410-1550-435-220	77	-	-	77	-	-	-100.00%

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY	Actual FY	Actual FY	Budget FY	Actual YTD as	Budget FY	% Change
		2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	of 03/19/2019	2019 - 2020	of Budget
Registrars of Voters (2)	410-1550-440-220	1,989	1,989	1,989	1,989	1,554	1,989	0.00%
Finance (4)	410-1550-450-220	18,490	19,182	19,586	20,033	12,519	20,415	1.91%
Tax Collector (2)	410-1550-455-220	9,357	9,570	9,730	10,116	6,981	10,517	3.96%
Town Treasurer (1)	410-1550-460-220	398	398	398	398	268	398	0.00%
Assessors (2)	410-1550-465-220	10,685	10,010	10,254	10,257	8,517	10,955	6.81%
Assessment Appeals (1)	410-1550-465-220	-	-	-	-	-	-	0.00%
Town Clerk (2)	410-1550-475-220	12,894	13,009	11,056	9,752	5,797	9,786	0.35%
Inland Wetland (1)	410-1550-490-220	315	640	826	826	509	-	-100.00%
Board of Zoning Appeals (1)	410-1550-495-220	56	36	4	61	-	-	-100.00%
Town Planner (Open)	410-1550-500-220	2,531	2,332	3,149	2,925	-	-	-100.00%
Town Buildings (5)	410-1550-510-220	22,041	22,711	24,073	24,078	20,347	25,173	4.55%
Blight Officer (1)	410-1550-515-220	574	593	612	612	1,081	-	-100.00%
Veterans Graves (1)	410-1550-530-220	-	-	-	38	-	38	0.00%
Police (43)	410-1550-535-220	54,082	55,039	56,099	56,451	48,975	58,100	2.92%
Ambulance (1)	410-1550-545-220	6	8	4	15	-	4	-73.33%
Fire (10)	410-1550-550-220	1,685	3,169	1,390	3,130	904	1,385	-55.75%
Fire Marshal (2)	410-1550-560-220	8,902	8,536	9,632	10,177	7,495	9,676	-4.92%
Office of Compliance (5)	410-1550-565-220	6,992	7,136	6,612	7,070	7,790	14,671	107.51%
Highways and Streets (18)	410-1550-570-220	108,130	110,339	106,153	107,780	77,352	105,728	-1.90%
Sanitation (1)	410-1550-585-220	6,446	6,552	5,809	6,803	827	6,944	2.07%
Dog Warden (0)	410-1550-605-220	1,695	2,295	-	-	-	-	0.00%
Services to Elderly (2)	410-1550-615-220	7,220	7,250	7,667	8,648	5,735	10,227	18.26%
Recreation Commission (3)	410-1550-620-220	12,166	14,002	13,947	15,914	10,779	16,153	1.50%
Culture and Arts (0)	410-1550-625-220	-	-	-	-	-	-	0.00%
Library (9)	410-1550-640-220	23,158	22,687	23,188	25,102	16,366	25,847	2.97%
<b>Sub Total</b>		328,235	338,262	327,362	351,179	249,060	359,733	2.44%
<b>Retirement</b>								0.00%
Selectman's Office (5)	410-1550-430-230	19,985	25,685	24,144	29,176	12,826	37,827	29.65%
Economic Development (Open)	410-1550-433-230	-	-	-	-	-	-	0.00%
Finance (3)	410-1550-450-230	27,828	30,118	30,723	31,425	17,901	32,024	1.91%
Tax Collector (2)	410-1550-455-230	14,066	14,964	15,263	15,868	10,932	16,497	3.96%
Assessors (2)	410-1550-465-230	16,063	15,774	16,085	16,089	10,459	17,185	6.81%
Town Clerk (2)	410-1550-475-230	19,383	21,473	21,911	15,296	9,339	15,350	0.35%
Town Building (5)	410-1550-510-230	33,133	35,027	37,158	37,171	37,658	38,288	3.01%
Town Planner (Open)	410-1550-500-230	-	-	-	-	-	-	0.00%
Police (43)	410-1550-535-230	520,834	563,965	579,759	621,455	507,381	635,479	2.26%
Fire Marshal (2)	410-1550-560-230	12,990	13,844	14,822	15,676	10,457	14,889	-5.02%
Office of Compliance (2)	410-1550-565-230	-	-	-	-	-	15,067	100.00%
Highways and Streets (18)	410-1550-570-230	159,618	168,237	160,083	160,633	104,015	158,015	-1.63%
Sanitation (1)	410-1550-585-230	9,949	10,555	10,767	10,848	6,613	11,069	2.04%
Services to Elderly (2)	410-1550-615-230	8,561	9,258	9,459	10,782	6,802	13,258	22.96%
Recreation Commission (3)	410-1550-620-230	11,389	12,311	13,414	14,763	9,671	15,738	6.60%
Library (6)	410-1550-640-230	33,203	35,685	36,457	37,935	24,093	39,104	3.08%

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018 - 2019	Actual YTD as of 03/19/2019	Budget FY 2019 - 2020	% Change of Budget
<b>Sub Total</b>		887,003	956,896	970,045	1,017,117	768,148	1,059,790	4.20%
<b>Longevity</b>								
Police (43)	420-2100-535-290	50,561	60,631	61,732	58,726	37,375	54,826	-6.64%
Highways and Streets (18)	430-3110-570-290	16,713	30,230	17,000	10,324	9,673	10,324	0.00%
Sanitation (1)	430-3200-585-290	2,073	2,307	-	1,480	1,445	1,480	0.00%
<b>Sub Total</b>		69,348	93,168	78,732	70,530	48,493	66,630	-5.53%
<b>Total Personnel Benefits</b>		3,534,060	3,723,027	3,740,139	3,810,386	2,842,393	4,038,916	6.00%
<b>Town Insurance</b>	<b>485</b>							
Health Insurance - Retiree	410-1550-485-210	680,000	680,000	695,000	825,000	432,951	891,000	8.00%
Retirement - Prescription Drug	410-1550-485-230	58,350	45,012	58,350	58,500	36,291	63,180	8.00%
Unemployment compensation	410-1550-485-250	10,600	26,344	12,000	12,000	9,108	12,000	0.00%
Liability/Fire/Bond	410-1550-485-520	449,186	469,931	479,000	484,473	482,866	484,473	0.00%
Retirement - Pension cost	410-1550-485-524	65,920	74,675	75,775	75,000	75,000	75,000	0.00%
Workers Compensation - Admin fee	410-1550-485-525	-	-	2,000,000	-	-	-	0.00%
Workers Compensation Insurance	410-1550-485-526	323,999	325,000	325,000	325,000	325,000	325,000	0.00%
<b>Sub Total</b>		1,588,055	1,620,962	3,645,125	1,779,973	1,361,216	1,850,653	3.97%
<b>Sub Total Town Operations</b>		17,524,044	17,784,047	19,826,996	18,379,597	12,888,659	18,716,562	1.83%
<b>Town Capital/Non-recurring &amp; Other</b>	<b>530</b>							
Capital - Turf Replacement Fund	410-1950-530-862	-	-	-	260,000	-	2,000	-99.23%
Capital - Town Buildings repair fund	410-1950-530-863	-	150,000	100,000	100,000	140,926	100,000	0.00%
Capital - Public Works - Roads	410-1950-530-871	-	182,340	150,000	150,000	-	175,000	16.67%
Capital - Revaluation	410-1950-530-873	30,000	-	-	-	-	15,000	100.00%
Capital - OPEB Trust Fund	410-1950-530-866	-	-	-	50,000	-	50,000	0.00%
Capital - Fleet Replenish	410-1950-530-868	-	-	-	-	-	41,650	100.00%
Capital - FS Vehicle	410-1950-530-865	-	-	-	-	-	12,176	100.00%
Capital - Long Term Debt Repayment	410-1950-530-869	-	-	-	-	-	-	0.00%
Capital - Community Center Town wide newsletter	410-1950-530-861	-	-	-	-	-	17,200	100.00%
Capital - Annual F550 Truck Purchase	410-1950-530-867	-	-	6,225	-	22,501	90,000	100.00%
Capital - Annual Ambulance Payment	410-1950-530-864	-	-	-	-	-	25,000	100.00%
<b>Sub Total</b>		30,000	332,340	256,225	560,000	163,427	528,026	-5.71%
<b>Town Contingency</b>								
Contingency - Servers/Computer	410-1950-530-864	-	-	2,000,000	-	-	-	0.00%
Contingency - Emergency Shelter Supplies	410-1950-530-874	-	-	-	5,000	-	-	-100.00%
Contingency - Police SRO	410-1950-530-870	-	-	-	102,000	-	37,500	-63.24%
Contingency - Payroll Accrual	410-1950-530-875	-	-	-	-	-	75,329	100.00%
Other - Emergency Volunteer Abatement	410-1950-530-879	-	-	-	-	-	60,000	100.00%
Other - contingency	410-1950-530-872	-	1,723	-	26,269	-	20,000	-23.86%
Contingency - Tax Refunds prior year	410-1950-530-871	14,479	1,202	5,390	15,000	24,667	15,000	0.00%
Contingency - Labor community service	410-1950-530-874	-	23,000	-	10,000	-	5,000	-50.00%
<b>Sub Total</b>		14,479	25,926	2,005,390	158,269	24,667	212,829	34.47%
<b>Sub Total Town Capital/Non-recurring &amp; Other &amp; Contingency</b>		17,568,523	18,142,313	22,088,611	19,097,866	13,076,754	19,457,417	1.88%

# Town of Seymour Budget 2019 - 2020

## Department Detail by Line Items

Department and account descriptions	Acct. No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018 - 2019	Actual YTD as of 03/19/2019	Budget FY 2019 - 2020	% Change of Budget
<b>Senior Citizens Tax Relief</b>	410-1950-533-900	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
<b>Bond Purchase</b>								
<b>Principle</b>	<b>655</b>							
Sewer 146CDI	470-7210-655-908	-	-	-	-	-	-	0.00%
2010A - Refunding Bonding	470-7210-655-xxx							0.00%
2011A - Chatfield-Lopresti	470-7210-655-905	695,000	720,000	195,000	-	-	-	0.00%
2011B - Refunding Bonding	470-7210-655-910	920,000	915,000	915,000	915,000	915,000	915,000	0.00%
2013 - GO Bonds LoPresti school	470-7210-655-xxx							0.00%
2013 - Middle School Bonding	470-7210-655-927	205,000	105,000	105,000	105,000	-	105,000	0.00%
2014 - High School Refunding	470-7210-655-912	965,000	1,075,000	1,060,000	915,000	915,000	655,000	-28.42%
2015 - Road Bonds	470-7210-655-xxx							0.00%
2016A - GOB	470-7210-655-902	-	-	-	70,000	70,000	75,000	7.14%
2016B - GOB	470-7210-655-916	-	-	-	-	-	-	0.00%
2017A - Refunding Bonding	470-7210-655-914	250,000	245,000	245,000	-	-	335,000	100.00%
2017B - Chatfield/LoPresti Elementary School	470-7210-655-904	300,000	-	300,000	-	-	-	0.00%
2017C - Taxable Refunding	470-7210-655-907	300,000	300,000	-	-	-	-	0.00%
MLB Lease LED Streetlights	470-7210-655-909	-	-	-	60,023	-	60,023	0.00%
2007 - GO Bonds LoPresti	470-7210-655-932	255,000	-	-	-	-	-	0.00%
Capital - JCI Performance Contract	470-7210-655-933	-	-	-	-	-	43,575	100.00%
Capital - Fire Department Vehicle Lease	470-7210-655-911	-	-	-	-	-	-	0.00%
Capital - Capital Projects - 2019-2020							300,000	100.00%
Capital - Capital Projects - 2018-2019	470-7210-655-920			-	300,000	300,000	-	-100.00%
Capital - Capital Projects - 2017-2018	470-7210-655-904	-	-	300,000	-	-	-	0.00%
Capital - Capital Projects - 2013-2014 3yrs	470-7210-655-917	125,000	100,000	-	-	-	-	0.00%
Capital - Capital Projects - 2014-2015 3yrs	470-7210-655-918	100,000	100,000	-	-	-	-	0.00%
Capital - Capital Projects - 2015-2016 3yrs	470-7210-655-906	100,000	117,500	-	-	-	-	0.00%
<b>Sub Total</b>		4,215,000	3,677,500	3,120,000	2,365,023	2,200,000	2,488,598	5.23%
<b>Interest</b>	<b>660</b>							
Sewer 146CDI	470-7220-660-908	-	-	-	-	-	-	0.00%
2010A - Refunding Bonding	470-7220-660-905	31,900	9,000	13,657	12,000	12,000	12,000	0.00%
2011A - Chatfield-Lopresti	470-7220-660-906	-	-	83,119	-	-	-	0.00%
2011B - Refunding Bonding	470-7220-660-910	355,550	325,750	75,450	212,820	212,820	176,220	-17.20%
2013 - GO Bonds LoPresti school	470-7220-660-930	120,525	113,125	54,113	-	-	-	0.00%
2013 - Middle School Bonding	470-7210-660-927	13,395	9,315	-	5,513	2,818	3,675	-33.34%
2014 - High School Refunding	470-7220-660-912	192,800	167,025	-	55,625	55,625	16,375	-70.56%
2015 - Road Bonds	470-7210-660-926	56,000	190,625	192,793	158,350	158,350	158,350	0.00%
2016A - GOB	470-7220-660-901	-	-	15,463	30,925	30,925	29,875	-3.40%
2016B - GOB	470-7220-660-918	-	-	196,060	246,225	246,225	246,225	0.00%
2017A - Refunding Bonding	470-7220-660-904	92,344	148,115	153,725	201,750	201,750	201,750	0.00%
2017B - Chatfield/LoPresti Elementary School	470-7220-660-914	202,500	34,276	95,313	319,181	319,181	319,181	0.00%
2017C - Taxable Refunding	470-7220-660-930	208,938	201,188	-	57,905	57,905	57,905	0.00%
High School BANs	470-7220-660-925	-	6,565	-	-	-	-	0.00%
Misc/School Bonding	470-7220-660-916	3,118	7,500	-	-	-	-	0.00%
<b>Sub Total</b>		1,277,070	1,212,484	879,690	1,300,294	1,297,598	1,221,556	-6.06%

**Town of Seymour  
Budget 2019 - 2020**

**Department Detail by Line Items**

Department and account descriptions	Acct. No.	Actual FY 2015 - 2016	Actual FY 2016 - 2017	Actual FY 2017 - 2018	Budget FY 2018 - 2019	Actual YTD as of 03/19/2019	Budget FY 2019 - 2020	% Change of Budget
<i><b>Total Debt Service</b></i>		<u>5,492,070</u>	<u>4,889,984</u>	<u>3,999,690</u>	<u>3,665,317</u>	<u>3,497,598</u>	<u>3,710,154</u>	<u>1.22%</u>
<i><b>Sub Total Town, Capital, Contingency and Debt Service</b></i>		<u>23,110,593</u>	<u>23,082,297</u>	<u>26,138,301</u>	<u>22,813,183</u>	<u>16,624,352</u>	<u>23,217,571</u>	<u>1.77%</u>
<i><b>Board of Education</b></i>	470-7110-650-800	<u>32,580,325</u>	<u>32,598,712</u>	<u>32,663,709</u>	<u>33,379,892</u>	<u>20,662,277</u>	<u>34,158,038</u>	<u>2.33%</u>
<i><b>Teachers Pension contribution</b></i>	TBD	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1.00</u>	<u>100.00%</u>
<b>Grand Total Budget</b>		<u>55,690,918</u>	<u>55,681,009</u>	<u>58,802,010</u>	<u>56,193,075</u>	<u>37,286,629</u>	<u>57,375,610</u>	<u>2.10%</u>



**Town of Seymour  
Budget 2019 - 2020  
Board of Education**

		<b>Actual FY 2015 - 2016</b>	<b>Actual FY 2016 - 2017</b>	<b>Actual FY 2017 - 2018</b>	<b>Budget FY 2018 - 2019</b>	<b>Actual YTD as of 12/31/18</b>	<b>Budget FY 2019 - 2020</b>	<b>% Change of Budget</b>
Administration	6110	\$ 1,853,595	\$ 1,931,383	1,934,577	\$ 2,004,003	\$ 1,011,598	\$ 2,028,995	1.25%
Cert. Staff - Regular	6111	9,882,462	9,898,179	10,071,719	10,277,594	4,318,059	11,291,150	9.86%
Cert. Staff - Special Ed.	6112	1,259,993	1,283,027	1,387,260	1,474,789	552,183	1,489,581	1.00%
Appendix "E" - Non-Sport	6113	101,381	106,813	114,298	125,976	43,905	130,849	3.87%
Cert. Staff - Special Instruction	6114	641,469	617,354	578,263	552,422	254,810	756,138	36.88%
Cert. Staff - Guidance	6115	763,824	648,072	687,594	668,434	350,254	860,390	28.72%
Cert. Staff - Student Services	6116	760,511	805,261	749,651	803,269	0	-	-100.00%
Cert. Staff - Nurses	6117	207,292	213,462	217,651	213,142	91,616	224,230	5.20%
Cert. Staff - Librarians / Media	6118	249,327	242,054	248,924	260,650	0	-	-100.00%
Cert. Staff - Substitutes	6119	222,017	286,983	223,044	250,250	130,784	250,250	0.00%
<i>Sub-Total Certified Staff</i>		<b>15,941,871</b>	<b>16,032,588</b>	<b>16,212,981</b>	<b>16,630,529</b>	<b>6,753,209</b>	<b>17,031,583</b>	<b>2.41%</b>
Custodial Services	6120	1,086,575	1,099,901	1,055,223	1,128,068	544,576	1,155,520	2.43%
Monitor paraprofessionals	6121	26,830	22,009	29,083	35,197	24,730	54,100	53.71%
Clerical Paraprofessionals	6122	298,933	278,803	128,442	-	0	-	0.00%
Instructional Paraprofessionals - S/Ed	6123	811,302	884,624	953,424	1,049,451	371,560	1,035,506	-1.33%
Instructional Paraprofessionals - Reg Ed	6123	56,255	78,602	72,080	76,230	29,344	76,715	0.64%
Appendix "E" - Sports	6125	219,908	221,510	226,454	226,116	105,216	251,511	11.23%
Tutors	6126	106,631	74,694	90,898	99,230	38,719	100,850	1.63%
Summer School	6127	77,438	80,006	52,394	81,500	83,076	81,500	0.00%
Secretarial Services	6128	757,257	793,385	812,758	858,566	373,708	914,511	6.52%
Substitutes	6129	65,505	55,547	54,533	62,000	22,014	69,000	11.29%
Security Services	6130	61,385	62,920	64,810	66,750	30,341	118,755	77.91%
Technical Support	6124	204,192	206,469	207,359	210,315	114,623	241,000	14.59%
<i>Sub-Total Non-Cert. Staff</i>		<b>3,772,211</b>	<b>3,858,470</b>	<b>3,747,458</b>	<b>3,893,423</b>	<b>1,737,907</b>	<b>4,098,968</b>	<b>5.28%</b>
Health Insurance	6210	4,115,455	3,736,459	3,836,112	4,097,394	1,138,698	4,175,598	1.91%
Life Insurance	6211	46,556	42,687	43,253	51,514	17,401	52,550	2.01%
Social Security / Medicare	6220	551,989	552,279	511,194	545,756	304,566	557,831	2.21%
Pension Contribution	6230	397,814	406,168	395,481	409,766	192,313	420,010	2.50%
Tuition Reimbursement	6240	21,537	17,136	3,900	21,500	3,450	8,250	-61.63%
Unemployment Compensation	6250	17,065	14,608	77,567	17,500	38,153	15,000	-14.29%
Workers Compensation Insurance	6260	150,500	150,000	150,500	150,000	150,000	150,000	0.00%
Retirement Compensation	6295	197,085	103,228	231,988	159,533	196,052	149,407	-6.35%
<i>Sub-Total Fringe Benefits</i>		<b>5,498,001</b>	<b>5,022,565</b>	<b>5,249,995</b>	<b>5,452,963</b>	<b>2,040,633</b>	<b>5,528,646</b>	<b>1.39%</b>
Professional / Education Services	6320	198,783	216,787	222,841	278,500	76,386	270,000	-3.05%
Other Professional Services	6330	388,851	385,218	338,039	292,500	205,330	251,750	-13.93%
Professional Development	6335	30,271	128,224	55,546	60,000	15,771	60,000	0.00%

**Town of Seymour  
Budget 2019 - 2020  
Board of Education**

		<b>Actual FY 2015 - 2016</b>	<b>Actual FY 2016 - 2017</b>	<b>Actual FY 2017 - 2018</b>	<b>Budget FY 2018 - 2019</b>	<b>Actual YTD as of 12/31/18</b>	<b>Budget FY 2019 - 2020</b>	<b>% Change of Budget</b>
Technology Services	6340	-	7,500	7,500	7,000	0	9,000	28.57%
<i>Sub-Total Professional Svcs.</i>		617,905	737,729	623,926	638,000	297,487	590,750	-7.41%
Water & Gas	6411	60,368	68,781	68,958	68,400	33,657	69,500	1.61%
Grounds Maintenance	6424	63,585	77,890	51,945	-	0	-	0.00%
Buildings - Contract Services	6430	168,166	162,217	144,445	153,500	72,734	159,775	4.09%
Buildings - Repairs & Maintenance	6431	365,746	390,560	331,303	300,000	188,231	300,000	0.00%
Equipment - Repairs & Maintenance	6433	53,248	42,660	31,102	40,000	12,088	33,000	-17.50%
Equipment - Contract Services	6434	89,595	76,208	82,042	80,750	43,601	81,195	0.55%
Equipment Lease / Rentals	6440	164,324	167,718	78,064	171,440	48,449	188,250	9.81%
Software Maintenance Contract	6450	155,494	171,127	179,318	152,545	155,774	160,645	5.31%
<i>Sub-Total Infrastructure Svcs.</i>		1,120,526	1,157,161	967,177	966,635	554,534	992,365	2.66%
Regular Local Transportation	6510	881,320	900,401	905,641	929,580	315,567	956,050	2.85%
Vo - Ag Transportation	6512	24,660	25,380	26,390	27,250	10,900	27,250	0.00%
Spec. Ed - Local Transportation	6516	278,598	291,528	373,029	325,120	172,480	331,550	1.98%
Spec. Ed - Non-Local Transportation	6517	523,598	476,209	593,846	517,890	237,915	592,740	14.45%
Student Activity Transportation	6519	61,309	58,529	59,619	59,000	17,349	60,000	1.69%
<i>Sub-Total Transportation</i>		1,769,485	1,752,047	1,958,525	1,858,840	754,211	1,967,590	5.85%
Property Insurance	6520	75,324	87,140	91,829	96,256	93,447	98,421	2.25%
Liability Insurance	6521	103,364	102,339	108,970	112,216	113,421	114,740	2.25%
Athletic Insurance	6529	31,208	31,832	33,105	34,760	41,249	42,000	20.83%
<i>Sub-Total Insurance</i>		209,896	221,311	233,904	243,231	248,117	255,161	4.90%
Communications	6530	129,133	147,457	145,714	151,080	73,259	164,675	9.00%
Tuition Special Ed. - Ct. Schools	6561	49,921	33,326	33,520	48,000	18,844	38,250	-20.31%
Tuition Regular Ed. - Ct. Schools	6562	328,212	227,733	208,532	241,450	123,359	205,200	-15.01%
Tuition Special Ed. - Private Schools	6563	953,220	845,864	2,102,477	1,125,701	675,251	1,181,590	4.96%
Tuition Regular Ed. - Private Schools	6564	5,234	11,751	(691,577)	8,000	0	6,000	-25.00%
	564	-	0	5,385	-	0	-	0.00%
<i>Sub-Total Tuition</i>		1,336,587	1,118,674	1,658,337	1,423,151	817,454	1,431,040	0.55%
Travel	6580	26,399	25,745	27,556	30,150	7,865	30,150	0.00%

**Town of Seymour  
Budget 2019 - 2020  
Board of Education**

		<u>Actual FY</u> <u>2015 - 2016</u>	<u>Actual FY</u> <u>2016 - 2017</u>	<u>Actual FY</u> <u>2017 - 2018</u>	<u>Budget FY</u> <u>2018 - 2019</u>	<u>Actual YTD as</u> <u>of 12/31/18</u>	<u>Budget FY</u> <u>2019 - 2020</u>	<u>% Change</u> <u>of Budget</u>
Adult Education	6590	91,738	92,386	91,408	95,000	91,323	93,000	-2.11%
Office Supplies	6610	60,284	79,956	46,347	67,000	26,154	67,000	0.00%
Instructional Supplies	6611	228,125	286,857	266,215	195,635	101,547	195,635	0.00%
Instructional Supplies - S/Ed	6612	9,338	19,348	11,030	12,900	8,271	12,900	0.00%
Building Maintenance Supplies	6613	140,630	151,834	178,883	163,250	82,282	163,250	0.00%
Computer Supplies	6615	31,211	29,020	13,974	10,500	953	10,500	0.00%
Utilities	6622	719,565	764,717	785,472	747,800	342,046	713,300	-4.61%
Heating	6624	216,027	243,118	232,692	240,075	110,010	240,075	0.00%
Bus Fuel	6625	130,155	104,414	103,061	71,190	54,715	102,750	44.33%
Textbooks	6641	158,661	199,520	11,992	125,500	74,564	125,500	0.00%
Library Books / Periodicals	6642	10,040	9,211	3,709	35,250	169	35,250	0.00%
Instructional Computer Software	6645	53	4,248	0	7,500	7,002	7,500	0.00%
Athletic Supplies	6690	48,765	68,668	31,757	50,500	20,157	50,500	0.00%
<i>Sub-Total Supplies</i>		<u>1,752,854</u>	<u>1,960,911</u>	<u>1,685,132</u>	<u>1,727,100</u>	<u>827,870</u>	<u>1,724,160</u>	<u>-0.17%</u>
Instructional Equipment	6730	3,773	15,582	4,992	7,500	102,549	9,000	20.00%
Non-Instructional Equipment	6731	24,407	30,137	12,063	28,300	23,599	25,900	-8.48%
Computer Equipment	6745	224,062	263,542	1,778	174,100	34,375	174,100	0.00%
<i>Sub-Total Equipment</i>		<u>252,242</u>	<u>309,261</u>	<u>18,833</u>	<u>209,900</u>	<u>160,523</u>	<u>209,000</u>	<u>-0.43%</u>
Dues & Fees	6810	48,183	39,945	36,098	42,000	35,492	42,000	0.00%
Conferences & Seminars	6890	13,294	17,090	6,699	16,750	8,512	16,750	0.00%
<i>Sub-Total Conferences &amp; Seminars</i>		<u>61,477</u>	<u>57,035</u>	<u>42,797</u>	<u>58,750</u>	<u>44,004</u>	<u>58,750</u>	<u>0.00%</u>
<b>Board of Finance Incr/(Decr)</b>					1,140	-	(17,800)	-1661.40%
<b><i>Total Expenditures</i></b>		<u><b>\$ 32,580,325</b></u>	<u><b>\$ 32,493,340</b></u>	<u><b>\$ 32,663,743</b></u>	<u><b>\$ 33,379,892</b></u>	<u><b>\$ 14,408,396</b></u>	<u><b>\$ 34,158,038</b></u>	<u><b>2.33%</b></u>

# Town of Seymour Budget 2019 - 2020

## Debt Service

	Budget FY 2015 - 2016	Budget FY 2016 - 2017	Budget FY 2017 - 2018	Budget FY 2018 - 2019	Budget FY 2019 - 2020	Increase/ (Decrease)
<b>Principal</b>						
Sewer 146CDI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010A - GOB Series						
2011A - Chatfield-Lopresti	695,000	720,000	195,000	-	-	-
2011B - Refunding Bonding	920,000	915,000	915,000	915,000	915,000	-
2013 - Middle School Bonding	205,000	105,000	105,000	105,000	105,000	-
2014 - High School Refunding	965,000	1,075,000	1,060,000	915,000	655,000	(260,000)
2015 - Road Bonds 2015	-	-	-	-	-	-
2016A - GOB	-	-	-	70,000	75,000	5,000
2016B - GOB	-	-	-	-	-	-
2017A - Refunding Bonding 2017 A	250,000	245,000	245,000	-	335,000	335,000
2017B Refunding Bonds	300,000	-	-	-	-	-
2017C - Taxable refunding bonds	300,000	300,000	300,000	-	-	-
JCI Lease Town portion					43,575	43,575
MLB Leasing LED Streetlighting	-	-	-	60,023	60,023	-
Fire Department Vehicle	-	-	-	-	-	-
Misc Capital Projects	325,000	317,500	300,000	300,000	300,000	-
<b>Total Principal</b>	<b>\$ 3,960,000</b>	<b>\$ 3,677,500</b>	<b>\$ 3,120,000</b>	<b>\$ 2,365,023</b>	<b>\$ 2,488,598</b>	<b>\$ 123,575</b>
<b>Interest</b>						
Sewer 146CDI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010A - GOB Series	31,900	9,000	15,900	12,000	12,000	-
2011A - Chatfield-Lopresti						
2011B - Refunding Bonding	355,550	325,750	289,150	212,820	176,220	(36,600)
2013 - Middle School Bonding	13,395	9,315	-	5,513	3,675	(1,838)
2014 - High School Refunding	192,800	167,025	129,700	55,625	16,375	(39,250)
2015 - Road Bonds	56,000	190,625	190,625	158,350	158,350	-
2016A - GOB	3,118	7,500	7,350	30,925	29,875	(1,050)
2016B - GOB	-	-	30,925	246,225	246,225	-
2017A - Refunding Bonding	92,344	148,115	246,225	201,750	201,750	-
2017B - Chatfield/LoPresti Elementary School	202,500	34,276	-	319,181	319,181	(0)
2017C - Chatfield/LoPresti Elementary School	208,938	201,188	210,600	57,905	57,905	1
Misc/School Bonding	120,525	113,125	103,325	-	-	-
BAN Interest	-	6,565	160,238	-	-	-
Fire Truck 2008	-	-	-	-	-	-
<b>Total Interest</b>	<b>\$ 1,277,070</b>	<b>\$ 1,212,484</b>	<b>\$ 1,384,038</b>	<b>\$ 1,300,293</b>	<b>\$ 1,221,556</b>	<b>\$ (78,737)</b>
<b>Total Debt Service</b>	<b>\$ 5,237,070</b>	<b>\$ 4,889,984</b>	<b>\$ 4,504,038</b>	<b>\$ 3,665,316</b>	<b>\$ 3,710,154</b>	<b>\$ 44,838</b>

**Town of Seymour  
Budget 2019 - 2020**

**Long Term Capital Plan**

		Budget FY	Forecast FY	Forecast FY	Forecast FY	Forecast FY	Forecast FY	Forecasted 5
	Financing	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	Year Total
<b>Road Reconstruction</b>	GF Budget	\$ 175,000.00	\$ 250,000.00	\$ 300,000.00	\$ 350,000.00	\$ 400,000.00	\$ 500,000.00	\$ 1,800,000.00
<b>Building Repair Fund</b>	GF Budget	100,000.00	125,000.00	150,000.00	175,000.00	200,000.00	225,000.00	875,000.00
<b>Mill Rate Stabilization Fund</b>	GF Budget	-	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00
<b>Total</b>		\$ 275,000.00	\$ 475,000.00	\$ 550,000.00	\$ 625,000.00	\$ 700,000.00	\$ 825,000.00	\$ 3,175,000.00
<b>First Selectman's Office</b>								
Finance Department Software	General Fund 4 yrs	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ 75,000.00
<b>Public Works</b>								
Dump Truck Replacement	General Fund 5 yrs	-	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00
Hot Box/Reclaiming	General Fund 1 yrs	20,995.00	-	-	-	-	-	-
Truck Mobil Lift System	General Fund 1 yrs	30,820.00	-	-	-	-	-	-
Scale with EZ pass system	General Fund 2 yrs	40,000.00	40,000.00	-	-	-	-	40,000.00
Gas Boy Software ( no tanks or pumps)	General Fund	-	75,000.00	-	-	-	-	75,000.00
<b>Police</b>								
Front Parking Lot	General Fund	-	-	55,000.00	-	-	-	55,000.00
New Fencing	General Fund	-	-	-	-	10,000.00	-	10,000.00
New Carpets and Repair	General Fund	-	-	-	-	20,000.00	-	20,000.00
Firearm Replacements	General Fund	-	-	-	-	-	55,000.00	55,000.00
Update Policy and Procedures for Accrediation	General Fund	-	-	-	-	35,000.00	-	35,000.00
<b>Fire</b>								
Mobil Radios	General Fund 6 yrs	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	200,000.00
<b>Fire Marshal</b>								
New Fire Marshal Vehicle	General Fund	-	-	55,530.00	-	-	-	55,530.00
<b>Community Services</b>								
Community Services Bus	General Fund 4 yrs	25,000.00	25,000.00	25,000.00	25,000.00	-	-	75,000.00
<b>Communication/Emergency Mangement</b>								
Generators	General Fund	20,000.00	-	-	-	-	-	-
<b>Town Buildings</b>								
Oil Tank Removal Fund	General Fund 6 yrs	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	50,000.00
Elevators (3)	General Fund 5 yrs	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	-	200,000.00
<b>Technology</b>								
PC Replacement	General Fund 6 yrs	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	25,000.00
Meraki Wireless	General Fund	35,000.00	-	-	-	-	-	-
New Town Website	General Fund	-	-	20,000.00	-	-	-	20,000.00
		-	-	-	-	-	-	-
<b>Total</b>		<b>\$ 301,815.00</b>	<b>\$ 370,000.00</b>	<b>\$ 385,530.00</b>	<b>\$ 255,000.00</b>	<b>\$ 270,000.00</b>	<b>\$ 210,000.00</b>	<b>\$ 1,490,530.00</b>

Note: Capital Plan is budgeted in the general fund at \$300,000 per year. Some projects are paid in cash current year where others are financed over two to six years (i.e. the community bus will be bought in FY2020 and financed with a general fund loan over four years) Projects being financed by the General Fund are: Financial Software, EZ Scale, Mobile Radios, and Community Bus.

## **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