



TOWN OF COLUMBIA

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OFFICE OF THE TOWN ADMINISTRATOR

TO: Columbia Financial Planning and Allocation Commission (FiPAC)
FROM: Mark Walter, Town Administrator
DATE: May 15, 2019
RE: **Adopted Fiscal Year 2019-2020 Annual Budget**

This packet constitutes the Annual Town Budget for Fiscal Year 2019-2020 for the Board of Selectmen (BOS) and the Board of Education (BOE), respectively. The Annual Town Budget was adopted by the Town of Columbia electors and residents qualified to vote at the Annual Town Meeting held on May 14, 2019 at Yeomans Hall, 323 Route 87, Columbia at 7:00 pm. For summary purposes, the budget can be segmented as follows: Resources, Requirements, and Mill Rate.

RESOURCES

Projected General Fund revenues for FY '19-'20, other than new/current property taxes to be raised, total \$3,268,688 which is an increase of \$155,872 or 5.01% from FY '18-'19. As shown in detail on pages 23 through 25 of this budget packet, several revenue line items for FY '19-'20 are projected to increase, decrease or go unchanged. Based on the estimated state municipal aid for FY '19-'20, the following intergovernmental revenue line items stand out. The BOS anticipates receiving the following state funding: \$2,270,587 in ECS funding (\$138,782 decrease), \$150,000 in Special Education Excess Cost Grant (no change from FY'18-'19), 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'18-'19), \$26,763 for Municipal Projects Grant (no change from FY'18-'19), \$28,393 for Municipal Stabilization Grant (no change from FY'18-'19), and \$3,666 in PILOT-State Owned Property Grant (no change from FY'18-'19), \$4,587 in Pequot-Mohegan Grant (no change from FY'18-'19). The new LoCIP entitlement for FY '19-'20 is proposed to be \$39,068; however, the FY '19-'20 budget includes the use of the new entitlement as well as the use of LoCIP funds being held currently by the State. The total LoCIP entitlement being budgeted in FY '19-'20 is \$234,946. 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 20, 2019.

New to this packet is a page detailing the Federal and State Grant funding that the BOE receives. As listed on page 26, these grants are included in the overall Board of Education Budget but they are not part of the adopted FY '19-'20 Town Allocation requested by the BOE.

Aside from the General Fund revenues, the BOS budget calls for the utilization of \$256,200 in Town Aid Road (TAR) to fund Road projects budgeted in the Capital projects. The estimated Undesignated Fund Balance is projected to be \$3,634,720 as of 06/30/2019 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 to reduce any mill rate increase impact. The estimated Undesignated Fund Balance to \$3,634,720 as of 07/01/19 is equal to 20.27% of the FY '19-'20 adopted General Fund Budgetary Requirements.

With respect to new/current property taxes, the BOS adopted budget requires \$14,068,602 to be collected in FY '19-'20. That represents an increase of \$143,262 or 1.02% from FY'18-'19. The Grand List growth of \$5,111,666 or 1.05% helped to offset the impact of an increase in property taxes.

REQUIREMENTS

The BOE was approved for a budget allocation of \$12,736,826 from the town which is decrease of \$89,000 or -0.69% from FY '18-'19 after taking into consideration the \$215,193 additional appropriation that the Town approved at a Town Meeting on February 19, 2019. The additional appropriation was mandated so that the FY '18-'19 Board of Education was in compliance for the Minimum Budget Requirement. The BOE adopted FY '19-'20 budget was prepared taking into account the additional FY '18-'19 budget appropriation as well as to be inline with the Minimum Budget Requirements mandated by the state .

The BOS adopted Operating Budget for FY '19-'20 is \$4,031,736. That is an increase of \$124,109 or 3.18% over the amount budgeted for FY '18-'19. The BOS adopted budget includes no increase in Contingency and maintaining it at \$78,000. This is approximately 1.93% of the FY '19-'20 BOS Operating Budget. The Town Charter allows a 2 % of the Annual Town Budget maximum. The FY '19-'20 Capital Budget appropriations for the BOS and the BOE totals \$1,159,094. That is an increase of \$265,879 or 29.77% from FY '18-'19. Each of the capital budget lines are listed on page 27 of this document. Some of the main factors for the increase are the Hop River Bridge, Box Culvert for Hunt Road and a School Security Project (which should be reimbursed by the state at a 45.71% rate). Also, the carryforward of \$2.2 million for the town to sponsor the Hop River State Park Trail Project has been removed. The state will be funding this project 100% with state and federal funds as well as without the use of local funds. Finally, the FY '19-'20 BOS Debt Service Budget is decreased \$7,250 or -4.35% for the scheduled principal and interest payments totaling \$159,500. The BOS has one bond issue outstanding which will be paid off by June 2021.

Please note that the following are BOE and BOS budget items that are still pending finalization: FY '19-'20 Fuel costs for oil and diesel - locking in rates is pending as of the budget adoption. The Governor's proposed budget includes a state mandated municipal Teachers' Retirement contribution of \$39,708. This has been included in the FY '19-'20 adopted budget as a separate budget line and is pending finalization from the state. If approved as part of the state budget, the Teachers' Retirement contribution will be paid by the BOE and will not be factored in the Minimum Budget Requirement.

MILL RATE

The adopted Mill Rate set by FiPAC for FY '19-'20 is **29.33**. That constitutes a no mill rate increase or 0% from the current mill rate of 29.33. All assessed property within the town would not experience any property tax change from FY '18-'19 to FY '19-'20 unless there is a change in their property assessment. In FY '19-'20, each mill is projected to generate \$479,718 of revenue, compared to \$474,734 in '18-'19.

The adopted tax collection rate is 97.5%. The projected tax collection rate FY '18-'19 is 98.0%. The actual collection rates areas follows: 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 19-20 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/15/2019

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures Final with Transfers	2017-2018 Actual Expenditures	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variance	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
GENERAL GOVERNMENT										
110	Town Meeting	2,225	2,140	2,225	1,000	2,958	-	2,725	500	22.47%
112	Executive and General Admin. Services	836,043	745,732	830,717	(1,032)	649,809	(25,600)	846,223	15,506	1.87%
113	Information Technology	43,364	32,993	50,250	-	38,881	-	50,750	500	1.00%
115	Old Firehouse Bldg	2,460	1,417	3,200	1,275	3,346	-	3,306	106	3.31%
116	Chapel on the Green	2,270	2,263	3,800	(660)	2,638	-	4,300	500	13.16%
117	History Place	3,990	3,630	5,600	(1,100)	3,400	-	4,680	(920)	-16.43%
120	Judicial & Legal	65,000	58,734	65,000	-	39,648	(15,000)	65,000	-	0.00%
130	Registrar of Voters	32,389	15,992	32,955	-	20,350	(1,500)	35,571	2,616	7.94%
132	Assessment	131,709	121,828	129,668	-	105,507	-	138,246	8,578	6.62%
133	Tax Collection	92,998	92,004	95,399	-	72,515	-	94,339	(1,060)	-1.11%
134	Town Clerk/Public Records Services	108,587	103,603	112,799	-	84,708	-	115,449	2,650	2.35%
135	Financial Planning and Auditing	25,175	24,537	19,350	32	18,451	-	24,875	5,525	28.55%
136	Finance Department	211,459	204,547	215,986	-	163,460	-	221,754	5,768	2.67%
140	Board of Assessment Appeals	740	211	740	-	362	-	740	-	0.00%
		1,558,409	1,409,630	1,567,689	(485)	1,206,033	(42,100)	1,607,958	40,269	2.57%
HEALTH & HUMAN SERVICES										
210	Health Care / Inspect. Services (EHHD)	28,774	28,773	28,850	-	28,849	-	29,370	520	1.80%
230	Social Services	9,150	8,428	9,150	-	6,318	-	8,950	(200)	-2.19%
240	Drug & Alcohol Abuse Prevention	1,372	1,372	1,372	-	-	-	0	(1,372)	-100.00%
250	Elderly Services (Commission on Aging)	35,841	25,876	52,666	-	34,278	-	55,068	2,402	4.56%
260	Beckish Senior Center	85,494	84,719	88,750	-	71,239	-	92,926	4,176	4.71%
270	Youth Services	42,889	40,904	44,176	-	44,176	-	45,501	1,325	3.00%
		203,520	190,072	224,964	-	184,861	-	231,815	6,851	3.05%
PUBLIC SAFETY										
310	Police Protection	173,000	154,778	176,500	-	1,144	-	184,500	8,000	4.53%
320	Fire Fighting & Emerg. (Medical Services)	224,216	222,574	227,550	-	225,474	-	230,050	2,500	1.10%
330	Fire Prevention Services	27,627	26,402	27,631	-	20,502	-	27,130	(501)	-1.81%
345	Emer. Management Director	3,163	3,105	3,419	-	2,211	-	3,485	66	1.93%
350	Lake Management Services	33,730	28,662	31,146	-	17,935	-	30,476	(670)	-2.15%
		461,736	435,520	466,246	-	267,266	-	475,641	9,395	2.02%



TOWN OF COLUMBIA FY 19-20 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/15/2019

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures Final with Transfers	2017-2018 Actual Expenditures	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variance	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
PUBLIC WORKS										
410	Public Works Maint. Services	699,083	683,065	707,122	11,875	557,771	-	740,117	32,995	4.67%
420	Waste Diposal Services	180,303	169,884	181,031	3,100	141,088	-	204,271	23,240	12.84%
440	Street Lighting Services	11,580	10,603	13,500	-	7,601	-	13,500	-	0.00%
		890,966	863,552	901,653	14,975	706,460	-	957,888	56,235	6.24%
LAND USE SERVICES										
510	Planning and Zoning Services	82,056	68,927	86,359	-	53,015	-	88,816	2,457	2.85%
520	Inland Wetland Commission	20,348	17,954	20,158	-	12,917	-	20,675	517	2.56%
530	Building Services	38,786	35,249	38,525	-	26,230	-	38,137	(388)	-1.01%
540	Conservation and Agricultural	3,330	579	1,180	-	165	-	1,180	-	0.00%
550	Zoning Appeals Services	2,880	1,523	380	-	-	-	0	(380)	-100.00%
560	Building Appeal Services	200	-	200	-	-	-	200	-	0.00%
570	Land Use Department	65,823	60,615	65,852	-	48,363	-	66,934	1,082	1.64%
		213,423	184,847	212,654	-	140,690	-	215,942	3,288	1.55%
MISCELLANEOUS										
610	Public Celebrations	5,700	5,662	5,700	894	1,716	-	7,700	2,000	35.09%
620	Library Services	393,365	393,365	399,265	-	399,265	-	399,265	-	0.00%
630	Lake Management Advisory Committee	8,850	8,505	18,850	-	5,319	-	13,150	(5,700)	-30.24%
640	Beach Services	37,165	35,897	41,009	-	23,874	-	41,299	290	0.71%
660	Recreation Area Operations	8,996	7,236	9,496	-	7,564	-	11,206	1,710	18.01%
670	Recreation	59,100	58,033	60,101	-	46,922	-	69,872	9,771	16.26%
		513,176	508,698	534,421	894	484,660	-	542,492	8,071	1.51%
BOARD OF SELECTMEN TOTAL		3,841,230	3,592,320	3,907,627	15,384	2,989,970	(42,100)	4,031,736	124,109	3.18%



TOWN OF COLUMBIA FY 19-20 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/15/2019

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures Final with Transfers	2017-2018 Actual Expenditures	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variance	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
BOARD OF EDUCATION		Add'l Town Approp								
111	Certified Salaries	4,289,217	4,289,217	4,239,077	48,933	4,332,763		4,533,928	245,918	5.74%
112	Noncertified Salaries	909,913	909,913	891,637	45,847	948,632		1,004,938	67,454	7.20%
210	Employee Benefits - Hosp	1,057,676	1,057,676	1,152,305		1,092,114		1,100,964	(51,341)	-4.46%
211	Employee Benefits - Group Life	6,075	6,075	6,200		6,200		6,500	300	4.84%
213	Employer FICA Taxes	59,948	59,948	61,000		62,703		72,000	11,000	18.03%
214	Employer Medicare Taxes	70,132	70,132	72,000		71,806		82,000	10,000	13.89%
250	Benefit - Unemployment	1,822	1,822	5,000		387		5,000	-	0.00%
260	Benefit - Worker's Compensation	74,411	74,411	75,000		71,695		75,000	-	0.00%
290	Other Benefits	29,922	29,922	47,600		49,164		93,629	46,029	96.70%
300	Prof Services - Hot Lunch	-	-	0		-		0	-	0.00%
310	Board of Education Legal Services	23,609	23,609	25,000		22,145		30,000	5,000	20.00%
320	Instructional Improvement	773	773	11,179		2,958		16,782	5,603	50.12%
330	Professional Services	144,853	144,853	164,438		110,335		170,593	6,155	3.74%
340	Technical/Contracted Services	157,620	157,620	153,990	35,000	183,883		185,875	(3,115)	-1.65%
411	Water/Air Testing and Sewage	7,877	7,877	6,500		13,875		6,500	-	0.00%
421	Sanitary Refuse	7,444	7,444	9,000		6,456		9,200	200	2.22%
422	Snow Plowing	22,500	22,500	24,000		22,500		24,000	-	0.00%
430	Repairs and Maintenance	33,871	33,871	153,375	25,148	149,283		41,705	(136,818)	-76.64%
440	Copier Rental and Usage	27,543	27,543	26,680		29,366		33,300	6,620	24.81%
510	Student Transportation	852,684	852,684	810,279		777,237		819,490	9,211	1.14%
520	Property Insurance	43,025	43,025	45,125		50,273		52,200	7,075	15.68%
530	Telephone	10,151	10,151	9,900		9,153		9,900	-	0.00%
531	Postage	4,749	4,749	4,000		3,537		6,000	2,000	50.00%
540	Advertising	196	196	0		60		0	-	0.00%
560	Tuition	4,678,380	4,399,328	4,166,337		3,895,690		3,881,494	(284,843)	-6.84%
580	Travel	3,045	3,045	4,810		1,791		5,900	1,090	22.66%
610	Supplies	78,424	78,424	110,966		68,282		112,107	1,141	1.03%
613	Custodial Supplies	16,527	16,527	17,000		16,677		18,000	1,000	5.88%
622	Electricity	76,836	76,836	90,000	60,265	118,307		105,000	(45,265)	-30.12%
623	Propane Gas	2,622	2,622	5,000		3,015		5,000	-	0.00%
624	Heating Oil	40,658	40,658	57,780		47,625		61,000	3,220	5.57%
626	Diesel Fuel	27,151	27,151	41,610		27,869		44,000	2,390	5.74%
640	Software	44,897	44,897	40,907		33,366		18,761	(22,146)	-54.14%
641	Textbooks/Workbooks	30,704	30,704	23,820		102,480		19,878	(3,942)	-16.55%
642	Library Books	3,249	3,249	3,300		2,850		3,500	200	6.06%
643	Periodicals	4,078	4,078	7,705		5,215		7,920	215	2.79%
730	Equipment	38,019	38,019	28,873		102,785		56,893	28,020	97.05%
810	Dues and Fees	13,767	13,767	19,240		12,949		17,869	(1,371)	-7.13%
Board of Education Total		12,894,369	12,615,317	12,610,633	215,193	12,455,425	(150,000)	12,736,826	(89,000)	-0.69%



TOWN OF COLUMBIA FY 19-20 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/15/2019

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures Final with Transfers	2017-2018 Actual Expenditures	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variance	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
	Board of Selectmen's Budget	3,841,230	3,592,320	3,907,627	15,384	2,989,970	(42,100)	4,031,736	124,109	3.18%
	Contingency	45,000	24,481	78,000	(41,244)			78,000	-	0.00%
	Debt Service	174,000	174,000	166,750		10,875		159,500	(7,250)	-4.35%
	Board of Education's Budget	12,894,369	12,615,317	12,610,633	215,193	12,455,425	(150,000)	12,736,826	(89,000)	-0.69%
	State Teachers' Retirement	-	-	-	-	-	-	39,708	39,708	#DIV/0!
	TOTAL GENERAL FUND 10	16,954,599	16,406,118	16,763,010	189,333	15,456,270	(192,100)	17,045,770	67,567	0.40%
	TOTAL TRANSFERS OUT	948,472	948,472	675,146	76,500	-	-	886,520	211,374	31.31%
	TOTAL GENERAL FUND & TRANSFERS	17,903,071	17,354,590	17,438,156	265,833	15,456,270	(192,100)	17,932,290	278,941	1.60%
	Capital Fund	1,100,587	1,724,414	1,074,348		1,077,505		813,836	(260,512)	-24.25%
	Dog Fund	13,064	12,157	13,242		7,767		12,876	(366)	-2.76%
	Open Space Land Acquisition	-	-	-		-		-	-	#DIV/0!
	Internal Service Fund	-	-	10,000		3,707		10,000	-	0.00%
	Szedga Farm	-	1,279	8,880		6,863		5,900	(2,980)	-33.56%
	Sr. Center Fund	-	3,160	-		4,685		-	-	#DIV/0!
	Recreation Fund	10,000	11,044	10,000		11,771		10,000	-	0.00%
	TOTAL ALL FUNDS ABOVE	19,026,722	19,106,644	18,554,626	265,833	16,568,567	(192,100)	18,784,902	15,083	0.08%

SUMMARY OF FISCAL YEAR 2018-2019 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		860,620	10,000			10,000	5,900	886,520
Capital Projects								0
Dog Fund								0
Town Aid Rd. Fund		256,200						256,200
Land Acquis. Fund								0
Int. Service Fund								0
Land Record Fees								0
Recreation Fund *	10,000							10,000
TOTAL	10,000	1,116,820	10,000	-	-	10,000	5,900	1,152,720

* 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 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures - Final with Transfers	2017-2018 Actual Expenditures & Encumber.	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variances	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
110	TOWN MEETING									
120	Telephone/Communication	1,225	1,225	1,225		1,225		1,225	-	0.00%
130	Legal Notices	1,000	915	1,000	1,000.00	1,733		1,500	500	50.00%
		2,225	2,140	2,225	1,000.00	2,958	-	2,725	500	22.47%
112	EXECUTIVE AND GENERAL ADMINISTRATIVE SERVICES									
10	Salaries & Wages	164,509	159,510	165,511		129,820		172,457	6,946	4.20%
12	Auto Allowance	3,600	3,600	3,600		3,000		3,600	-	0.00%
20	Payroll Taxes	112,000	111,441	116,000		90,417		119,000	3,000	2.59%
22	Unemployment Compensation	5,000	-	5,000		11,675		5,000	-	0.00%
30	Worker's Compensation	23,113	23,112	22,600		21,416	(1,100)	23,500	900	3.98%
40	Group Insurance	273,163	250,002	296,250		232,680	(15,000)	305,796	9,546	3.22%
50	Pension	84,770	84,004	89,000		68,340	(2,000)	91,000	2,000	2.25%
50	Teachers Pension	50,000	-	-		-		-	-	0.00%
60	Def Comp Match	36,230	36,230	42,000		29,231		42,000	-	0.00%
110	Postage	2,250	1,775	2,600	(32.00)	1,445		3,000	400	15.38%
120	Telephone/Communication	8,580	8,412	9,100		3,524	(3,500)	4,800	(4,300)	-47.25%
130	Legal Notices	2,000	574	2,000	(1,000.00)	561		2,000	-	0.00%
140	Advertising	600	259	600		-		600	-	0.00%
230	Electricity	11,650	10,681	12,000		9,237		13,200	1,200	10.00%
240	Fuel	3,705	3,306	3,500		3,097		3,500	-	0.00%
300	General Supplies	2,330	1,549	3,450	(500.00)	916		3,950	500	14.49%
420	Grants & Subsidies	3,500	3,500	4,000		4,000		4,000	-	0.00%
421	Town Historian	718	656	695		687		692	(3)	-0.43%
422	Economic Dev Committee	600	300	600		-		600	-	0.00%
460	Commercial Insurance	33,860	33,860	36,000		27,071	(4,000)	31,250	(4,750)	-13.19%
500	Professional/Technical	496	108	500		54		500	-	0.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	550	350	1,000		73		1,000	-	0.00%
550	Miscellaneous Services & Chgs	250	155	250		-		250	-	0.00%
600	Repairs & Maintenance	100	-	50		-		50	-	0.00%
710	Professional Improvement	245	220	250		-		250	-	0.00%
720	Professional Dues	11,474	11,474	11,661	300.00	11,961		12,028	367	3.15%
750	Conferences/Seminars	500	479	500	200.00	593		800	300	60.00%
770	Transportation	250	175	500		11		400	(100)	-20.00%
811	Machinery/Equip.<5000	-	-	1,500		-		1,000	(500)	-33.33%
		836,043	745,732	830,717	(1,032.00)	649,809	(25,600)	846,223	15,506	1.87%
113	INFORMATION/TECHNOLOGY									
300	General Supplies	4,500	3,410	4,500		2,663		4,500	-	0.00%
500	Professional/Technical	20,614	19,061	22,000		20,047		23,000	1,000	4.55%
515	Contracted Services - copiers	3,000	1,666	2,500		1,409		2,500	-	0.00%
515	Contracted Services - IT	10,500	8,427	15,000		9,322		15,000	-	0.00%
600	Repairs/Maintenance	500	-	500		-		500	-	0.00%
811	Machinery/Equip.<5000	4,250	429	5,750		5,440		5,250	(500)	-8.70%
		43,364	32,993	50,250	-	38,881	-	50,750	500	1.00%



TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures - Final with Transfers	2017-2018 Actual Expenditures & Encumber.	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variances	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
115	OLD FIREHOUSE BLDG / MAINTENANCE FACILITY									
120	Telephone	550	505	600		428		600	-	0.00%
230	Electricity	600	354	600		345		1,000	400	66.67%
240	Fuel	1,310	558	1,600	1,275.00	2,573		1,706	106	6.63%
515	Contracted Services			400		-		-	(400)	-100.00%
600	Repairs							-	-	0.00%
		2,460	1,417	3,200	1,275.00	3,346	-	3,306	106	3.31%
116	CHAPEL ON THE GREEN									
230	Electricity	2,270	2,263	2,500	640.00	2,638		3,000	500	20.00%
600	Repairs			1,300	(1,300.00)			1,300	-	0.00%
		2,270	2,263	3,800	(660.00)	2,638	-	4,300	500	13.16%
117	HISTORY PLACE									
120	Telephone	1,340	1,340	1,800	(300.00)	1,150		1,800	-	0.00%
230	Electricity	1,900	1,900	1,800	520.00	1,946		1,980	180	10.00%
240	Fuel	750	390	900	(220.00)	305		900	-	0.00%
600	Repairs & Maintenance	-	-	1,100	(1,100.00)	-		-	(1,100)	-100.00%
		3,990	3,630	5,600	(1,100.00)	3,400	-	4,680	(920)	-16.43%
120	JUDICIAL & LEGAL									
500	Professional/Technical	65,000	58,734	65,000	-	39,648	(15,000)	65,000	-	0.00%
		65,000	58,734	65,000	-	39,648	(15,000)	65,000	-	0.00%
130	REGISTRAR OF VOTERS									
10	Salaries & Wages	14,971	8,313	14,566		8,905		14,901	335	2.30%
16	Election Workers	6,184	2,107	7,253	(400.00)	4,203	(1,500)	9,097	1,844	25.42%
110	Postage	491	474	345	600.00	763		540	195	56.52%
130	Legal Notices	250	224	250		105		180	(70)	-28.00%
300	General Supplies	1,677	679	1,937		1,315		2,029	92	4.75%
500	Professional/Technical	3,025	1,024	2,900		1,950		2,900	-	0.00%
515	Contracted Services	600	600	600		600		600	-	0.00%
520	Printing	3,550	1,337	3,700	(200.00)	2,290		3,800	100	2.70%
550	Miscellaneous Services & Chgs	80	60	80		60		80	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
720	Professional Dues	160	160	160		160		160	-	0.00%
750	Conferences/Seminars	1,240	860	1,000		-		1,120	120	12.00%
770	Transportation	161	153	164		-		164	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		32,389	15,992	32,955	-	20,350	(1,500)	35,571	2,616	7.94%



TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

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132	ASSESSMENT									
10	Salaries & Wages	104,627	104,626	102,588		83,351		109,966	7,378	7.19%
110	Postage	449	220	1,550		1,523		1,500	(50)	-3.23%
130	Legal Notices	253	252	290		-		300	10	3.45%
300	General Supplies	3,100	1,056	2,000		1,280		2,000	-	0.00%
500	Professional/Technical	14,220	12,026	17,390	(1,000.00)	14,594		18,280	890	5.12%
515	Contracted Services	1,750	525	750		-		-	(750)	-100.00%
520	Printing	-	-	-		-		-	-	0.00%
710	Professional Improvement	1,800	1,205	1,900		990		1,900	-	0.00%
720	Professional Dues	520	520	590		535		600	10	1.69%
750	Conferences/Seminars	290	224	720		555		1,000	280	38.89%
770	Transportation	2,090	1,173	1,890	1,000.00	2,679		2,700	810	42.86%
811	Mach/Equip <\$5000	2,610	-	-		-		-	-	0.00%
		131,709	121,828	129,668	-	105,507	-	138,246	8,578	6.62%
133	TAX COLLECTION									
10	Salaries & Wages	74,420	73,601	76,485		59,708		73,553	(2,932)	-3.83%
110	Postage	3,299	3,295	2,909		2,728		806	(2,103)	-72.29%
130	Legal Notices	1,350	1,308	1,350		1,032		1,417	67	4.96%
300	General Supplies	600	591	920		438		920	-	0.00%
500	Professional/Technical	12,161	12,160	12,163		7,739		16,051	3,888	31.97%
505	State DMV Fee	250	250	250		250		250	-	0.00%
710	Professional Improvement	-	-	400		-		400	-	0.00%
720	Professional Dues	150	95	150		95		150	-	0.00%
750	Conferences/Seminars	475	436	475		413		475	-	0.00%
770	Transportation	293	267	297		111		317	20	6.73%
		92,998	92,004	95,399	-	72,515	-	94,339	(1,060)	-1.11%
134	TOWN CLERK/PUBLIC RECORDS SERVICES									
10	Salaries & Wages	88,977	87,640	93,183		72,127		96,130	2,947	3.16%
110	Postage	968	806	968		624		300	(668)	-69.01%
130	Legal Notices	2,845	2,247	2,845		1,821		3,930	1,085	38.14%
300	General Supplies	3,200	3,112	3,200	400.00	3,302		3,200	-	0.00%
500	Professional/Technical	8,550	7,999	8,550		5,198		8,550	-	0.00%
515	Contracted Services	540	-	540		-		-	(540)	-100.00%
550	Misc. Services & Chgs	270	-	270	(225.00)	-		200	(70)	-25.93%
600	Repairs & Maintenance	200	-	200	(175.00)	-		200	-	0.00%
630	Rental	396	305	396		315		396	-	0.00%
710	Professional Improvement	800	165	950		159		950	-	0.00%
720	Professional Dues	370	190	370		190		230	(140)	-37.84%
750	Conferences/Seminars	1,150	879	1,000		810		1,000	-	0.00%
770	Transportation	321	261	327		162		363	36	11.01%
		108,587	103,603	112,799	-	84,708	-	115,449	2,650	2.35%



TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

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135	FINANCIAL PLANNING AND AUDITING									
110	Postage	400	399	400	32.00	431		450	50	12.50%
130	Legal Notices	200	102	200		-		220	20	10.00%
500	Professional/Technical	23,775	23,775	17,750		17,750		23,205	5,455	30.73%
520	Printing	800	260	1,000		270		1,000	-	0.00%
		25,175	24,537	19,350	32.00	18,451	-	24,875	5,525	28.55%
136	FINANCE DEPARTMENT									
10	Salaries & Wages	177,364	176,006	180,911		141,652		186,679	5,768	3.19%
110	Postage	2,500	873	2,300		1,686		2,300	-	0.00%
120	Telephone	1,170	1,155	1,500		-		-	(1,500)	-100.00%
300	General Supplies	2,700	1,797	2,700		57		2,700	-	0.00%
500	Professional/Technical	25,225	24,293	26,500		19,789		28,000	1,500	5.66%
515	Contracted Services	450	-	-		-		-	-	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		50		600	-	0.00%
720	Professional Dues	400	225	400		225		400	-	0.00%
750	Conferences/Seminars	500	-	500		-		500	-	0.00%
770	Transportation	300	149	325		-		325	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		211,459	204,547	215,986	-	163,460	-	221,754	5,768	2.67%
140	BOARD OF ASSESSMENT APPEALS (Tax Services)									
10	Salaries & Wages	50	-	50		-		-	(50)	-100.00%
110	Postage	60	-	60		-		110	50	83.33%
130	Legal Notices	530	211	530		362		530	-	0.00%
710	Professional Improvement	100	-	100		-		100	-	0.00%
		740	211	740	-	362	-	740	-	0.00%
210	HEALTH CARE / INSPECT. SERVICES (EHHD)									
500	Professional/Technical	28,774	28,773	28,850		28,849		29,370	520	1.80%
		28,774	28,773	28,850	-	28,849	-	29,370	520	1.80%
230	SOCIAL SERVICES									
10	Salaries & Wages	-	-	-		-		-	-	0.00%
550	Professional/Technical	8,550	8,350	8,550		6,262		8,550	-	0.00%
770	Transportation	600	79	600		56		400	(200)	-33.33%
		9,150	8,428	9,150	-	6,318	-	8,950	(200)	-2.19%
240	DRUG & ALCOHOL ABUSE PREV.									
420	Grants	1,372	1,372	1,372		-		-	(1,372)	-100.00%
		1,372	1,372	1,372	-	-	-	-	(1,372)	-100.00%



TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

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250	ELDERLY SERVICES (Commission On Aging)									
10	Salaries & Wages (Van)	19,330	13,486	32,278		20,421		34,021	1,743	5.40%
110	Postage	200	5	200		-		200	-	0.00%
120	Telephone	400	346	660		512		660	-	0.00%
240	Fuel	3,400	1,264	5,500	(1,200.00)	1,715		4,000	(1,500)	-27.27%
300	General Supplies	750	626	700		98		900	200	28.57%
420	Grants & Subsidies	9,711	9,711	9,728		9,728		9,987	259	2.66%
460	Commercial Insurance	-	-	-		-		-	-	0.00%
500	Professional/Technical	600	236	1,000	1,200.00	1,589		2,200	1,200	120.00%
520	Printing	-	-	-		-		-	-	0.00%
540	Community Outreach	400	54	600		-		600	-	0.00%
600	Repairs & Maintenance	969	67	2,000		214		2,500	500	25.00%
710	Professional Improvement	81	81			-		-	-	0.00%
811	Machine/Equipment	-	-			-		-	-	0.00%
		35,841	25,876	52,666	-	34,278	-	55,068	2,402	4.56%
260	BECKISH SENIOR CENTER									
10	Salaries & Wages	61,526	61,523	62,156		50,992		63,982	1,826	2.94%
120	Telephone	1,440	1,322	1,200		990		1,200	-	0.00%
230	Electricity	10,410	10,409	13,000	(556.00)	7,822		15,000	2,000	15.38%
240	Fuel	8,813	8,373	9,100		8,860		9,100	-	0.00%
300	General Supplies	1,120	957	1,100		870		1,450	350	31.82%
515	Contracted Services	720	720	720	9.00	603		720	-	0.00%
550	Misc. Services & Chgs	188	188	194		194		194	-	0.00%
600	Repair/Maintenance	-	-	-	556.00	555		-	-	0.00%
710	Professional Improvement	327	327	380	(9.00)	-		380	-	0.00%
720	Professional Dues	100	100	50		50		50	-	0.00%
770	Transportation	850	800	850		302		850	-	0.00%
		85,494	84,719	88,750	-	71,239	-	92,926	4,176	4.71%
270	YOUTH SERVICES									
300	Supplies	-	-	-		-		-	-	-
420	Grants & Subsidies	42,889	40,904	44,176		44,176		45,501	1,325	3.00%
		42,889	40,904	44,176	-	44,176	-	45,501	1,325	3.00%
310	POLICE PROTECTION									
120	Telecommunications	1,000	960	1,000		721		1,000	-	0.00%
300	General Supplies	-	-	-		-		-	-	0.00%
500	Professional/Technical	171,466	153,285	175,500	(423.00)	-		183,500	8,000	4.56%
811	ME < \$5,000	534	533	-	423.00	423		-	-	0.00%
		173,000	154,778	176,500	-	1,144	-	184,500	8,000	4.53%
320	FIRE FIGHTING AND EMERGENCY (Medical Services)									
10	Salaries & Wages	-	-	-		-		-	-	-
30	Worker's Comp. Insurance	-	-	-		-		-	-	0.00%
420	Grants & Subsidies	193,550	193,550	197,550		197,550		197,550	-	0.00%
500	Professional/Technical	30,666	29,024	30,000		27,924		32,500	2,500	8.33%
		224,216	222,574	227,550	-	225,474	-	230,050	2,500	1.10%



TOWN OF COLUMBIA FY 19-20 BUDGET

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EXPENDITURES (DETAIL)

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330	FIRE PREVENTION SERVICES/ FIRE MARSHAL									
10	Salaries & Wages	21,687	21,687	22,121		18,434		22,630	509	2.30%
300	General Supplies	258	238	400		167		400	-	0.00%
515	Contracted Services	1,400	1,346	1,400		1,346		1,400	-	0.00%
710	Professional Improvement	600	-	600		-		600	-	0.00%
720	Professional Dues	640	295	510		180		500	(10)	-1.96%
770	Transportation	800	595	600		375		600	-	0.00%
811	ME < \$5,000	2,242	2,242	2,000		-		1,000	(1,000)	-50.00%
		27,627	26,402	27,631	-	20,502	-	27,130	(501)	-1.81%
345	EMER. MANAGEMENT DIRECTOR									
10	Salaries	2,813	2,812	2,869		2,151		2,935	66	2.30%
110	Postage	3	-	50		-		50	-	0.00%
300	General Supplies	47	46	200		-		200	-	0.00%
500	Professional/Technical	100	65	100		-		100	-	0.00%
770	Transportation	200	181	200		60		200	-	0.00%
811	ME < \$5,000	-	-	-		-		-	-	0.00%
		3,163	3,105	3,419	-	2,211	-	3,485	66	1.93%
350	LAKE MANAGEMENT SERVICES									
	Marine Patrol									
10	Salaries & Wages	29,030	26,058	26,796		15,926		26,526	(270)	-1.01%
120	Telephone/Communication	530	459	500		310		500	-	0.00%
300	General Supplies	980	980	1,650		271		1,500	(150)	-9.09%
520	Printing	675	380	500		-		500	-	0.00%
550	Misc. Services & Chgs	200	-	200		-		200	-	0.00%
600	Repairs & Maintenance	1,500	786	1,500		1,428		1,250	(250)	-16.67%
710	Professional Improvement	815	-	-		-		-	-	0.00%
		33,730	28,662	31,146	-	17,935	-	30,476	(670)	-2.15%
410	PUBLIC WORKS MAINT. SERVICES									
10	Salaries & Wages	436,614	436,613	446,182		336,284		457,299	11,117	2.49%
11	Salaries & Wages-OT	30,085	28,848	36,801	(3,912.00)	28,998		34,350	(2,451)	-6.66%
120	Telephone	3,255	2,635	3,804		1,637		3,804	-	0.00%
230	Electricity	2,454	2,223	2,500		1,733		2,750	250	10.00%
240	Fuel	25,602	25,601	30,725	(875.00)	26,631		30,593	(132)	-0.43%
300	General Supplies	7,538	7,464	7,550		7,024		7,650	100	1.32%
500	Professional/Technical	3,855	3,043	9,457		6,590		11,657	2,200	23.26%
515	Contracted Services	47,330	47,083	40,800	6,250.00	37,194		55,150	14,350	35.17%
600	Repairs & Maintenance	102,050	92,581	97,150		78,561		95,650	(1,500)	-1.54%
610	Bldgs/Grounds Rep/Maint	36,588	33,611	27,703	10,000.00	30,424		35,903	8,200	29.60%
630	Rental	3,262	3,262	4,000		1,882		4,060	60	1.50%
710	Professional Development	400	102	400	412.00	812		800	400	100.00%
720	Professional Dues	-	-	-		-		400	400	0.00%
770	Transportation	50	-	50		-		51	1	2.00%
		699,083	683,065	707,122	11,875.00	557,771	-	740,117	32,995	4.67%



TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

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420	WASTE DISPOSAL SERVICES									
10	Salaries & Wages	27,120	27,109	27,025	3,100.00	24,818		26,648	(377)	-1.40%
11	Salaries & Wages-OT	1,409	1,260	1,437		654		1,383	(54)	-3.76%
110	Postage	218	209	400		216		425	25	6.25%
230	Electricity	1,675	1,598	1,700	640.00	1,940		1,870	170	10.00%
300	General Supplies	2,060	2,060	1,450		736		1,850	400	27.59%
500	Professional /Technical	136,344	128,566	136,769	(690.00)	104,234		159,345	22,576	16.51%
515	Contracted Services	3,725	1,332	3,750	50.00	2,455		3,850	100	2.67%
520	Printing	-	-	-		-		200	200	0.00%
600	Repairs & Maintenance	3	3	500		-		500	-	0.00%
630	Rental	7,749	7,749	8,000		6,036		8,200	200	2.50%
		180,303	169,884	181,031	3,100.00	141,088	-	204,271	23,240	12.84%
440	STREET LIGHTING SERVICES									
230	Electricity	11,580	10,603	13,500		7,601		13,500	-	0.00%
		11,580	10,603	13,500	-	7,601	-	13,500	-	0.00%
510	PLANNING AND ZONING SERVICES									
10	Salaries & Wages	71,631	64,436	73,064		50,132		75,221	2,157	2.95%
130	Legal Notices	3,800	3,740	6,200		1,799		6,200	-	0.00%
500	Professional/Technical	4,157	-	4,500		-		4,500	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	175	100	185		-		385	200	108.11%
600	Repairs/Maint	-	-	-		-		-	-	0.00%
710	Professional Improvement	300	110	300		110		300	-	0.00%
720	Professional Dues	393	393	510		343		510	-	0.00%
750	Conferences/Seminars	600	25	600		558		700	100	16.67%
770	Transportation	1,000	123	1,000		74		1,000	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
812	Mach/Equip >\$5000	-	-	-		-		-	-	0.00%
		82,056	68,927	86,359	-	53,015	-	88,816	2,457	2.85%
520	INLAND WETLAND COMMISSION									
10	Salaries & Wages	16,838	16,437	15,798		12,293		16,315	517	3.27%
120	Telephone	-	-	-		-		-	-	0.00%
130	Legal Notices	650	381	2,000		204		2,000	-	0.00%
420	Grants & Subsidies	500	500	-		-		-	-	0.00%
500	Professional/Technical	1,500	541	1,500		-		1,500	-	0.00%
710	Professional Improvement	-	-	-		-		-	-	0.00%
720	Professional Dues	160	75	160		120		160	-	0.00%
750	Conferences/Seminars	100	20	100		-		100	-	0.00%
770	Transportation	600	-	600		300		600	-	0.00%
		20,348	17,954	20,158	-	12,917	-	20,675	517	2.56%



TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures - Final with Transfers	2017-2018 Actual Expenditures & Encumber.	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variances	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
530	BUILDING SERVICES									
10	Salaries & Wages	800	-	-	-	-	-	-	-	0.00%
120	Telephone/Communication	-	-	300	-	-	-	300	-	0.00%
140	Advertising	-	-	-	-	-	-	-	-	0.00%
300	General Supplies	800	-	800	-	-	-	400	(400)	-50.00%
500	Professional/Technical	34,461	33,844	35,000	-	25,754	-	35,412	412	1.18%
520	Printing	400	256	400	-	74	-	400	-	0.00%
720	Professional Dues	225	135	225	-	-	-	225	-	0.00%
750	Conferences/Seminars	500	-	200	-	-	-	200	-	0.00%
770	Transportation	1,600	1,015	1,600	-	402	-	1,200	(400)	-25.00%
		38,786	35,249	38,525	-	26,230	-	38,137	(388)	-1.01%
540	CONSERVATION & AG									
110	Postage	500	-	100	-	-	-	-	(100)	-100.00%
300	General Supplies	150	-	200	-	-	-	200	-	0.00%
500	Professional/Technical	380	200	380	-	-	-	380	-	0.00%
520	Printing	1,500	-	-	-	-	-	-	-	0.00%
720	Professional Dues	100	75	100	-	100	-	100	-	0.00%
750	Conferences/Seminars	500	304	200	-	65	-	300	100	50.00%
770	Transportation	200	-	200	-	-	-	200	-	0.00%
		3,330	579	1,180	-	165	-	1,180	-	0.00%
550	ZONING APPEALS SERVICES									
130	Legal Notices	2,500	1,523	-	-	-	-	-	-	0.00%
550	Miscellaneous Services & Chgs	200	-	200	-	-	-	-	(200)	-100.00%
750	Conferences/Seminars	100	-	100	-	-	-	-	(100)	-100.00%
770	Transportation	80	-	80	-	-	-	-	(80)	-100.00%
		2,880	1,523	380	-	-	-	-	(380)	-100.00%
560	BUILDING APPEAL SERVICES									
130	Legal Notices	200	-	200	-	-	-	200	-	0.00%
		200	-	200	-	-	-	200	-	0.00%
570	LAND USE DEPARTMENT									
10	Salaries & Wages	61,983	57,478	62,012	-	46,414	-	63,934	1,922	3.10%
110	Postage	2,000	1,404	2,000	-	413	-	2,000	-	0.00%
300	General Supplies	1,840	1,734	1,840	-	1,537	-	1,000	(840)	-45.65%
515	Contracted Services	-	-	-	-	-	-	-	-	0.00%
600	Repairs & Maintenance	-	-	-	-	-	-	-	-	0.00%
720	Professional Dues	-	-	-	-	-	-	-	-	0.00%
770	Transportation	-	-	-	-	-	-	-	-	0.00%
811	Machinery/Equipment <\$5000	-	-	-	-	-	-	-	-	0.00%
		65,823	60,615	65,852	-	48,363	-	66,934	1,082	1.64%



TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures - Final with Transfers	2017-2018 Actual Expenditures & Encumber.	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variances	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
610	PUBLIC CELEBRATIONS									
300	General Supplies	1,700	1,662	1,700	894.00	1,716		1,700	-	0.00%
420	Grants & Subsidies	4,000	4,000	4,000	-	-		6,000	2,000	50.00%
		5,700	5,662	5,700	894.00	1,716	-	7,700	2,000	35.09%
620	LIBRARY SERVICES									
120	Telephone/Communication	-	-	-		-		-	-	0.00%
230	Electricity	-	-	-		-		-	-	0.00%
240	Fuel	-	-	-		-		-	-	0.00%
420	Grants & Subsidies	393,365	393,365	399,265		399,265		399,265	-	0.00%
500	Professional/Technical									0.00%
		393,365	393,365	399,265	-	399,265	-	399,265	-	0.00%
630	LAKE MANAGEMENT ADVISORY COMMITTEE									
110	Postage	-	-	400		-		(400)	-100.00%	
300	Supplies	179	35	600		192		(100)	-16.67%	
420	Grants & Subsidies	150	150	150		150		150	-	0.00%
500	Professional/Technical	8,321	8,320	17,500		4,977		12,500	(5,000)	-28.57%
520	Printing	200	-	200		-		(200)	-100.00%	
720	Professional Dues	-	-	-		-		-	-	0.00%
		8,850	8,505	18,850	-	5,319	-	13,150	(5,700)	-30.24%
640	BEACH SERVICES									
10	Salaries & Wages	26,080	25,535	33,960		19,724		34,180	220	0.65%
110	Postage	200	200	250		216		250	-	0.00%
120	Telephone/Communication	120	25	120		-		120	-	0.00%
140	Advertising	-	-	-		-		-	-	0.00%
230	Electricity	1,200	1,042	1,200		933		1,320	120	10.00%
240	Fuel	1,054	978	1,300		920		1,300	-	0.00%
300	General Supplies	1,625	1,598	1,700		1,101		1,700	-	0.00%
500	Professional/Technical	1,379	1,082	1,579		776		1,579	-	0.00%
515	Contracted Services	-	-	300		-		300	-	0.00%
520	Printing	146	130	450		135		400	(50)	-11.11%
600	Repairs & Maintenance	50	-	150		69		150	-	0.00%
811	Machinery/Equipment < \$5000	5,311	5,307	-		-		-	-	0.00%
		37,165	35,897	41,009	-	23,874	-	41,299	290	0.71%
660	RECREATION AREA OPERATIONS									
230	Electricity	1,200	676	1,200		473		1,200	-	0.00%
300	General Supplies					-		400	400	0.00%
515	Contracted Services	66	65	4,296	(110.00)	2,982		4,806	510	11.87%
630	Rental	4,296	3,361	-		-		-	-	0.00%
811	Machinery/Equipment < \$5000	3,434	3,133	4,000	110.00	4,109		4,800	800	20.00%
		8,996	7,236	9,496	-	7,564	-	11,206	1,710	18.01%



TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures - Final with Transfers	2017-2018 Actual Expenditures & Encumber.	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variances	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
670	RECREATION									
10	Salaries	53,046	52,330	54,106		42,385		64,077	9,971	18.43%
110	Postage	150	50	200		50		200	-	0.00%
120	Telephone/Communication	396	396	396		297		396	-	0.00%
140	Advertising	600	399	800		-		600	(200)	-25.00%
300	General Supplies	1,200	1,181	1,200		1,150		1,400	200	16.67%
500	Professional/Technical	2,100	2,100	2,500		2,211		2,200	(300)	-12.00%
520	Printing	-	-	-		-		-	-	0.00%
720	Professional Dues	108	99	99		99		99	-	0.00%
750	Conf / Seminars	820	820	300		275		300	-	0.00%
770	Transportation	680	658	500		455		600	100	20.00%
831	F & F <\$5000	-	-	-		-		-	-	0.00%
		59,100	58,033	60,101	-	46,922	-	69,872	9,771	16.26%
	TOTAL BOARD OF SELECTMEN	3,841,230	3,592,320	3,907,627	15,384.00	2,989,970	(42,100)	4,031,736	124,109	3.18%
5100	EDUCATION SERVICES (BOE)									
	TOTAL BOARD OF EDUCATION	12,894,369	12,615,317	12,610,633	215,193.00	12,455,425		12,736,826	(89,000)	-0.69%
	STATE TEACHERS RETIREMENT									
	State Mandated Contribution	-	-	-		-		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	29,000	29,000	21,750		10,875		14,500	(7,250)	-33.33%
	TOTAL DEBT SERVICE	174,000	174,000	166,750	-	10,875	-	159,500	(7,250)	-4.35%
800	CONTINGENCY									
900	Reserve for Contingency	45,000	24,481	78,000	(41,244.00)			78,000	-	0.00%
	FUND TOTALS-GENERAL FUND	16,954,599	16,406,118	16,763,010	189,333.00	15,456,270	(42,100)	17,045,770	67,567	0.40%
8900	Transfers From General Fund									
To	Capital Fund	884,572	884,572	646,266	76,500.00			860,620	214,354	33.17%
To	Dog Fund	10,000	10,000	10,000				10,000	-	0.00%
To	Internal Service Fund	10,000	10,000	10,000				10,000	-	0.00%
To	Szedga Farm	3,900	3,900	8,880				5,900	(2,980)	-33.56%
To	BOE NonLapsing Account	40,000	40,000	-				-	-	0.00%
	TOTAL TRANSFERS OUT	948,472	948,472	675,146	76,500.00	-	-	886,520	211,374	31.31%
	TOTAL GENERAL FUND & TRANSFERS	17,903,071	17,354,590	17,438,156	265,833.00	15,456,270	(42,100)	17,932,290	278,941	1.60%



TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2017-2018 Budgeted Expenditures - Final with Transfers	2017-2018 Actual Expenditures & Encumber.	2018-2019 Budgeted Expenditures	2018-2019 Transfers as of 04/25/2019	2018-2019 Expenditures & Encumber. as of 04/25/2019	2018-2019 Projected variances	2019-2020 Proposed Expenditures	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
Fund 28	SZEGDA FARM									
190	Community Garden expenses	-	125	-	-	-	-	-	-	0.00%
191	Maintenance of Szegda Farm	-	-	-	-	-	-	-	-	0.00%
300	General Supplies	358	357	300	-	101	-	400	100	33.33%
500	Professional/Technical	-	-	-	-	-	-	-	-	0.00%
515	Contracted Services	542	317	4,580	1,400.00	5,613	-	2,000	(2,580)	-56.33%
600	Repairs & Maintenance	3,000	480	4,000	(1,400.00)	1,485	-	3,500	(500)	-12.50%
	TOTAL SZEGDA FARM	3,900	1,279	8,880	-	7,199	-	5,900	(2,980)	-33.56%
	DOG FUND									
30-4134	PUBLIC RECORDS SERVICES									
110	Postage	574	567	574	-	299	-	-	(574)	-100.00%
300	General Supplies	258	40	258	-	104	-	258	-	0.00%
500	Professional/Technical	-	-	-	-	-	-	-	-	0.00%
550	Miscellaneous Services & Chgs	-	-	-	-	-	-	-	-	0.00%
	AGENCY TOTALS	832	606	832	-	402	-	258	(574)	-68.99%
30-4360	CANINE CONTROL SERVICES									
10	Salaries & Wages	8,882	8,882	9,060	-	7,143	-	9,268	208	2.30%
12	Auto Allowance	2,600	2,600	2,600	-	2,100	-	2,600	-	0.00%
120	Telephone/Communication	-	-	-	-	-	-	-	-	0.00%
140	Advertising	100	29	100	-	19	-	100	-	0.00%
300	General Supplies	150	40	150	-	-	-	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	12,232	11,551	12,410	-	9,261	-	12,618	208	1.68%
	FUND TOTALS - DOG FUND	13,064	12,157	13,242	-	9,664	-	12,876	(366)	-2.76%



COLUMBIA BOARD OF EDUCATION FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

Account Number	Account Description	2017-2018 Final Budget w/ Town Add'l Approp	2017-2018 Actual Exp & Enc	2018-2019 Original Budget	Add'l Town Approp	2018-2019 Adjusted Budget	2018-2019 Exp & Encumb as of 04/25/2019	2019-2020 Proposed Town Budget Net of Grants	Variance from Adjusted 18/19 Budget	% Change
CERTIFIED SALARIES										
10-00-100-2320-111	Salaries-Superintendent	150,799	150,799	148,860	-	148,860	131,619	153,530	4,670	3.14%
10-00-100-2350-111	Salaries-Before/After School Care	5,740	5,740	12,067	-	12,067	6,774	7,433	(4,634)	-38.40%
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	2,887,729	2,887,729	2,821,599	48,933	2,870,532	2,847,416	3,010,004	139,472	4.86%
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	33,416	33,416	36,000	-	36,000	29,678	41,840	5,840	16.22%
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	48,490	48,490	68,014	-	68,014	109,393	53,271	(14,743)	-21.68%
10-10-100-1290-111	Salaries-Reg.Ed. Tutoring	-	-	-	-	-	-	-	-	0.00%
10-10-100-2211-111	Salaries-Afterschool Program	32,057	32,057	25,820	-	25,820	25,820	30,800	4,980	19.29%
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	50,336	50,336	52,132	-	52,132	52,132	52,886	754	1.45%
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	1,500	1,500	-	-	-	-	4,750	4,750	0.00%
10-10-100-2215-111	Tuition Assist.-CTA Reg. Educ.	4,074	4,074	8,000	-	8,000	8,000	8,000	-	0.00%
10-10-100-2220-111	Salaries-Librarian	83,647	83,647	85,069	-	85,069	85,692	86,770	1,701	2.00%
10-10-100-2400-111	Salaries-Administration Reg.Ed	228,507	228,507	231,936	-	231,936	231,935	243,607	11,671	5.03%
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	627,622	627,622	600,929	-	600,929	675,513	687,489	86,560	14.40%
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	7,352	7,352	5,400	-	5,400	2,623	6,200	800	14.81%
10-30-200-1290-111	Salaries-Homebound Tutoring	1,936	1,936	5,000	-	5,000	1,317	10,000	5,000	100.00%
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Prog	2,257	2,257	13,400	-	13,400	-	10,000	(3,400)	-25.37%
10-30-200-1292-111	Salaries-CTA-Longevity	750	750	-	-	-	-	-	-	0.00%
10-30-285-2100-111	Salaries-Admin- Special Education	123,006	123,006	124,851	-	124,851	124,851	127,348	2,497	2.00%
		4,289,217	4,289,217	4,239,077	48,933	4,288,010	4,332,763	4,533,928	245,918	5.74%
NONCERTIFIED SALARIES										
10-00-100-2310-112	Salaries-BOE Minutes	1,227	1,227	1,200	-	1,200	2,444	2,600	1,400	116.67%
10-00-100-2320-112	Salaries-Admin. Secretary	54,590	54,590	55,409	-	55,409	55,682	60,000	4,591	8.29%
10-00-100-2350-112	Salaries-Door Monitor	6,748	6,748	2,041	-	2,041	7,286	6,100	4,059	198.87%
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	18,019	18,019	60,964	24,353	85,317	94,714	85,367	50	0.06%
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	-	-	-	-	-	-	1,500	1,500	0.00%
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	42,664	42,664	2,520	-	2,520	9,653	5,400	2,880	114.29%
10-10-100-2400-112	Salaries-AFSCME-Clerical	106,907	106,907	110,599	-	110,599	110,811	113,247	2,648	2.39%
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	180,472	180,472	184,010	-	184,010	190,579	190,060	6,050	3.29%
10-10-100-2601-112	Salaries - Facility Manager	68,110	68,110	69,131	-	69,131	69,459	70,862	1,731	2.50%
10-10-100-2650-112	Salaries-AFSCME-Fac.Tech. Subs	17,176	17,176	8,908	-	8,908	7,314	8,120	(788)	-8.85%
10-10-100-3200-112	Payroll - Hot Lunch	547	547	-	-	-	-	-	-	0.00%
10-10-220-2130-112	Salaries-AFSCME-Health Office	60,931	60,931	60,864	-	60,864	61,815	67,286	6,422	10.55%
10-10-220-2132-112	Salaries-AFSCME-Nurse Subs	-	-	700	-	700	-	1,350	650	92.86%
10-30-200-1240-112	Salaries-AFSCME-Spec.Ed. Asst.	299,181	299,181	284,710	21,494	306,204	289,387	341,494	35,290	11.52%
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	4,000	4,000	-	-	-	-	-	-	0.00%
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	8,300	8,300	6,930	-	6,930	2,808	7,200	270	3.90%
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	1,461	1,461	-	-	-	3,747	-	-	0.00%
10-30-285-2100-112	Salaries-AFSCME-Spec.Ed.Cleric	39,581	39,581	43,651	-	43,651	42,934	44,352	701	1.61%
		909,913	909,913	891,637	45,847	937,484	948,632	1,004,938	67,454	7.20%
EMPL BENEFIT-HOSP/SURG										
10-10-100-1100-210	BC/BS-Reg Ed - Anthem Premiums	965,981	965,981	1,060,905	-	1,060,905	1,003,798	1,005,564	(55,341)	-5.22%
10-10-100-1100-210	BC/BS-Reg Ed - HSA contribution	90,008	90,008	85,400	-	85,400	87,425	90,400	5,000	5.85%
10-10-100-1100-210	BC/BS-Reg Ed - HRA contribution	1,687	1,687	6,000	-	6,000	891	5,000	(1,000)	-16.67%
10-10-100-3200-210	Health Insurance-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
		1,057,676	1,057,676	1,152,305	-	1,152,305	1,092,114	1,100,964	(51,341)	-4.46%
EMPL BENEFIT-GROUP LIFE										
10-10-100-1100-211	Group Life-Reg Ed	6,064	6,064	6,200	-	6,200	6,200	6,500	300	4.84%
10-10-100-3200-211	Group Life-Hot Lunch	11	11	-	-	-	-	-	-	0.00%
		6,075	6,075	6,200	-	6,200	6,200	6,500	300	4.84%



COLUMBIA BOARD OF EDUCATION FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

Account Number	Account Description	2017-2018 Final Budget w/ Town Add'l Approp	2017-2018 Actual Exp & Enc	2018-2019 Original Budget	Add'l Town Approp	2018-2019 Adjusted Budget	2018-2019 Exp & Encumb as of 04/25/2019	2019-2020 Proposed Town Budget Net of Grants	Variance from Adjusted 18/19 Budget	% Change
EMPLOYER FICA TAXES										
10-10-100-1100-213	FICA-REG ED	59,948	59,948	61,000	-	61,000	62,703	72,000	11,000	18.03%
		59,948	59,948	61,000	-	61,000	62,703	72,000	11,000	18.03%
EMPLOYER MEDICARE TAXES										
10-10-100-1100-214	MEDI-REG ED	70,132	70,132	72,000	-	72,000	71,806	82,000	10,000	13.89%
		70,132	70,132	72,000	-	72,000	71,806	82,000	10,000	13.89%
BENEFIT-UNEMPLOYMENT										
10-00-100-2310-250	Unemployment Compensation	1,822	1,822	5,000	-	5,000	387	5,000	-	0.00%
10-00-100-3200-250	Unemployment Comp - Hot Lunch	-	-	-	-	-	-	-	-	0.00%
		1,822	1,822	5,000	-	5,000	387	5,000	-	0.00%
BENEFIT-WORKERS COMPENSATION										
10-10-100-1100-260	Insurance-Work Comp	74,411	74,411	75,000	-	75,000	71,695	75,000	-	0.00%
		74,411	74,411	75,000	-	75,000	71,695	75,000	-	0.00%
OTHER BENEFITS										
10-00-100-2320-290	Other Benefits-Superintendent	-	-	-	-	-	-	5,000	5,000	0.00%
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	19,689	19,689	23,500	-	23,500	26,950	33,000	9,500	40.43%
10-10-100-2400-290	Other Benefits-Admin	3,200	3,200	13,100	-	13,100	13,016	27,629	14,529	110.91%
10-10-100-3200-290	Other Benefits - Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-285-2100-290	Benefits-AFSCMA/CTA/CASA-Spec.	7,033	7,033	11,000	-	11,000	9,197	28,000	17,000	154.55%
		29,922	29,922	47,600	-	47,600	49,164	93,629	46,029	96.70%
PROF SERVICES - HOT LUNCH										
10-00-100-2320-300	Cafeteria Expense	-	-	-	-	-	-	-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%
BD OF ED LEGAL SERVICES										
10-00-100-2310-310	Legal Services -Board of Ed	23,609	23,609	25,000	-	25,000	22,145	30,000	5,000	20.00%
		23,609	23,609	25,000	-	25,000	22,145	30,000	5,000	20.00%
INSTR IMPROV-STAFF										
10-00-100-2310-320	Conf/Wkshps-Boe	-	-	500	-	500	430	500	-	0.00%
10-00-100-2320-320	Conf/Wkshp-Supt	-	-	1,000	-	1,000	255	500	(500)	-50.00%
10-10-100-1118-320	Instr Svc-Athletics	330	330	-	-	-	-	200	200	0.00%
10-10-100-2213-320	Instr Svc-Conf/Wkshp	250	250	2,829	-	2,829	1,184	9,742	6,913	244.36%
10-10-100-2400-320	Instr/Workshops-Principal	193	193	-	-	-	349	-	-	0.00%
10-10-100-2600-320	Instr/Workshops-Facilities	-	-	500	-	500	-	500	-	0.00%
10-30-200-2213-320	Confer/Wkshp-Spec Ed	-	-	6,350	-	6,350	740	5,340	(1,010)	-15.91%
		773	773	11,179	-	11,179	2,958	16,782	5,603	50.12%
PROFESSIONAL SERVICES										
10-10-100-1100-330	School-Prof Svcs-Interns	17,780	17,780	35,000	-	35,000	17,960	40,000	5,000	14.29%
10-10-100-1101-330	Prof Serv Curricular Support	-	-	14,000	-	14,000	7,210	7,498	(6,502)	-46.44%
10-10-100-1101-330	Prof Serv Curricular Support-5yr plan	-	-	-	-	-	-	15,000	15,000	0.00%
10-10-100-1101-330	Prof Serv Social Studies	-	-	-	-	-	-	750	750	0.00%
10-10-100-1117-330	Prof Serv - Drama/Musical Accomp.	1,500	1,500	1,500	-	1,500	88	2,250	750	50.00%
10-10-100-1117-330	Prof Serv - Drama/Choreographer	1,000	1,000	1,000	-	1,000	1,500	1,500	500	50.00%
10-10-100-1118-330	Prof Serv-Athl/Referee	3,870	3,870	5,758	-	5,758	2,965	5,815	57	0.99%
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	1,260	1,500	-	0.00%
10-10-100-3200-330	Prof Serv-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	-	-	10,000	-	10,000	-	-	(10,000)	-100.00%
10-30-285-2100-330	Prof Serv - Outside Evaluation	-	-	10,000	-	10,000	-	10,000	-	0.00%
10-30-285-2101-330	Prof Serv - OT/PT Services	58,561	58,561	80,680	-	80,680	48,992	80,680	-	0.00%
10-30-285-2102-330	Prof Serv - Program Consultant	4,920	4,920	5,000	-	5,000	26,880	5,000	-	0.00%
10-30-285-2103-330	Prof Serv-Speech/Oral Motor	55,723	55,723	-	-	-	3,480	600	600	0.00%
		144,853	144,853	164,438	-	164,438	110,335	170,593	6,155	3.74%



COLUMBIA BOARD OF EDUCATION FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

Account Number	Account Description	2017-2018 Final Budget w/ Town Add'l Approp	2017-2018 Actual Exp & Enc	2018-2019 Original Budget	Add'l Town Approp	2018-2019 Adjusted Budget	2018-2019 Exp & Encumb as of 04/25/2019	2019-2020 Proposed Town Budget Net of Grants	Variance from Adjusted 18/19 Budget	% Change
TECH/CONTRACTED SERVICES										
10-00-100-2320-340	Prof Tech/Contr Svcs-District	90,096	90,096	36,140	-	36,140	66,784	62,900	26,760	74.05%
10-00-100-2330-340	Tech/Contr Service Finance Dpt	2,653	2,653	2,740	-	2,740	2,706	2,775	35	1.28%
10-00-100-2500-340	Auditor	7,730	7,730	7,800	-	7,800	7,810	8,000	200	2.56%
10-00-200-2320-340	Contracted Svcs - Compu Claim	104	104	-	-	-	158	2,000	2,000	0.00%
10-10-100-1100-340	Tech/Contr Services K-8	9,839	9,839	-	-	-	7,500	-	-	0.00%
10-10-100-1107-340	Information Tech Svc / Maint	-	-	56,650	35,000	91,650	59,400	60,000	(31,650)	-34.53%
10-10-100-2220-340	Media Center	-	-	-	-	-	-	-	-	0.00%
10-10-100-2400-340	School Office	1,034	1,034	1,000	-	1,000	1,026	1,200	200	20.00%
10-10-100-2600-340	Tech/Contr Serv-Maint	19,327	19,327	20,260	-	20,260	15,499	19,000	(1,260)	-6.22%
10-10-100-2600-340	Prof/Tech - Security	-	-	-	-	-	-	-	-	0.00%
10-10-100-3200-340	Tech/Contracted Svcs-Hot Lunch	21,000	21,000	21,400	-	21,400	21,500	22,000	600	2.80%
10-30-200-1240-340	Tech/Contr Serv-Spec Service	5,838	5,838	8,000	-	8,000	1,500	8,000	8,000	0.00%
		157,620	157,620	153,990	35,000	188,990	183,883	185,875	(3,115)	-1.65%
WATER/SEWAGE										
10-10-100-2600-411	Water/Air Testing/Sewer/Compliance	7,877	7,877	6,500	-	6,500	13,875	6,500	-	0.00%
		7,877	7,877	6,500	-	6,500	13,875	6,500	-	0.00%
SANITARY REFUSE										
10-10-100-2600-421	Refuse Disposal	7,444	7,444	9,000	-	9,000	6,456	9,200	200	2.22%
		7,444	7,444	9,000	-	9,000	6,456	9,200	200	2.22%
SNOWPLOWING										
10-10-100-2600-422	Snowplowing	22,500	22,500	24,000	-	24,000	22,500	24,000	-	0.00%
		22,500	22,500	24,000	-	24,000	22,500	24,000	-	0.00%
REPAIRS/MAINTENANCE										
10-10-100-1100-430	Rep/Maint-Reg Ed	-	-	1,000	-	1,000	71	-	(1,000)	-100.00%
10-10-100-1102-430	Rep/Maint-Art	-	-	100	-	100	-	80	(20)	-20.00%
10-10-100-1105-430	Repair/Maint.-District Tech.	135	135	79,000	-	79,000	69,600	3,250	(75,750)	-95.89%
10-10-100-1107-430	Repair/Maint.-Computer Ed.	-	-	-	-	-	-	-	-	0.00%
10-10-100-1112-430	Rep/Maint-Band	-	-	900	-	900	270	1,250	350	38.89%
10-10-100-1116-430	Rep/Maint Life Skills	-	-	-	-	-	-	1,945	1,945	0.00%
10-10-100-1118-430	Rep/Maint-Athletics	-	-	500	-	500	-	1,500	1,000	200.00%
10-10-100-2130-430	Rep/Maint-Health Services	75	75	75	-	75	-	80	5	6.67%
10-10-100-2220-430	Rep/Maint-Library	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-430	Rep/Maint-Grnds/Bldg/Equip	32,049	32,049	69,500	25,148	94,648	78,451	30,950	(63,698)	-67.30%
10-10-100-2610-430	Rep/Maint-Bldg Contracts/Security	-	-	750	-	750	-	1,000	250	33.33%
10-10-100-3200-430	Rep/Maint-Hot Lunch	1,613	1,613	1,400	-	1,400	817	1,650	250	17.86%
10-30-100-2100-430	Repair/Maint.-Special Services	-	-	150	-	150	75	-	(150)	-100.00%
		33,871	33,871	153,375	25,148	178,523	149,283	41,705	(136,818)	-76.64%
RENTAL										
10-10-170-1100-440	Rental-Usage	11,749	11,749	15,800	-	15,800	14,000	18,000	2,200	13.92%
10-10-180-1100-440	Rental-Copiers	15,793	15,793	10,880	-	10,880	15,366	15,300	4,420	40.63%
		27,543	27,543	26,680	-	26,680	29,366	33,300	6,620	24.81%
PUPIL TRANSPORTATION										
10-10-100-2700-510	Transportation-Elementary	240,158	240,158	240,489	-	240,489	240,489	248,945	8,456	3.52%
10-10-100-2790-510	Transportation-Non Reimb	11,509	11,509	18,300	-	18,300	10,536	22,600	4,300	23.50%
10-10-200-2700-510	Transp-Student Services	367,478	367,478	310,000	-	310,000	285,722	299,000	(11,000)	-3.55%
10-20-100-2700-510	Transp-High Schl/Voag	233,539	233,539	241,490	-	241,490	240,489	248,945	7,455	3.09%
10-20-100-2701-510	Transportation-Magnet School	-	-	-	-	-	-	-	-	0.00%
		852,684	852,684	810,279	-	810,279	777,237	819,490	9,211	1.14%
INSURANCE										
10-10-100-1107-520	Insurance - Technology	-	-	-	-	-	-	-	-	0.00%
10-10-100-2130-520	Insurance - Nurse Malpractice	109	109	125	-	125	109	200	75	60.00%
10-10-100-2600-520	Insurance-Commercial Package	42,916	42,916	45,000	-	45,000	50,164	52,000	7,000	15.56%
		43,025	43,025	45,125	-	45,125	50,273	52,200	7,075	15.68%



COLUMBIA BOARD OF EDUCATION FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

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TELEPHONE										
10-10-100-2600-530	Telephone	10,151	10,151	9,900	-	9,900	9,153	9,900	-	0.00%
		10,151	10,151	9,900	-	9,900	9,153	9,900	-	0.00%
POSTAGE										
10-10-100-2600-531	Postage	4,749	4,749	4,000	-	4,000	3,537	6,000	2,000	50.00%
		4,749	4,749	4,000	-	4,000	3,537	6,000	2,000	50.00%
ADVERTISING										
10-00-100-2320-540	Advertising	196	196	-	-	-	60	-	-	0.00%
		196	196	-	-	-	60	-	-	0.00%
TUITION										
10-20-100-1100-560	Bolton High School	647,305	647,305	658,962	-	658,962	646,645	657,776	(1,186)	-0.18%
10-20-100-1103-560	Windham High School	12,618	12,618	-	-	-	-	-	-	0.00%
10-20-100-1106-560	Magnet School Tuition Tuition	199,232	177,917	289,800	-	289,800	173,853	192,000	(97,800)	-33.75%
10-20-100-1107-560	High School Tuition - Other	-	-	-	-	-	-	-	-	0.00%
10-20-100-1108-560	E.O. Smith High School	2,092,234	2,092,234	1,946,007	-	1,946,007	1,900,830	2,033,914	87,907	4.52%
10-20-300-1100-560	Tuition VoAg	29,111	29,111	13,800	-	13,800	8,908	13,800	-	0.00%
10-30-200-1240-560	Program Out Placement	824,791	797,653	814,650	-	814,650	561,659	634,400	(180,250)	-22.13%
10-30-200-1241-560	High School Services	868,062	637,462	436,868	-	436,868	598,999	345,000	(91,868)	-21.03%
10-30-600-1100-560	Adult Education	5,028	5,028	6,250	-	6,250	4,796	4,604	(1,646)	-26.34%
		4,678,380	4,399,328	4,166,337	-	4,166,337	3,895,690	3,881,494	(284,843)	-6.84%
TRAVEL										
10-00-100-2310-580	Travel-BOE	-	-	-	-	-	-	-	-	0.00%
10-00-100-2320-580	Travel-Supt	1,127	1,127	1,200	-	1,200	57	1,200	-	0.00%
10-10-100-1100-580	Travel-Reg Ed Staff	14	14	110	-	110	220	1,000	890	809.09%
10-10-100-2400-580	Travel-Principal	450	450	1,000	-	1,000	1,036	1,200	200	20.00%
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	1,454	1,454	2,000	-	2,000	477	2,000	-	0.00%
		3,045	3,045	4,810	-	4,810	1,791	5,900	1,090	22.66%
SUPPLIES										
10-00-100-2310-610	Supplies-Board of Ed	1,237	1,237	750	-	750	1,267	2,000	1,250	166.67%
10-00-100-2320-610	District Office	1,733	1,733	1,000	-	1,000	1,657	3,000	2,000	200.00%
10-00-100-2500-610	Supplies-Main Office	11,787	11,787	-	-	-	-	1,000	1,000	0.00%
10-10-100-1100-610	Supplies-Reg K-8	13,777	13,777	-	-	-	33	25,100	25,100	0.00%
10-10-100-1101-610	Supplies-Copier	5,589	5,589	13,000	-	13,000	5,612	6,000	(7,000)	-53.85%
10-10-100-1102-610	Supplies-Art	5,941	5,941	7,250	-	7,250	6,814	6,109	(1,141)	-15.74%
10-10-100-1104-610	Supplies-Lang Arts	1,418	1,418	400	-	400	817	4,000	3,600	900.00%
10-10-100-1105-610	Supplies-Tech Ed	-	-	6,210	-	6,210	2,147	3,210	(3,000)	-48.31%
10-10-100-1107-610	Supplies-Computer Ed	-	-	500	-	500	-	-	(500)	-100.00%
10-10-100-1108-610	Supplies-Foreign Language	-	-	10,100	-	10,100	537	325	(9,775)	-96.78%
10-10-100-1110-610	Supplies-Science	3,363	3,363	900	-	900	1,023	3,350	2,450	272.22%
10-10-100-1111-610	Supplies-Math	1,207	1,207	1,200	-	1,200	1,371	7,000	5,800	483.33%
10-10-100-1112-610	Supplies-Band	-	-	1,300	-	1,300	443	2,770	1,470	113.08%
10-10-100-1113-610	Supplies-Soc Studies	723	723	1,000	-	1,000	129	525	(475)	-47.50%
10-10-100-1115-610	Supplies-Music General/Chorus	-	-	-	-	-	-	-	-	0.00%
10-10-100-1116-610	Supplies-Life Skills	1,880	1,880	2,600	-	2,600	1,919	2,680	80	3.08%
10-10-100-1117-610	Supplies-Drama	1,127	1,127	1,500	-	1,500	748	2,500	1,000	66.67%
10-10-100-1118-610	Supplies-Athletics	4,033	4,033	4,788	-	4,788	5,346	3,600	(1,188)	-24.81%
10-10-100-1119-610	Supplies-Phys Ed	1,936	1,936	2,410	-	2,410	-	3,600	1,190	49.38%



COLUMBIA BOARD OF EDUCATION FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

Account Number	Account Description	2017-2018 Final Budget w/ Town Add'l Approp	2017-2018 Actual Exp & Enc	2018-2019 Original Budget	Add'l Town Approp	2018-2019 Adjusted Budget	2018-2019 Exp & Encumb as of 04/25/2019	2019-2020 Proposed Town Budget Net of Grants	Variance from Adjusted 18/19 Budget	% Change
10-10-100-1121-610	Supplies-SRBI	962	962	-	-	-	388	1,650	1,650	0.00%
10-10-100-1140-610	Supplies-District Technology	7,642	7,642	6,208	-	6,208	4,197	6,200	(8)	-0.13%
10-10-100-2130-610	Supplies-Health Services	2,541	2,541	4,800	-	4,800	1,626	5,400	600	12.50%
10-10-100-2211-610	Supplies-Afterschool Program	1,772	1,772	2,000	-	2,000	1,429	2,000	-	0.00%
10-10-100-2213-610	Supplies-Enrichment	772	772	1,500	-	1,500	498	1,100	(400)	-26.67%
10-10-100-2220-610	Supplies-Library	575	575	550	-	550	549	800	250	45.45%
10-10-100-2400-610	Supplies-Principal	123	123	25,500	-	25,500	22,477	-	(25,500)	-100.00%
10-10-100-2600-610	Supplies-Maintenance	2,294	2,294	7,500	-	7,500	2,541	8,000	500	6.67%
10-10-100-3200-610	Supplies-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-100-2100-610	Special Ed Dept Supplies	5,993	5,993	7,500	-	7,500	4,713	8,500	1,000	13.33%
10-30-100-2120-610	Spec Ed.- Guidance	-	-	-	-	-	-	688	688	0.00%
10-30-100-2150-610	Spec Ed.- Speech/Hearing	-	-	-	-	-	-	-	-	0.00%
10-30-200-1240-610	Spec Ed.- Summer Sch Supplies	-	-	500	-	500	-	1,000	500	100.00%
10-30-285-2110-610	Supplies-Soc Wkr	-	-	-	-	-	-	-	-	0.00%
		78,424	78,424	110,966	-	110,966	68,282	112,107	1,141	1.03%
CUSTODIAL SUPPLIES										
10-10-100-2600-613	Custodial Supplies	16,527	16,527	17,000	-	17,000	16,677	18,000	1,000	5.88%
		16,527	16,527	17,000	-	17,000	16,677	18,000	1,000	5.88%
ELECTRICITY										
10-10-100-2600-622	Electricity	76,836	76,836	90,000	60,265	150,265	118,307	105,000	(45,265)	-30.12%
		76,836	76,836	90,000	60,265	150,265	118,307	105,000	(45,265)	-30.12%
PROPANE GAS										
10-10-100-2600-623	Propane Gas	2,622	2,622	5,000	-	5,000	3,015	5,000	-	0.00%
		2,622	2,622	5,000	-	5,000	3,015	5,000	-	0.00%
HEATING OIL										
10-10-100-2600-624	Heating Oil	40,658	40,658	57,780	-	57,780	47,625	61,000	3,220	5.57%
		40,658	40,658	57,780	-	57,780	47,625	61,000	3,220	5.57%
DIESEL FUEL										
10-10-100-2700-626	Diesel Fuel	27,151	27,151	41,610	-	41,610	27,869	44,000	2,390	5.74%
		27,151	27,151	41,610	-	41,610	27,869	44,000	2,390	5.74%
SOFTWARE										
10-00-100-2320-640	Software-District	34,552	34,552	1,350	-	1,350	24,737	4,266	2,916	216.00%
10-10-100-1100-640	Software-Reg Ed	1,225	1,225	25,000	-	25,000	-	5,990	(19,010)	-76.04%
10-10-100-11002-640	Software-Art	-	-	-	-	-	-	-	-	0.00%
10-10-100-1104-640	Software-Lang Arts	2,350	2,350	300	-	300	900	2,099	1,799	599.67%
10-10-100-1105-640	Software-Tech Ed	-	-	1,200	-	1,200	192	200	(1,000)	-83.33%
10-10-100-1107-640	Software-Contract Renewal	-	-	8,500	-	8,500	3,079	-	(8,500)	-100.00%
10-10-100-1110-640	Software-Science	499	499	-	-	-	-	999	999	0.00%
10-10-100-1111-640	Software-Math	-	-	-	-	-	-	-	-	0.00%
10-10-100-1115-640	Software-Music	1,918	1,918	-	-	-	-	-	-	0.00%
10-10-100-1116-640	Software-Health/PE	1,600	1,600	-	-	-	-	-	-	0.00%
10-10-100-1121-640	Software-Health/SRBI	110	110	-	-	-	-	110	110	0.00%
10-10-100-2130-640	Software-Health Services	-	-	400	-	400	325	-	(400)	-100.00%
10-10-100-2220-640	Software-Media Center	-	-	1,500	-	1,500	812	1,575	75	5.00%
10-10-100-2400-640	Software-School Office	-	-	-	-	-	408	200	200	0.00%
10-10-100-3200-640	Software-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-10-210-1210-640	Software- Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-100-2120-640	Software-Guidance	748	748	1,000	-	1,000	-	1,490	490	49.00%
10-30-200-1240-640	Software - Student Svcs	1,895	1,895	1,657	-	1,657	2,913	1,832	175	10.56%
		44,897	44,897	40,907	-	40,907	33,366	18,761	(22,146)	-54.14%



COLUMBIA BOARD OF EDUCATION FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

Account Number	Account Description	2017-2018 Final Budget w/ Town Add'l Approp	2017-2018 Actual Exp & Enc	2018-2019 Original Budget	Add'l Town Approp	2018-2019 Adjusted Budget	2018-2019 Exp & Encumb as of 04/25/2019	2019-2020 Proposed Town Budget Net of Grants	Variance from Adjusted 18/19 Budget	% Change
TXTBKS/WKBKS/ANCMAT										
10-10-100-1100-641	Txtbks/Wkbks-Reg Ed	1,155	1,155	1,700	-	1,700	2,301	-	(1,700)	-100.00%
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	13,175	13,175	8,750	-	8,750	30,811	6,000	(2,750)	-31.43%
10-10-100-1106-641	Txtbks/Wkbks-Health	-	-	-	-	-	-	-	-	0.00%
10-10-100-1107-641	Txtbks/Wkbks-Computer Ed	-	-	-	-	-	-	200	200	0.00%
10-10-100-1108-641	Txtbks/Wkbks-Foreign Lang	2,942	2,942	2,800	-	2,800	1,790	2,400	(400)	-14.29%
10-10-100-1110-641	Txtbks/Wkbks-Science	6,503	6,503	400	-	400	2,047	3,150	2,750	687.50%
10-10-100-1111-641	Txtbks/Wkbks-Math	608	608	5,100	-	5,100	62,937	-	(5,100)	-100.00%
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	-	-	-	-	-	-	-	-	0.00%
10-10-100-1114-641	Music-Chorus	-	-	500	-	500	1,393	-	(500)	-100.00%
10-10-100-1115-641	Txtbks/Wkbks-Music General	38	38	850	-	850	17	-	(850)	-100.00%
10-10-100-1117-641	Txtbks/Wkbks-Drama	590	590	800	-	800	771	-	(800)	-100.00%
10-10-100-1119-641	Txtbks/Wkbks-Phys Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1121-641	Txtbks/Wkbks-SRBI	1,026	1,026	300	-	300	14	2,590	2,290	763.33%
10-10-210-1210-641	Txtbks/Wkbks-Enrichment	116	116	350	-	350	15	-	(350)	-100.00%
10-30-100-1240-641	Txtbks/Wkbks-Guidance	48	48	-	-	-	61	38	38	0.00%
10-30-200-1240-641	Txtbks/Wkbks-Student Services	4,504	4,504	2,270	-	2,270	323	5,500	3,230	142.29%
		30,704	30,704	23,820	-	23,820	102,480	19,878	(3,942)	-16.55%
LIBRARY BOOKS										
10-10-100-2220-642	Library Books	3,249	3,249	3,300	-	3,300	2,850	3,500	200	6.06%
		3,249	3,249	3,300	-	3,300	2,850	3,500	200	6.06%
PERIODICALS										
10-00-100-2320-643	Periodicals-District Office	624	624	-	-	-	457	1,000	1,000	0.00%
10-10-100-1100-643	Periodicals-Elem. Ed. K-8	-	-	-	-	-	-	-	-	0.00%
10-10-100-1102-643	Periodicals-Art	-	-	-	-	-	-	-	-	0.00%
10-10-100-1104-643	Periodicals-Lang Arts	1,398	1,398	3,125	-	3,125	1,708	2,800	(325)	-10.40%
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	-	-	1,300	-	1,300	-	300	(1,000)	-76.92%
10-10-100-1111-643	Periodicals-Math	-	-	375	-	375	-	500	125	33.33%
10-10-100-1113-643	Periodicals-Soc Studies	1,322	1,322	1,500	-	1,500	1,949	2,000	500	33.33%
10-10-100-1116-643	Periodicals-Life Skills	-	-	-	-	-	-	-	-	0.00%
10-10-100-1121-643	Periodicals-SRBI	104	104	155	-	155	-	-	(155)	-100.00%
10-10-210-1240-643	Periodicals-Enrichment	-	-	-	-	-	-	300	300	0.00%
10-10-100-2130-643	Periodicals-Health Services	-	-	-	-	-	245	245	245	0.00%
10-10-100-2220-643	Periodicals-Library/Media Cent	405	405	250	-	250	467	275	25	10.00%
10-30-100-2100-643	Periodicals-Student Services	225	225	1,000	-	1,000	389	500	(500)	-50.00%
		4,078	4,078	7,705	-	7,705	5,215	7,920	215	2.79%
EQUIPMENT										
10-00-100-2320-730	Equip-District Office	-	-	-	-	-	1,392	-	-	0.00%
10-10-100-1100-730	Equip-Reg Ed UNDER \$500	1,748	1,748	-	-	-	7,560	750	750	0.00%
10-10-100-1101-730	Equip-Reg Ed OVER \$500	4,863	4,863	-	-	-	614	-	-	0.00%
10-10-100-1102-730	Equipment Art	-	-	-	-	-	3,500	-	-	0.00%
10-10-100-1105-730	Equip-Technology K-8	1,780	1,780	13,797	-	13,797	55,486	24,118	10,321	74.81%
10-10-100-1107-730	Equipment-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-730	Equipment-Foreign Language	-	-	-	-	-	-	-	-	0.00%
10-10-100-1110-730	Equipment-Science	56	56	3,300	-	3,300	3,320	-	(3,300)	-100.00%
10-10-100-1111-730	Equipment-Math	153	153	50	-	50	35	100	50	100.00%
10-10-100-1112-730	Equipment-Music/Band	-	-	-	-	-	908	2,250	2,250	0.00%
10-10-100-1116-730	Equipment-Life Skills	680	680	2,000	-	2,000	1,925	2,200	200	10.00%
10-10-100-1117-730	Equipment-Music/Drama	-	-	-	-	-	-	3,400	3,400	0.00%
10-10-100-1118-730	Equipment-Athletics	5,655	5,655	3,156	-	3,156	1,506	6,225	3,069	97.24%



COLUMBIA BOARD OF EDUCATION FY 19-20 BUDGET

Date: 05/15/2019

EXPENDITURES (DETAIL)

Account Number	Account Description	2017-2018 Final Budget w/ Town Add'l Approp	2017-2018 Actual Exp & Enc	2018-2019 Original Budget	Add'l Town Approp	2018-2019 Adjusted Budget	2018-2019 Exp & Encumb as of 04/25/2019	2019-2020 Proposed Town Budget Net of Grants	Variance from Adjusted 18/19 Budget	% Change
10-10-100-1119-730	Equipment-Phys Ed	536	536	2,410	-	2,410	-	3,600	1,190	49.38%
10-10-100-1121-730	Equipment-SRBI	-	-	-	-	-	-	850	850	0.00%
10-10-100-2130-730	Equipment-Nurse	-	-	500	-	500	100	1,000	500	100.00%
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	3,452	3,452	-	-	-	157	1,000	1,000	0.00%
10-10-100-2600-730	Equipment-Facility	1,420	1,420	2,400	-	2,400	19,967	2,400	-	0.00%
10-10-100-2610-730	Equipment-Security	400	400	1,000	-	1,000	1,896	2,000	1,000	100.00%
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	8,411	8,411	260	-	260	4,418	3,000	2,740	1053.85%
10-30-200-1240-730	Technology Equipment-Spec Serv	8,867	8,867	-	-	-	-	4,000	4,000	0.00%
		38,019	38,019	28,873	-	28,873	102,785	56,893	28,020	97.05%
DUES/FEES										
10-00-100-2310-810	Dues/Fees-Board of Education	4,021	4,021	4,150	-	4,150	2,746	4,400	250	6.02%
10-00-100-2320-810	Dues/Fees-District Office	4,926	4,926	4,250	-	4,250	6,212	4,500	250	5.88%
10-00-100-2500-810	Dues/Fees-Finan/Admin	-	-	-	-	-	-	-	-	0.00%
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	1,120	1,120	-	-	-	385	-	-	0.00%
10-10-100-1102-810	Dues/Fees-Art	-	-	200	-	200	280	200	-	0.00%
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	250	-	250	218	230	(20)	-8.00%
10-10-100-1112-810	Dues/Fees-Band	272	272	280	-	280	274	424	144	51.43%
10-10-100-1113-810	Dues/Fees-Social Studies	1,155	1,155	130	-	130	-	-	(130)	-100.00%
10-10-100-1116-810	Dues/Fees-Life Skills	-	-	-	-	-	-	-	-	0.00%
10-10-100-1118-810	Dues/Fees-Athletics	1,005	1,005	2,090	-	2,090	1,825	1,940	(150)	-7.18%
10-10-100-1119-810	Dues/Fees-PE/Health	-	-	-	-	-	-	1,400	1,400	0.00%
10-10-100-2130-810	Dues/Fees-Nurse	-	-	-	-	-	-	-	-	0.00%
10-10-100-2211-810	Dues/Fees-Afterschool Program	255	255	-	-	-	-	-	-	0.00%
10-10-100-2220-810	Dues/Fees-Library/Media Center	130	130	140	-	140	130	145	5	3.57%
10-10-100-2400-810	Dues/Fees-School Office	365	365	3,100	-	3,100	609	3,250	150	4.84%
10-10-210-1210-810	Dues/Fees-Enrichment	300	300	250	-	250	-	600	350	140.00%
10-30-100-2100-810	Dues/Fees-Student Svc Director	-	-	250	-	250	210	350	100	40.00%
10-30-100-2101-810	Dues/Fees-Student Services	-	-	4,000	-	4,000	-	250	(3,750)	-93.75%
10-30-285-2110-810	Dues/Fees-Guidance	-	-	150	-	150	60	180	30	20.00%
		13,767	13,767	19,240	-	19,240	12,949	17,869	(1,371)	-7.13%
		12,894,369	12,615,317	12,610,633	215,193	12,825,826	12,455,425	12,736,826	(89,000)	-0.69%
									(89,000)	-0.69%



TOWN OF COLUMBIA FY 19-20 BUDGET

REVENUES

Date: 05/15/2019

	Description	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	2018-2019 Actual as of 04/25/2019	2018-2019 Projected Variance	2019-2020 Proposed	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
TAXES									
10-3000-110	Current Property Taxes	13,638,802	14,048,122	13,925,340	14,142,205	220,000			0.00%
10-3000-115	Refunds-Current Taxes	(20,000)	(55,072)	(20,000)	(20,746)		(20,000)	-	0.00%
10-3000-117	Refunds-Prior FY Taxes	(4,000)	(3,207)	(4,000)	(12,657)		(4,000)	-	0.00%
10-3000-120	Delinquent Property Taxes	80,000	266,455	80,000	52,626		80,000	-	0.00%
10-3000-130	Property Tax Interest	50,000	133,804	50,000	43,966		50,000	-	0.00%
10-3000-140	Property Tax Lien Fees	900	1,416	900	216		900	-	0.00%
10-3000-150	Other Fees-Tax Collector	500	1,534	500	1,272		500	-	0.00%
	TOTAL TAXES	13,746,202	14,393,052	14,032,740	14,206,882	220,000	107,400	-	
LICENSE AND PERMITS									
10-3112-225	Pistol Permit Fees	3,000	2,380	2,000	1,470		2,000	-	0.00%
10-3134-221	Real Estate Conveyance Fees	42,000	61,567	42,000	47,438	2,800	50,000	8,000	19.05%
10-3134-224	Recording Fees	24,000	19,819	22,000	12,749		21,000	(1,000)	-4.55%
10-3510-223	Zoning Permit Fees	1,800	1,535	1,500	1,255		1,500	-	0.00%
10-3530-222	Building, Machine, & Septic Fees	55,000	46,467	55,000	40,277		50,000	(5,000)	-9.09%
	TOTAL LICENSE AND PERMITS	125,800	131,769	122,500	103,190	2,800	124,500	2,000	1.63%
INTERGOVERNMENTAL REVENUES									
<i>Municipal Aid Estimates per CCM as of February 20,2019</i>									
10-3000-320	Homeland Security Grant	2,500	1,660	1,500	416		1,530	30	2.00%
10-3000-352	Education Equalization (ECS) Grant	2,561,439	2,236,816	2,409,369	1,204,684	27,317	2,270,587	(138,782)	-5.76%
10-3800-353	Special Education Grant (Excess Cost)	300,000	275,867	150,000	124,560		150,000	-	0.00%
10-3800-354	School Transportation Grant	0		0			0	-	0.00%
10-3000-362	Circuit Breaker Elderly Tax Relief	30,000		0			0	-	0.00%
10-3000-364	Disabled Personal Tax Grant	500	574	500	606	106	0	(500)	-100.00%
10-3000-365	Veterans Tax Relief	2,000	2,657	2,000	2,933	933	0	(2,000)	-100.00%
10-3000-367	Municipal Revenue Sharing	160,179		0			0	-	0.00%
10-3000-368	Municipal Projects Grant	0	46,015	26,763			26,763	-	0.00%
10-3000-368	Municipal Stabilization Grant	0		28,393	28,393		28,393	-	0.00%
10-3000-382	PILOT - State- Owned Property	4,397	153	3,666	3,666		3,666	-	0.00%
10-3000-383	Pequot-Mohegan Fund Grant	19,213	19,213	4,857	3,238		4,857	-	0.00%
10-3700-755	School Const Bond Pmt Reimb	7,070	27,497	6,940			0	(6,940)	-100.00%
10-3000-685	LoCIP reimbursement	150,925	0	45,578		(45,478)	234,946	189,368	415.48%
10-3000-686	STEAP reimbursement	0		0	176			-	0.00%
10-3800-757	School Security Project Reimbursement	0		0			57,371	57,371	0.00%
	TOTAL INTERGOVERNMENT	3,238,223	2,610,451	2,679,566	1,368,672	(17,122)	2,778,113	98,547	3.68%



TOWN OF COLUMBIA FY 19-20 BUDGET

REVENUES

Date: 05/15/2019

	Description	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	2018-2019 Actual as of 04/25/2019	2018-2019 Projected Variance	2019-2020 Proposed	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
CHARGES FOR SERVICES									
Multiple-410	Notary Fees	300	306	300	300		325	25	8.33%
Multiple-411	Photocopy Fees	5,300	5,227	5,000	3,684		5,000	-	0.00%
10-3134-416	Town Clerk Fees	3,500	5,508	3,500	3,271		4,000	500	14.29%
10-3250-417	Senior Van Donations	1150	521	1150	1,084		1150	-	0.00%
10-3510-413	Planning & Zoning Fees	2,000	2,150	2,000	625		2,000	-	0.00%
10-3520-415	Inland/wetland Fees	3,000	2,675	3,000	1,485		3,000	-	0.00%
10-3550-414	Zoning Board of Appeals	1,500	2,025	1,500	1,225		1,500	-	0.00%
	TOTAL SERVICES	16,750	18,412	16,450	11,674	0	16,975	525	3.19%
MISCELLANEOUS									
10-3000-611	Interest on Investments	15,000	94,961	30,000	84,043	50,000	75,000	45,000	150.00%
10-3000-642	Bid and Spec Fees	500	0	0			0	-	0.00%
10-3000-660	Telecommunication Prop Relief	12,000	9,778	8,000	9,578		8,000	-	0.00%
10-3000-690	Miscellaneous	10,000	8,920	8,000	4,014		8,000	-	0.00%
10-3112-412	Passport Fees	1,200	2,620	1,200	2,365	700	2,000	800	66.67%
10-3112-500	Court Judgments	0		0			0	-	0.00%
10-3310-510	Court fines	3,000	1,775	2,000	1,425		2,000	-	0.00%
10-3350-622	Boating Fees	500	2,050	500	700		500	-	0.00%
10-3420-625	Transfer Station Fees	25,000	29,093	25,000	19,039		26,000	1,000	4.00%
10-3420-626	Transfer Station Stickers	35,000	43,195	35,000	6,360		38,000	3,000	8.57%
10-3570-650	State Fees-Land Use Dept	200	302	200	108		200	-	0.00%
10-3640-623	Beach Use Fees	30,000	32,453	30,000	11,602		30,000	-	0.00%
10-3800-680	Preschool Tuition Fees	35,000	44,336	35,000	46,616	8,000	40,000	5,000	14.29%
Multiple-621	Facilities Rental	2,000	2,900	2,000	1,450		2,000	-	0.00%
	TOTAL MISC	169,400	272,384	176,900	187,300	58,700	231,700	54,800	30.98%
TRANSFER IN FROM RECREATION		10,000	16,480	10,000	-	2,000	10,000	-	0.00%
TOTAL GENERAL FUND RESOURCES		17,306,375	17,442,548	17,038,156	15,877,717	266,378	3,268,688	155,872	5.01%
								Note: Variances exclude current Property Taxes	



TOWN OF COLUMBIA FY 19-20 BUDGET

REVENUES

Date: 05/15/2019

	Description	2017-2018 Budget	2017-2018 Actual	2018-2019 Budget	2018-2019 Actual as of 04/25/2019	2018-2019 Projected Variance	2019-2020 Proposed	\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	% Variance b/t FY 19/20 proposed & FY 18/19 budgeted
OTHER REVENUES									
DOG FUND									
30-3134-224	Dog License Fees	1,200	1,647	1,200	283		1,200	-	0.00%
30-3134-225	Dog License Surcharge	60	53	60	50		60	-	0.00%
30-3360-421	Redemption and Sale of Dogs	40	145	40	20		40	-	0.00%
TOTAL DOG FUND		1,300	1,845	1,300	353	-	1,300	-	0.00%
CAPITAL PROJECTS RESERVE FUND									
20-3000-611	Interest on Investment	1,000	10,006	4,500	26,192	20,000	20,000	15,500	344.44%
TOTAL MISC RESERVE FUNDS		1,000	10,006	4,500	26,192	20,000	20,000	15,500	344.44%
RECREATION FUND									
29-3270-Multiple	Recreation Revenue	10,000	16,480	10,000	13,541	2,000	10,000	-	0.00%
MISCELLANEOUS STATE FUNDS									
41-3410-756	Town Aid Road Grant	205,463	205,387	205,387	102,779		205,558	171	0.08%
TOTAL FOR MISC STATE FUNDS		205,463	205,387	205,387	102,779	-	205,558	171	0.08%
TOTAL OTHER REVENUES		217,763	233,718	221,187	142,865	22,000	236,858	15,671	7.08%
GRAND TOTAL RESOURCES		17,524,138	17,676,266	17,259,343	16,020,583	288,378	3,505,546	171,543	5.15%

(Total 18/19
Revenue
Budget
Without
Current
Property Tax
=\$3,334,003)

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 19-20 BUDGET

STATE AND FEDERAL GRANTS

Date: 05/15/2019

Grant Name	Designated Use of Grant Funds	2017-2018 Actual Amount	2018-2019 Budgeted Amount	2018-2019 Unbudgeted Amount	2018-2019 Total Budget	2018-2019 Actual & Encumbrances as of 04/25/2019	2019-2020 Budgeted Amount	Variance from Prior Year Budget	% Change
Title I	Noncertified Salary	42,018.00	49,547.00		49,547.00	34,683	26,926.00		
	Total	42,018.00	49,547.00	-	49,547.00	34,683	26,926.00	(22,621.00)	-45.66%
Title II, Part A	Professional Services	10,786.00	10,171.00		10,171.00	6,513	9,483.00		
	Total	10,786.00	10,171.00	-	10,171.00	6,513	9,483.00	(688.00)	-6.76%
Title IV (See Note #4 below)	Professional Services	10,000.00		10,000.00	10,000.00	3,656	10,000.00		
	Total	10,000.00	-	10,000.00	10,000.00	3,656	10,000.00	10,000.00	0.00%
IDEA B, Part 611 (See Note #2 below)	Noninstructional Salary								
	Instructional Salary	113,185.00	110,000.00	2,698.00	112,698.00	90,158	110,000.00		
	Pupil Transportation		2,000.00	(2,000.00)	-				
	Instructional Supplies				-				
	Other Supplies				-				
	Total	113,185.00	112,000.00	698.00	112,698.00	90,158	110,000.00	(2,000.00)	-1.79%
IDEA B, Part 619 (See Note #2 below)	Noncertified Salary	4,899.00	4,000.00	983.00	4,983.00	3,986	4,500.00		
	Transportation		1,000.00	(1,000.00)	-				
	Total	4,899.00	5,000.00	(17.00)	4,983.00	3,986	4,500.00	(500.00)	-10.00%
Rural Education Achievement Program (See Note #1 below)	Technology Equipment	11,970.92	36,103.00	(9,528.92)	26,574.08	26,574	-		
	Technology Equipment	8,183.84			-				
	18/19 Award	34,301.00		37,135.00	37,135.00	18,053	19,082.00		
	19/20 Estimated Award				-		35,000.00		
	Total	54,455.76	36,103.00	27,606.08	63,709.08	44,627	54,082.00	17,979.00	49.80%
Adult Education (See Note #3 below)	Adult Education Tuition	2,159.00	2,000.00	219.00	2,219.00	1,467	2,396.00		
	Total	2,159.00	2,000.00	219.00	2,219.00	1,467	2,396.00	396.00	19.80%
Total Grants		237,502.76	214,821.00	38,506.08	253,327.08	185,091	217,387.00		

NOTES:

- (1) In fall 2018, received notice that the new REAP award was \$37,135. Award for 19/20 may not be received until July 2019. Budget is an estimate.
- (2) The state is requiring that IDEA grants be spent in first year of award. For the 2019-2020 budget needed to estimate grant award.
- (3) Estimate of 2019-2020 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 19-20 BUDGET

CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 05/15/2019

ACCT#	DESCRIPTION	2017-2018 Balance	2018-2019 Budget Appropriation	18-19 Add'l Appropriation /Transfer	2018-2019 YTD Spent/ Encumbered as of 04/25/2019	2018-2019 Anticipated Spending	2018-2019 Projected Ending Balance	2019-2020 Budget Appropriation	07-01-2019 Projected Balance	2019-2020 Projected Spending	2019-2020 Projected Spending Balance	2020-2021	2021-2022	2022-2023	2023-2024
Board of Selectmen Capital Projects:															
20-6187-001	Road resurfacing (entire town)	113,397	237,400		245,047	69,596	36,154	214,200	250,354	214,200	36,154	263,500	303,500		
20-6187-002	Hennequin Road drainage	67,880	25,000				92,880	17,000	109,880		109,880				
20-6187-003	Erdoni Road improvements	15,074					15,074	(10,000)	5,074	5,074	-				
20-6187-004	Box Culvert Replacement/Repair (Hunt Rd & Macht Rd)						-	175,000	175,000		175,000	175,000	75,000		
20-6188-001	Town Land Acquisition	3,396	(3,396)				-	-	-		-				
20-6189-001	Preliminary Design and Cost Estimate Account	2,400		5,000	6,316		1,084	10,000	11,084	10,000	1,084	10,000	10,000	10,000	10,000
20-6190-001	Rec Area Improvement Fund - REC PARK		195,000		30,638	64,150	100,212	115,000	215,212	193,252	21,960	195,000	180,000	170,000	20,000
20-6190-001	Rec Area Improvement Fund - BEACH							5,300	5,300	5,300	-	15,200			
20-6201-001	Revaluation	39,044	50,000				89,044	20,000	109,044	10,000	99,044	20,000	20,000	10,000	10,000
20-6202-007	Town-wide Network / Information Technology (IT)	6,489	7,000		5,998		7,491	-	7,491		7,491				
20-6205-001	DPW Equipment	86,903	(8,000)		15,908	55,000	7,995	126,500	134,495	41,500	92,995	141,000	101,000	95,000	110,000
20-6205-002	Transfer Station Upgrade	9,622	8,000		6,756	8,000	2,865	10,000	12,865	10,000	2,865	58,000	50,000	50,000	
20-6206-002	DPW Cap Improv - Buildings	346,768	166,500	21,500	476,219	50,000	8,549	89,000	97,549	69,000	28,549	85,000	78,200		
20-6206-007	Ron Szegda development rights payments	14,419			14,419		0	(0)	0		0				
20-6206-008	Bridge: Hop River Road		21,000				21,000	46,000	67,000		67,000	46,000	46,000	46,000	
20-6206-016	Bridge: Latham Hill/Synagogue Road (if on State's list)		15,000				15,000		15,000		15,000				
20-6208-005	Bridge: Roses Hill/Pucker Street replace (w/ Coventry)	4,894			176		4,718		4,718		4,718				
20-6208-019	Village Hill Bridge	25,599			23,268		2,332		2,332		2,332	Includes estimated Lebanon Reimbursement (60% of cost)			
20-6206-007	Flanders River Rd Bridge Deck	1	(1)				-		-		-				
20-6208-001	Hazardous Tree Removal/Trimming			50,000	50,000		-	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000
20-6206-017	Senior Center Furnishings	1,089	5,000		4,800		1,289	4,000	5,289	4,000	1,289	61,000			
20-6208-021	Senior Transportation Van	5,289	(5,289)												
20-6388-013	Open Space Land Acquisition	263,501			115,150		148,351		148,351		148,351				
20-6403-006	CVFD Capital Projects	16,806	150,000		16,807		149,999	150,000	299,999		299,999	150,000	150,000	100,000	
20-6206-999	Cap Project Reserve - Future Projs						-		-		-				
20-6208-013	Hop River State Park Trail Project (100% State Funded) Projected start in Spring 2021.	2,200,000					2,200,000	(2,200,000)	-			State is fully funding project 100% without invoicing and reimbursing the Town.			
Columbia Board of Education Capital Projects:															
20-6206-010	HWP: Floor replacement/repair	5,711					5,711	5,000	10,711	10,000	711	15,000	15,000	15,000	
20-6206-011	HWP: Window replacement/repair	12,496					12,496		12,496	12,000	496	10,000	10,000	10,000	
20-6206-019	HWP: Ceiling tile replacement	12,500					12,500		12,500		12,500	10,000	10,000		
20-6206-020	HWP: Fire alarm						-		-		-				
20-6206-022	HWP: Cafe Bleacher/Storage	33,749			20,333		13,416	(13,416)	(0)		(0)				
20-6206-024	HWP: Painting Wings/ Classrooms & Hallways	4,920					4,920	5,000	9,920	9,000	920	15,000	15,000	10,000	
20-6206-025	HWP: Install VOIP System/ Upgrade Servers	28,182			28,182		-		-		-	15,000			
20-6206-026	HWP: Emergency generator upgrade		30,000				30,000	40,000	70,000	70,000	-				
New	HWP: Water heater replacement/ upgrade						-		-		-	15,000	15,000		
New	HWP: School Security Project						-	125,510	125,510	125,510	-				
New	HWP: Truck purchase						-		-		-	20,000	20,000		
New	HWP: Install All-weather Track						-		-		-	50,000	50,000		
New	HWP: Driveway Repaving and Sidewalk Upgrade						-		-		-	25,000	50,000		
New	HWP: Cafeteria Dishwasher						-		-		-	6,000			
New	HWP: Sink Replacement						-		-		-	30,000	30,000		
New	HWP: Sewage Pump						-		-		-		15,000		
Future Projects:															
Future	Latham Hill Culverts: 2024-2025 (\$350,000 to \$450,000)														
Future	Public Works Garage (\$3,700,000)														
Future	Marine Patrol Boat Replacement in 2030 (\$30,000)														
TOTAL		3,320,128	893,215	76,500	1,060,017	246,746	2,983,081	(1,040,906)	1,942,174	813,836	1,128,338	1,455,700	1,268,700	541,000	175,000
Breakdown:															
Board of Selectman		1,022,570	863,215	76,500	1,011,502	246,746	704,038	997,000	1,701,037	587,326	1,113,711	1,244,700	1,038,700	506,000	175,000
Board of Education		97,558	30,000	-	48,515	-	79,043	162,094	241,137	226,510	14,627	211,000	230,000	35,000	-
Net Board of Selectman and Board of Education		1,120,128	893,215	76,500	1,060,017	246,746	783,081	1,159,094	1,942,174	813,836	1,128,338	1,455,700	1,268,700	541,000	175,000
Hop River State Trail Park Project - 100% Funded by State		2,200,000	-	-	-	-	2,200,000	(2,200,000)	-			State is fully funding project 100% without invoicing and reimbursing the Town.			

\$ Variance b/t FY 19/20 proposed & FY 18/19 budgeted	265,879
% Variance b/t FY 19/20 proposed & FY 18/19 budgeted	29.77%



TOWN OF COLUMBIA FY 19-20 BUDGET

GRANTS AND SUBSIDIES SUMMARY

Date: 05/15/2019

Dept #	Agency	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	\$ Change b/t FY 19-20 & FY 18-19	% Change b/t FY 19-20 & FY 18-19
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	100.00%
	Willimantic No-Freeze Shelter	500	500	500	0	100.00%
	Eastern CT Conservation District	500	500	500	0	0.00%
	Total			4,000		
240	NECASA Assessment	1,372	1,372	0	-1,372	-100.00%
250	Wind. Reg. Transit District	8,628	8,628	8,887	259	3.00%
	TVCCA Assessment	1,083	1,100	1,100	0	0.00%
	Total			9,987		
270	AHM Youth Services	42,889	44,176	45,501	1,325	3.00%
320	Columbia Volunteer Fire Dept.	193,550	197,550	197,550	0	0.00%
610	Columbia Lions Club	4,000	4,000	6,000	2,000	50.00%
620	Saxton B. Little Free Library	393,365	399,265	399,265	0	0.00%
630	Connecticut Federation of Lakes	150	150	150	0	0.00%
	TOTAL	649,037	660,241	662,453	2,212	0.34%

TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

FY 18-19 ESTIMATED BEGINNING FUND BALANCES

	General Fund	Capital Fund	Dog Fund	Road Funds	Open Space Land Acq. Fund	Internal Svc Fund	Sr. Center	Rec. Prgrms	Szedga Farm	BOE Non-Lapsing Account	Land Record Fees	Total All Funds
ACTUAL FUND BALANCE 6/30/18	3,897,964	1,127,451	7,050	180,935	2,831	22,990	3,066	29,314	4,696	140,000	27,798	5,444,094
UNASSIGNED FUND BALANCE	3,497,964	1,120,128										
ASSIGNED FUND BALANCE		7,323										
FUND BALANCE DESIGNATED FOR FY 18-19	400,000											
NET FUND BALANCE 6/30/18	3,897,964	1,127,451										
ASSIGNED / RESERVED FOR ENCUMBRANCES	(11,593)											(11,593)
NONSPENDABLE FUND BALANCE-PPD EXPENSES	(18,436)											(18,436)
PRIOR YEAR FUND BALANCE ADJUSTMENT												-
AVAILABLE FUND BALANCE	3,867,935	1,127,451	7,050	180,935	2,831	22,990	3,066	29,314	4,696	140,000	27,798	5,414,065
FY 18-19 RESOURCES												-
PROPERTY TAXES (BUDGETED)	13,925,340											13,925,340
INTERGOVERNMENTAL (BUDGETED)	2,679,566			205,387								2,884,953
OTHER REVENUE (BUDGETED)	423,250	4,500	1,300					10,000				439,050
FUNDS TRANSFERRED TO (BUDGETED)	10,000	883,666	10,000			10,000			8,880			922,546
REVENUE VARIANCE - ACTUAL VS BUDGET	266,378	20,000	-	171	30		3,105	22,053	20		3,490	315,247
ADDITIONAL TRANSFERS TO (During FY 18-19)		76,500										76,500
TOTAL RESOURCES	21,172,469	2,112,117	18,350	386,493	2,861	32,990	6,171	61,367	13,596	140,000	31,288	23,977,701
FY 18-19 REQUIREMENTS												-
Board of Selectmen Budget	3,907,627	1,074,348	13,242			10,000		10,000	8,880			5,024,097
Contingency	78,000											78,000
Debt Service	166,750											166,750
Board of Education Budget	12,610,633											12,610,633
Total Original General Fund Budget	16,763,010	1,074,348	13,242	-	-	10,000	-	10,000	8,880	-	-	17,879,480
Original Budgeted Transfers Out	675,146			237,400				10,000				922,546
Appropriation variance (actual vs. budget)	215,193											215,193
Expense variance (actual vs. budget)	(192,100)	232,414				(6,293)	1,215	10,540	(2,020)			43,757
Transfer variance (actual vs. budget)	76,500											76,500
TOTAL OUTLAY	17,537,749	1,306,762	13,242	237,400	-	3,707	1,215	30,540	6,861	-	-	19,137,476
ESTIMATED FUND BALANCE 06/30/19	3,634,720	805,355	5,108	149,093	2,861	29,283	4,956	30,827	6,736	140,000	31,288	4,840,225

TOWN OF COLUMBIA FY 19-20 BUDGET

Date: 05/15/2019

FY 19-20 DEVELOPMENT OF AMOUNT TO BE RAISED BY TAXES

	General Fund	Capital Fund	Dog Fund	Road Funds	Open Space Land Acq. Fund	Internal Srvc Fund	Sr. Center	Rec. Prgms	Szedga Farm	BOE Non-Lapsing Account	Land Record Fees	Total All Funds
ESTIMATED FUND BALANCE 7/1/19	3,634,720	805,355	5,108	149,093	2,861	29,283	4,956	30,827	6,736	140,000	31,288	4,840,225
ESTIMATED FUNDS UNASSIGNED/UNDESIGNATED	3,039,720											3,039,720
ESTIMATED FUNDS AVAILABLE FOR EXPENDITURES	595,000	805,355	5,108	149,093	2,861	29,283	4,956	30,827	6,736	140,000	31,288	1,800,505
FY 19-20 RESOURCES												
INTERGOVERNMENTAL	2,778,113	-		205,558								2,983,671
OTHER	480,575	20,000	1,300					10,000				511,875
FUNDS TRANSFERRED TO	10,000	1,116,820	10,000			10,000			5,900			1,152,720
TOTAL RESOURCES	3,268,688	1,136,820	11,300	205,558	-	10,000	-	10,000	5,900		-	4,648,266
AVAILABLE BALANCE PLUS RESOURCES	3,863,688	1,942,174	16,408	354,651	2,861	39,283	4,956	40,827	12,636	140,000	31,288	6,448,771
FY 19-20 REQUIREMENTS												
Board of Selectmen Budget	4,031,736	813,836	12,876			10,000		10,000	3,900			4,882,348
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	3,900	-	-	17,896,382
Originally Budgeted Transfers Out	886,520	-	-	256,200	-	-	-	10,000			-	1,152,720
FUNDS RESERVED-FUTURE ACTIVITY		1,128,338	3,532	98,451	2,861	29,283	4,956	20,827	8,736	140,000	31,288	1,468,272
TOTAL REQUIREMENTS	17,932,290	1,942,174	16,408	354,651	2,861	39,283	4,956	40,827	12,636	140,000	31,288	20,517,373
AMOUNT TO BE RAISED BY TAXES	14,068,602	(0)	0	-	(0)	0	(0)	0	0	-	0	14,068,602
2017 NET GRAND LIST (budget purposes)	486,906,745											
2018 NET GRAND LIST (budget purposes)	492,018,411											
Change from 2017 Net Grand List	5,111,666	1.05%										

	FY 18-19 VALUE OF ONE MILL	FY 18-19 COLLECTION RATE	FY 19-20 MILL RATE	ADOPTED VALUE OF ONE MILL	ADOPTED COLLECTION RATE FY 19-20	ADOPTED MILL RATE FY 19-20
FY 19-20 PROPERTY TAX SUMMARY	474,734.08	97.50%	29.33	479,717.95	97.50%	29.33

NOTE: 18/19 Amount to be Raised by Taxes = \$13,925,340

Net Mill Increase (0.0)
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.