



TOWN OF COLUMBIA

323 Jonathan Trumbull Highway, Columbia, CT 06237
(860) 228-0110 FAX: (860) 228-1952

OFFICE OF THE TOWN ADMINISTRATOR

TO: Columbia Financial Planning and Allocation Commission (FiPAC)
FROM: Mark Walter, Town Administrator
DATE: May 21, 2020
RE: **Adopted Fiscal Year 2020-2021 Annual Town Budget**

This packet constitutes the Adopted Annual Town Budget for Fiscal Year 2020-2021 for the Board of Selectmen (BOS) and the Board of Education (BOE), respectively. FiPAC adopted the Annual Town Budget per the Governor's Executive Order 7I on May 20, 2020. For summary purposes, the budget can be segmented as follows: Resources, Requirements, and Mill Rate.

RESOURCES

Projected General Fund revenues for FY '20-'21, other than new/current property taxes to be raised, total \$3,069,386 which is a decrease of \$199,302 or -6.10% from FY '19-'20. As shown in detail on pages 23 through 25 of this budget packet, several revenue line items for FY '20-'21 are projected to increase, decrease or go unchanged. Based on the estimated state municipal aid for FY '20-'21, the following intergovernmental revenue line items stand out. The BOS anticipates receiving the following state funding: \$2,316,189 in ECS funding (\$45,602 increase), \$125,000 in Special Education Excess Cost Grant (\$25,000 decrease), no funding for School Transportation (continuing non-funding by the state), no funding for Circuit Breaker Elderly Tax Relief (a cost that the town must absorb in its budget), no funding for Municipal Revenue Sharing funds (no change from FY'19-'20), \$26,763 for Municipal Projects Grant (no change from FY'19-'20), \$28,393 for Municipal Stabilization Grant (no change from FY'19-'20), and \$3,666 in PILOT-State Owned Property Grant (no change from FY'19-'20), \$4,587 in Pequot-Mohegan Grant (no change from FY'19-'20). The new LoCIP entitlement for FY '20-'21 is projected to be \$39,068 and the Town will apply for that with an applicable capital project. Anticipated funding from the State of Connecticut could change during the review of the Governor's budget proposal. The approved intergovernmental revenue budget is based on the latest information received from the state as of February 5, 2020.

As part of this packet, page 26 details the Federal and State Grant funding that the BOE receives. These grants are included in the overall Board of Education Budget but they are **not** part of the adopted FY '20-'21 Town Allocation requested by the BOE.

Aside from the General Fund revenues, the BOS budget calls for the utilization of \$263,500 in Town Aid Road (TAR) to fund Road projects budgeted in the Capital projects. The TAR funds will be from a reserve of TAR funds that the Town has plus the new allocation from the state of \$205,305. The estimated Undesignated Fund Balance is projected to be \$3,722,808 as of 06/30/2020 as shown on page 30 and 31 of this budget packet. An allocation of \$595,000 from the Undesignated Fund Balance was approved at the Annual Town Meeting in May 2019 to reduce any mill rate increase impact for FY'19-'20. The estimated Undesignated Fund Balance to \$3,722,808 as of 07/01/20 is equal to 20.97% of the FY '20-'21 adopted General Fund Budgetary Requirements.

With respect to new/current property taxes, the BOS adopted budget requires \$14,239,918 to be collected in FY '20-'21 after allocating \$441,042 from the General Fund to keep the Mill Rate at its current FY '19-'20 rate of 29.33. The adopted property revenue requirement represents an increase of \$171,316 or 1.22% from FY'19-'20. The Grand List growth of \$5,930,042 or 1.21% is assisting to offset the impact of an increase in property taxes.

REQUIREMENTS

The adopted BOS Operating Budget for FY '20-'21 is \$4,270,974. That is an increase of \$239,238 or 5.93% over the amount budgeted for FY '19-'20. The adopted BOS budget includes no increase in Contingency and maintaining it at \$78,000. This is approximately 1.83% of the adopted FY '20-'21 BOS Operating Budget. The Town Charter allows a 2 % of the Annual Town Budget maximum. The adopted FY '20-'21 Capital Budget appropriations for the BOS and the BOE totals \$799,511. That is an overall decrease of \$359,583 or -31.02% from FY '19-'20. Each of the proposed capital budget lines are listed on page 27 of this document. Some of the capital project increases include the road projects, Town Building improvements, Public Works equipment, continuing Hazardous Tree Removal and the start of funding for a new track at the school. Some of the capital project decreases include completion of the BOE Security project as well as the funding completion of the BOE Generator Replacement. Other aspects of the adopted capital projects include adding to current funding of planned projects; such as, continuing the Rec Park Renovations and the Hunt Road Box Culvert replacement. The originally proposed FY '20-'21 and FY '21-'22 budget requests for the CVFD Rescue Truck Replacement has been removed. The BOS has approved per the Governor's Executive Order 7S for an appropriation of \$175,000 balance from the General Fund to continue the funding of the CVFD Rescue Truck Replacement. FiPAC approved this funding on May 20, 2020. This has been accounted for in the calculation of the Fund Balance as of 06/30/2020. Finally, the adopted FY '20-'21 BOS Debt Service Budget shows a decrease of \$7,250 or -4.55% for the scheduled principal and interest payments totaling \$152,250. The BOS has one bond issue outstanding which will be paid off by June 2021.

FiPAC adopted the the BOE FY '20-'21 Town budget allocation of \$12,716,543 which is a decrease of \$20,283 or -0.16% from FY '19-'20 . The adopted BOE FY '20-'21 town allocated budget is inline with the Minimum Budget Requirements mandated by the state.

Please note that the following adopted BOS and BOE budget items were finalized during the budget process. The FY '20-'21 healthcare plan for employee benefits is receiving a projected 19.5% increase for FY '20-'21. This increase was originally accounted when preparing the proposed budgets for both the BOS and the BOE and did not change during the budget process. Also, there has not been an indication that the state municipalities will need to fund a state mandated municipal Teachers' Retirement contribution in FY '20-'21 and so it was not been included in this adopted budget.

MILL RATE

The FY '20-'21 Mill Rate of **29.33** was set by FiPAC for FY '20-'21 per the Governor's Executive Order 7I on May 20, 2020. That constitutes a no mill rate increase from the current mill rate. A town assessed property would not experience a property tax change from FY '19-'20 to FY '20-'21 unless there is a change in their property assessment. In FY '20-'21, each mill is projected to generate \$485,500 of revenue, compared to \$479,718 in '19-'20.

The adopted FY '20-'21 tax collection rate is 97.5%. The projected tax collection rate for FY '19-'20 is 98.0%. A tax sale is not planned for FY '19-'20 . The historical collection rates are as follows: 98.8% for FY '18-'19, 99.25% for FY '17-'18 (tax sale held in '17-'18), 98.36% for '16-'17 , 98.76% for '15-'16 (tax sale held in '15-'16), 98.88% for FY '14-'15 (tax sale held in '14-'15) and 98.67% for FY'13-'14.



TOWN OF COLUMBIA FY 20-21 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/20/2020

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/07/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variance	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
GENERAL GOVERNMENT										
110	Town Meeting	3,225	3,106.04	2,725	-	2,155	-	2,787	62	2.28%
112	Executive and General Admin. Services	820,426	783,299.23	846,223	(9,638)	640,679	(65,200)	914,325	68,102	8.05%
113	Information Technology	64,100	60,368.46	50,750	17,000	53,011	-	69,106	18,356	36.17%
115	Old Firehouse Bldg	4,475	3,432.40	3,306	-	975	-	3,340	34	1.03%
116	Chapel on the Green	3,181	3,166.29	4,300	-	2,527	-	3,000	(1,300)	-30.23%
117	History Place	4,459	4,007.82	4,680	-	3,021	-	4,182	(498)	-10.64%
120	Judicial & Legal	65,000	50,038.22	65,000	-	25,886	(35,000)	55,000	(10,000)	-15.38%
130	Registrar of Voters	32,955	21,188.04	35,571	-	12,768	-	33,342	(2,229)	-6.27%
132	Assessment	133,093	128,684.60	138,246	(3,000)	98,773	-	146,096	7,850	5.68%
133	Tax Collection	95,399	91,263.80	94,339	-	71,253	-	88,161	(6,178)	-6.55%
134	Town Clerk/Public Records Services	112,799	107,257.79	115,449	-	86,339	-	118,272	2,823	2.45%
135	Financial Planning and Auditing	19,382	18,670.94	24,875	-	23,205	-	22,850	(2,025)	-8.14%
136	Finance Department	214,486	206,769.01	221,754	-	168,325	-	228,088	6,334	2.86%
140	Board of Assessment Appeals	740	362.29	740	-	50	-	940	200	27.03%
		1,573,720	1,481,614.93	1,607,958	4,362	1,188,967	(100,200)	1,689,489	81,531	5.07%
HEALTH & HUMAN SERVICES										
210	Health Care / Inspect. Services (EHHD)	28,850	28,849.24	29,370	-	29,366	-	30,614	1,244	4.24%
230	Social Services	9,150	8,483.66	8,950	-	6,262	-	25,400	16,450	183.80%
240	Drug & Alcohol Abuse Prevention	1,372	-	0	-	-	-	0	-	0.00%
250	Elderly Services (Commission on Aging)	52,666	44,103.47	55,068	16,000	47,994	-	100,761	45,693	82.98%
260	Beckish Senior Center	91,284	89,388.04	92,926	-	74,294	-	98,128	5,202	5.60%
270	Youth Services	44,176	44,176.00	45,501	-	45,501	-	47,776	2,275	5.00%
		227,498	215,000.41	231,815	16,000	203,417	-	302,679	70,864	30.57%
PUBLIC SAFETY										
310	Police Protection	176,500	168,193.31	184,500	(516)	755	-	180,654	(3,846)	-2.08%
320	Fire Fighting & Emerg. (Medical Services)	230,850	228,913.34	230,050	-	226,987	-	231,050	1,000	0.43%
330	Fire Prevention Services	27,631	23,776.85	27,130	-	20,819	-	27,695	565	2.08%
345	Emer. Management Director	3,419	2,928.31	3,485	516	2,757	-	4,558	1,073	30.79%
350	Lake Management Services	31,146	27,214.35	30,476	(3,545)	18,140	-	21,624	(8,852)	-29.05%
		469,546	451,026.16	475,641	(3,545)	269,457	-	465,581	(10,060)	-2.12%



TOWN OF COLUMBIA FY 20-21 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/20/2020

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/07/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variance	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
PUBLIC WORKS										
410	Public Works Maint. Services	725,202	699,882.00	740,117	-	552,743	-	785,008	44,891	6.07%
420	Waste Diposal Services	184,131	182,302.07	204,271	-	144,099	-	223,995	19,724	9.66%
440	Street Lighting Services	12,860	9,964.54	13,500	-	7,747	-	13,500	-	0.00%
		922,193	892,148.61	957,888	-	704,589	-	1,022,503	64,615	6.75%
LAND USE SERVICES										
510	Planning and Zoning Services	86,359	70,366.47	88,816	-	54,334	-	86,189	(2,627)	-2.96%
520	Inland Wetland Commission	20,158	16,804.80	20,675	-	14,461	-	20,081	(594)	-2.87%
530	Building Services	38,525	35,303.37	38,137	-	18,270	-	39,325	1,188	3.12%
540	Conservation and Agricultural	1,180	249.46	1,180	-	570	-	1,255	75	6.36%
550	Zoning Appeals Services	380	-	0	-	-	-	0	-	0.00%
560	Building Appeal Services	200	-	200	138	337	-	500	300	150.00%
570	Land Use Department	65,852	59,354.48	66,934	-	43,202	-	66,054	(880)	-1.31%
		212,654	182,078.58	215,942	138	131,174	-	213,404	(2,538)	-1.18%
MISCELLANEOUS										
610	Public Celebrations	8,094	7,831.23	7,700	4,500	1,062	-	7,700	-	0.00%
620	Library Services	399,265	399,265.00	399,265	-	399,265	-	411,553	12,288	3.08%
630	Lake Management Advisory Committee	18,850	6,783.64	13,150	-	10,189	-	20,650	7,500	57.03%
640	Beach Services	41,009	35,702.05	41,299	-	25,312	-	42,753	1,454	3.52%
660	Recreation Area Operations	9,496	8,357.44	11,206	-	8,706	-	10,906	(300)	-2.68%
670	Recreation	60,101	59,318.49	69,872	3,545	56,143	-	83,756	13,884	19.87%
		536,815	517,257.85	542,492	8,045	500,677	-	577,318	34,826	6.42%
BOARD OF SELECTMEN TOTAL		3,942,426	3,739,126.54	4,031,736	25,000	2,998,282	(100,200)	4,270,974	239,238	5.93%



TOWN OF COLUMBIA FY 20-21 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/20/2020

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/07/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variance	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
BOARD OF EDUCATION		Add'l Town Approp								
111	Certified Salaries	4,253,005	4,253,005.29	4,533,928	-	4,520,850		4,622,057	88,129	1.94%
112	Noncertified Salaries	933,824	933,824.05	1,004,938	-	1,026,016		1,047,110	42,172	4.20%
210	Employee Benefits - Hosp	1,103,974	1,103,974.45	1,100,964		1,042,423		1,266,128	165,164	15.00%
211	Employee Benefits - Group Life	6,200	6,199.93	6,500		6,040		7,800	1,300	20.00%
213	Employer FICA Taxes	61,029	61,029.20	72,000		75,198		72,500	500	0.69%
214	Employer Medicare Taxes	72,301	72,301.24	82,000		75,025		83,000	1,000	1.22%
250	Benefit - Unemployment	2,886	2,886.00	5,000		1,102		21,874	16,874	337.48%
260	Benefit - Worker's Compensation	71,695	71,694.99	75,000		74,801		75,000	-	0.00%
290	Other Benefits	46,558	46,557.99	93,629		81,100		94,531	902	0.96%
310	Board of Education Legal Services	34,728	34,727.50	30,000		34,793		36,000	6,000	20.00%
320	Instructional Improvement	5,168	5,167.64	16,782		5,646		6,382	(10,400)	-61.97%
330	Professional Services	137,549	137,548.71	170,593		124,272		148,246	(22,347)	-13.10%
340	Technical/Contracted Services	234,369	234,368.81	185,875	-	173,867		251,766	65,891	35.45%
411	Water/Air Testing and Sewage	15,460	15,460.00	6,500		1,803		6,500	-	0.00%
421	Sanitary Refuse	7,805	7,805.36	9,200		6,968		9,500	300	3.26%
422	Snow Plowing	22,500	22,500.00	24,000		24,000		24,750	750	3.13%
430	Repairs and Maintenance	291,889	291,889.21	41,705	-	96,944		47,345	5,640	13.52%
440	Copier Rental and Usage	26,740	26,739.82	33,300		29,460		33,500	200	0.60%
510	Student Transportation	745,576	745,575.73	819,490		785,422		732,862	(86,628)	-10.57%
520	Property Insurance	50,273	50,273.00	52,200		51,797		53,200	1,000	1.92%
530	Telephone	10,295	10,295.15	9,900		6,197		8,000	(1,900)	-19.19%
531	Postage	3,692	3,692.34	6,000		4,137		6,000	-	0.00%
540	Advertising	270	269.60	0		-		0	-	0.00%
560	Tuition	4,040,380	3,677,030.52	3,881,494		3,452,226		3,630,987	(250,507)	-6.45%
580	Travel	3,455	3,454.88	5,900		1,228		5,495	(405)	-6.86%
610	Supplies	88,197	88,196.65	112,107		88,958		104,066	(8,041)	-7.17%
613	Custodial Supplies	20,735	20,735.48	18,000		13,276		20,000	2,000	11.11%
622	Electricity	141,124	141,124.46	105,000	-	87,465		105,000	-	0.00%
623	Propane Gas	3,015	3,014.56	5,000		4,534		5,000	-	0.00%
624	Heating Oil	61,288	61,288.34	61,000		46,205		61,000	-	0.00%
626	Diesel Fuel	30,319	30,318.59	44,000		25,615		44,000	-	0.00%
640	Software	33,866	33,866.15	18,761		35,041		26,672	7,911	42.17%
641	Textbooks/Workbooks	112,073	112,072.56	19,878		44,546		9,969	(9,909)	-49.85%
642	Library Books	3,340	3,340.32	3,500		2,800		3,800	300	8.57%
643	Periodicals	5,449	5,449.41	7,920		4,440		5,809	(2,111)	-26.65%
730	Equipment	131,909	131,908.84	56,893		23,567		23,078	(33,815)	-59.44%
810	Dues and Fees	12,890	12,889.50	17,869		9,829		17,616	(253)	-1.42%
Board of Education Total		12,825,826	12,462,476.27	12,736,826	-	12,087,590	(200,000)	12,716,543	(20,283)	-0.16%



TOWN OF COLUMBIA FY 20-21 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/20/2020

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/07/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variance	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
	Board of Selectmen's Budget	3,942,426	3,739,126.54	4,031,736	25,000	2,998,282	(100,200)	4,270,974	239,238	5.93%
	Contingency	78,000	71,299.00	78,000	-	-	-	78,000	-	0.00%
	Debt Service	166,750	166,750.00	159,500	-	7,250	-	152,250	(7,250)	-4.55%
	Board of Education's Budget	12,825,826	12,462,476.27	12,736,826	-	12,087,590	(200,000)	12,716,543	(20,283)	-0.16%
	State Teachers' Retirement	-	-	39,708	-	-	(39,708)	-	(39,708)	-100.00%
	TOTAL GENERAL FUND 10	17,013,002	16,439,651.81	17,045,770	25,000	15,093,122	(339,908)	17,217,767	171,997	1.01%
	TOTAL TRANSFERS OUT	836,646	836,646.00	886,520	286,669	998,189	-	532,579	(353,941)	-39.92%
	TOTAL GENERAL FUND & TRANSFERS	17,849,648	17,276,297.81	17,932,290	311,669	16,091,311	(339,908)	17,750,346	(181,944)	-1.01%
	Capital Fund	1,100,587	1,724,414.15	1,074,348	-	600,708	-	956,130	(118,218)	-11.00%
	Dog Fund	13,242	12,080.20	12,876	-	7,601	-	13,108	232	1.80%
	Open Space Land Acquisition	-	-	-	-	-	-	-	-	0.00%
	Internal Service Fund	-	-	10,000	-	-	-	10,000	-	0.00%
	Szedga Farm	-	7,597.97	5,900	-	750	-	5,400	(500)	-8.47%
	Sr. Center Fund	-	3,160.11	-	-	8,586	-	-	-	0.00%
	Recreation Fund	10,000	11,044.24	10,000	-	10,256	-	10,000	-	0.00%
	TOTAL ALL FUNDS ABOVE	18,973,477	19,034,594.48	19,045,414	311,669	16,719,213	(339,908)	18,744,984	(300,430)	-1.58%

SUMMARY OF FISCAL YEAR 2020-2021 TRANSFERS AS REQUIRED BY ADOPTED BUDGET								
TRANSFERS FROM	TRANSFER TO							TRANSFERS FROM TOTAL
	General Fund	Capital Projects	Dog Fund	Town Aid Road	Land Acquisition	Int Service Fund	Szedga Farm	
General Fund		508,579	10,000			10,000	4,000	532,579
Capital Projects								0
Dog Fund								0
Town Aid Rd. Fund		263,500						263,500
Land Acquis. Fund								0
Int. Service Fund								0
Land Record Fees								0
Recreation Fund *	10,000.00							10,000
TOTAL	10,000.00	772,079	10,000	-	-	10,000	4,000	806,079

* TRANSFER FROM THE REC FUND TO BE COMPLETED AT FISCAL YEAR END TO ENSURE THAT THE REC FUND BALANCE IS MAINTAINED AT \$25,000 MINIMUM.



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
110	TOWN MEETING									
120	Telephone/Communication	1,225	1,225	1,225		1,225		1,287	62	5.06%
130	Legal Notices	2,000	1,881	1,500		930		1,500	-	0.00%
		3,225	3,106	2,725	-	2,155	-	2,787	62	2.28%
112	EXECUTIVE AND GENERAL ADMINISTRATIVE SERVICES									
10	Salaries & Wages	165,511	164,170	172,457		133,191		177,039	4,582	2.66%
12	Auto Allowance	3,600	3,600	3,600		3,000		3,600	-	0.00%
20	Payroll Taxes	116,000	115,114	119,000		92,527	(5,000)	127,000	8,000	6.72%
22	Unemployment Compensation	12,142	12,142	5,000		-	(3,000)	5,000	-	0.00%
30	Worker's Compensation	22,350	21,416	23,500		21,098	(2,000)	25,000	1,500	6.38%
40	Group Insurance	280,483	272,770	305,796	(9,500)	225,183	(40,000)	349,839	44,043	14.40%
50	Pension	89,000	85,810	91,000		70,132	(4,500)	99,000	8,000	8.79%
60	Def Comp Match	42,000	36,438	42,000		27,711	(5,000)	43,500	1,500	3.57%
110	Postage	2,568	1,610	3,000		921		3,000	-	0.00%
120	Telephone/Communication	7,762	4,743	4,800		4,814		5,424	624	13.00%
130	Legal Notices	1,000	828	2,000	(638)	-		2,000	-	0.00%
140	Advertising	600	119	600	500	1,038		1,500	900	150.00%
230	Electricity	12,704	12,487	13,200		10,978		13,200	-	0.00%
240	Fuel	3,750	3,554	3,500	700	3,630		3,500	-	0.00%
300	General Supplies	2,950	1,935	3,950		3,641		3,950	-	0.00%
420	Grants & Subsidies	4,000	4,000	4,000		3,500		5,000	1,000	25.00%
421	Town Historian	695	687	692		610		696	4	0.58%
422	Economic Dev Committee	600	-	600		300		730	130	21.67%
460	Commercial Insurance	36,000	27,071	31,250	(700)	25,550	(5,700)	30,000	(1,250)	-4.00%
500	Professional/Technical	500	117	500		108		500	-	0.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	1,000	910	1,000		290		1,000	-	0.00%
550	Miscellaneous Services & Chgs	250	-	250	(23)	-		250	-	0.00%
600	Repairs & Maintenance	50	-	50		-		50	-	0.00%
710	Professional Improvement	250	-	250		-		250	-	0.00%
720	Professional Dues	11,961	11,961	12,028	23	12,049		12,097	69	0.57%
750	Conferences/Seminars	700	668	800		171		800	-	0.00%
770	Transportation	500	11	400		237		400	-	0.00%
811	Machinery/Equip. <5000	1,500	1,140	1,000		-		-	(1,000)	-100.00%
		820,426	783,299	846,223	(9,638)	640,679	(65,200)	914,325	68,102	8.05%
113	INFORMATION/TECHNOLOGY									
300	General Supplies	4,500	4,299	4,500		2,608		4,500	-	0.00%
500	Professional/Technical	38,250	37,730	23,000	8,000	19,642		36,606	13,606	59.16%
515	Contracted Services - copiers	2,972	2,971	2,500		2,917		3,500	1,000	40.00%
515	Contracted Services - IT	11,493	8,983	15,000		13,392		16,000	1,000	6.67%
600	Repairs/Maintenance	500	-	500		327		500	-	0.00%
811	Machinery/Equip. <5000	6,385	6,385	5,250	9,000	14,126		8,000	2,750	52.38%
		64,100	60,368	50,750	17,000	53,011	-	69,106	18,356	36.17%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
115	OLD FIREHOUSE BLDG / MAINTENANCE FACILITY									
120	Telephone	600	515	600		451		600	-	0.00%
230	Electricity	600	345	1,000		524		2,000	1,000	100.00%
240	Fuel	2,875	2,573	1,706		-		740	(966)	-56.62%
515	Contracted Services	400		-		-		-	-	0.00%
600	Repairs							-	-	0.00%
		4,475	3,432	3,306	-	975	-	3,340	34	1.03%
116	CHAPEL ON THE GREEN									
230	Electricity	3,181	3,166	3,000		2,527		3,000	-	0.00%
600	Repairs	-		1,300					(1,300)	-100.00%
		3,181	3,166	4,300	-	2,527	-	3,000	(1,300)	-30.23%
117	HISTORY PLACE									
120	Telephone	1,500	1,380	1,800		1,150		1,400	(400)	-22.22%
230	Electricity	2,377	2,323	1,980		1,561		2,200	220	11.11%
240	Fuel	582	305	900		310		582	(318)	-35.33%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
		4,459	4,008	4,680	-	3,021	-	4,182	(498)	-10.64%
120	JUDICIAL & LEGAL									
500	Professional/Technical	65,000	50,038	65,000		25,886	(35,000)	55,000	(10,000)	-15.38%
		65,000	50,038	65,000	-	25,886	(35,000)	55,000	(10,000)	-15.38%
130	REGISTRAR OF VOTERS									
10	Salaries & Wages	14,566	9,477	14,901		6,305		15,272	371	2.49%
16	Election Workers	6,853	4,203	9,097		1,419		7,606	(1,491)	-16.39%
110	Postage	945	863	540		381		540	-	0.00%
130	Legal Notices	250	105	180		-		180	-	0.00%
300	General Supplies	1,937	1,481	2,029	(10)	466		2,054	25	1.23%
500	Professional/Technical	2,900	1,950	2,900	(340)	817		2,325	(575)	-19.83%
515	Contracted Services	600	600	600	90	690		600	-	0.00%
520	Printing	3,500	2,290	3,800		1,659		3,300	(500)	-13.16%
550	Miscellaneous Services & Chgs	80	60	80		-		80	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
720	Professional Dues	160	160	160	10	170		170	10	6.25%
750	Conferences/Seminars	1,000	-	1,120		680		1,000	(120)	-10.71%
770	Transportation	164	-	164	250	181		215	51	31.10%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		32,955	21,188	35,571	-	12,768	-	33,342	(2,229)	-6.27%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
132	ASSESSMENT									
10	Salaries & Wages	106,088	106,087	109,966		87,885		117,796	7,830	7.12%
110	Postage	1,575	1,561	1,500		1,055		1,300	(200)	-13.33%
130	Legal Notices	290	-	300		-		250	(50)	-16.67%
300	General Supplies	1,975	1,328	2,000		820		2,000	-	0.00%
500	Professional/Technical	15,815	14,717	18,280	(3,000)	6,669		18,030	(250)	-1.37%
515	Contracted Services	750	-	-		-		-	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
710	Professional Improvement	1,900	990	1,900		20		2,400	500	26.32%
720	Professional Dues	590	535	600		565		620	20	3.33%
750	Conferences/Seminars	720	505	1,000		733		1,000	-	0.00%
770	Transportation	3,390	2,962	2,700		1,027		2,700	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		133,093	128,685	138,246	(3,000)	98,773	-	146,096	7,850	5.68%
133	TAX COLLECTION									
10	Salaries & Wages	76,485	75,327	73,553		55,033		66,781	(6,772)	-9.21%
110	Postage	2,909	2,847	806		747		850	44	5.46%
130	Legal Notices	1,350	1,285	1,417		1,096		1,431	14	0.99%
300	General Supplies	1,120	1,119	920		291		920	-	0.00%
500	Professional/Technical	12,163	9,699	16,051		13,233		16,589	538	3.35%
505	State DMV Fee	250	250	250		250		250	-	0.00%
710	Professional Improvement	200	-	400		-		400	-	0.00%
720	Professional Dues	150	95	150		95		150	-	0.00%
750	Conferences/Seminars	475	413	475		417		475	-	0.00%
770	Transportation	297	229	317		89		315	(2)	-0.63%
		95,399	91,264	94,339	-	71,253	-	88,161	(6,178)	-6.55%
134	TOWN CLERK/PUBLIC RECORDS SERVICES									
10	Salaries & Wages	93,183	92,244	96,130		73,901		98,291	2,161	2.25%
110	Postage	968	624	300		251		400	100	33.33%
130	Legal Notices	2,845	1,821	3,930		2,190		4,000	70	1.78%
300	General Supplies	3,600	3,443	3,200		1,414		3,400	200	6.25%
500	Professional/Technical	8,550	7,338	8,550		6,964		8,870	320	3.74%
515	Contracted Services	540	-	-		-		-	-	0.00%
550	Misc. Services & Chgs	45	-	200		30		100	(100)	-50.00%
600	Repairs & Maintenance	25	-	200		45		200	-	0.00%
630	Rental	396	315	396		319		396	-	0.00%
710	Professional Improvement	950	219	950		60		950	-	0.00%
720	Professional Dues	370	190	230		190		230	-	0.00%
750	Conferences/Seminars	1,000	840	1,000		861		1,000	-	0.00%
770	Transportation	327	224	363		115		435	72	19.83%
		112,799	107,258	115,449	-	86,339	-	118,272	2,823	2.45%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
135	FINANCIAL PLANNING AND AUDITING									
110	Postage	432	431	450		-		475	25	5.56%
130	Legal Notices	220	220	220		-		250	30	13.64%
500	Professional/Technical	17,750	17,750	23,205		23,205		20,925	(2,280)	-9.83%
520	Printing	980	270	1,000		-		1,200	200	20.00%
		19,382	18,671	24,875	-	23,205	-	22,850	(2,025)	-8.14%
136	FINANCE DEPARTMENT									
10	Salaries & Wages	180,911	179,716	186,679		144,934		190,513	3,834	2.05%
110	Postage	2,300	1,703	2,300		1,866		2,300	-	0.00%
120	Telephone	-	-	-		-		-	-	0.00%
300	General Supplies	2,700	1,954	2,700		77		2,700	-	0.00%
500	Professional/Technical	26,500	23,062	28,000		21,121		30,500	2,500	8.93%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc Svc/Charges	150	-	150		-		150	-	0.00%
600	Repairs/Maintenance	100	-	100		-		100	-	0.00%
710	Professional Improvement	600	50	600		-		600	-	0.00%
720	Professional Dues	400	225	400		225		400	-	0.00%
750	Conferences/Seminars	500	-	500		-		500	-	0.00%
770	Transportation	325	58	325		102		325	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		214,486	206,769	221,754	-	168,325	-	228,088	6,334	2.86%
140	BOARD OF ASSESSMENT APPEALS (Tax Services)									
10	Salaries & Wages	50	-	-		-		100	100	0.00%
110	Postage	60	-	110		-		60	(50)	-45.45%
130	Legal Notices	530	362	530		-		630	100	18.87%
710	Professional Improvement	100	-	100		50		150	50	50.00%
		740	362	740	-	50	-	940	200	27.03%
210	HEALTH CARE / INSPECT. SERVICES (Eastern Highland Health District - EHHD)									
500	Professional/Technical	28,850	28,849	29,370		29,366		30,614	1,244	4.24%
		28,850	28,849	29,370	-	29,366	-	30,614	1,244	4.24%
230	SOCIAL SERVICES									
10	Salaries & Wages	-	-	-		-		-	-	0.00%
550	Professional/Technical	8,550	8,350	8,550		6,262		25,000	16,450	192.40%
770	Transportation	600	134	400		-		400	-	0.00%
		9,150	8,484	8,950	-	6,262	-	25,400	16,450	183.80%
240	DRUG & ALCOHOL ABUSE PREV.									
420	Grants	1,372	-	-		-		-	-	0.00%
		1,372	-	-	-	-	-	-	-	0.00%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
250	ELDERLY SERVICES (Commission On Aging)									
10	Salaries & Wages (Van)	32,278	28,025	34,021	16,000	31,947		65,554	31,533	92.69%
110	Postage	220	220	200		-		200	-	0.00%
120	Telephone	660	615	660		517		1,320	660	100.00%
240	Fuel	4,300	3,012	4,000		3,406		8,500	4,500	112.50%
300	General Supplies	700	108	900		162		1,100	200	22.22%
420	Grants & Subsidies	9,728	9,728	9,987		9,987		9,987	-	0.00%
500	Professional/Technical	2,200	1,589	2,200		1,200		1,200	(1,000)	-45.45%
515	Contracted Services							7,300	7,300	100.00%
540	Community Outreach	580	547	600		-		600	-	0.00%
600	Repairs & Maintenance	2,000	259	2,500		774		5,000	2,500	100.00%
710	Professional Improvement	-	-	-		-		-	-	0.00%
811	Machine/Equipment	-	-	-		-		-	-	0.00%
		52,666	44,103	55,068	16,000	47,994	-	100,761	45,693	82.98%
260	BECKISH SENIOR CENTER									
10	Salaries & Wages	64,056	63,807	63,982		51,863		67,091	3,109	4.86%
120	Telephone	1,200	1,188	1,200		1,068		1,200	-	0.00%
230	Electricity	11,378	11,090	15,000	(1,700)	10,236		15,000	-	0.00%
240	Fuel	10,700	10,037	9,100		8,104		10,208	1,108	12.18%
300	General Supplies	1,400	1,187	1,450		762		1,650	200	13.79%
515	Contracted Services	829	800	720	700	882		1,380	660	91.67%
550	Misc. Services & Chgs	194	194	194		194		244	50	25.77%
600	Repair/Maintenance	556	555	-	1,000	580		-	-	0.00%
710	Professional Improvement	71	-	380		-		380	-	0.00%
720	Professional Dues	50	50	50		50		125	75	150.00%
770	Transportation	850	481	850		556		850	-	0.00%
		91,284	89,388	92,926	-	74,294	-	98,128	5,202	5.60%
270	YOUTH SERVICES (AHM Youth & Family Services)									
300	Supplies	-	-	-		-		-	-	
420	Grants & Subsidies	44,176	44,176	45,501		45,501		47,776	2,275	5.00%
		44,176	44,176	45,501	-	45,501	-	47,776	2,275	5.00%
310	POLICE PROTECTION									
120	Telecommunications	1,000	961	1,000		755		1,050	50	5.00%
300	General Supplies		-			-		-	-	0.00%
500	Professional/Technical	175,077	166,810	183,500	(516)	-		179,604	(3,896)	-2.12%
811	ME < \$5,000	423	423	-		-		-	-	0.00%
		176,500	168,193	184,500	(516)	755	-	180,654	(3,846)	-2.08%
320	FIRE FIGHTING AND EMERGENCY (Medical Services)									
10	Salaries & Wages	-	-	-		-		-	-	
30	Worker's Comp. Insurance		-			-		-	-	0.00%
420	Grants & Subsidies	197,550	197,550	197,550		197,550		197,550	-	0.00%
500	Professional/Technical	33,300	31,363	32,500		29,437		33,500	1,000	3.08%
		230,850	228,913	230,050	-	226,987	-	231,050	1,000	0.43%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
330	FIRE PREVENTION SERVICES/ FIRE MARSHAL									
10	Salaries & Wages	22,121	22,120	22,630		18,858		23,195	565	2.50%
300	General Supplies	400	293	400		167		400	-	0.00%
515	Contracted Services	1,400	673	1,400		1,346		1,400	-	0.00%
710	Professional Improvement	600	-	600		-		600	-	0.00%
720	Professional Dues	510	130	500		148		500	-	0.00%
770	Transportation	600	560	600		300		600	-	0.00%
811	ME < \$5,000	2,000	-	1,000		-		1,000	-	0.00%
		27,631	23,777	27,130	-	20,819	-	27,695	565	2.08%
345	EMER. MANAGEMENT DIRECTOR									
10	Salaries	2,869	2,868	2,935		2,201		3,008	73	2.49%
110	Postage	50	-	50		-		50	-	0.00%
300	General Supplies	200	-	200		-		200	-	0.00%
500	Professional/Technical	100	-	100		-		100	-	0.00%
770	Transportation	200	60	200		40		200	-	0.00%
811	ME < \$5,000	-	-	-	516	516		1,000	1,000	100.00%
		3,419	2,928	3,485	516	2,757	-	4,558	1,073	30.79%
350	LAKE MANAGEMENT SERVICES									
	Marine Patrol									
10	Salaries & Wages	26,796	24,347	26,526	(4,295)	16,267		17,174	(9,352)	-35.26%
120	Telephone/Communication	500	385	500		340		500	-	0.00%
300	General Supplies	1,650	666	1,500		527		1,500	-	0.00%
520	Printing	500	309	500		-		500	-	0.00%
550	Misc. Services & Chgs	200	80	200		-		200	-	0.00%
600	Repairs & Maintenance	1,500	1,428	1,250		588		1,250	-	0.00%
710	Professional Improvement	-	-	-	750	417		500	500	100.00%
		31,146	27,214	30,476	(3,545)	18,140	-	21,624	(8,852)	-29.05%
410	PUBLIC WORKS MAINT. SERVICES									
10	Salaries & Wages	446,182	430,493	457,299	10,000	362,711		495,306	38,007	8.31%
11	Salaries & Wages-OT	32,889	29,316	34,350		13,365		35,212	862	2.51%
120	Telephone	3,304	2,242	3,804		1,564		3,904	100	2.63%
230	Electricity	2,500	2,093	2,750		1,503		2,750	-	0.00%
240	Fuel	29,850	29,809	30,593		24,745		32,972	2,379	7.78%
300	General Supplies	8,700	7,503	7,650	2,000	6,949		8,700	1,050	13.73%
500	Professional/Technical	8,707	7,694	11,657	(2,000)	1,671		11,850	193	1.66%
515	Contracted Services	47,050	45,607	55,150	(10,000)	32,025		46,140	(9,010)	-16.34%
600	Repairs & Maintenance	94,625	94,605	95,650		90,357		103,850	8,200	8.57%
610	Bldgs/Grounds Rep/Maint	46,983	46,948	35,903		15,171		39,253	3,350	9.33%
630	Rental	3,350	2,561	4,060		2,318		4,120	60	1.48%
710	Professional Development	1,012	1,012	800		365		500	(300)	-37.50%
720	Professional Dues	-	-	400		-		400	-	0.00%
770	Transportation	50	-	51		-		51	-	0.00%
		725,202	699,882	740,117	-	552,743	-	785,008	44,891	6.07%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
420	WASTE DISPOSAL SERVICES									
10	Salaries & Wages	30,125	29,858	26,648		21,064		42,721	16,073	60.32%
11	Salaries & Wages-OT	1,437	1,290	1,383		950		1,584	201	14.53%
110	Postage	400	216	425		-		425	-	0.00%
230	Electricity	2,340	2,292	1,870		1,208		1,870	-	0.00%
300	General Supplies	1,850	1,759	1,850		1,103		2,100	250	13.51%
500	Professional /Technical	136,252	136,250	159,345		112,447		159,345	-	0.00%
515	Contracted Services	3,205	2,615	3,850		708		6,850	3,000	77.92%
520	Printing	-	-	200		-		200	-	0.00%
600	Repairs & Maintenance	500	8,022	500		-		500	-	0.00%
630	Rental	8,022	-	8,200		6,619		8,400	200	2.44%
		184,131	182,302	204,271	-	144,099	-	223,995	19,724	9.66%
440	STREET LIGHTING SERVICES									
230	Electricity	12,860	9,965	13,500		7,747		13,500	-	0.00%
		12,860	9,965	13,500	-	7,747	-	13,500	-	0.00%
510	PLANNING AND ZONING SERVICES									
10	Salaries & Wages	73,064	66,041	75,221		51,434		77,094	1,873	2.49%
130	Legal Notices	6,200	3,104	6,200		1,900		4,200	(2,000)	-32.26%
500	Professional/Technical	4,500	-	4,500	(50)	-		2,500	(2,000)	-44.44%
520	Printing	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	185	-	385		257		385	-	0.00%
600	Repairs/Maint	-	-	-		-		-	-	0.00%
710	Professional Improvement	300	110	300		-		300	-	0.00%
720	Professional Dues	510	343	510	50	560		510	-	0.00%
750	Conferences/Seminars	600	583	700		55		700	-	0.00%
770	Transportation	1,000	185	1,000		128		500	(500)	-50.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
812	Mach/Equip >\$5000	-	-	-		-		-	-	0.00%
		86,359	70,366	88,816	-	54,334	-	86,189	(2,627)	-2.96%
520	INLAND WETLAND COMMISSION									
10	Salaries & Wages	15,973	15,881	16,315		13,914		16,721	406	2.49%
120	Telephone	-	-	-		-		-	-	0.00%
130	Legal Notices	1,825	204	2,000		486		1,000	(1,000)	-50.00%
420	Grants & Subsidies	-	-	-		-		-	-	0.00%
500	Professional/Technical	1,500	-	1,500		-		1,500	-	0.00%
710	Professional Improvement	-	-	-		-		-	-	0.00%
720	Professional Dues	160	120	160		60		160	-	0.00%
750	Conferences/Seminars	100	-	100		-		100	-	0.00%
770	Transportation	600	599	600		-		600	-	0.00%
		20,158	16,805	20,675	-	14,461	-	20,081	(594)	-2.87%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
530	BUILDING SERVICES									
10	Salaries & Wages	-	-	-		-		-	-	0.00%
120	Telephone/Communication	300	-	300		-		300	-	0.00%
140	Advertising	-	-	-		-		-	-	0.00%
300	General Supplies	800	-	400		-		400	-	0.00%
500	Professional/Technical	35,000	34,339	35,412		17,705		36,475	1,063	3.00%
520	Printing	400	74	400		80		500	100	25.00%
720	Professional Dues	225	-	225		-		250	25	11.11%
750	Conferences/Seminars	200	-	200		-		200	-	0.00%
770	Transportation	1,600	891	1,200		484		1,200	-	0.00%
		38,525	35,303	38,137	-	18,270	-	39,325	1,188	3.12%
540	CONSERVATION & AG									
110	Postage	100	-	-		-		-	-	0.00%
300	General Supplies	200	28	200		100		200	-	0.00%
500	Professional/Technical	380	-	380	(60)	170		380	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
720	Professional Dues	100	100	100	60	160		175	75	75.00%
750	Conferences/Seminars	200	121	300		140		300	-	0.00%
770	Transportation	200	-	200		-		200	-	0.00%
		1,180	249	1,180	-	570	-	1,255	75	6.36%
550	ZONING APPEALS SERVICES									
130	Legal Notices	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	200	-	-		-		-	-	0.00%
750	Conferences/Seminars	100	-	-		-		-	-	0.00%
770	Transportation	80	-	-		-		-	-	0.00%
		380	-	-	-	-	-	-	-	0.00%
560	BUILDING APPEAL SERVICES									
130	Legal Notices	200	-	200	138	337		500	300	150.00%
		200	-	200	138	337	-	500	300	150.00%
570	LAND USE DEPARTMENT									
10	Salaries & Wages	62,012	57,161	63,934		41,849		62,929	(1,005)	-1.57%
110	Postage	1,700	592	2,000		591		1,000	(1,000)	-50.00%
300	General Supplies	2,140	1,602	1,000		762		1,500	500	50.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
710	Professional Improvement	-	-	-		-		625	625	100.00%
720	Professional Dues	-	-	-		-		-	-	0.00%
770	Transportation	-	-	-		-		-	-	0.00%
811	Machinery/Equipment <\$5000	-	-	-		-		-	-	0.00%
		65,852	59,354	66,934	-	43,202	-	66,054	(880)	-1.31%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
610	PUBLIC CELEBRATIONS									
300	General Supplies	2,594	2,331	1,700	4,500	1,062		1,700	-	0.00%
420	Grants & Subsidies	5,500	5,500	6,000	-	-		6,000	-	0.00%
		8,094	7,831	7,700	4,500	1,062	-	7,700	-	0.00%
620	LIBRARY SERVICES									
120	Telephone/Communication	-	-	-		-		-	-	0.00%
230	Electricity	-	-	-		-		-	-	0.00%
240	Fuel	-	-	-		-		-	-	0.00%
420	Grants & Subsidies	399,265	399,265	399,265		399,265		411,553	12,288	3.08%
500	Professional/Technical	-	-	-		-		-	-	0.00%
		399,265	399,265	399,265	-	399,265	-	411,553	12,288	3.08%
630	LAKE MANAGEMENT ADVISORY COMMITTEE									
110	Postage	400	-	-		-		-	-	0.00%
300	Supplies	600	192	500		-		500	-	0.00%
420	Grants & Subsidies	150	150	150		150		150	-	0.00%
500	Professional/Technical	17,500	6,442	12,500		10,039		20,000	7,500	60.00%
520	Printing	200	-	-		-		-	-	0.00%
720	Professional Dues	-	-	-		-		-	-	0.00%
		18,850	6,784	13,150	-	10,189	-	20,650	7,500	57.03%
640	BEACH SERVICES									
10	Salaries & Wages	33,960	30,616	34,180		22,669		35,954	1,774	5.19%
110	Postage	250	216	250		-		250	-	0.00%
120	Telephone/Communication	120	-	120		-		100	(20)	-16.67%
140	Advertising	-	-	-		-		-	-	0.00%
230	Electricity	1,255	1,224	1,320		904		1,320	-	0.00%
240	Fuel	1,245	920	1,300		807		1,300	-	0.00%
300	General Supplies	1,700	1,667	1,700		722		1,500	(200)	-11.76%
500	Professional/Technical	1,579	856	1,579		209		1,579	-	0.00%
515	Contracted Services	300	-	300		-		300	-	0.00%
520	Printing	450	135	400		-		300	(100)	-25.00%
600	Repairs & Maintenance	150	69	150		-		150	-	0.00%
811	Machinery/Equipment < \$5000	-	-	-		-		-	-	0.00%
		41,009	35,702	41,299	-	25,312	-	42,753	1,454	3.52%
660	RECREATION AREA OPERATIONS									
230	Electricity	1,200	650	1,200		477		1,200	-	0.00%
300	General Supplies	-	-	400		-		400	-	0.00%
515	Contracted Services	4,186	3,599	4,806		3,623		4,806	-	0.00%
630	Rental	-	-	-		-		-	-	0.00%
811	Machinery/Equipment < \$5000	4,110	4,109	4,800		4,606		4,500	(300)	-6.25%
		9,496	8,357	11,206	-	8,706	-	10,906	(300)	-2.68%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
670	RECREATION									
10	Salaries	54,106	54,001	64,077	3,545	51,719		77,955	13,878	21.66%
110	Postage	200	50	200		-		100	(100)	-50.00%
120	Telephone/Communication	396	396	396		231		396	-	0.00%
140	Advertising	600	433	600		-		500	(100)	-16.67%
300	General Supplies	1,200	1,168	1,400		1,276		1,500	100	7.14%
500	Professional/Technical	2,500	2,211	2,200	(81)	2,100		2,200	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
720	Professional Dues	99	99	99	6	105		105	6	6.06%
750	Conf / Seminars	300	275	300	75	375		300	-	0.00%
770	Transportation	700	686	600		337		700	100	16.67%
831	F & F <\$5000	-	-	-		-		-	-	0.00%
		60,101	59,318	69,872	3,545	56,143	-	83,756	13,884	19.87%
	TOTAL BOARD OF SELECTMEN	3,942,426	3,739,127	4,031,736	25,000	2,998,282	(100,200)	4,270,974	239,238	5.93%
5100	EDUCATION SERVICES (BOE)									
	TOTAL BOARD OF EDUCATION	12,825,826	12,462,476	12,736,826	-	12,087,590	(200,000)	12,716,543	(20,283)	-0.16%
	STATE TEACHERS RETIREMENT									
	State Mandated Contribution	-	-	39,708		-	(39,708)		(39,708)	100.00%
700	DEBT SERVICE									
962	01 Bond Principal Payment	145,000	145,000	145,000				145,000	-	0.00%
963	01 Bond Interest Payment	21,750	21,750	14,500		7,250		7,250	(7,250)	-50.00%
	TOTAL DEBT SERVICE	166,750	166,750	159,500	-	7,250	-	152,250	(7,250)	-4.55%
800	CONTINGENCY									
900	Reserve for Contingency	78,000	71,299	78,000		51,669		78,000	-	0.00%
	FUND TOTALS-GENERAL FUND	17,013,002	16,439,652	17,045,770	25,000	15,144,791	(339,908)	17,217,767	171,997	1.01%
8900	Transfers From General Fund									
To	Capital Fund	732,766	732,766	860,620	286,669	972,289		508,579	(352,041)	-40.91%
To	Dog Fund	10,000	10,000	10,000		10,000		10,000	-	0.00%
To	Internal Service Fund	10,000	10,000	10,000		10,000		10,000	-	0.00%
To	Szedga Farm	8,880	8,880	5,900		5,900		4,000	(1,900)	-32.20%
To	BOE NonLapsing Account	75,000	75,000	-		-		-	-	0.00%
	TOTAL TRANSFERS OUT	836,646	836,646	886,520	286,669	998,189	-	532,579	(353,941)	-39.92%
	TOTAL GENERAL FUND & TRANSFERS	17,849,648	17,276,298	17,932,290	311,669	16,142,980	(339,908)	17,750,346	(181,944)	-1.01%



TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2018-2019 Budgeted Expenditures Final with Transfers	2018-2019 Actual Expenditures & Encumbrances.	2019-2020 Budgeted Expenditures	2019-2020 Transfers as of 04/24/2020	2019-2020 Expenditures & Encumbrances as of 04/24/2020	2019-2020 Projected variances	2020-2021 Proposed Expenditures	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
Fund 28	SZEGDA FARM									
190	Community Garden expenses	-	-	-	-	241	-	-	-	0.00%
191	Maintenance of Szegda Farm	-	-	-	-	-	-	-	-	0.00%
300	General Supplies	300	188	400	-	261	-	400	-	0.00%
500	Professional/Technical	-	-	-	-	-	-	-	-	0.00%
515	Contracted Services	5,980	5,725	2,000	-	224	-	2,000	-	0.00%
600	Repairs & Maintenance	2,600	1,685	3,500	-	230	-	3,000	(500)	-14.29%
	TOTAL SZEGDA FARM	8,880	7,598	5,900	-	956	-	5,400	(500)	-8.47%
	DOG FUND									
30-4134	PUBLIC RECORDS SERVICES									
110	Postage	574	299	-	-	-	-	-	-	0.00%
300	General Supplies	258	104	258	-	45	-	258	-	0.00%
500	Professional/Technical	-	-	-	-	-	-	-	-	0.00%
550	Miscellaneous Services & Chgs	-	-	-	-	-	-	-	-	0.00%
	AGENCY TOTALS	832	402	258	-	45	-	258	-	0.00%
30-4360	CANINE CONTROL SERVICES									
10	Salaries & Wages	9,060	9,059	9,268	-	5,881	-	9,500	232	2.50%
12	Auto Allowance	2,600	2,600	2,600	-	1,700	-	2,600	-	0.00%
120	Telephone/Communication	-	-	-	-	-	-	-	-	0.00%
140	Advertising	100	-	100	-	-	-	100	-	0.00%
300	General Supplies	150	19	150	-	20	-	150	-	0.00%
500	Professional/Technical	350	-	350	-	-	-	350	-	0.00%
550	Miscellaneous Services & Chgs	150	-	150	-	-	-	150	-	0.00%
710	Professional Development	-	-	-	-	-	-	-	-	0.00%
	AGENCY TOTALS	12,410	11,678	12,618	-	7,601	-	12,850	232	1.84%
	FUND TOTALS - DOG FUND	13,242	12,080	12,876	-	7,646	-	13,108	232	1.80%



COLUMBIA BOARD OF EDUCATION FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

Account Number	Account Description	2018-2019 Final Budget w/ Town Add'l Approp	2018-2019 Actual Exp & Enc	2019-2020 Original Budget	Add'l Town Approp	2019-2020 Adjusted Budget	2019-2020 Exp & Encumb as of 04/24/20	2020-2021 Proposed Town Budget Net of Grants	Variance from Adjusted 19/20 Budget	% Change
CERTIFIED SALARIES										
10-00-100-2320-111	Salaries-Superintendent	131,619	131,619	153,530	-	153,530	152,570	155,625	2,095	1.36%
10-00-100-2350-111	Salaries-Before/After School Care	6,946	6,946	7,433	-	7,433	12,013	8,219	786	10.57%
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	2,834,209	2,834,209	3,010,004	-	3,010,004	2,817,036	2,870,583	(139,421)	-4.63%
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	35,306	35,306	41,840	-	41,840	54,043	61,840	20,000	47.80%
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	59,806	59,806	53,271	-	53,271	61,078	49,709	(3,562)	-6.69%
10-10-100-1290-111	Salaries-Reg.Ed. Tutoring	-	-	-	-	-	-	5,000	5,000	0.00%
10-10-100-2211-111	Salaries-Afterschool Program	26,665	26,665	30,800	-	30,800	30,800	25,800	(5,000)	-16.23%
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	52,636	52,636	52,886	-	52,886	54,191	54,995	2,109	3.99%
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	-	-	4,750	-	4,750	4,750	3,000	(1,750)	-36.84%
10-10-100-2215-111	Tuition Assist.-CTA Reg. Educ.	8,000	8,000	8,000	-	8,000	8,000	10,000	2,000	25.00%
10-10-100-2220-111	Salaries-Librarian	85,692	85,692	86,770	-	86,770	86,770	88,505	1,735	2.00%
10-10-100-2400-111	Salaries-Administration Reg.Ed	239,647	239,647	243,607	-	243,607	315,607	327,773	84,166	34.55%
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	639,707	639,707	687,489	-	687,489	781,031	801,530	114,041	16.59%
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	4,192	4,192	6,200	-	6,200	2,575	6,200	-	0.00%
10-30-200-1290-111	Salaries-Homebound Tutoring	1,987	1,987	10,000	-	10,000	3,480	5,000	(5,000)	-50.00%
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Prog	-	-	10,000	-	10,000	3,397	10,600	600	6.00%
10-30-200-1292-111	Salaries-CTA-Longevity	-	-	-	-	-	-	1,500	1,500	0.00%
10-30-285-2100-111	Salaries-Admin- Special Education	126,594	126,594	127,348	-	127,348	133,508	136,178	8,830	6.93%
		4,253,005	4,253,005	4,533,928	-	4,533,928	4,520,850	4,622,057	88,129	1.94%
NONCERTIFIED SALARIES										
10-00-100-2310-112	Salaries-BOE Minutes	2,005	2,005	2,600	-	2,600	1,600	2,700	100	3.85%
10-00-100-2320-112	Salaries-Admin. Secretary	55,689	55,689	60,000	-	60,000	60,000	61,800	1,800	3.00%
10-00-100-2350-112	Salaries-Door Monitor	7,576	7,576	6,100	-	6,100	10,162	9,787	3,687	60.44%
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	80,356	80,356	85,367	-	85,367	138,346	109,024	23,657	27.71%
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	-	-	1,500	-	1,500	1,500	1,500	-	0.00%
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	12,044	12,044	5,400	-	5,400	25,629	5,400	-	0.00%
10-10-100-2400-112	Salaries-AFSCME-Clerical	106,638	106,638	113,247	-	113,247	107,273	128,590	15,343	13.55%
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	185,491	185,491	190,060	-	190,060	192,074	195,145	5,085	2.68%
10-10-100-2601-112	Salaries - Facility Manager	69,512	69,512	70,862	-	70,862	70,861	72,279	1,417	2.00%
10-10-100-2650-112	Salaries-AFSCME-Fac.Tech. Subs	7,375	7,375	8,120	-	8,120	1,777	6,120	(2,000)	-24.63%
10-10-220-2130-112	Salaries-AFSCME-Health Office	62,323	62,323	67,286	-	67,286	63,240	65,129	(2,157)	-3.21%
10-10-220-2132-112	Salaries-AFSCME-Nurse Subs	-	-	1,350	-	1,350	-	1,350	-	0.00%
10-30-200-1240-112	Salaries-AFSCME-Spec.Ed. Asst.	295,551	295,551	341,494	-	341,494	303,115	326,386	(15,108)	-4.42%
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	-	-	-	-	-	-	1,000	1,000	0.00%
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	3,803	3,803	7,200	-	7,200	5,040	7,200	-	0.00%
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	3,747	3,747	-	-	-	4,388	2,400	2,400	0.00%
10-30-285-2100-112	Salaries-AFSCME-Spec.Ed.Cleric	41,716	41,716	44,352	-	44,352	41,011	51,300	6,948	15.67%
		933,824	933,824	1,004,938	-	1,004,938	1,026,016	1,047,110	42,172	4.20%
EMPL BENEFIT-HOSP/SURG										
10-10-100-1100-210	Group Health Benefits - Premiums + Fees	1,007,925	1,007,925	1,005,564	-	1,005,564	951,911	1,170,528	164,964	16.41%
10-10-100-1100-210	Group Health Benefits - HSA contribution	88,725	88,725	90,400	-	90,400	89,475	92,600	2,200	2.43%
10-10-100-1100-210	Group Health Benefits- HRA contribution	7,324	7,324	5,000	-	5,000	1,037	3,000	(2,000)	-40.00%
		1,103,974	1,103,974	1,100,964	-	1,100,964	1,042,423	1,266,128	165,164	15.00%
EMPL BENEFIT-GROUP LIFE										
10-10-100-1100-211	Group Life & AD&D Premiums	6,200	6,200	6,500	-	6,500	6,040	7,800	1,300	20.00%
		6,200	6,200	6,500	-	6,500	6,040	7,800	1,300	20.00%



COLUMBIA BOARD OF EDUCATION FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

Account Number	Account Description	2018-2019 Final Budget w/ Town Add'l Approp	2018-2019 Actual Exp & Enc	2019-2020 Original Budget	Add'l Town Approp	2019-2020 Adjusted Budget	2019-2020 Exp & Encumb as of 04/24/20	2020-2021 Proposed Town Budget Net of Grants	Variance from Adjusted 19/20 Budget	% Change
EMPLOYER FICA TAXES										
10-10-100-1100-213	Social Security Taxes	61,029	61,029	72,000	-	72,000	75,198	72,500	500	0.69%
		61,029	61,029	72,000	-	72,000	75,198	72,500	500	0.69%
EMPLOYER MEDICARE TAXES										
10-10-100-1100-214	Medicare Taxes	72,301	72,301	82,000	-	82,000	75,025	83,000	1,000	1.22%
		72,301	72,301	82,000	-	82,000	75,025	83,000	1,000	1.22%
BENEFIT-UNEMPLOYMENT										
10-00-100-2310-250	Unemployment Compensation	2,886	2,886	5,000	-	5,000	1,102	21,874	16,874	337.48%
		2,886	2,886	5,000	-	5,000	1,102	21,874	16,874	337.48%
BENEFIT-WORKERS COMPENSATION										
10-10-100-1100-260	Insurance-Work Comp	71,695	71,695	75,000	-	75,000	74,801	75,000	-	0.00%
		71,695	71,695	75,000	-	75,000	74,801	75,000	-	0.00%
OTHER BENEFITS										
10-00-100-2320-290	Other Benefits-Superintendent	-	-	5,000	-	5,000	840	3,100	(1,900)	-38.00%
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	26,799	26,799	33,000	-	33,000	32,213	36,000	3,000	9.09%
10-10-100-2400-290	Other Benefits-Administration	13,016	13,016	27,629	-	27,629	19,616	28,431	802	2.90%
10-30-285-2100-290	Benefits-AFSCMA/CTA/CASA-Spec.	6,742	6,742	28,000	-	28,000	28,431	27,000	(1,000)	-3.57%
		46,558	46,558	93,629	-	93,629	81,100	94,531	902	0.96%
BD OF ED LEGAL SERVICES										
10-00-100-2310-310	Legal Services -Board of Ed	34,728	34,728	30,000	-	30,000	34,793	36,000	6,000	20.00%
		34,728	34,728	30,000	-	30,000	34,793	36,000	6,000	20.00%
INSTR IMPROV-STAFF										
10-00-100-2310-320	Conf/Wkshps-Boe	430	430	500	-	500	-	500	-	0.00%
10-00-100-2320-320	Conf/Wkshp-Supt	255	255	500	-	500	249	500	-	0.00%
10-10-100-1118-320	Instr Svc-Athletics	-	-	200	-	200	-	1,200	1,000	500.00%
10-10-100-2130-320	Conf/Wkshp-Health Services	-	-	-	-	-	212	-	-	0.00%
10-10-100-2213-320	Instr Svc-Conf/Wkshp	1,428	1,428	9,742	-	9,742	3,986	782	(8,960)	-91.97%
10-10-100-2400-320	Instr/Workshops-Administration	349	349	-	-	-	249	-	-	0.00%
10-10-100-2600-320	Instr/Workshops-Facilities	-	-	500	-	500	100	500	-	0.00%
10-30-200-2213-320	Confer/Wkshp-Spec Ed	2,706	2,706	5,340	-	5,340	850	2,900	(2,440)	-45.69%
		5,168	5,168	16,782	-	16,782	5,646	6,382	(10,400)	-61.97%
PROFESSIONAL SERVICES										
10-10-100-1100-330	School-Prof Svcs-Interns	17,960	17,960	40,000	-	40,000	6,270	-	(40,000)	-100.00%
10-10-100-1101-330	Prof Serv Curricular Support	7,210	7,210	7,498	-	7,498	9,423	8,723	1,225	16.34%
10-10-100-1101-330	Prof Serv Curricular Support-5yr plan	-	-	15,000	-	15,000	-	10,000	(5,000)	-33.33%
10-10-100-1101-330	Prof Serv Social Studies	-	-	750	-	750	-	-	(750)	-100.00%
10-10-100-1117-330	Prof Serv - Drama/Musical Accomp.	1,120	1,120	3,750	-	3,750	250	4,000	250	6.67%
10-10-100-1118-330	Prof Serv-Athl/Referee	3,675	3,675	5,815	-	5,815	2,914	5,523	(292)	-5.02%
10-10-100-2130-330	Prof Serv-Health Services	-	-	-	-	-	-	-	-	0.00%
10-10-100-2131-330	Prof Serv-Medical Advisor	1,500	1,500	1,500	-	1,500	1,500	2,000	500	33.33%
10-10-100-3200-330	Prof Serv-Hot Lunch	2,285	2,285	-	-	-	-	-	-	0.00%
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	720	720	-	-	-	669	5,000	5,000	0.00%
10-30-285-2100-330	Prof Serv - Outside Evaluation	5,250	5,250	10,000	-	10,000	9,500	10,000	-	0.00%
10-30-285-2101-330	Prof Serv - OT/PT Services	63,522	63,522	80,680	-	80,680	86,820	93,000	12,320	15.27%
10-30-285-2102-330	Prof Serv - Program Consultant	29,087	29,087	5,000	-	5,000	6,925	10,000	5,000	100.00%
10-30-285-2103-330	Prof Serv-Speech/Oral Motor	5,220	5,220	600	-	600	-	-	(600)	-100.00%
		137,549	137,549	170,593	-	170,593	124,272	148,246	(22,347)	-13.10%



COLUMBIA BOARD OF EDUCATION FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

Account Number	Account Description	2018-2019 Final Budget w/ Town Add'l Approp	2018-2019 Actual Exp & Enc	2019-2020 Original Budget	Add'l Town Approp	2019-2020 Adjusted Budget	2019-2020 Exp & Encumb as of 04/24/20	2020-2021 Proposed Town Budget Net of Grants	Variance from Adjusted 19/20 Budget	%
TECH/CONTRACTED SERVICES										
10-00-100-2320-340	Prof Tech/Contr Svcs-District	116,001	116,001	62,900	-	62,900	47,619	66,463	3,563	5.66%
10-00-100-2330-340	Tech/Contr Service Finance Dpt	2,706	2,706	2,775	-	2,775	2,760	5,870	3,095	111.53%
10-00-100-2500-340	Auditor	7,810	7,810	8,000	-	8,000	7,965	8,200	200	2.50%
10-00-200-2320-340	Contracted Svcs - Compu Claim	733	733	2,000	-	2,000	-	-	(2,000)	-100.00%
10-10-100-1100-340	Tech/Contr Services K-8	7,500	7,500	-	-	-	-	500	500	0.00%
10-10-100-1107-340	Information Tech Svc / Maint	59,400	59,400	60,000	-	60,000	77,520	120,864	60,864	101.44%
10-10-100-2220-340	Tech/Contract Svcs-Media Center	-	-	-	-	-	-	-	-	0.00%
10-10-100-2400-340	School Office	1,026	1,026	1,200	-	1,200	1,067	1,200	-	0.00%
10-10-100-2600-340	Tech/Contr Serv-Maint	16,193	16,193	19,000	-	19,000	14,937	18,169	(831)	-4.37%
10-10-100-2600-340	Prof/Tech - Security	-	-	-	-	-	-	-	-	0.00%
10-10-100-3200-340	Tech/Contracted Svcs-Hot Lunch	21,500	21,500	22,000	-	22,000	22,000	22,500	500	2.27%
10-30-200-1240-340	Tech/Contr Serv-Spec Service	1,500	1,500	8,000	-	8,000	-	8,000	-	0.00%
		234,369	234,369	185,875	-	185,875	173,867	251,766	65,891	35.45%
WATER/SEWAGE										
10-10-100-2600-411	Water/Air Testing/Sewer/Compliance	15,460	15,460	6,500	-	6,500	1,803	6,500	-	0.00%
		15,460	15,460	6,500	-	6,500	1,803	6,500	-	0.00%
SANITARY REFUSE										
10-10-100-2600-421	Refuse Disposal	7,805	7,805	9,200	-	9,200	6,968	9,500	300	3.26%
		7,805	7,805	9,200	-	9,200	6,968	9,500	300	3.26%
SNOWPLOWING										
10-10-100-2600-422	Snowplowing	22,500	22,500	24,000	-	24,000	24,000	24,750	750	3.13%
		22,500	22,500	24,000	-	24,000	24,000	24,750	750	3.13%
REPAIRS/MAINTENANCE										
10-10-100-1100-430	Rep/Maint-Reg Ed	71	71	-	-	-	-	-	-	0.00%
10-10-100-1102-430	Rep/Maint-Art	-	-	80	-	80	-	-	(80)	-100.00%
10-10-100-1105-430	Repair/Maint.-District Tech.	69,600	69,600	3,250	-	3,250	212	3,500	250	7.69%
10-10-100-1107-430	Repair/Maint.-Computer Ed.	-	-	-	-	-	-	-	-	0.00%
10-10-100-1112-430	Rep/Maint-Band	267	267	1,250	-	1,250	949	3,200	1,950	156.00%
10-10-100-1116-430	Rep/Maint Life Skills	-	-	1,945	-	1,945	-	1,410	(535)	-27.51%
10-10-100-1118-430	Rep/Maint-Athletics	-	-	1,500	-	1,500	-	500	(1,000)	-66.67%
10-10-100-2130-430	Rep/Maint-Health Services	75	75	80	-	80	75	85	5	6.25%
10-10-100-2220-430	Rep/Maint-Library	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-430	Rep/Maint-Grnds/Bldg/Equip	220,093	220,093	30,950	-	30,950	94,129	35,500	4,550	14.70%
10-10-100-2610-430	Rep/Maint-Bldg Contracts/Security	-	-	1,000	-	1,000	-	1,500	500	50.00%
10-10-100-3200-430	Rep/Maint-Hot Lunch	1,784	1,784	1,650	-	1,650	1,579	1,650	-	0.00%
10-30-100-2100-430	Repair/Maint.-Special Services	-	-	-	-	-	-	-	-	0.00%
		291,889	291,889	41,705	-	41,705	96,944	47,345	5,640	13.52%
RENTAL										
10-10-170-1100-440	Rental-Usage	11,374	11,374	18,000	-	18,000	14,176	18,000	-	0.00%
10-10-180-1100-440	Rental-Copiers	15,366	15,366	15,300	-	15,300	15,284	15,500	200	1.31%
		26,740	26,740	33,300	-	33,300	29,460	33,500	200	0.60%
PUPIL TRANSPORTATION										
10-10-100-2700-510	Transportation-Elementary	240,489	240,489	248,945	-	248,945	250,748	259,631	10,686	4.29%
10-10-100-2790-510	Transportation-Non Reimb	16,035	16,035	22,600	-	22,600	12,941	22,600	-	0.00%
10-10-200-2700-510	Transp-Student Services	248,562	248,562	299,000	-	299,000	273,788	195,000	(104,000)	-34.78%
10-20-100-2700-510	Transp-High Schl/Voag	240,489	240,489	248,945	-	248,945	247,945	255,631	6,686	2.69%
10-20-100-2701-510	Transportation-Magnet School	-	-	-	-	-	-	-	-	0.00%
		745,576	745,576	819,490	-	819,490	785,422	732,862	(86,628)	-10.57%



COLUMBIA BOARD OF EDUCATION FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

Account Number	Account Description	2018-2019 Final Budget w/ Town Add'l Approp	2018-2019 Actual Exp & Enc	2019-2020 Original Budget	Add'l Town Approp	2019-2020 Adjusted Budget	2019-2020 Exp & Encumb as of 04/24/20	2020-2021 Proposed Town Budget Net of Grants	Variance from Adjusted 19/20 Budget	% Change
INSURANCE										
10-10-100-1107-520	Insurance - Technology	-	-	-	-	-	-	-	-	0.00%
10-10-100-2130-520	Insurance - Nurse Malpractice	109	109	200	-	200	111	200	-	0.00%
10-10-100-2600-520	Insurance-Commercial Package	50,164	50,164	52,000	-	52,000	51,686	53,000	1,000	1.92%
		50,273	50,273	52,200	-	52,200	51,797	53,200	1,000	1.92%
TELEPHONE										
10-10-100-2600-530	Telephone	10,295	10,295	9,900	-	9,900	6,197	8,000	(1,900)	-19.19%
		10,295	10,295	9,900	-	9,900	6,197	8,000	(1,900)	-19.19%
POSTAGE										
10-10-100-2600-531	Postage	3,692	3,692	6,000	-	6,000	4,137	6,000	-	0.00%
		3,692	3,692	6,000	-	6,000	4,137	6,000	-	0.00%
ADVERTISING										
10-00-100-2320-540	Advertising	270	270	-	-	-	-	-	-	0.00%
		270	270	-	-	-	-	-	-	0.00%
TUITION										
10-20-100-1100-560	Bolton High School	658,962	646,645	657,776	-	657,776	676,563	581,747	(76,029)	-11.56%
10-20-100-1106-560	Magnet School Tuition Tuition	176,190	176,190	192,000	-	192,000	143,020	140,756	(51,244)	-26.69%
10-20-100-1107-560	High School Tuition - Other	-	-	-	-	-	-	-	-	0.00%
10-20-100-1108-560	E.O. Smith High School	1,939,837	1,907,810	2,033,914	-	2,033,914	1,919,615	2,006,131	(27,783)	-1.37%
10-20-300-1100-560	Tuition VoAg	8,908	8,908	13,800	-	13,800	6,823	13,800	-	0.00%
10-30-200-1240-560	Program Out Placement	814,650	528,326	634,400	-	634,400	330,812	558,500	(75,900)	-11.96%
10-30-200-1241-560	High School Services	436,868	404,187	345,000	-	345,000	371,486	325,000	(20,000)	-5.80%
10-30-600-1100-560	Adult Education	4,965	4,965	4,604	-	4,604	3,907	5,053	449	9.75%
		4,040,380	3,677,031	3,881,494	-	3,881,494	3,452,226	3,630,987	(250,507)	-6.45%
TRAVEL										
10-00-100-2310-580	Travel-BOE	-	-	-	-	-	-	-	-	0.00%
10-00-100-2320-580	Travel-Supt	307	307	1,200	-	1,200	45	795	(405)	-33.75%
10-10-100-1100-580	Travel-Reg Ed Staff	274	274	1,000	-	1,000	129	1,000	-	0.00%
10-10-100-2400-580	Travel-Principal	1,573	1,573	1,200	-	1,200	431	1,200	-	0.00%
10-10-220-2130-580	Travel-Health Services	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-580	Travel-Facilities	-	-	500	-	500	-	500	-	0.00%
10-30-200-1240-580	Travel-Spec Ed	1,301	1,301	2,000	-	2,000	623	2,000	-	0.00%
		3,455	3,455	5,900	-	5,900	1,228	5,495	(405)	-6.86%
SUPPLIES										
10-00-100-2310-610	Supplies-Board of Ed	1,429	1,429	2,000	-	2,000	473	2,000	-	0.00%
10-00-100-2320-610	District Office	2,188	2,188	3,000	-	3,000	2,765	3,500	500	16.67%
10-00-100-2500-610	Supplies-Main Office	53	53	1,000	-	1,000	2,685	4,200	3,200	320.00%
10-10-100-1100-610	Supplies-Reg K-8	732	732	25,100	-	25,100	19,908	25,000	(100)	-0.40%
10-10-100-1101-610	Supplies-Copier	6,663	6,663	6,000	-	6,000	5,066	5,000	(1,000)	-16.67%
10-10-100-1102-610	Supplies-Art	8,112	8,112	6,109	-	6,109	5,884	6,965	856	14.01%
10-10-100-1104-610	Supplies-Lang Arts	817	817	4,000	-	4,000	9,005	2,144	(1,856)	-46.40%
10-10-100-1105-610	Supplies-Tech Ed	2,147	2,147	3,210	-	3,210	174	1,010	(2,200)	-68.54%
10-10-100-1107-610	Supplies-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-610	Supplies-Foreign Language	537	537	325	-	325	345	217	(108)	-33.23%
10-10-100-1110-610	Supplies-Science	1,055	1,055	3,350	-	3,350	1,921	4,039	689	20.57%
10-10-100-1111-610	Supplies-Math	1,371	1,371	7,000	-	7,000	4,190	1,046	(5,954)	-85.06%
10-10-100-1112-610	Supplies-Band	443	443	2,770	-	2,770	2,479	3,350	580	20.94%
10-10-100-1113-610	Supplies-Soc Studies	129	129	525	-	525	33	2,402	1,877	357.52%
10-10-100-1115-610	Supplies-Music General/Chorus	88	88	-	-	-	-	1,200	1,200	0.00%



COLUMBIA BOARD OF EDUCATION FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

Account Number	Account Description	2018-2019 Final Budget w/ Town Add'l Approp	2018-2019 Actual Exp & Enc	2019-2020 Original Budget	Add'l Town Approp	2019-2020 Adjusted Budget	2019-2020 Exp & Encumb as of 04/24/20	2020-2021 Proposed Town Budget Net of Grants	Variance from Adjusted 19/20 Budget	% Change
10-10-100-1116-610	Supplies-Life Skills	2,223	2,223	2,680	-	2,680	1,191	3,300	620	23.13%
10-10-100-1117-610	Supplies-Drama	748	748	2,500	-	2,500	2,331	1,500	(1,000)	-40.00%
10-10-100-1118-610	Supplies-Athletics	5,969	5,969	3,600	-	3,600	1,998	768	(2,832)	-78.67%
10-10-100-1119-610	Supplies-Phys Ed	-	-	3,600	-	3,600	3,203	1,500	(2,100)	-58.33%
10-10-100-1121-610	Supplies-SRBI	388	388	1,650	-	1,650	1,237	1,500	(150)	-9.09%
10-10-100-1140-610	Supplies-District Technology	4,623	4,623	6,200	-	6,200	5,261	5,000	(1,200)	-19.35%
10-10-100-2130-610	Supplies-Health Services	1,626	1,626	5,400	-	5,400	2,846	5,400	-	0.00%
10-10-100-2211-610	Supplies-Afterschool Program	1,887	1,887	2,000	-	2,000	1,981	2,000	-	0.00%
10-10-100-2213-610	Supplies-Enrichment	699	699	1,100	-	1,100	202	1,500	400	36.36%
10-10-100-2220-610	Supplies-Library	549	549	800	-	800	651	787	(13)	-1.63%
10-10-100-2400-610	Supplies-Principal	31,241	31,241	-	-	-	-	-	-	0.00%
10-10-100-2600-610	Supplies-Maintenance	3,429	3,429	8,000	-	8,000	5,019	8,000	-	0.00%
10-10-100-3200-610	Supplies-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-100-2100-610	Special Ed Dept Supplies	9,012	9,012	8,500	-	8,500	7,576	8,500	-	0.00%
10-30-100-2120-610	Spec Ed.- Guidance	-	-	688	-	688	46	1,538	850	123.55%
10-30-200-1240-610	Spec Ed.- Summer Sch Supplies	38	38	1,000	-	1,000	488	700	(300)	-30.00%
		88,197	88,197	112,107	-	112,107	88,958	104,066	(8,041)	-7.17%
CUSTODIAL SUPPLIES										
10-10-100-2600-613	Custodial Supplies	20,735	20,735	18,000	-	18,000	13,276	20,000	2,000	11.11%
		20,735	20,735	18,000	-	18,000	13,276	20,000	2,000	11.11%
ELECTRICITY										
10-10-100-2600-622	Electricity	141,124	141,124	105,000	-	105,000	87,465	105,000	-	0.00%
		141,124	141,124	105,000	-	105,000	87,465	105,000	-	0.00%
PROPANE GAS										
10-10-100-2600-623	Propane Gas	3,015	3,015	5,000	-	5,000	4,534	5,000	-	0.00%
		3,015	3,015	5,000	-	5,000	4,534	5,000	-	0.00%
HEATING OIL										
10-10-100-2600-624	Heating Oil	61,288	61,288	61,000	-	61,000	46,205	61,000	-	0.00%
		61,288	61,288	61,000	-	61,000	46,205	61,000	-	0.00%
DIESEL FUEL										
10-10-100-2700-626	Diesel Fuel	30,319	30,319	44,000	-	44,000	25,615	44,000	-	0.00%
		30,319	30,319	44,000	-	44,000	25,615	44,000	-	0.00%
SOFTWARE										
10-00-100-2320-640	Software-District	25,132	25,132	4,266	-	4,266	9,094	4,325	59	1.38%
10-10-100-1100-640	Software-Reg Ed	-	-	5,990	-	5,990	15,574	-	(5,990)	-100.00%
10-10-100-11002-640	Software-Art	-	-	-	-	-	255	260	260	0.00%
10-10-100-1104-640	Software-Lang Arts	900	900	2,099	-	2,099	1,000	2,000	(99)	-4.72%
10-10-100-1105-640	Software-Tech Ed	297	297	200	-	200	-	683	483	241.50%
10-10-100-1107-640	Software-Contract Renewal	3,079	3,079	-	-	-	-	-	-	0.00%
10-10-100-1110-640	Software-Science	-	-	999	-	999	999	2,671	1,672	167.37%
10-10-100-1111-640	Software-Math	-	-	-	-	-	-	10,200	10,200	0.00%
10-10-100-1115-640	Software-Music	-	-	-	-	-	120	-	-	0.00%
10-10-100-1116-640	Software-Health/PE	-	-	-	-	-	-	500	500	0.00%
10-10-100-1121-640	Software-Health/SRBI	-	-	110	-	110	1,573	-	(110)	-100.00%
10-10-100-2130-640	Software-Health Services	325	325	-	-	-	325	325	325	0.00%
10-10-100-2220-640	Software-Media Center	812	812	1,575	-	1,575	199	1,784	209	13.27%
10-10-100-2400-640	Software-School Office	408	408	200	-	200	408	-	(200)	-100.00%



COLUMBIA BOARD OF EDUCATION FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

Account Number	Account Description	2018-2019 Final Budget w/ Town Add'l Approp	2018-2019 Actual Exp & Enc	2019-2020 Original Budget	Add'l Town Approp	2019-2020 Adjusted Budget	2019-2020 Exp & Encumb as of 04/24/20	2020-2021 Proposed Town Budget Net of Grants	Variance from Adjusted 19/20 Budget	%
10-10-210-1210-640	Software- Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-100-2120-640	Software-Guidance	-	-	1,490	-	1,490	1,500	1,500	10	0.67%
10-30-200-1240-640	Software - Student Svcs	2,913	2,913	1,832	-	1,832	3,995	2,424	592	32.31%
		33,866	33,866	18,761	-	18,761	35,041	26,672	7,911	42.17%
TXTBKS/WKBKS/ANCMAT										
10-10-100-1100-641	Txtbks/Wkbks-Reg Ed	2,575	2,575	-	-	-	-	500	500	0.00%
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	35,271	35,271	6,000	-	6,000	9,637	1,198	(4,802)	-80.03%
10-10-100-1106-641	Txtbks/Wkbks-Health	-	-	-	-	-	-	-	-	0.00%
10-10-100-1107-641	Txtbks/Wkbks-Computer Ed	-	-	200	-	200	-	-	(200)	-100.00%
10-10-100-1108-641	Txtbks/Wkbks-Foreign Lang	1,790	1,790	2,400	-	2,400	2,229	-	(2,400)	-100.00%
10-10-100-1110-641	Txtbks/Wkbks-Science	4,359	4,359	3,150	-	3,150	29,103	696	(2,454)	-77.90%
10-10-100-1111-641	Txtbks/Wkbks-Math	61,404	61,404	-	-	-	-	440	440	0.00%
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	3,078	3,078	-	-	-	-	3,600	3,600	0.00%
10-10-100-1114-641	Music-Chorus	1,334	1,334	-	-	-	362	-	-	0.00%
10-10-100-1115-641	Txtbks/Wkbks-Music General	17	17	-	-	-	-	500	500	0.00%
10-10-100-1117-641	Txtbks/Wkbks-Drama	771	771	-	-	-	685	700	700	0.00%
10-10-100-1119-641	Txtbks/Wkbks-Phys Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1121-641	Txtbks/Wkbks-SRBI	14	14	2,590	-	2,590	1,425	400	(2,190)	-84.56%
10-10-210-1210-641	Txtbks/Wkbks-Enrichment	15	15	-	-	-	-	-	-	0.00%
10-30-100-1240-641	Txtbks/Wkbks-Guidance	61	61	38	-	38	69	-	(38)	-100.00%
10-30-200-1240-641	Txtbks/Wkbks-Student Services	1,384	1,384	5,500	-	5,500	1,038	1,935	(3,565)	-64.82%
		112,073	112,073	19,878	-	19,878	44,546	9,969	(9,909)	-49.85%
LIBRARY BOOKS										
10-10-100-2220-642	Library Books	3,340	3,340	3,500	-	3,500	2,800	3,800	300	8.57%
		3,340	3,340	3,500	-	3,500	2,800	3,800	300	8.57%
PERIODICALS										
10-00-100-2320-643	Periodicals-District Office	691	691	1,000	-	1,000	457	1,000	-	0.00%
10-10-100-1100-643	Periodicals-Elem. Ed. K-8	-	-	-	-	-	-	-	-	0.00%
10-10-100-1102-643	Periodicals-Art	-	-	-	-	-	-	54	54	0.00%
10-10-100-1104-643	Periodicals-Lang Arts	1,708	1,708	2,800	-	2,800	1,183	782	(2,018)	-72.07%
10-10-100-1105-643	Periodicals-Tech Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-643	Periodicals-Foreign Lang	-	-	-	-	-	-	-	-	0.00%
10-10-100-1110-643	Periodicals-Science	-	-	300	-	300	595	659	359	119.67%
10-10-100-1111-643	Periodicals-Math	-	-	500	-	500	-	-	(500)	-100.00%
10-10-100-1113-643	Periodicals-Soc Studies	1,949	1,949	2,000	-	2,000	1,185	1,879	(121)	-6.05%
10-10-100-1116-643	Periodicals-Life Skills	-	-	-	-	-	-	-	-	0.00%
10-10-100-1121-643	Periodicals-SRBI	-	-	-	-	-	-	-	-	0.00%
10-10-100-2130-643	Periodicals-Health Services	245	245	245	-	245	49	350	105	42.86%
10-10-100-2220-643	Periodicals-Library/Media Center	467	467	275	-	275	572	285	10	3.64%
10-10-210-1240-643	Periodicals-Enrichment	-	-	300	-	300	-	300	-	0.00%
10-30-100-2100-643	Periodicals-StudentServices	389	389	500	-	500	399	500	-	0.00%
		5,449	5,449	7,920	-	7,920	4,440	5,809	(2,111)	-26.65%
EQUIPMENT										
10-00-100-2320-730	Equip-District Office	1,392	1,392	-	-	-	1,846	-	-	0.00%
10-10-100-1100-730	Equip-Reg Ed UNDER \$500	12,795	12,795	750	-	750	4,511	265	(485)	-64.67%
10-10-100-1101-730	Equip-Reg Ed OVER \$500	614	614	-	-	-	1,439	-	-	0.00%
10-10-100-1102-730	Equipment Art	3,500	3,500	-	-	-	609	200	200	0.00%
10-10-100-1104-730	Periodicals-Lang Arts	-	-	-	-	-	-	1,160	1,160	0.00%
10-10-100-1105-730	Equip-Technology K-8	55,564	55,564	24,118	-	24,118	6,345	2,800	(21,318)	-88.39%
10-10-100-1107-730	Equipment-Computer Ed	-	-	-	-	-	-	-	-	0.00%



COLUMBIA BOARD OF EDUCATION FY 20-21 BUDGET

Date: 05/20/2020

EXPENDITURES (DETAIL)

Account Number	Account Description	2018-2019 Final Budget w/ Town Add'l Approp	2018-2019 Actual Exp & Enc	2019-2020 Original Budget	Add'l Town Approp	2019-2020 Adjusted Budget	2019-2020 Exp & Encumb as of 04/24/20	2020-2021 Proposed Town Budget Net of Grants	Variance from Adjusted 19/20 Budget	% Change
10-10-100-1108-730	Equipment-Foreign Language	-	-	-	-	-	-	-	-	0.00%
10-10-100-1110-730	Equipment-Science	3,320	3,320	-	-	-	-	372	372	0.00%
10-10-100-1111-730	Equipment-Math	35	35	100	-	100	-	-	(100)	-100.00%
10-10-100-1112-730	Equipment-Music/Band	908	908	2,250	-	2,250	2,959	1,454	(796)	-35.38%
10-10-100-1116-730	Equipment-Life Skills	1,925	1,925	2,200	-	2,200	2,075	2,404	204	9.27%
10-10-100-1117-730	Equipment-Music/Drama	-	-	3,400	-	3,400	-	1,000	(2,400)	-70.59%
10-10-100-1118-730	Equipment-Athletics	1,506	1,506	6,225	-	6,225	163	2,711	(3,514)	-56.45%
10-10-100-1119-730	Equipment-Phys Ed	2,404	2,404	3,600	-	3,600	-	109	(3,491)	-96.97%
10-10-100-1121-730	Equipment-SRBI	-	-	850	-	850	210	-	(850)	-100.00%
10-10-100-2130-730	Equipment-Nurse	100	100	1,000	-	1,000	-	750	(250)	-25.00%
10-10-100-2220-730	Equipment-Library/Media Center	-	-	-	-	-	-	-	-	0.00%
10-10-100-2223-730	Equipment-Audio/Visual	-	-	-	-	-	-	-	-	0.00%
10-10-100-2400-730	Equipment-School Office	221	221	1,000	-	1,000	-	1,000	-	0.00%
10-10-100-2600-730	Equipment-Facility	31,165	31,165	2,400	-	2,400	2,174	2,400	-	0.00%
10-10-100-2610-730	Equipment-Security	11,594	11,594	2,000	-	2,000	895	2,000	-	0.00%
10-10-100-3200-730	Equipment-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-10-210-1210-730	Equipment-Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-100-2100-730	Equipment-Spec Serv	4,865	4,865	3,000	-	3,000	271	2,513	(487)	-16.23%
10-30-200-1240-730	Technology Equipment-Spec Serv	-	-	4,000	-	4,000	70	1,940	(2,060)	-51.50%
		131,909	131,909	56,893	-	56,893	23,567	23,078	(33,815)	-59.44%
DUES/FEES										
10-00-100-2310-810	Dues/Fees-Board of Education	2,746	2,746	4,400	-	4,400	2,746	4,400	-	0.00%
10-00-100-2320-810	Dues/Fees-District Office	6,252	6,252	4,500	-	4,500	4,972	4,500	-	0.00%
10-00-100-2500-810	Dues/Fees-Finan/Admin	-	-	-	-	-	-	750	750	0.00%
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	385	385	-	-	-	-	500	500	0.00%
10-10-100-1102-810	Dues/Fees-Art	280	280	200	-	200	85	400	200	100.00%
10-10-100-1105-810	Dues/Fees-Tech Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1107-810	Dues/Fees-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1110-810	Dues/Fees-Science	-	-	-	-	-	-	-	-	0.00%
10-10-100-1111-810	Dues/Fees-Math	218	218	230	-	230	238	230	-	0.00%
10-10-100-1112-810	Dues/Fees-Band	274	274	424	-	424	150	471	47	11.08%
10-10-100-1113-810	Dues/Fees-Social Studies	-	-	-	-	-	-	220	220	0.00%
10-10-100-1116-810	Dues/Fees-Life Skills	-	-	-	-	-	-	-	-	0.00%
10-10-100-1118-810	Dues/Fees-Athletics	2,225	2,225	1,940	-	1,940	844	2,710	770	39.69%
10-10-100-1119-810	Dues/Fees-PE/Health	-	-	1,400	-	1,400	-	400	(1,000)	-71.43%
10-10-100-2130-810	Dues/Fees-Nurse	-	-	-	-	-	-	100	100	0.00%
10-10-100-2211-810	Dues/Fees-Afterschool Program	-	-	-	-	-	-	-	-	0.00%
10-10-100-2220-810	Dues/Fees-Library/Media Center	130	130	145	-	145	130	140	(5)	-3.45%
10-10-100-2400-810	Dues/Fees-School Office	109	109	3,250	-	3,250	472	2,000	(1,250)	-38.46%
10-10-210-1210-810	Dues/Fees-Enrichment	-	-	600	-	600	-	-	(600)	-100.00%
10-30-100-2100-810	Dues/Fees-Student Svc Director	210	210	350	-	350	-	350	-	0.00%
10-30-100-2101-810	Dues/Fees-Student Services	-	-	250	-	250	192	250	-	0.00%
10-30-285-2110-810	Dues/Fees-Guidance	60	60	180	-	180	-	195	15	8.33%
		12,890	12,890	17,869	-	17,869	9,829	17,616	(253)	-1.42%
		12,825,826	12,462,476	12,736,826	-	12,736,826	12,087,590	12,716,543	(20,283)	-0.16%
									(20,283)	-0.16%



TOWN OF COLUMBIA FY 20-21 BUDGET

REVENUES

Date: 05/20/2020

	Description	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	2019-2020 Actual as of 04/24/2020	2019-2020 Projected Variance	2020-2021 Proposed	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
TAXES									
10-3000-110	Current Property Taxes	13,925,340	14,225,112	14,068,602	14,293,948	200,000			0.00%
10-3000-115	Refunds-Current Taxes	(20,000)	(20,834)	(20,000)	(22,670)		(20,000)	-	0.00%
10-3000-117	Refunds-Prior FY Taxes	(4,000)	(13,298)	(4,000)	(6,018)	(2,000)	(4,000)	-	0.00%
10-3000-120	Delinquent Property Taxes	80,000	69,526	80,000	118,052	30,000	80,000	-	0.00%
10-3000-130	Property Tax Interest	50,000	52,711	50,000	62,323	8,000	50,000	-	0.00%
10-3000-140	Property Tax Lien Fees	900	264	900	624		900	-	0.00%
10-3000-150	Other Fees-Tax Collector	500	1,398	500	1,409		500	-	0.00%
	TOTAL TAXES	14,032,740	14,314,879	14,176,002	14,447,668	236,000	107,400	-	
LICENSE AND PERMITS									
10-3112-225	Pistol Permit Fees	2,000	1,680	2,000	1,050		2,000	-	0.00%
10-3134-221	Real Estate Conveyance Fees	42,000	62,648	50,000	45,106		50,000	-	0.00%
10-3134-224	Recording Fees	22,000	16,737	21,000	15,356		21,000	-	0.00%
10-3510-223	Zoning Permit Fees	1,500	1,835	1,500	1,300		1,500	-	0.00%
10-3530-222	Building, Machine, & Septic Fees	55,000	54,427	50,000	38,658		52,000	2,000	4.00%
	TOTAL LICENSE AND PERMITS	122,500	137,327	124,500	101,470	-	126,500	2,000	1.61%
INTERGOVERNMENTAL REVENUES									
Municipal Aid Estimates per CCM as of February 5, 2020									
10-3000-320	Homeland Security Grant	1,500	1,553	1,530			2,500	970	63.40%
10-3000-352	Education Equalization (ECS) Grant	2,409,369	2,443,869	2,270,587	1,184,318		2,316,189	45,602	2.01%
10-3800-353	Special Education Grant (Excess Cost)	150,000	161,476	150,000	76,022	(25,000)	125,000	(25,000)	-16.67%
10-3800-354	School Transportation Grant	0		0			0	-	0.00%
10-3000-362	Circuit Breaker Elderly Tax Relief	0		0			0	-	0.00%
10-3000-364	Disabled Personal Tax Grant	500	606	0	535	535	0	-	0.00%
10-3000-365	Veterans Tax Relief	2,000	2,933	0	3,373	3,373	0	-	0.00%
10-3000-367	Municipal Revenue Sharing	0	-	0			0	-	0.00%
10-3000-368	Municipal Projects Grant	26,763	26,763	26,763			26,763	-	0.00%
10-3000-368	Municipal Stabilization Grant	28,393	28,393	28,393	28,393		28,393	-	0.00%
10-3000-382	PILOT - State- Owned Property	3,666	3,666	3,666	3,666		3,666	-	0.00%
10-3000-383	Pequot-Mohegan Fund Grant	4,857	4,857	4,857	3,238		4,857	-	0.00%
10-3700-755	School Const Bond Pmt Reimb	6,940		0			0	-	0.00%
10-3000-685	LoCIP reimbursement	45,578		234,946			39,068	(195,878)	-83.37%
10-3000-686	STEAP reimbursement	0	176					-	0.00%
10-3800-757	School Security Project Reimbursement	0		57,371		(57,371)		(57,371)	-100.00%
	TOTAL INTERGOVERNMENT	2,679,566	2,674,293	2,778,113	1,299,545	(78,463)	2,546,436	(231,677)	-8.34%



TOWN OF COLUMBIA FY 20-21 BUDGET

REVENUES

Date: 05/20/2020

	Description	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	2019-2020 Actual as of 04/24/2020	2019-2020 Projected Variance	2020-2021 Proposed	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
CHARGES FOR SERVICES									
Multiple-410	Notary Fees	300	355	325	235		350	25	7.69%
Multiple-411	Photocopy Fees	5,000	4,981	5,000	4,168		5,000	-	0.00%
10-3134-416	Town Clerk Fees	3,500	5,136	4,000	5,242	950	4,500	500	12.50%
10-3250-417	Senior Van Donations	1150	1,554	1150	1,886	600	1500	350	30.43%
10-3510-413	Planning & Zoning Fees	2,000	1,035	2,000	3,250	1,250	2,000	-	0.00%
10-3520-415	Inland/wetland Fees	3,000	1,550	3,000	2,810		3,000	-	0.00%
10-3550-414	Zoning Board of Appeals	1,500	1,600	1,500	625		1,500	-	0.00%
	TOTAL SERVICES	16,450	16,212	16,975	18,216	2,800	17,850	875	5.15%

MISCELLANEOUS									
10-3000-611	Interest on Investments	30,000	112,049	75,000	84,513		85,000	10,000	13.33%
10-3000-642	Bid and Spec Fees	0		0			0	-	0.00%
10-3000-660	Telecommunication Prop Relief	8,000	9,578	8,000	9,365	1,200	8,000	-	0.00%
10-3000-690	Miscellaneous	8,000	13,145	8,000	14,223	6,223	8,000	-	0.00%
10-3112-412	Passport Fees	1,200	2,890	2,000	1,295		2,500	500	25.00%
10-3112-500	Court Judgments	0		0			0	-	0.00%
10-3310-510	Court fines	2,000	2,825	2,000	1,310		3,000	1,000	50.00%
10-3350-622	Boating Fees	500	2,800	500	525		2,500	2,000	400.00%
10-3420-625	Transfer Station Fees	25,000	26,470	26,000	18,970		26,000	-	0.00%
10-3420-626	Transfer Station Stickers	35,000	43,750	38,000	6,180		40,000	2,000	5.26%
10-3570-650	State Fees-Land Use Dept	200	220	200	157		200	-	0.00%
10-3640-623	Beach Use Fees	30,000	34,410	30,000	10,931		32,000	2,000	6.67%
10-3800-680	Preschool Tuition Fees	35,000	52,842	40,000	41,598	(2,700)	52,000	12,000	30.00%
Multiple-621	Facilities Rental	2,000	1,850	2,000	1,550		2,000	-	0.00%
	TOTAL MISC	176,900	302,829	231,700	190,618	4,723	261,200	29,500	12.73%

TRANSFER IN FROM RECREATION	10,000	13,022	10,000	-	10,000	-	10,000	-	0.00%
------------------------------------	---------------	---------------	---------------	----------	---------------	----------	---------------	----------	--------------

TOTAL GENERAL FUND RESOURCES	17,038,156	17,458,562	17,337,290	16,057,518	165,060	3,069,386	(199,302)	-6.10%
-------------------------------------	-------------------	-------------------	-------------------	-------------------	----------------	------------------	------------------	---------------

Note: Variances exclude current Property Taxes



TOWN OF COLUMBIA FY 20-21 BUDGET

REVENUES

Date: 05/20/2020

	Description	2018-2019 Budget	2018-2019 Actual	2019-2020 Budget	2019-2020 Actual as of 04/24/2020	2019-2020 Projected Variance	2020-2021 Proposed	\$ Variance b/t FY 20/21 proposed & FY 19/20 budgeted	% Variance b/t FY 20/21 proposed & FY 19/20 budgeted
OTHER REVENUES									
DOG FUND									
30-3134-224	Dog License Fees	1,200	1,553	1,200	371		1,200	-	0.00%
30-3134-225	Dog License Surcharge	60	50	60	55		60	-	0.00%
30-3360-421	Redemption and Sale of Dogs	40	20	40	10		40	-	0.00%
TOTAL DOG FUND		1,300	1,623	1,300	436	-	1,300	-	0.00%
CAPITAL PROJECTS RESERVE FUND									
20-3000-611	Interest on Investment	4,500	34,432	20,000	13,576		17,500	(2,500)	-12.50%
TOTAL MISC RESERVE FUNDS		4,500	34,432	20,000	13,576	-	17,500	(2,500)	-12.50%
RECREATION FUND									
29-3270-Multiple	Recreation Revenue	10,000	13,022	10,000	9,344		10,000	-	0.00%
MISCELLANEOUS STATE FUNDS									
41-3410-756	Town Aid Road Grant	205,387	205,558	205,558			205,305	(253)	-0.12%
TOTAL FOR MISC STATE FUNDS		205,387	205,558	205,558	-	-	205,305	(253)	-0.12%
TOTAL OTHER REVENUES		221,187	254,636	236,858	23,355	-	234,105	(2,753)	-1.16%
GRAND TOTAL RESOURCES		17,259,343	17,713,198	17,574,148	16,080,873	165,060	3,303,491	(202,055)	-5.76%

(Total 19/20
Revenue
Budget
Without
Current
Property Tax
=\$3,268,688)

NOTE: This
does not include
Current Year
Property tax.
This figure is
calculated on the
mill rate page.
(See Page 31)



COLUMBIA BOARD OF EDUCATION FY 20-21 BUDGET

STATE AND FEDERAL GRANTS

Date: 05/20/2020

Grant Name	Designated Use of Grant Funds	2018-2019 Actual Amount	2019-2020 Budgeted Amount	2019-2020 Unbudgeted Amount	2019-2020 Total Budget <small>With Revisions</small>	2019-2020 Actual & Encumbrances <small>as of 04/24/2020</small>	2020-2021 Budgeted Amount	Variance from Prior Year Budget	% Change
Title I	Noncertified Salary	49,547	26,926	-	26,926	21,541	27,734	808	
	Instructional Supplies								
	Total	49,547	26,926	-	26,926	21,541	27,734	808	3.00%
Title II, Part A	Professional Services	10,171	9,483	(549)	8,934	8,935	9,218		
	Instructional Supplies			549	549	548			
	Total	10,171	9,483	-	9,483	9,483	9,218	(265)	-2.79%
Title III ELL	Professional Services			226	226				
	Total	-	-	226	226	-	-	-	0.00%
Title IV <small>(See Note #4 below)</small>	Professional Services	10,000	10,000		10,000	6,997	10,000		
	Total	10,000	10,000	-	10,000	6,997	10,000	-	0.00%
IDEA B, Part 611 <small>(See Note #2 below)</small>	Instructional Salary	112,698	110,000	5,171	115,171	92,137	112,000		
	Instructional Supplies								
	Other Supplies								
	Total	112,698	110,000	5,171	115,171	92,137	112,000	2,000	1.82%
IDEA B, Part 619 <small>(See Note #2 below)</small>	Noncertified Salary	4,983	4,500	553	5,053	4,042	5,000		
	Transportation								
	Total	4,983	4,500	553	5,053	4,042	5,000	500	11.11%
Magnet School Transportation	Professional Services			2,000	2,000	1,000			
	Total	-	-	2,000	2,000	1,000	-	-	0.00%
Rural Education Achievement Program <small>(See Note #1 below)</small>	Technology Equipment	26,574							
	Technology Equipment	18,053	19,082	(0)	19,082	19,082			
	Estimated Award		35,000	(3,593)	31,407	19,352	30,000		
	Total	44,627	54,082	(3,593)	50,489	38,433	30,000	(24,082)	-44.53%
Adult Education <small>(See Note #3 below)</small>	Adult Education Tuition	2,222	2,396	101	2,497	1,665	2,350		
	Total	2,222	2,396	101	2,497	1,665	2,350	(46)	-1.92%
	Total Grants	234,248	217,387	4,458	221,845	175,298	196,302		

NOTES:

- (1) THE REAP award is an estimate. The award is normally finalized after the proposed Town and BOE budgets are proposed and adopted.
- (2) The state is requiring that IDEA grants be spent in first year of award. For the 2020-2021 budget needed to estimate grant award.
- (3) Estimate of 2020-2021 Adult Education Grant per CCM. The unbudgeted column reflects the adjustment for the actual award from budget.
- (4) Title IV is a new grant awarded in 2017-2018 for Student support and Academic performance. Anticipating that this grant will continue to be awarded by the state.



TOWN OF COLUMBIA FY 20-21 BUDGET

GRANTS AND SUBSIDIES SUMMARY

Date: 05/20/2020

Dept #	Agency	2018-2019 Budget	2019-2020 Budget	2020-2021 Budget	\$ Change b/t FY 20-21 & FY 19-20	% Change b/t FY 20-21 & FY 19-20
112	Salmon River Watershed Partnership (SRWP)	500	500	500	0	0.00%
	United Services	1,000	1,000	1,000	0	0.00%
	Sexual Assault Crisis Center	500	500	500	0	0.00%
	Windham Regional Community Council. (veterans)	500	500	500	0	0.00%
	Covenant Soup Kitchen	500	500	500	0	0.00%
	Willimantic No-Freeze Shelter	500	500	500	0	0.00%
	Eastern CT Conservation District	500	500	500	0	0.00%
	Access Community Action Agency NEW			1,000	1,000	100.00%
	Total		4,000	5,000		
240	NECASA Assessment	1,372	0	0	0	0.00%
250	Wind. Reg. Transit District	8,628	8,887	8,887	0	0.00%
	TVCCA Assessment	1,100	1,100	1,100	0	0.00%
	Total		9,987	9,987		
270	AHM Youth Services	44,176	45,501	47,776	2,275	5.00%
320	Columbia Volunteer Fire Dept.	197,550	197,550	197,550	0	0.00%
610	Columbia Lions Club	4,000	6,000	6,000	0	0.00%
620	Saxton B. Little Free Library	399,265	399,265	411,553	12,288	3.08%
630	Connecticut Federation of Lakes	150	150	150	0	0.00%
	TOTAL	660,241	676,440	678,016	15,563	2.30%

TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

FY 19-20 ESTIMATED BEGINNING FUND BALANCES

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Land Acq. Fund Fund 35	Internal Svc Fund Fund 27	Sr. Center Fund 36	Rec. Prgms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection Fund 59	Total All Funds
ACTUAL FUND BALANCE 6/30/19	4,318,639	995,893	6,860	149,093	2,896	23,049	3,209	30,224	6,428	215,000	33,497	5,784,788
UNASSIGNED / COMMITTED FUND BALANCE	3,723,639	963,686	6,860					30,224				
ASSIGNED FUND BALANCE		32,206										
FUND BALANCE DESIGNATED FOR FY 19-20	595,000											
NET FUND BALANCE 6/30/19	4,318,639	995,893	6,860					30,224				
ASSIGNED / RESERVED FOR ENCUMBRANCES	(178,705)		(155)									(178,860)
NONSPENDABLE FUND BALANCE-PPD EXPENSES	(40,425)							(5,224)				(45,650)
PRIOR YEAR FUND BALANCE ADJUSTMENT												-
AVAILABLE FUND BALANCE AS OF 06/30/19	4,099,509	995,893	6,705	149,093	2,896	23,049	3,209	25,000	6,428	215,000	33,497	5,560,278
FY 19-20 RESOURCES												-
PROPERTY TAXES (BUDGETED)	14,068,602											14,068,602
INTERGOVERNMENTAL (BUDGETED)	2,778,113			205,558								2,983,671
OTHER REVENUE (BUDGETED)	480,575	20,000	1,300					20,000				521,875
FUNDS TRANSFERRED TO (BUDGETED)	10,000	1,116,820	10,000			10,000			5,900			1,152,720
REVENUE VARIANCE - ACTUAL VS BUDGET	165,060	-	-		50		4,400				6,000	175,510
ADDITIONAL TRANSFERS TO (During FY 19-20)		286,669										286,669
TOTAL RESOURCES	21,601,859	2,419,382	18,005	354,651	2,946	33,049	7,609	45,000	12,328	215,000	39,497	24,749,325
FY 19-20 REQUIREMENTS												-
Board of Selectmen Budget	4,031,736	813,836	12,876			10,000		10,000	5,900			4,884,348
Contingency	78,000											78,000
Debt Service	159,500											159,500
Board of Education Budget	12,736,826											12,736,826
State Teachers Retirement	39,708											39,708
Total Original General Fund Budget	17,045,770	813,836	12,876	-	-	10,000	-	10,000	5,900	-	-	17,898,382
Original Budgeted Transfers Out	886,520			256,200				10,000				1,152,720
Appropriation variance (actual vs. budget)		85,000										85,000
Expense variance (actual vs. budget)	(339,908)	169,884										(170,024)
Transfer variance (actual vs. budget)	286,669											286,669
TOTAL OUTLAY	17,879,051	1,068,720	12,876	256,200	-	10,000	-	20,000	5,900	-	-	19,252,747
ESTIMATED FUND BALANCE 06/30/20	3,722,808	1,350,662	5,129	98,451	2,946	23,049	7,609	25,000	6,428	215,000	39,497	5,496,578

TOWN OF COLUMBIA FY 20-21 BUDGET

Date: 05/20/2020

FY 20-21 DEVELOPMENT OF AMOUNT TO BE RAISED BY TAXES

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Land Acq. Fund Fund 35	Internal Srvc Fund Fund 27	Sr. Center Fund 36	Rec. Pgrms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection Fund 59	Total All Funds
ESTIMATED FUND BALANCE 7/1/20	3,722,808	1,350,662	5,129	98,451	2,946	23,049	7,609	25,000	6,428	215,000	39,497	5,496,578
ESTIMATED FUNDS UNASSIGNED/UNDESIGNATED	3,281,766											3,281,766
ESTIMATED FUNDS AVAILABLE FOR EXPENDITURES	441,042	1,350,662	5,129	98,451	2,946	23,049	7,609	25,000	6,428	215,000	39,497	2,214,812
FY 20-21 RESOURCES												
INTERGOVERNMENTAL	2,546,436	-		205,305								2,751,741
OTHER	512,950	17,500	1,300					10,000				541,750
FUNDS TRANSFERRED TO	10,000	772,079	10,000			10,000			4,000			806,079
TOTAL RESOURCES	3,069,386	789,579	11,300	205,305	-	10,000	-	10,000	4,000		-	4,099,570
AVAILABLE BALANCE PLUS RESOURCES	3,510,428	2,140,240	16,429	303,756	2,946	33,049	7,609	35,000	10,428	215,000	39,497	6,314,382
FY 20-21 REQUIREMENTS												
Board of Selectmen Budget	4,270,974	956,130	13,108			10,000		10,000	5,400			5,265,612
Contingency	78,000											78,000
Debt Service	152,250											152,250
Board of Education Budget	12,716,543											12,716,543
State Teachers Retirement	-											-
Total Original General Fund Budget	17,217,767	956,130	13,108	-	-	10,000	-	10,000	5,400	-	-	18,212,405
Originally Budgeted Transfers Out	532,579	-	-	263,500	-	-	-	10,000				806,079
FUNDS RESERVED-FUTURE ACTIVITY		1,184,110	3,321	40,256	2,946	23,049	7,609	15,000	5,028	215,000	39,497	1,535,816
TOTAL REQUIREMENTS	17,750,346	2,140,240	16,429	303,756	2,946	33,049	7,609	35,000	10,428	215,000	39,497	20,554,300
AMOUNT TO BE RAISED BY TAXES	14,239,918	-	(0)	0	0	-	(0)	-	(0)	-	0	14,239,918
2018 NET GRAND LIST (budget purposes)	492,018,411											
2019 NET GRAND LIST (budget purposes)	497,948,453											
Change from 2018 Net Grand List	5,930,042	1.21%										

	FY 19-20 VALUE OF ONE MILL	FY 19-20 COLLECTION RATE	FY 20-21 MILL RATE	ADOPTED VALUE OF ONE MILL	ADOPTED COLLECTION RATE FY 20-21	ADOPTED MILL RATE FY 20-21
FY 20-21 PROPERTY TAX SUMMARY	479,717.95	97.50%	29.33	485,499.74	97.50%	29.33

NOTE: 19/20 Amount to be Raised by Taxes = \$14,068,602

Net Mill Increase 0.00
Percent Change 0.0%

NOTE: 19-20 Mill Rate includes the use of \$595,000 from the general fund to remove any mill rate increase in FY 2019-2020.