



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 17, 2017
RE: **Approved Fiscal Year 2017 – 2018 Annual Budget**

This packet constitutes the Annual Town Budget for Fiscal Year 2017-2018 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 citizens qualified to vote at the Annual Town Meeting held on May 16, 2017 at Yeomans Hall, 323 Route 87, Columbia at 7pm. For summary purposes, the budget can be segmented as follows: Resources, Requirements, and Mill Rate.

RESOURCES

Projected General Fund revenues for FY '17-'18, other than new/current property taxes to be raised, total \$3,667,573 which is an increase of \$98,075 or 0.60% from FY '16-'17. As shown in detail on pages 23 through 25 of this budget packet, several revenue line items for FY '17-'18 are projected to increase, decrease or go unchanged. Based on the budget proposed by Governor Malloy, the following intergovernmental revenue line items stand out. The BOS anticipates receiving the following state funding: \$2,561,439 in ECS funding (\$2,288 decrease), \$300,000 in Special Education Excess Cost Grant (no change from FY'16-'17), no funding for School Transportation (\$33,285 decrease which was cut by state in FY '17-'18), \$160,179 in Municipal Revenue Sharing funds (\$19,180 increase), \$4,397 in PILOT-State Owned Property Grant (\$4,229 increase), \$19,213 in Pequot-Mohegan Grant (\$600 decrease) and \$150,925 in LoCIP funding (\$111,232 increase). Anticipated funding from the State of Connecticut could change due to the State projected deficit and potential cuts to state municipal aid. The approved intergovernmental revenue budget is based on the latest information received from the state and could change based on the approved state budget.

Aside from the General Fund revenues, the BOS budget calls for the utilization of \$229,350 in Town Aid Road (TAR) to fund Road Resurfacing budgeted in the Capital projects. The estimated Undesignated Fund Balance is projected to be \$3,309,413 as of 06/30/2017. The budget includes using \$472,000 from the Undesignated Fund Balance to reduce the mill rate increase impact. This would bring the estimated Undesignated Fund Balance to \$2,837,413 as of 07/01/17. The \$472,000 amounts to approximately 1 mill based on the 2016 Net Grand List. The \$2,837,413 estimated Undesignated Fund Balance as of 07/01/17 is equal to 15.95% of the FY '17-'18 General Fund budgetary requirements.

With respect to new/current property taxes, the BOS budget would raise \$13,638,802 in FY '17-'18. That represents an increase of \$878,534 or 6.9% from FY'16-'17. The Grand List growth of \$7,426,469 or 1.56% helps to offset the impact of the increase in property taxes.

REQUIREMENTS

The BOE was approved for a budget allocation of \$12,894,369 from the town which is an increase of \$328,572 or 2.61% from FY '16-'17.

The BOS approved Operating Budget for FY '17-'18 is \$3,822,332. That is an increase of \$142,353 or 3.87% over the amount budgeted for FY '16-'17.

This increase includes the Governor's proposal for towns to fund a portion of the Teachers Retirement pension in the amount of \$50,000. The BOS budget includes a \$53,000 decrease in Contingency to \$45,000. The FY '17-'18 Capital Budget appropriations for the BOS and the BOE totals \$1,056,839. That is an increase of \$630,069 or 147.64% from FY '16-'17. Each of the capital projects are listed on page 26 of this document. Also, included in the FY '17-'18 Capital Budget is \$2.2 million for the town to sponsor the Hop River State Park Trail Project which is offset by 100% funding by the state and federal government. Finally, the FY '17-'18 BOS Debt Service Budget is to decrease \$7,250 or 4.00% for the scheduled principal and interest payments totaling \$174,000. The BOS has one bond issue outstanding which will be paid off by June 2021.

MILL RATE

The approved Mill Rate for FY '17-'18 has been set by FiPAC at **28.88**. That constitutes a 1.44 mill increase or 5.26% from the current mill rate of 27.44. A home with an *assessed* value of \$175,000 would experience a property tax increase of \$252 (from \$4,802 to \$5,054). In FY '17-'18, each mill is projected to generate \$472,219 of revenue, compared to \$464,978 in '16-'17.

The approved tax collection rate is 97.5%. The projected tax collection rate FY '16-'17 is 98%. The actual collection rates are 98.76% for '15-'16, 98.88% for FY '14-'15 and 98.67% for FY'13-'14.



TOWN OF COLUMBIA FY 17-18 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/16/2017

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures	2015-2016 Actual Expenditures	2016-2017 Budgeted Expenditures	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. As of 05/15/2017	2016-2017 Projected variance	2017-2018 Proposed Expenditures	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
GENERAL GOVERNMENT										
110	Town Meeting	2,350	1,611	2,225	-	2,143	-	2,225	-	0.00%
112	Executive and General Admin. Services	752,102	677,822	806,072	(6,284)	640,633	(28,030)	839,313	33,241	4.12%
113	Information Technology	29,691	24,905	25,077	3,000	23,918		43,364	18,287	72.92%
115	Old Firehouse Bldg	2,288	2,038	1,915	750	2,147		2,460	545	28.46%
116	Chapel on the Green	1,850	1,805	1,350	1,200	2,245		1,350	-	0.00%
117	History Place	4,040	587	3,090	300	2,367		2,970	(120)	-3.88%
120	Judicial & Legal	65,000	56,245	65,000	-	36,127	(15,000)	65,000	-	0.00%
130	Registrar of Voters	33,238	25,795	34,764	438	22,516		32,389	(2,375)	-6.83%
132	Assessment	132,405	121,638	136,807	1,709	104,189		131,709	(5,098)	-3.73%
133	Tax Collection	90,636	88,260	90,704	1,261	73,257		92,275	1,571	1.73%
134	Town Clerk/Public Records Services	107,401	100,791	105,233	1,538	80,837		106,915	1,682	1.60%
135	Financial Planning and Auditing	24,400	23,988	20,325	-	19,362		25,175	4,850	23.86%
136	Finance Department	227,872	192,398	208,853	(856)	164,962	(6,000)	211,789	2,936	1.41%
140	Board of Assessment Appeals	700	281	700	-	238		740	40	5.71%
		1,473,973	1,318,165	1,502,115	3,056	1,174,940	(49,030)	1,557,674	55,559	3.70%
HEALTH & HUMAN SERVICES										
210	Health Care / Inspect. Services (EHHD)	27,355	27,355	28,440	10	28,450		28,770	330	1.16%
230	Social Services	9,150	8,791	9,150	200	6,979		9,150	-	0.00%
240	Drug & Alcohol Abuse Prevention	1,372	1,372	1,372	-	1,372		1,372	-	0.00%
250	Elderly Services (Commission on Aging)	13,324	13,324	36,555	(15,000)	9,711	(8,548)	33,659	(2,896)	-7.92%
260	Beckish Senior Center	82,431	76,023	76,551	1,072	64,019		82,140	5,589	7.30%
270	Youth Services	40,586	40,585	41,640	-	39,663	(1,977)	42,889	1,249	3.00%
		174,218	167,449	193,708	(13,718)	150,195	(10,525)	197,980	4,272	2.21%
PUBLIC SAFETY										
310	Police Protection	140,000	120,230	151,000	-	4,125	-	173,000	22,000	14.57%
320	Fire Fighting & Emerg. (Medical Services)	225,235	224,458	225,341	-	221,407		223,550	(1,791)	-0.79%
330	Fire Prevention Services	24,552	22,415	25,587	115	19,843		27,627	2,040	7.97%
345	Emer. Management Director	6,076	5,489	3,303	54	2,426		3,163	(140)	-4.24%
350	Lake Management Services	10,165	9,419	10,165	9,210	7,512	-	33,730	23,565	231.82%
		406,028	382,011	415,396	9,379	255,313	-	461,070	45,674	11.00%



TOWN OF COLUMBIA FY 17-18 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/16/2017

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures	2015-2016 Actual Expenditures	2016-2017 Budgeted Expenditures	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. As of 05/15/2017	2016-2017 Projected variance	2017-2018 Proposed Expenditures	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
PUBLIC WORKS										
410	Public Works Maint. Services	681,650	654,448	670,253	15,320	567,940		687,657	17,404	2.60%
420	Waste Diposal Services	173,629	154,459	180,151	(847)	132,505		180,303	152	0.08%
440	Street Lighting Services	13,000	11,044	13,000	-	8,664		13,000	-	0.00%
		868,279	819,951	863,404	14,473	709,109	-	880,960	17,556	2.03%
LAND USE SERVICES										
510	Planning and Zoning Services	92,173	80,612	73,551	6,476	54,118		82,056	8,505	11.56%
520	Inland Wetland Commission	22,045	19,226	20,284	155	15,382		20,744	460	2.27%
530	Building Services	36,383	36,383	38,285	-	28,457		39,086	801	2.09%
540	Conservation and Agricultural	1,430	556	1,630	-	185		3,330	1,700	104.29%
550	Zoning Appeals Services	2,130	1,847	2,130	1,700	3,306		2,880	750	35.21%
560	Building Appeal Services	140	-	140	-	-		200	60	42.86%
570	Land Use Department	66,003	62,727	69,067	159	52,704		65,416	(3,651)	-5.29%
		220,304	201,352	205,087	8,490	154,151	-	213,712	8,625	4.21%
MISCELLANEOUS										
610	Public Celebrations	5,016	5,016	5,700	-	670		5,700	-	0.00%
620	Library Services	380,849	380,847	381,690	1,981	383,670		393,365	11,675	3.06%
630	Lake Management Advisory Committee	12,640	11,162	5,250	-	1,588		8,850	3,600	68.57%
640	Beach Services	38,810	33,189	39,496	667	24,056		34,925	(4,571)	-11.57%
660	Recreation Area Operations	5,496	3,146	5,496	-	2,957		8,996	3,500	63.68%
670	Recreation	48,280	43,629	62,637	(3,397)	46,645		59,100	(3,537)	-5.65%
		491,091	476,988	500,269	(749)	459,586	-	510,936	10,667	2.13%
	BOARD OF SELECTMEN TOTAL	3,633,893	3,365,915	3,679,979	20,931	2,903,294	(59,555)	3,822,332	142,353	3.87%



TOWN OF COLUMBIA FY 17-18 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/16/2017

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures	2015-2016 Actual Expenditures	2016-2017 Budgeted Expenditures	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. As of 05/15/2017	2016-2017 Projected variance	2017-2018 Proposed Expenditures	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
BOARD OF EDUCATION										
111	Certified Salaries	4,263,454	4,191,664	4,294,223		4,228,770		4,306,856	12,633	0.29%
112	Noncertified Salaries	779,128	809,538	782,490		906,610		877,981	95,491	12.20%
210	Employee Benefits - Hosp - Surg	1,100,824	1,069,401	1,067,644		984,025		1,090,733	23,089	2.16%
211	Employee Benefits - Group Life	6,726	6,129	6,925		6,195		6,266	(659)	-9.52%
213	Employer FICA Taxes	60,021	63,152	48,000		60,632		61,500	13,500	28.13%
214	Employer Medicare Taxes	68,262	66,782	63,000		60,541		74,000	11,000	17.46%
250	Benefit - Unemployment	5,000	841	26,600		22,321		15,500	(11,100)	-41.73%
260	Benefit - Worker's Compensation	58,500	57,640	61,425		62,500		74,128	12,703	20.68%
290	Other Benefits	35,075	36,426	46,927		36,403		44,925	(2,002)	-4.27%
300	Prof Services - Hot Lunch	12,000	-	8,000		-		5,000	(3,000)	-37.50%
310	Board of Education Legal Services	15,000	27,701	20,000		22,713		20,000	-	0.00%
320	Instructional Improvement	7,150	1,455	5,913		1,874		3,400	(2,513)	-42.50%
330	Professional Services	199,861	128,304	158,617		108,533		140,645	(17,972)	-11.33%
340	Technical/Contracted Services	85,680	82,837	94,723		102,758		110,264	15,541	16.41%
411	Water/Air Testing and Sewage	6,500	6,388	6,422		6,734		6,422	-	0.00%
421	Sanitary Refuse	7,980	7,178	8,980		6,529		8,900	(80)	-0.89%
422	Snow Plowing	24,000	22,500	24,000		21,600		24,000	-	0.00%
430	Repairs and Maintenance	47,640	22,386	36,095		21,170		35,085	(1,010)	-2.80%
440	Copier Rental and Usage	41,300	26,053	24,475		25,450		26,600	2,125	8.68%
510	Student Transportation	706,481	809,764	858,756		794,158		782,593	(76,163)	-8.87%
520	Property Insurance	44,277	43,723	40,795		40,224		41,625	830	2.03%
530	Telephone	8,300	7,123	8,300		8,104		9,900	1,600	19.28%
531	Postage	2,660	4,190	4,300		3,712		4,300	-	0.00%
540	Advertising	300	296	300		-		300	-	0.00%
560	Tuition	4,370,782	4,462,676	4,541,401		4,609,339		4,713,854	172,453	3.80%
580	Travel	4,855	4,368	5,395		2,656		4,250	(1,145)	-21.22%
610	Supplies	70,965	62,101	73,958		67,681		87,130	13,172	17.81%
613	Custodial Supplies	15,000	11,191	16,480		12,706		15,000	(1,480)	-8.98%
622	Electricity	82,000	95,964	79,510		71,614		90,000	10,490	13.19%
623	Propane Gas	4,000	6,743	5,000		1,800		5,000	-	0.00%
624	Heating Oil	69,700	64,027	44,520		24,857		49,000	4,480	10.06%
626	Diesel Fuel	47,000	45,168	28,800		15,753		30,000	1,200	4.17%
640	Software	44,370	40,456	30,570		34,055		56,689	26,119	85.44%
641	Textbooks/Workbooks	5,500	2,064	10,955		10,578		21,795	10,840	98.95%
642	Library Books	3,200	2,505	3,200		3,399		3,300	100	3.13%
643	Periodicals	4,035	6,587	4,260		6,413		5,540	1,280	30.05%
730	Equipment	1,000	7,331	6,065		20,963		18,215	12,150	200.33%
810	Dues and Fees	13,940	14,065	18,773		14,444		23,673	4,900	26.10%
Board of Education Total		12,322,466	12,316,716	12,565,797		12,427,811		12,894,369	328,572	2.61%



TOWN OF COLUMBIA FY 17-18 BUDGET

EXPENDITURES (SUMMARY)

Date: 05/16/2017

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures	2015-2016 Actual Expenditures	2016-2017 Budgeted Expenditures	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. As of 05/15/2017	2016-2017 Projected variance	2017-2018 Proposed Expenditures	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
	Board of Selectmen's Budget	3,633,893	3,365,915	3,679,979	20,931	2,903,294	(59,555)	3,822,332	142,353	3.87%
	Contingency	85,000	(79,093)	98,000	(41,848)			45,000	(53,000)	-54.08%
	Debt Service	188,500	188,500	181,250		18,125		174,000	(7,250)	-4.00%
	Board of Education's Budget	12,322,466	12,316,716	12,565,797		12,427,811	-	12,894,369	328,572	2.61%
	TOTAL GENERAL FUND 10	16,229,859	15,792,038	16,525,026	(20,917)	15,349,230	(59,555)	16,935,701	410,675	2.49%
	TOTAL TRANSFERS OUT	1,109,346	1,109,346	204,740	110,917	204,740		842,674	637,934	311.58%
	TOTAL GENERAL FUND & TRANSFERS	17,339,205	16,901,384	16,729,766	90,000	15,553,970	(59,555)	17,778,375	1,048,609	6.27%
	Capital Fund	2,187,089	1,724,414	1,100,587		739,550		1,074,348	(26,239)	-2.38%
	Dog Fund	12,965	11,909	12,936		9,455		13,064	128	0.99%
	Open Space Land Acquisition	2,500	2,500	-		-		-	-	#DIV/0!
	Internal Service Fund	-	14,231	-		-		10,000	10,000	#DIV/0!
	Szedga Farm	-	-	-		1,641		3,900	3,900	#DIV/0!
	Sr. Center Fund	-	1,201	-		1,352		-	-	#DIV/0!
	Recreation Fund	8,000	12,405	10,000		14,754		10,000	-	0.00%
	TOTAL ALL FUNDS ABOVE	19,549,759	18,668,043	17,853,289	90,000	16,320,722	(59,555)	18,889,687	1,036,398	5.81%

SUMMARY OF FISCAL YEAR 2017-2018 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		818,774	10,000			10,000	3,900	842,674
Capital Projects								0
Dog Fund								0
Town Aid Rd. Fund		229,350						229,350
Land Acquis. Fund								0
Int. Service Fund								0
Land Record Fees								0
Recreation Fund *	10,000							10,000
TOTAL	10,000	1,048,124	10,000	-	-	10,000	3,900	1,082,024

* 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 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures - Final with Transfers	2015-2016 Actual Expenditures & Encumber.	2016-2017 Budgeted Expenditures * See Note Below	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. as of 05/15/2017	2016-2017 Projected variances	2017-2018 Proposed Expenditures *See Note Below	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
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* NOTE: FY 16/17 Budgeted Salary increases were not reflected in the budget line. At the time of the budget presentation, increases were embedded in contingency due to union negotiations. The FY 17/18 salaries being reflected in this spreadsheet are the anticipated 2% increases. No pay increases are being proposed for floaters, marine patrol, lifeguards & election workers.

110 TOWN MEETING

120	Telephone/Communication	1,350	1,225	1,225		1,225		1,225	-	0.00%
130	Legal Notices	1,000	386	1,000		918		1,000	-	0.00%
		2,350	1,611	2,225	-	2,143	-	2,225	-	0.00%

112 EXECUTIVE AND GENERAL ADMINISTRATIVE SERVICES

10	Salaries & Wages	149,508	143,054	145,123	11,869	129,876		164,509	19,386	13.36%
12	Auto Allowance	4,200	3,325	4,200	(600)	3,150		3,600	(600)	-14.29%
20	Payroll Taxes	111,000	106,680	114,532		89,689	(5,000)	112,000	(2,532)	-2.21%
22	Unemployment Compensation	3,980	260	5,000		8,970	3,970	5,000	-	0.00%
30	Worker's Compensation	11,000	10,893	11,550	3,970	11,437		20,485	8,935	77.36%
40	Group Insurance	274,658	225,335	318,650	(22,493)	230,629	(20,000)	281,000	(37,650)	-11.82%
50	Pension	83,000	82,211	89,660		67,661	(5,000)	86,000	(3,660)	-4.08%
50	Teachers Pension	-	-	-		-		50,000	50,000	#DIV/0!
60	Def Comp Match	31,500	31,000	35,130		27,584	(2,000)	35,000	(130)	-0.37%
110	Postage	1,750	333	2,250		515		2,250	-	0.00%
120	Telephone/Communication	8,659	7,492	8,450		7,348		8,800	350	4.14%
130	Legal Notices	1,820	1,819	500		256		2,000	1,500	300.00%
140	Advertising	500	258	800		-		600	(200)	-25.00%
230	Electricity	11,000	10,190	11,000		9,606		11,000	-	0.00%
240	Fuel	4,615	3,741	3,069		2,704		2,855	(214)	-6.97%
300	General Supplies	2,550	1,055	2,750		1,692		2,450	(300)	-10.91%
420	Grants & Subsidies	3,300	3,300	3,500		3,500		3,500	-	0.00%
421	Town Historian	250	215	1,433		1,204		718	(715)	-49.90%
422	Economic Dev Committee	300	300	600		341		600	-	0.00%
460	Commercial Insurance	31,873	31,873	31,979		31,351		33,197	1,218	3.81%
500	Professional/Technical	3,598	2,643	2,040	(10)	288		500	(1,540)	-75.49%
515	Contracted Services	1,016	477	1,350		309			(1,350)	-100.00%
520	Printing	400	350	400		221		550	150	37.50%
550	Miscellaneous Services & Chgs	250	223	250		-		250	-	0.00%
600	Repairs & Maintenance	100	-	100		-		100	-	0.00%
710	Professional Development	125	124	125		-		125	-	0.00%
720	Professional Dues	10,566	10,565	10,631	980	11,611		11,474	843	7.93%
750	Conferences/Seminars	500	60	500		442		500	-	0.00%
770	Transportation	84	44	500		250		250	(250)	-50.00%
811	Machinery/Equip.<5000	-	-	-		-		-	-	#DIV/0!
		752,102	677,822	806,072	(6,284)	640,633	(28,030)	839,313	33,241	4.12%

113 INFORMATION/TECHNOLOGY

300	General Supplies			-		-		4,500	4,500	100.00%
500	Professional/Technical	18,810	18,775	17,276		14,232		20,614	3,338	19.32%
515	Contracted Services - copiers			-		-		3,000	3,000	100.00%
515	Contracted Services - IT			-		-		10,500	10,500	100.00%
600	Repairs/Maintenance	10,881	6,130	3,551	3,000	5,445		500	(3,051)	-85.92%
811	Machinery/Equip.<5000	-	-	4,250		4,242		4,250	-	0.00%
		29,691	24,905	25,077	3,000	23,918	-	43,364	18,287	72.92%



TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures - Final with Transfers	2015-2016 Actual Expenditures & Encumber.	2016-2017 Budgeted Expenditures * See Note Below	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. as of 05/15/2017	2016-2017 Projected variances	2017-2018 Proposed Expenditures *See Note Below	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
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115	OLD FIREHOUSE BLDG									
120	Telephone	541	541	550		448		550	-	0.00%
230	Electricity	569	319	600		353		600	-	0.00%
240	Fuel	1,178	1,178	765	750	1,345		1,310	545	71.24%
515	Contracted Services					-		-		#DIV/0!
600	Repairs							-		#DIV/0!
		2,288	2,038	1,915	750	2,147	-	2,460	545	28.46%
116	CHAPEL ON THE GREEN									
230	Electricity	1,850	1,805	1,350	1,200	2,245		1,350	-	0.00%
600	Repairs							-		#DIV/0!
		1,850	1,805	1,350	1,200	2,245	-	1,350	-	0.00%
117	HISTORY PLACE									
120	Telephone	700	324	700		776		820	120	17.14%
230	Electricity	800	262	800	300	622		1,400	600	75.00%
240	Fuel	2,390		1,590		969		750	(840)	-52.83%
600	Repairs & Maintenance	150	-	-		-		-	-	#DIV/0!
		4,040	587	3,090	300	2,367	-	2,970	(120)	-3.88%
120	JUDICIAL & LEGAL									
500	Professional/Technical	65,000	56,245	65,000		36,127	(15,000)	65,000	-	0.00%
		65,000	56,245	65,000	-	36,127	(15,000)	65,000	-	0.00%
130	REGISTRAR OF VOTERS									
10	Salaries & Wages	14,210	13,942	13,706	275	11,309		14,971	1,265	9.23%
16	Election Workers	3,451	2,680	8,149	(637)	2,767	(4,000)	6,764	(1,385)	-17.00%
110	Postage	345	338	198		171		241	43	21.72%
130	Legal Notices	720	402	400		145		250	(150)	-37.50%
300	General Supplies	2,605	1,725	1,377		781		1,677	300	21.79%
500	Professional/Technical	1,950	1,565	2,961	(250)	740		3,025	64	2.16%
515	Contracted Services	600	600	600		600		600	-	0.00%
520	Printing	2,940	1,924	3,675	(200)	1,430		3,700	25	0.68%
550	Miscellaneous Services & Chgs	175	60	200		60		80	(120)	-60.00%
600	Repairs & Maintenance	-	-	160	(160)	-		-	(160)	-100.00%
720	Professional Dues	80	80	-	160	160		160	160	#DIV/0!
750	Conferences/Seminars	5,700	2,220	3,080	1,000	4,015		760	(2,320)	-75.32%
770	Transportation	462	259	258	250	338		161	(97)	-37.60%
811	Mach/Equip <\$5000	-	-	-		-		-	-	#DIV/0!
		33,238	25,795	34,764	438	22,516	(4,000)	32,389	(2,375)	-6.83%



TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

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132 ASSESSMENT

10	Salaries & Wages	102,911	98,439	100,899	1,709	83,704		103,519	2,620	2.60%
110	Postage	1,058	1,033	1,320	1,125	1,519		1,600	280	21.21%
130	Legal Notices	280	200	600		-		210	(390)	-65.00%
300	General Supplies	4,280	2,854	6,300		1,416		3,100	(3,200)	-50.79%
500	Professional/Technical	15,900	13,400	17,210		11,960		14,220	(2,990)	-17.37%
515	Contracted Services	416	416	900		180		1,750	850	94.44%
520	Printing	1,400	1,260	1,400	(1,125)	274		-	(1,400)	-100.00%
710	Professional Improvement	1,235	1,235	3,200		2,452		1,800	(1,400)	-43.75%
720	Professional Dues	535	528	700		415		510	(190)	-27.14%
750	Conferences/Seminars	530	442	600		556		300	(300)	-50.00%
770	Transportation	3,860	1,831	3,678		1,713		2,090	(1,588)	-43.18%
811	Mach/Equip <\$5000							2,610	2,610	#DIV/0!
		132,405	121,638	136,807	1,709	104,189	-	131,709	(5,098)	-3.73%

133 TAX COLLECTION

10	Salaries & Wages	71,499	70,730	71,499	1,261	59,778		73,973	2,474	3.46%
110	Postage	2,503	2,454	2,663		2,305		2,959	296	11.12%
130	Legal Notices	1,225	1,221	1,225		1,068		1,350	125	10.20%
300	General Supplies	1,440	1,431	1,440		391		940	(500)	-34.72%
500	Professional/Technical	12,138	11,671	12,305		8,809		11,485	(820)	-6.66%
505	State DMV Fee	621	250	250		250		250	-	0.00%
520	Printing	-	-	-		-		-	-	#DIV/0!
600	Repairs & Maintenance	-	-	-		-		-	-	#DIV/0!
710	Professional Improvement	400	-	400		-		400	-	0.00%
720	Professional Dues	135	75	150		95		150	-	0.00%
750	Conferences/Seminars	295	213	475		436		475	-	0.00%
770	Transportation	380	215	297		125		293	(4)	-1.35%
		90,636	88,260	90,704	1,261	73,257	-	92,275	1,571	1.73%

134 TOWN CLERK/PUBLIC RECORDS SERVICES

10	Salaries & Wages	84,600	84,204	84,600	1,538	70,279		87,305	2,705	3.20%
110	Postage	1,211	777	1,211		253		968	(243)	-20.07%
130	Legal Notices	4,193	3,124	3,343		439		2,845	(498)	-14.90%
300	General Supplies	3,741	3,366	3,741		1,911		3,200	(541)	-14.46%
500	Professional/Technical	10,635	7,912	8,438		6,306		8,550	112	1.33%
515	Contracted Services	540	107	540		89		540	-	0.00%
550	Misc. Services & Chgs	270	78	270		-		270	-	0.00%
600	Repairs & Maintenance	50	-	200		-		200	-	0.00%
630	Rental	396	305	396		305		396	-	0.00%
710	Professional Improvement	250	-	950	(20)	50		950	-	0.00%
720	Professional Dues	320	150	370		180		370	-	0.00%
750	Conferences/Seminars	850	578	850	20	865		1,000	150	17.65%
770	Transportation	345	190	324		161		321	(3)	-0.93%
		107,401	100,791	105,233	1,538	80,837	-	106,915	1,682	1.60%



TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

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135	FINANCIAL PLANNING AND AUDITING									
110	Postage	500	500	400		246		400	-	0.00%
130	Legal Notices	125	113	125		-		200	75	60.00%
500	Professional/Technical	23,375	23,375	19,000		18,750		23,775	4,775	25.13%
520	Printing	400	-	800		365		800	-	0.00%
		24,400	23,988	20,325	-	19,362	-	25,175	4,850	23.86%
136	FINANCE DEPARTMENT									
10	Salaries & Wages	195,772	165,412	174,678	(856)	141,974	(6,000)	177,364	2,686	1.54%
110	Postage	2,500	1,952	2,500		488		2,500	-	0.00%
120	Telephone	1,500	1,308	1,500		1,195		1,500	-	0.00%
300	General Supplies	3,066	506	3,000		1,224		2,700	(300)	-10.00%
500	Professional/Technical	22,534	22,534	24,725		19,487		25,225	500	2.02%
515	Contracted Services	450	279	400		312		450	50	12.50%
550	Misc Svc/Charges	150	-	150		-		150	-	0.00%
600	Repairs/Maintenance	100	-	100		-		100	-	0.00%
710	Professional Improvement	600	50	600		-		600	-	0.00%
720	Professional Dues	400	160	400		225		400	-	0.00%
750	Conferences/Seminars	500	-	500		-		500	-	0.00%
770	Transportation	300	198	300		57		300	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	#DIV/0!
		227,872	192,398	208,853	(856)	164,962	(6,000)	211,789	2,936	1.41%
140	BOARD OF ASSESSMENT APPEALS (Tax Services)									
10	Salaries & Wages	50	-	50		-		50	-	0.00%
110	Postage	50	-	50		-		60	10	20.00%
130	Legal Notices	500	281	500		188		530	30	6.00%
710	Professional Improvement	100	-	100		50		100	-	0.00%
		700	281	700	-	238	-	740	40	5.71%
210	HEALTH CARE / INSPECT. SERVICES (EHHD)									
500	Professional/Technical	27,355	27,355	28,440	10	28,450		28,770	330	1.16%
		27,355	27,355	28,440	10	28,450	-	28,770	330	1.16%
230	SOCIAL SERVICES									
10	Salaries & Wages	-	-	-	-	-		-	-	#DIV/0!
550	Professional/Technical	8,550	8,211	8,550		6,262		8,550	-	0.00%
770	Transportation	600	581	600	200	717		600	-	0.00%
		9,150	8,791	9,150	200	6,979	-	9,150	-	0.00%
240	DRUG & ALCOHOL ABUSE PREV.									
420	Grants	1,372	1,372	1,372		1,372		1,372	-	0.00%
		1,372	1,372	1,372	-	1,372	-	1,372	-	0.00%



TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

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250 ELDERLY SERVICES (Commission On Aging)

10	Salaries & Wages (Van)	-	-	17,148	(15,000)	-	(2,148)	17,148	-	0.00%
20	Payroll Taxes	-	-	-	-	-	-	-	-	#DIV/0!
110	Postage	-	-	200	-	-	(200)	200	-	0.00%
120	Telephone	-	-	400	-	-	(400)	400	-	0.00%
240	Fuel	-	-	4,000	-	-	(4,000)	4,000	-	0.00%
300	General Supplies	-	-	300	-	-	(300)	300	-	0.00%
420	Grants & Subsidies	12,524	12,524	12,607	-	9,711	-	9,711	(2,896)	-22.97%
460	Commercial Insurance	-	-	-	-	-	-	-	-	#DIV/0!
520	Printing	-	-	-	-	-	-	-	-	#DIV/0!
540	Community Outreach	800	800	400	-	-	-	400	-	0.00%
600	Repairs & Maintenance	-	-	1,500	-	-	(1,500)	1,500	-	0.00%
811	Machine/Equipment	-	-	-	-	-	-	-	-	#DIV/0!
		13,324	13,324	36,555	(15,000)	9,711	(8,548)	33,659	(2,896)	-7.92%

260 BECKISH SENIOR CENTER

10	Salaries & Wages	53,069	53,069	52,713	1,272	45,517	-	57,872	5,159	9.79%
110	Postage	-	-	-	-	-	-	-	-	#DIV/0!
120	Telephone	1,680	1,576	1,680	-	1,386	-	1,800	120	7.14%
230	Electricity	11,000	9,424	11,000	-	9,066	-	13,000	2,000	18.18%
240	Fuel	13,401	9,117	7,750	-	5,914	-	6,810	(940)	-12.13%
300	General Supplies	1,261	1,260	1,200	-	786	-	700	(500)	-41.67%
515	Contracted Services	1,032	852	720	220	682	-	720	-	0.00%
550	Misc. Services & Chgs	188	178	188	-	188	-	188	-	0.00%
600	Repair/Maintenance	-	-	500	(220)	-	-	-	(500)	-100.00%
710	Professional Improvement	200	-	200	(200)	-	-	200	-	0.00%
720	Professional Dues	-	-	-	-	-	-	-	-	#DIV/0!
770	Transportation	600	546	600	-	481	-	850	250	41.67%
		82,431	76,023	76,551	1,072	64,019	-	82,140	5,589	7.30%

270 YOUTH SERVICES

300	Supplies	200	199	-	-	-	-	-	-	-
420	Grants & Subsidies	40,386	40,386	41,640	-	39,663	(1,977)	42,889	1,249	3.00%
		40,586	40,585	41,640	-	39,663	(1,977)	42,889	1,249	3.00%

310 POLICE PROTECTION

120	Telecommunications	1,000	960	1,000	-	810	-	1,000	-	0.00%
300	General Supplies	-	-	-	-	-	-	-	-	#DIV/0!
500	Professional/Technical	139,000	119,271	150,000	(3,600)	-	-	172,000	22,000	14.67%
811	ME < \$5,000	-	-	-	3,600	3,315	-	-	-	#DIV/0!
		140,000	120,230	151,000	-	4,125	-	173,000	22,000	14.57%

320 FIRE FIGHTING AND EMERGENCY (Medical Services)

10	Salaries & Wages	-	-	-	-	-	-	-	-	-
30	Worker's Comp. Insurance	5,366	5,365	5,637	-	5,633	-	-	(5,637)	-100.00%
420	Grants & Subsidies	189,250	189,250	189,250	-	189,250	-	193,550	4,300	2.27%
500	Professional/Technical	30,619	29,843	30,454	-	26,524	(2,000)	30,000	(454)	-1.49%
		225,235	224,458	225,341	-	221,407	(2,000)	223,550	(1,791)	-0.79%



TOWN OF COLUMBIA FY 17-18 BUDGET

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EXPENDITURES (DETAIL)

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330	FIRE PREVENTION SERVICES/ FIRE MARSHAL									
10	Salaries & Wages	21,147	20,844	21,147	115	17,718		21,687	540	2.55%
110	Postage	-	-	-		-		-	-	#DIV/0!
120	Telephone/Communications	-	-	-		-		-	-	#DIV/0!
300	General Supplies	475	454	1,000		306		500	(500)	-50.00%
515	Contracted Services	-	-	-		-		1,400	1,400	#DIV/0!
710	Professional Improvement	290	200	600		-		600	-	0.00%
720	Professional Dues	640	20	2,040		1,541		640	(1,400)	-68.63%
770	Transportation	800	595	800		279		800	-	0.00%
811	ME < \$5,000	1,200	301	-		-		2,000	2,000	#DIV/0!
		24,552	22,415	25,587	115	19,843	-	27,627	2,040	7.97%
345	EMER. MANAGEMENT DIRECTOR									
10	Salaries	2,703	2,703	2,703	54	2,068		2,813	110	4.07%
110	Postage	50	50	50		-		50	-	0.00%
300	General Supplies	3,115	2,579	250	6	255		(250)	(250)	-100.00%
500	Professional/Technical	50		100		-		100	-	0.00%
770	Transportation	158	158	200	(6)	103		200	-	0.00%
		6,076	5,489	3,303	54	2,426	-	3,163	(140)	-4.24%
350	LAKE MANAGEMENT SERVICES									
	Marine Patrol									
10	Salaries & Wages	7,514	7,514	7,365	9,210	5,650		29,030	21,665	294.16%
120	Telephone/Communication	200	145	200	90	230		400	200	100.00%
300	General Supplies	500	400	500		55		800	300	60.00%
520	Printing	400	320	400		575		800	400	100.00%
710	Professional Improvement	-	-	-		-		1,000	1,000	#DIV/0!
550	Misc. Services & Chgs	200	-	200	(90)	-		200	-	0.00%
600	Repairs & Maintenance	1,351	1,040	1,500		1,003		1,500	-	0.00%
		10,165	9,419	10,165	9,210	7,512	-	33,730	23,565	231.82%
410	PUBLIC WORKS MAINT. SERVICES									
10	Salaries & Wages	421,832	416,707	419,432	6,434	352,782		433,730	14,298	3.41%
11	Salaries & Wages-OT	26,174	25,002	34,594	(1,702)	26,133	(3,000)	36,079	1,485	4.29%
120	Telephone	3,756	3,291	3,984		1,919		3,804	(180)	-4.52%
230	Electricity	2,670	2,439	2,220	500	2,371		2,454	234	10.54%
240	Fuel	37,098	33,308	28,329		18,497		24,000	(4,329)	-15.28%
300	General Supplies	6,758	6,757	6,550		6,064		7,600	1,050	16.03%
500	Professional/Technical	25,194	16,630	10,757		5,907		10,457	(300)	-2.79%
515	Contracted Services	37,160	33,169	35,334		18,299		37,430	2,096	5.93%
600	Repairs & Maintenance	91,150	88,254	99,600	4,396	101,106		102,050	2,450	2.46%
610	Bldgs/Grounds Rep/Maint	25,583	25,582	25,853	5,692	31,936		26,403	550	2.13%
630	Rental	3,400	2,813	3,200		2,836		3,200	-	0.00%
710	Professional Development	829	450	400		91		400	-	0.00%
770	Transportation	46	45	-		-		50	50	#DIV/0!
		681,650	654,448	670,253	15,320	567,940	(3,000)	687,657	17,404	2.60%



TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

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420	WASTE DISPOSAL SERVICES									
10	Salaries & Wages	25,656	23,961	25,656	(532)	20,859		26,695	1,039	4.05%
11	Salaries & Wages-OT	881	880	2,446	(1,065)	1,510		1,409	(1,037)	-42.40%
110	Postage	300	300	400		189		400	-	0.00%
230	Electricity	1,750	1,499	1,350	750	1,711		1,550	200	14.81%
300	General Supplies	1,650	988	1,550		1,057		1,450	(100)	-6.45%
500	Professional /Technical	130,416	117,964	136,719		99,561	(5,000)	136,769	50	0.04%
515	Contracted Services	3,936	832	3,850		688		3,850	-	0.00%
520	Printing	280	-	-		-		-	-	#DIV/0!
600	Repairs & Maintenance	1,200	475	500		-		500	-	0.00%
630	Rental	7,560	7,560	7,680		6,930		7,680	-	0.00%
		173,629	154,459	180,151	(847)	132,505	(5,000)	180,303	152	0.08%
440	STREET LIGHTING SERVICES									
230	Electricity	13,000	11,044	13,000		8,664		13,000	-	0.00%
		13,000	11,044	13,000	-	8,664	-	13,000	-	0.00%
510	PLANNING AND ZONING SERVICES									
10	Salaries & Wages	74,448	74,279	62,626	8,176	52,697		71,631	9,005	14.38%
130	Legal Notices	3,000	2,172	3,000	(1,700)	749		3,000	-	0.00%
500	Professional/Technical	11,500	3,086	5,000		-		5,000	-	0.00%
520	Printing	1,200	286	500		-		-	(500)	-100.00%
550	Miscellaneous Services & Chgs	235	230	175		-		175	-	0.00%
600	Repairs/Maint	-	-	-		-		-	-	#DIV/0!
710	Professional Improvement	-	-	300		-		300	-	0.00%
720	Professional Dues	290	268	350		275		350	-	0.00%
750	Conferences/Seminars	500	239	600		190		600	-	0.00%
770	Transportation	1,000	53	1,000		208		1,000	-	0.00%
811	Mach/Equip <\$5000			-		-		-	-	#DIV/0!
812	Mach/Equip >\$5000			-		-		-	-	#DIV/0!
		92,173	80,612	73,551	6,476	54,118	-	82,056	8,505	11.56%
520	INLAND WETLAND COMMISSION									
10	Salaries & Wages	17,560	17,559	15,028	155	13,478		15,488	460	3.06%
120	Telephone	396	-	396		-		396	-	0.00%
130	Legal Notices	1,473	657	2,000		1,149		2,000	-	0.00%
420	Grants & Subsidies	356	356	500		500		500	-	0.00%
500	Professional/Technical	1,500	-	1,500		255		1,500	-	0.00%
710	Professional Impr	-	-	-		-		-	-	#DIV/0!
720	Professional Dues	160	55	160		-		160	-	0.00%
750	Conferences/Seminars	-	-	100		-		100	-	0.00%
770	Transportation	600	599	600		-		600	-	0.00%
		22,045	19,226	20,284	155	15,382	-	20,744	460	2.27%



TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures - Final with Transfers	2015-2016 Actual Expenditures & Encumber.	2016-2017 Budgeted Expenditures * See Note Below	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. as of 05/15/2017	2016-2017 Projected variances	2017-2018 Proposed Expenditures *See Note Below	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
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530	BUILDING SERVICES									
10	Salaries & Wages	-	-	-		-		800	800	#DIV/0!
120	Telephone/Communication	-	-	-		-		300	300	#DIV/0!
140	Advertising	-	-	-		-		-	-	#DIV/0!
300	General Supplies	-	-	1,250		934		800	(450)	-36.00%
500	Professional/Technical	34,374	34,374	35,010		26,357		34,461	(549)	-1.57%
520	Printing	364	364	300		-		400	100	33.33%
720	Professional Dues	135	135	225		190		225	-	0.00%
750	Conferences/Seminars	-	-	-		-		500	500	#DIV/0!
770	Transportation	1,510	1,510	1,500		976		1,600	100	6.67%
		36,383	36,383	38,285	-	28,457	-	39,086	801	2.09%
540	CONSERVATION & AG									
110	Postage	300	241	300		-		500	200	66.67%
300	General Supplies	150	-	150		-		150	-	0.00%
500	Professional/Technical	280	150	380		-		380	-	0.00%
520	Printing	-	-	-		-		1,500	1,500	#DIV/0!
720	Professional Dues	100	100	100		55		100	-	0.00%
750	Conferences/Seminars	400	-	500		130		500	-	0.00%
770	Transportation	200	65	200		-		200	-	0.00%
		1,430	556	1,630	-	185	-	3,330	1,700	104.29%
550	ZONING APPEALS SERVICES									
130	Legal Notices	1,800	1,797	1,800	1,700	3,167		2,500	700	38.89%
550	Miscellaneous Services & Chgs	150	50	150		138		200	50	33.33%
750	Conferences/Seminars	100	-	100		-		100	-	0.00%
770	Transportation	80	-	80		-		80	-	0.00%
		2,130	1,847	2,130	1,700	3,306	-	2,880	750	35.21%
560	BUILDING APPEAL SERVICES									
130	Legal Notices	140	-	140		-		200	60	42.86%
		140	-	140	-	-	-	200	60	42.86%
570	LAND USE DEPARTMENT									
10	Salaries & Wages	60,167	57,211	63,167	159	49,147		61,576	(1,591)	-2.52%
110	Postage	1,619	1,550	1,800		574	(1,000)	2,000	200	11.11%
300	General Supplies	2,562	2,462	2,800	(40)	1,764		1,840	(960)	-34.29%
515	Contracted Services	-	-	1,300		1,179		-	(1,300)	-100.00%
600	Repairs & Maintenance	1,475	1,324	-		-		-	-	#DIV/0!
720	Professional Dues	180	180	-		-		-	-	#DIV/0!
770	Transportation	-	-	-	40	39		-	-	#DIV/0!
811	Machinery/Equipment <\$5000	-	-	-	-	-		-	-	#DIV/0!
		66,003	62,727	69,067	159	52,704	(1,000)	65,416	(3,651)	-5.29%



TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures - Final with Transfers	2015-2016 Actual Expenditures & Encumber.	2016-2017 Budgeted Expenditures * See Note Below	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. as of 05/15/2017	2016-2017 Projected variances	2017-2018 Proposed Expenditures *See Note Below	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
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610	PUBLIC CELEBRATIONS									
300	General Supplies	1,516	1,516	1,700		670		1,700	-	0.00%
500	Professional/Technical	3,500	3,500	4,000	-	-		4,000	-	0.00%
		5,016	5,016	5,700	-	670	-	5,700	-	0.00%
620	LIBRARY SERVICES									
120	Telephone/Communication	646	645	-	417	416		-	-	#DIV/0!
230	Electricity	1,875	1,875	-	1,564	1,564		-	-	#DIV/0!
240	Fuel	3,166	3,165	-		-		-	-	#DIV/0!
420	Grants & Subsidies	375,162	375,162	381,690		381,690		393,365	11,675	3.06%
500	Professional/Technical								-	#DIV/0!
		380,849	380,847	381,690	1,981	383,670	-	393,365	11,675	3.06%
630	LAKE MANAGEMENT ADVISORY COMMITTEE									
110	Postage	-	-	-		-		400	400	#DIV/0!
300	Supplies	-	-	300		-		600	300	100.00%
420	Grants & Subsidies	150	150	150		150		150	-	0.00%
500	Professional/Technical	12,490	11,012	4,600		1,438		7,500	2,900	63.04%
520	Printing	-	-	200		-		200	-	0.00%
720	Professional Dues	-	-	-		-		-	-	#DIV/0!
		12,640	11,162	5,250	-	1,588	-	8,850	3,600	68.57%
640	BEACH SERVICES									
10	Salaries & Wages	32,390	28,970	33,293	667	21,727		28,422	(4,871)	-14.63%
110	Postage	250	-	250		189		250	-	0.00%
120	Telephone/Communication	100	-	120		20		120	-	0.00%
140	Advertising	-	-	-		-		-	-	#DIV/0!
230	Electricity	1,200	844	1,200		831		1,200	-	0.00%
240	Fuel	1,383	1,200	954		619		954	-	0.00%
300	General Supplies	1,308	1,208	1,500		112		1,500	-	0.00%
500	Professional/Technical	1,579	968	1,579		558		1,579	-	0.00%
515	Contracted Services	300	-	-		-		300	300	#DIV/0!
520	Printing	300	-	450		-		450	-	0.00%
600	Repairs & Maintenance	-	-	150		-		150	-	0.00%
811	Machinery/Equipment < \$5000	-	-	-		-		-	-	#DIV/0!
		38,810	33,189	39,496	667	24,056	-	34,925	(4,571)	-11.57%
660	RECREATION AREA OPERATIONS									
230	Electricity	1,200	816	1,200		692		1,200	-	0.00%
515	Contracted Services	4,296	2,330	4,296		2,266		4,296	-	0.00%
630	Rental	-	-	-		-		-	-	#DIV/0!
811	Machinery/Equipment < \$5000	-	-	-		-		3,500	3,500	#DIV/0!
		5,496	3,146	5,496	-	2,957	-	8,996	3,500	63.68%



TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures - Final with Transfers	2015-2016 Actual Expenditures & Encumber.	2016-2017 Budgeted Expenditures * See Note Below	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. as of 05/15/2017	2016-2017 Projected variances	2017-2018 Proposed Expenditures *See Note Below	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
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670	RECREATION									
10	Salaries	43,263	38,911	55,403	(3,397)	42,314		53,046	(2,357)	-4.25%
110	Postage	200	200	200		-		200	-	0.00%
120	Telephone/Communication	283	283	240	186	264		360	120	50.00%
140	Advertising	600	401	600		401		600	-	0.00%
300	General Supplies	735	668	3,050	(186)	703	(1,000)	1,200	(1,850)	-60.66%
500	Professional/Technical	1,980	1,976	1,950		1,950		2,450	500	25.64%
520	Printing	-	-	-		-		-	-	#DIV/0!
720	Professional Dues	229	229	144		144		144	-	0.00%
750	Conf / Seminars	550	550	600		550		600	-	0.00%
770	Transportation	440	411	450		319		500	50	11.11%
831	F & F <\$5000			-		-		-	-	#DIV/0!
		48,280	43,629	62,637	(3,397)	46,645	(1,000)	59,100	(3,537)	-5.65%
	TOTAL BOARD OF SELECTMEN	3,633,893	3,365,915	3,679,979	20,931	2,903,294	(59,555)	3,822,332	142,353	3.87%
5100	EDUCATION SERVICES (BOE)									
	TOTAL BOARD OF EDUCATION	12,322,466	12,316,716	12,565,797	-	12,427,811	-	12,894,369	328,572	2.61%
700	DEBT SERVICE									
962	01Bond Principal Payment	145,000	145,000	145,000		-		145,000	-	0.00%
963	01 Bond Interest Payment	43,500	43,500	36,250		18,125		29,000	(7,250)	-20.00%
	TOTAL DEBT SERVICE	188,500	188,500	181,250	-	18,125	-	174,000	(7,250)	-4.00%
800	CONTINGENCY									
900	Reserve for Contingency	85,000	(79,093)	98,000	(41,848)			45,000	(53,000)	-54.08%
	FUND TOTALS-GENERAL FUND	16,229,859	15,792,038	16,525,026	(20,917)	15,349,230	(59,555)	16,935,701	410,675	2.49%
8900	Transfers From General Fund									
To	Capital Fund	1,000,346	1,000,346	194,740	110,917	194,740		818,774	624,034	320.44%
To	Dog Fund	9,000	9,000	10,000		10,000		10,000	-	0.00%
To	Internal Service Fund	-						10,000	10,000	#DIV/0!
To	Szedga Farm							3,900	3,900	#DIV/0!
To	Special Revenue Funds	100,000	100,000							#DIV/0!
	TOTAL TRANSFERS OUT	1,109,346	1,109,346	204,740	110,917	204,740	-	842,674	637,934	311.58%
	TOTAL GENERAL FUND & TRANSFERS	17,339,205	16,901,384	16,729,766	90,000	15,553,970	(59,555)	17,778,375	1,048,609	6.27%



TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/2017

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2015-2016 Budgeted Expenditures - Final with Transfers	2015-2016 Actual Expenditures & Encumber.	2016-2017 Budgeted Expenditures * See Note Below	2016-2017 Transfers as of 05/15/2017	2016-2017 Expenditures & Encumber. as of 05/15/2017	2016-2017 Projected variances	2017-2018 Proposed Expenditures *See Note Below	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
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	DOG FUND									
30-4134	PUBLIC RECORDS SERVICES									
110	Postage	553	440	553	-	-		574	21	3.80%
300	General Supplies	258	54	258	-	-		258	-	0.00%
500	Professional/Technical	1	-	-	-	-		-	-	#DIV/0!
550	Miscellaneous Services & Chgs	-	-	-	-	-		-	-	#DIV/0!
	AGENCY TOTALS	812	494	811	-	-	-	832	21	2.59%
30-4360	CANINE CONTROL SERVICES									
10	Salaries & Wages	8,603	8,602	8,775		7,234		8,882	107	1.22%
12	Auto Allowance	2,800	2,600	2,600		2,200		2,600	-	0.00%
120	Telephone/Communication	-	-	-		-		-	-	#DIV/0!
140	Advertising	100	32	100		21		100	-	0.00%
300	General Supplies	150	100	150		-		150	-	0.00%
500	Professional/Technical	315	45	350		-		350	-	0.00%
550	Miscellaneous Services & Chgs	150	-	150		-		150	-	0.00%
710	Professional Development	35	35	-		-		-	-	#DIV/0!
	AGENCY TOTALS	12,153	11,414	12,125	-	9,455	-	12,232	107	0.88%
	FUND TOTALS - DOG FUND	12,965	11,909	12,936	-	9,455	-	13,064	128	0.99%



COLUMBIA BOARD OF EDUCATION FY 17-18 BUDGET

Date: 05/16/17

EXPENDITURES (DETAIL)

Account Number	Account Description	2015-2016 Original Budget w/ Town Add'l Approp	2015-2016 Actual Exp & Enc	2016-2017 Original Budget	Add'l Town Approp	2016-2017 Adjusted Budget	2016-2017 Exp & Encumb as of 05/15/2017	2017-2018 Proposed Town Budget Net of Grants	Variance from Original 16/17 Budget	% Change
CERTIFIED SALARIES										
10-00-100-2320-111	Salaries-Superintendent	138,375	139,050	142,527	-	142,527	142,526	146,803	4,276	3.00%
10-00-100-2350-111	Salaries-Before/After School Care	6,238	4,679	5,500	-	5,500	4,876	5,555	55	1.00%
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	2,754,634	2,670,500	2,750,749	-	2,750,749	2,739,355	2,811,564	60,815	2.21%
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	39,900	69,202	22,500	-	22,500	53,960	24,097	1,597	7.10%
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	46,834	40,820	61,123	-	61,123	81,735	66,964	5,841	9.56%
10-10-100-1290-111	Salaries-Reg.Ed. Tutoring	-	-	-	-	-	-	-	-	0.00%
10-10-100-2211-111	Salaries-Afterschool Program	30,613	31,679	29,378	-	29,378	29,378	37,120	7,742	26.35%
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	48,242	49,401	51,167	-	51,167	51,167	51,701	534	1.04%
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	2,250	3,346	4,000	-	4,000	3,250	1,500	(2,500)	-62.50%
10-10-100-2215-111	Tuition Assist.-CTA Reg. Educ.	6,000	6,000	6,000	-	6,000	6,000	8,000	2,000	33.33%
10-10-100-2220-111	Salaries-Librarian	81,418	81,418	82,411	-	82,411	82,411	83,647	1,236	1.50%
10-10-100-2400-111	Salaries-Administration Reg.Ed	217,498	217,497	222,934	-	222,934	222,934	228,508	5,574	2.50%
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	757,923	623,136	781,290	-	781,290	675,823	699,605	(81,685)	-10.46%
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	4,200	26,801	6,000	-	6,000	8,890	4,760	(1,240)	-20.67%
10-30-200-1290-111	Salaries-Homebound Tutoring	-	4,151	-	-	-	986	2,500	2,500	0.00%
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Prog	9,000	105,000	8,638	-	8,638	10,776	10,776	2,138	24.75%
10-30-200-1292-111	Salaries-CTA-Longevity	3,250	1,904	-	-	-	-	750	750	#DIV/0!
10-30-285-2100-111	Salaries-Admin- Special Education	117,079	117,079	120,006	-	120,006	114,704	123,006	3,000	2.50%
		4,263,454	4,191,664	4,294,223	-	4,294,223	4,228,770	4,306,856	12,633	0.29%
NONCERTIFIED SALARIES										
10-00-100-2310-112	Salaries-BOE Minutes	575	1,208	1,000	-	1,000	1,000	1,200	200	20.00%
10-00-100-2320-112	Salaries-Admin. Secretary	53,898	53,898	55,246	-	55,246	59,806	54,590	(656)	-1.19%
10-00-100-2350-112	Salaries-Door Monitor	8,151	7,410	8,252	-	8,252	6,563	10,625	2,373	28.76%
10-10-100-1120-112	Salaries-AFSCME Rep. Stipend	500	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	59,352	60,332	40,272	-	40,272	67,065	44,589	4,317	10.72%
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	2,750	-	1,500	-	1,500	750	-	(1,500)	-100.00%
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	7,100	20,035	1,800	-	1,800	17,522	1,500	(300)	-16.67%
10-10-100-2400-112	Salaries-AFSCME-Clerical	106,236	101,016	114,391	-	114,391	105,183	112,159	(2,232)	-1.95%
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	179,951	166,311	184,419	-	184,419	177,756	189,982	5,563	3.02%
10-10-100-2601-112	Salaries - Facility Manager	64,513	64,513	66,126	-	66,126	67,126	68,110	1,984	3.00%
10-10-100-2650-112	Salaries-AFSCME-Fac.Tech. Subs	8,913	36,461	6,000	-	6,000	13,869	6,500	500	8.33%
10-10-100-3200-112	Payroll - Hot Lunch	-	1,596	-	-	-	-	-	-	0.00%
10-10-220-2130-112	Salaries-AFSCME-Health Office	56,792	57,690	58,218	-	58,218	59,454	64,358	6,140	10.55%
10-10-220-2132-112	Salaries-AFSCME-Nurse Subs	700	-	700	-	700	-	700	-	0.00%
10-30-200-1240-112	Salaries-AFSCME-Spec.Ed. Asst.	170,573	175,961	184,778	-	184,778	262,811	264,946	80,168	43.39%
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	750	1,500	1,750	-	1,750	1,750	3,250	1,500	85.71%
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	6,290	8,750	7,800	-	7,800	21,743	8,160	360	4.62%
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	5,000	9,224	6,228	-	6,228	8,215	6,228	-	0.00%
10-30-285-2100-112	Salaries-AFSCME-Spec.Ed.Cleric	46,584	42,935	44,010	-	44,010	35,999	41,084	(2,926)	-6.65%
		779,128	809,538	782,490	-	782,490	906,610	877,981	95,491	12.20%
EMPL BENEFIT-HOSP/SURG										
10-10-100-1100-210	BC/BS-Reg Ed - Anthem Premiums	1,025,824	999,626	952,544	-	952,544	876,158	989,533	36,989	3.88%
10-10-100-1100-210	BC/BS-Reg Ed - HSA contribution	73,000	65,775	111,100	-	111,100	99,767	93,000	(18,100)	-16.29%
10-10-100-1100-210	BC/BS-Reg Ed - HRA contribution	2,000	4,000	4,000	-	4,000	8,100	8,200	4,200	105.00%
10-10-100-3200-210	Health Insurance-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
		1,100,824	1,069,401	1,067,644	-	1,067,644	984,025	1,090,733	23,089	2.16%
EMPL BENEFIT-GROUP LIFE										
10-10-100-1100-211	Group Life-Reg Ed	6,654	6,063	6,850	-	6,850	6,129	6,200	(650)	-9.49%
10-10-100-3200-211	Group Life-Hot Lunch	72	66	75	-	75	66	66	(9)	-12.00%
		6,726	6,129	6,925	-	6,925	6,195	6,266	(659)	-9.52%



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EXPENDITURES (DETAIL)

Account Number	Account Description	2015-2016 Original Budget w/ Town Add'l Approp	2015-2016 Actual Exp & Enc	2016-2017 Original Budget	Add'l Town Approp	2016-2017 Adjusted Budget	2016-2017 Exp & Encumb as of 05/15/2017	2017-2018 Proposed Town Budget Net of Grants	Variance from Original 16/17 Budget	% Change
EMPLOYER FICA TAXES										
10-10-100-1100-213	FICA-REG ED	60,021	63,152	48,000	-	48,000	60,632	61,500	13,500	28.13%
		60,021	63,152	48,000	-	48,000	60,632	61,500	13,500	28.13%
EMPLOYER MEDICARE TAXES										
10-10-100-1100-214	MEDI-REG ED	68,262	66,782	63,000	-	63,000	60,541	74,000	11,000	17.46%
		68,262	66,782	63,000	-	63,000	60,541	74,000	11,000	17.46%
BENEFIT-UNEMPLOYMENT										
10-00-100-2310-250	Unemployment Compensation	5,000	841	26,600	-	26,600	22,321	15,500	(11,100)	-41.73%
10-00-100-3200-250	Unemployment Comp - Hot Lunch	-	-	-	-	-	-	-	-	0.00%
		5,000	841	26,600	-	26,600	22,321	15,500	(11,100)	-41.73%
BENEFIT-WORKERS COMPENSATION										
10-10-100-1100-260	Insurance-Work Comp	58,500	57,640	61,425	-	61,425	62,500	74,128	12,703	20.68%
		58,500	57,640	61,425	-	61,425	62,500	74,128	12,703	20.68%
OTHER BENEFITS										
10-00-100-2320-290	Other Benefits-Superintendent	-	-	-	-	-	-	-	-	0.00%
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	13,000	22,612	20,894	-	20,894	20,113	22,410	1,516	7.26%
10-10-100-2400-290	Other Benefits-Admin	10,075	7,567	10,671	-	10,671	8,171	10,813	142	1.33%
10-10-100-2600-290	Other Benefits-Custodians	-	-	-	-	-	-	-	-	0.00%
10-10-220-2130-290	Other Benefits-Nurse	-	-	-	-	-	-	-	-	0.00%
10-10-100-3200-290	Other Benefits - Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-285-2100-290	Benefits-AFSCMA/CTA/CASA-Spec.	12,000	6,248	15,362	-	15,362	8,120	11,702	(3,660)	-23.83%
		35,075	36,426	46,927	-	46,927	36,403	44,925	(2,002)	-4.27%
PROF SERVICES - HOT LUNCH										
10-00-100-2320-300	Cafeteria Expense	12,000	-	8,000	-	8,000	-	5,000	(3,000)	-37.50%
		12,000	-	8,000	-	8,000	-	5,000	(3,000)	-37.50%
BD OF ED LEGAL SERVICES										
10-00-100-2310-310	Legal Services -Board of Ed	15,000	27,701	20,000	-	20,000	22,713	20,000	-	0.00%
		15,000	27,701	20,000	-	20,000	22,713	20,000	-	0.00%
INSTR IMPROV-STAFF										
10-00-100-2310-320	Conf/Wkshps-Boe	750	1,005	500	-	500	75	750	250	50.00%
10-00-100-2320-320	Conf/Wkshp-Supt	1,500	140	1,000	-	1,000	100	750	(250)	-25.00%
10-10-100-1118-320	Instr Svc-Athletics	-	200	200	-	200	-	-	(200)	100.00%
10-10-100-2213-320	Instr Svc-Conf/Wkshp	-	-	-	-	-	15	900	900	0.00%
10-10-100-2400-320	Instr/Workshops-Principal	-	-	413	-	413	-	500	87	100.00%
10-10-100-2600-320	Instr/Workshops-Facilities	500	110	500	-	500	-	500	-	0.00%
10-30-200-2213-320	Confer/Wkshp-Spec Ed	4,400	-	3,300	-	3,300	1,684	-	(3,300)	-100.00%
		7,150	1,455	5,913	-	5,913	1,874	3,400	(2,513)	-42.50%
PROFESSIONAL SERVICES										
10-10-100-1100-330	School-Prof Svcs-Interns	34,000	33,760	34,000	-	34,000	-	34,000	-	0.00%
10-10-100-1101-330	Prof Serv Curricular Support	15,000	-	14,000	-	14,000	10,273	-	(14,000)	-100.00%
10-10-100-1101-330	Prof Serv Curricular Support-5yr plan	25,000	-	5,000	-	5,000	-	3,000	(2,000)	-40.00%
10-10-100-1117-330	Prof Serv - Drama/Musical Accomp.	2,500	1,500	2,500	-	2,500	750	1,500	(1,000)	-40.00%
10-10-100-1117-330	Prof Serv - Drama/Choreographer	-	-	-	-	-	-	1,000	1,000	100.00%
10-10-100-1118-330	Prof Serv-Athl/Referee	4,361	4,992	5,117	-	5,117	3,510	5,645	528	10.32%
10-10-100-2130-330	Prof Serv-Health Services	2,500	1,677	-	-	-	299	-	-	#DIV/0!
10-10-100-2131-330	Prof Serv-Medical Advisor	1,500	1,500	1,000	-	1,000	-	1,000	-	0.00%
10-10-100-3200-330	Prof Serv-Hot Lunch	-	122	-	-	-	-	-	-	0.00%
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	8,500	-	6,500	-	6,500	-	500	(6,000)	-92.31%
10-30-285-2100-330	Prof Serv - Outside Evaluation	19,500	10,400	14,000	-	14,000	3,475	10,000	(4,000)	-28.57%
10-30-285-2101-330	Prof Serv - OT/PT Services	57,000	74,353	66,500	-	66,500	61,604	79,000	12,500	18.80%
10-30-285-2102-330	Prof Serv - Program Consultant	16,500	-	10,000	-	10,000	28,623	5,000	(5,000)	-50.00%
10-30-285-2103-330	Prof Serv-Speech/Oral Motor	13,500	-	-	-	-	-	-	-	#DIV/0!
		199,861	128,304	158,617	-	158,617	108,533	140,645	(17,972)	-11.33%



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EXPENDITURES (DETAIL)

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TECH/CONTRACTED SERVICES										
10-00-100-2320-340	Prof Tech/Contr Svcs-District	-	1,938	-	-	-	2,043	67,014	67,014	0.00%
10-00-100-2330-340	Tech/Contr Service Finance Dpt	2,500	2,501	2,580	-	2,580	2,576	2,660	80	3.10%
10-00-100-2500-340	Auditor	7,680	7,680	7,730	-	7,730	7,730	7,730	-	0.00%
10-10-100-1100-340	Tech/Contr Services K-8	-	-	3,500	-	3,500	5,294	5,400	1,900	100.00%
10-10-100-1107-340	Information Tech Svc / Maint	60,000	50,064	55,800	-	55,800	58,592	-	(55,800)	-100.00%
10-10-100-2220-340	Media Center	-	-	-	-	-	-	-	-	0.00%
10-10-100-2400-340	School Office	-	208	-	-	-	-	-	-	0.00%
10-10-100-2600-340	Tech/Contr Serv-Maint	15,500	20,446	18,413	-	18,413	20,987	20,760	2,347	12.75%
10-10-100-2600-340	Prof/Tech - Security	-	-	-	-	-	-	-	-	0.00%
10-30-200-1240-340	Tech/Contr Serv-Spec Service	-	-	6,700	-	6,700	5,535	6,700	-	100.00%
		85,680	82,837	94,723	-	94,723	102,758	110,264	15,541	16.41%
WATER/SEWAGE										
10-10-100-2600-411	Water/Air Testing/Sewer/Compliance	6,500	6,388	6,422	-	6,422	6,734	6,422	-	0.00%
		6,500	6,388	6,422	-	6,422	6,734	6,422	-	0.00%
SANITARY REFUSE										
10-10-100-2600-421	Refuse Disposal	7,980	7,178	8,980	-	8,980	6,529	8,900	(80)	-0.89%
		7,980	7,178	8,980	-	8,980	6,529	8,900	(80)	-0.89%
SNOWPLOWING										
10-10-100-2600-422	Snowplowing	24,000	22,500	24,000	-	24,000	21,600	24,000	-	0.00%
		24,000	22,500	24,000	-	24,000	21,600	24,000	-	0.00%
REPAIRS/MAINTENANCE										
10-10-100-1100-430	Rep/Maint-Reg Ed	-	19	-	-	-	-	-	-	0.00%
10-10-100-1102-430	Rep/Maint-Art	40	-	100	-	100	278	-	(100)	-100.00%
10-10-100-1105-430	Repair/Maint.-District Tech.	11,625	240	7,500	-	7,500	684	5,675	(1,825)	-24.33%
10-10-100-1107-430	Repair/Maint.-Computer Ed.	-	-	-	-	-	-	-	-	0.00%
10-10-100-1112-430	Rep/Maint-Band	-	-	1,420	-	1,420	-	835	(585)	100.00%
10-10-100-1112-430	Rep/Maint-Band	-	-	-	-	-	-	500	500	100.00%
10-10-100-2130-430	Rep/Maint-Health Services	75	75	-	-	-	75	-	-	#DIV/0!
10-10-100-2220-430	Rep/Maint-Library	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-430	Rep/Maint-Grnds/Bldg/Equip	33,900	20,127	27,000	-	27,000	19,103	27,000	-	0.00%
10-10-100-2610-430	Rep/Maint-Bldg Contracts/Security	1,000	400	-	-	-	-	-	-	#DIV/0!
10-10-100-3200-430	Rep/Maint-Hot Lunch	500	1,525	-	-	-	888	1,000	1,000	#DIV/0!
10-30-100-2100-430	Repair/Maint.-Special Services	500	-	75	-	75	142	75	-	0.00%
		47,640	22,386	36,095	-	36,095	21,170	35,085	(1,010)	-2.80%
RENTAL										
10-10-170-1100-440	Rental-Usage	14,300	9,093	9,600	-	9,600	9,654	10,800	1,200	12.50%
10-10-180-1100-440	Rental-Copiers	27,000	16,960	14,875	-	14,875	15,796	15,800	925	6.22%
		41,300	26,053	24,475	-	24,475	25,450	26,600	2,125	8.68%
PUPIL TRANSPORTATION										
10-10-100-2700-510	Transportation-Elementary	215,689	219,529	221,728	-	221,728	221,728	233,259	11,531	5.20%
10-10-100-2790-510	Transportation-Non Reimb	11,236	8,534	12,800	-	12,800	5,817	16,700	3,900	30.47%
10-10-200-2700-510	Transp-Student Services	261,531	361,231	398,000	-	398,000	344,885	299,375	(98,625)	-24.78%
10-20-100-2700-510	Transp-High Schl/Voag	218,025	220,471	226,228	-	226,228	221,728	233,259	7,031	3.11%
10-20-100-2701-510	Transportation-Magnet School	-	-	-	-	-	-	-	-	0.00%
		706,481	809,764	858,756	-	858,756	794,158	782,593	(76,163)	-8.87%
INSURANCE										
10-10-100-1107-520	Insurance - Technology	4,667	4,667	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-520	Insurance - Nurse Malpractice	110	109	110	-	110	109	125	15	13.64%
10-10-100-2600-520	Insur-Commercial Package	39,500	38,947	40,685	-	40,685	40,115	41,500	815	2.00%
		44,277	43,723	40,795	-	40,795	40,224	41,625	830	2.03%



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EXPENDITURES (DETAIL)

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TELEPHONE										
10-10-100-2600-530	Telephone	8,300	7,123	8,300	-	8,300	8,104	9,900	1,600	19.28%
		8,300	7,123	8,300	-	8,300	8,104	9,900	1,600	19.28%
POSTAGE										
10-10-100-2600-531	Postage	2,660	4,190	4,300	-	4,300	3,712	4,300	-	0.00%
		2,660	4,190	4,300	-	4,300	3,712	4,300	-	0.00%
ADVERTISING										
10-00-100-2320-540	Advertising	300	296	300	-	300	-	300	-	0.00%
		300	296	300	-	300	-	300	-	0.00%
TUITION										
10-10-100-1100-560	Tuition - Other	-	-	-	-	-	-	-	-	0.00%
10-20-100-1100-560	Bolton High School	690,397	592,419	558,924	-	558,924	570,892	707,941	149,017	26.66%
10-20-100-1103-560	Windham High School	44,996	47,808	34,593	-	34,593	36,752	12,557	(22,036)	-63.70%
10-20-100-1106-560	Magnet School Tuition Tuition	220,597	211,103	216,000	-	216,000	205,127	236,000	20,000	9.26%
10-20-100-1107-560	High School Tuition - Other	-	-	-	-	-	-	-	-	0.00%
10-20-100-1108-560	E.O. Smith High School	1,853,420	1,904,641	2,052,952	-	2,052,952	2,102,869	2,017,652	(35,300)	-1.72%
10-20-300-1100-560	Tuition VoAg	55,823	54,584	26,000	-	26,000	47,761	42,000	16,000	61.54%
10-30-200-1240-560	Program Out Placement	956,463	1,011,769	812,000	-	812,000	909,481	1,043,969	231,969	28.57%
10-30-200-1241-560	High School Services	547,022	635,583	838,369	-	838,369	731,716	650,935	(187,434)	-22.36%
10-30-600-1100-560	Adult Education	2,065	4,769	2,563	-	2,563	4,740	2,800	237	9.25%
		4,370,782	4,462,676	4,541,401	-	4,541,401	4,609,339	4,713,854	172,453	3.80%
TRAVEL										
10-00-100-2310-580	Travel-BOE	200	-	-	-	-	-	-	-	#DIV/0!
10-00-100-2320-580	Travel-Supt	1,000	1,539	1,500	-	1,500	526	1,000	(500)	-33.33%
10-10-100-1100-580	Travel-Reg Ed Staff	280	-	250	-	250	915	500	250	100.00%
10-10-100-2400-580	Travel-Principal	875	783	895	-	895	287	750	(145)	-16.20%
10-10-220-2130-580	Travel-Health Services	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-580	Travel-Facilities	500	45	500	-	500	-	500	-	0.00%
10-30-200-1240-580	Travel-Spec Ed	2,000	2,001	2,250	-	2,250	928	1,500	(750)	-33.33%
		4,855	4,368	5,395	-	5,395	2,656	4,250	(1,145)	-21.22%
SUPPLIES										
10-00-100-2310-610	Supplies-Board of Ed	500	1,730	500	-	500	916	1,000	500	100.00%
10-00-100-2320-610	District Office	1,500	1,545	1,250	-	1,250	454	1,000	(250)	-20.00%
10-00-100-2500-610	Supplies-Main Office	-	2,158	5,800	-	5,800	7,651	12,500	6,700	100.00%
10-10-100-1100-610	Supplies-Reg K-8	36,100	24,607	13,000	-	13,000	12,150	13,000	-	0.00%
10-10-100-1101-610	Supplies-Copier	-	-	13,000	-	13,000	4,237	13,000	-	100.00%
10-10-100-1102-610	Supplies-Art	5,700	5,567	6,500	-	6,500	6,374	6,100	(400)	-6.15%
10-10-100-1104-610	Supplies-Lang Arts	2,500	2,806	1,650	-	1,650	875	495	(1,155)	-70.00%
10-10-100-1105-610	Supplies-Tech Ed	1,750	105	4,125	-	4,125	1,781	1,500	(2,625)	-63.64%
10-10-100-1107-610	Supplies-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-610	Supplies-Foreign Language	-	83	250	-	250	-	-	(250)	100.00%
10-10-100-1110-610	Supplies-Science	750	534	1,100	-	1,100	928	2,500	1,400	127.27%
10-10-100-1111-610	Supplies-Math	1,300	642	600	-	600	245	550	(50)	-8.33%
10-10-100-1112-610	Supplies-Band	-	12	1,000	-	1,000	-	-	(1,000)	100.00%
10-10-100-1113-610	Supplies-Soc Studies	90	57	475	-	475	685	560	85	17.89%
10-10-100-1115-610	Supplies-Music General/Chorus	350	24	350	-	350	250	-	(350)	-100.00%
10-10-100-1116-610	Supplies-Life Skills	3,100	986	2,475	-	2,475	1,249	3,000	525	21.21%
10-10-100-1117-610	Supplies-Drama	1,500	2,815	1,500	-	1,500	1,146	1,500	-	0.00%
10-10-100-1118-610	Supplies-Athletics	-	3,272	2,533	-	2,533	1,741	4,250	1,717	100.00%
10-10-100-1119-610	Supplies-Phys Ed	3,725	887	3,450	-	3,450	3,616	2,405	(1,045)	-30.29%



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10-10-100-1121-610	Supplies-SRBI	-	411	200	-	200	150	-	(200)	100.00%
10-10-100-1140-610	Supplies-District Technology	1,000	1,944	-	-	-	-	3,975	3,975	#DIV/0!
10-10-100-2130-610	Supplies-Health Services	3,000	2,934	3,300	-	3,300	2,279	2,600	(700)	-21.21%
10-10-100-2211-610	Supplies-Afterschool Program	1,500	1,027	1,500	-	1,500	1,662	3,740	2,240	149.33%
10-10-100-2213-610	Supplies-Enrichment	1,000	924	700	-	700	1,176	1,400	700	100.00%
10-10-100-2220-610	Supplies-Library	1,000	669	1,000	-	1,000	988	955	(45)	-4.50%
10-10-100-2400-610	Supplies-Principal	-	-	-	-	-	269	-	-	0.00%
10-10-100-2600-610	Supplies-Maintenance	4,100	3,841	4,500	-	4,500	6,573	5,000	500	11.11%
10-10-100-3200-610	Supplies-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-100-2100-610	Special Ed Dept Supplies	-	2,183	2,700	-	2,700	9,225	5,100	2,400	0.00%
10-30-100-2120-610	Spec Ed.- Guidance	-	-	-	-	-	743	-	-	0.00%
10-30-100-2150-610	Spec Ed.- Speech/Hearing	-	-	-	-	-	-	-	-	0.00%
10-30-200-1240-610	Spec Ed.- Summer Sch Supplies	500	338	500	-	500	317	1,000	500	100.00%
10-30-285-2110-610	Supplies-Soc Wkr	-	-	-	-	-	-	-	-	0.00%
		70,965	62,101	73,958	-	73,958	67,681	87,130	13,172	17.81%
MAINT SUPPLIES										
10-10-100-2600-613	Custodial Supplies	15,000	11,191	16,480	-	16,480	12,706	15,000	(1,480)	-8.98%
		15,000	11,191	16,480	-	16,480	12,706	15,000	(1,480)	-8.98%
ELECTRICITY										
10-10-100-2600-622	Electricity	82,000	95,964	79,510	-	79,510	71,614	90,000	10,490	13.19%
		82,000	95,964	79,510	-	79,510	71,614	90,000	10,490	13.19%
PROPANE GAS										
10-10-100-2600-623	Propane Gas	4,000	6,743	5,000	-	5,000	1,800	5,000	-	0.00%
		4,000	6,743	5,000	-	5,000	1,800	5,000	-	0.00%
HEATING OIL										
10-10-100-2600-624	Heating Oil	69,700	64,027	44,520	-	44,520	24,857	49,000	4,480	10.06%
		69,700	64,027	44,520	-	44,520	24,857	49,000	4,480	10.06%
DIESEL FUEL										
10-10-100-2700-626	Diesel Fuel	47,000	45,168	28,800	-	28,800	15,753	30,000	1,200	4.17%
		47,000	45,168	28,800	-	28,800	15,753	30,000	1,200	4.17%
SOFTWARE										
10-00-100-2320-640	Software-District	-	-	-	-	-	-	27,494	27,494	0.00%
10-10-100-1100-640	Software-Reg Ed	7,925	3,730	-	-	-	194	-	-	#DIV/0!
10-10-100-11002-640	Software-Art	-	-	-	-	-	-	395	395	#DIV/0!
10-10-100-1104-640	Software-Lang Arts	-	-	-	-	-	-	2,600	2,600	#DIV/0!
10-10-100-1105-640	Software-Tech Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1107-640	Software-Contract Renewal	27,000	32,828	19,025	-	19,025	29,878	-	(19,025)	-100.00%
10-10-100-1110-640	Software-Science	-	-	2,650	-	2,650	1,600	1,300	(1,350)	100.00%
10-10-100-1111-640	Software-Math	3,225	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1115-640	Software-Music	-	-	1,925	-	1,925	71	2,000	75	100.00%
10-10-100-1116-640	Software-Health/PE	-	-	200	-	200	-	200	-	100.00%
10-10-100-2130-640	Software-Health Services	-	325	150	-	150	325	660	510	100.00%
10-10-100-2220-640	Software-Media Center	2,520	1,893	1,910	-	1,910	773	825	(1,085)	-56.81%
10-10-100-2400-640	Software-School Office	2,200	1,680	2,020	-	2,020	-	2,000	(20)	-0.99%
10-10-100-3200-640	Software-Hot Lunch	-	-	-	-	-	-	16,200	16,200	0.00%
10-10-210-1210-640	Software- Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-100-2120-640	Software-Guidance	-	-	990	-	990	655	990	-	100.00%
10-30-200-1240-640	Software - Student Svcs	1,500	-	1,700	-	1,700	560	2,025	325	19.12%
		44,370	40,456	30,570	-	30,570	34,055	56,689	26,119	85.44%



COLUMBIA BOARD OF EDUCATION FY 17-18 BUDGET

Date: 05/16/17

EXPENDITURES (DETAIL)

Account Number	Account Description	2015-2016 Original Budget w/ Town Add'l Approp	2015-2016 Actual Exp & Enc	2016-2017 Original Budget	Add'l Town Approp	2016-2017 Adjusted Budget	2016-2017 Exp & Encumb as of 05/15/2017	2017-2018 Proposed Town Budget Net of Grants	Variance from Original 16/17 Budget	% Change
TXTBKS/WKBKS/ANCMAT										
10-10-100-1100-641	Txtbks/Wkbks-Reg Ed	-	-	-	-	-	315	-	-	0.00%
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	4,300	1,653	2,100	-	2,100	2,776	9,900	7,800	371.43%
10-10-100-1106-641	Txtbks/Wkbks-Health	-	-	-	-	-	-	-	-	0.00%
10-10-100-1107-641	Txtbks/Wkbks-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-641	Txtbks/Wkbks-Foreign Lang	-	-	2,100	-	2,100	1,590	2,800	700	100.00%
10-10-100-1110-641	Txtbks/Wkbks-Science	-	-	-	-	-	1,180	5,500	5,500	0.00%
10-10-100-1111-641	Txtbks/Wkbks-Math	-	-	280	-	280	2,825	500	220	100.00%
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	-	-	165	-	165	-	120	(45)	100.00%
10-10-100-1114-641	Music-Chorus	-	-	-	-	-	-	-	-	0.00%
10-10-100-1115-641	Txtbks/Wkbks-Music General	-	-	-	-	-	-	1,350	1,350	0.00%
10-10-100-1117-641	Txtbks/Wkbks-Drama	-	-	600	-	600	722	1,000	400	100.00%
10-10-100-1119-641	Txtbks/Wkbks-Phys Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1121-641	Txtbks/Wkbks-SRBI	1,200	411	700	-	700	753	625	(75)	-10.71%
10-10-210-1240-641	Txtbks/Wkbks-Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-200-1240-641	Txtbks/Wkbks-Student Services	-	-	5,010	-	5,010	417	-	(5,010)	100.00%
		5,500	2,064	10,955	-	10,955	10,578	21,795	10,840	98.95%
LIBRARY BOOKS										
10-10-100-2220-642	Library Books	3,200	2,505	3,200	-	3,200	3,399	3,300	100	3.13%
		3,200	2,505	3,200	-	3,200	3,399	3,300	100	3.13%
PERIODICALS										
10-00-100-2320-643	Periodicals-District Office	200	568	-	-	-	574	600	600	#DIV/0!
10-10-100-1100-643	Periodicals-Elem. Ed. K-8	210	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1102-643	Periodicals-Art	100	-	150	-	150	-	-	(150)	-100.00%
10-10-100-1104-643	Periodicals-Lang Arts	1,800	3,493	1,525	-	1,525	2,089	2,230	705	46.23%
10-10-100-1105-643	Periodicals-Tech Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-643	Periodicals-Foreign Lang	-	527	350	-	350	439	400	50	100.00%
10-10-100-1110-643	Periodicals-Science	285	-	150	-	150	209	-	(150)	-100.00%
10-10-100-1111-643	Periodicals-Math	-	666	450	-	450	807	315	(135)	100.00%
10-10-100-1113-643	Periodicals-Soc Studies	1,118	241	900	-	900	859	1,455	555	61.67%
10-10-100-1116-643	Periodicals-Life Skills	-	-	50	-	50	-	-	(50)	100.00%
10-10-100-1121-643	Periodicals-SRBI	-	365	135	-	135	198	55	(80)	100.00%
10-10-100-2130-643	Periodicals-Health Services	-	79	-	-	-	69	-	-	0.00%
10-10-100-2220-643	Periodicals-Library/Media Cent	322	647	300	-	300	390	260	(40)	-13.33%
10-30-100-2100-643	Periodicals-Student Services	-	-	250	-	250	778	225	(25)	0.00%
		4,035	6,587	4,260	-	4,260	6,413	5,540	1,280	30.05%
EQUIPMENT										
10-00-100-2320-730	Equip-District Office	-	-	-	-	-	-	-	-	0.00%
10-10-100-1100-730	Equip-Reg Ed UNDER \$500	-	-	-	-	-	1,271	415	415	0.00%
10-10-100-1101-730	Equip-Reg Ed OVER \$500	-	-	-	-	-	-	-	-	0.00%
10-10-100-1102-730	Equipment Art	-	-	-	-	-	9	-	-	0.00%
10-10-100-1105-730	Equip-Technology K-8	-	-	-	-	-	8,892	1,565	1,565	0.00%
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	-	-	-	-	-	-	-	-	0.00%
10-10-100-1111-730	Equipment-Math	-	-	100	-	100	100	840	740	100.00%
10-10-100-1112-730	Equipment-Music/Band	-	-	-	-	-	-	-	-	0.00%
10-10-100-1116-730	Equipment-Life Skills	-	-	-	-	-	-	2,050	2,050	0.00%
10-10-100-1117-730	Equipment-Music/Drama	-	-	-	-	-	-	-	-	0.00%
10-10-100-1118-730	Equipment-Athletics	-	3,918	3,135	-	3,135	4,774	5,145	2,010	100.00%
10-10-100-1119-730	Equipment-Phys Ed	-	1,301	-	-	-	450	-	-	0.00%



COLUMBIA BOARD OF EDUCATION FY 17-18 BUDGET

Date: 05/16/17

EXPENDITURES (DETAIL)

Account Number	Account Description	2015-2016 Original Budget w/ Town Add'l Approp	2015-2016 Actual Exp & Enc	2016-2017 Original Budget	Add'l Town Approp	2016-2017 Adjusted Budget	2016-2017 Exp & Encumb as of 05/15/2017	2017-2018 Proposed Town Budget Net of Grants	Variance from Original 16/17 Budget	% Change
10-10-100-1121-730	Equipment-SRBI	-	-	180	-	180	114	-	(180)	100.00%
10-10-100-2130-730	Equipment-Nurse	-	307	-	-	-	-	-	-	0.00%
10-10-100-2220-730	Equipment-Library/Media Center	-	-	-	-	-	-	900	900	0.00%
10-10-100-2223-730	Equipment-Audio/Visual	-	-	-	-	-	-	-	-	0.00%
10-10-100-2400-730	Equipment-School Office	-	-	-	-	-	309	850	850	0.00%
10-10-100-2600-730	Equipment-Facility	-	830	1,000	-	1,000	1,403	1,000	-	100.00%
10-10-100-2610-730	Equipment-Security	1,000	975	1,000	-	1,000	-	1,000	-	0.00%
10-10-100-3200-730	Equipment-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-10-210-1210-730	Equipment-Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-100-2100-730	Equipment-Spec Serv	-	-	650	-	650	881	4,450	3,800	100.00%
10-30-200-1240-730	Technology Equipment-Spec Serv	-	-	-	-	-	2,761	-	-	0.00%
		1,000	7,331	6,065	-	6,065	20,963	18,215	12,150	200.33%
DUES/FEES										
10-00-100-2310-810	Dues/Fees-Board of Education	5,050	5,291	5,150	-	5,150	4,021	5,304	154	2.99%
10-00-100-2320-810	Dues/Fees-District Office	3,600	4,992	4,000	-	4,000	6,176	4,120	120	3.00%
10-00-100-2500-810	Dues/Fees-Finan/Admin	-	-	-	-	-	-	-	-	0.00%
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	380	1,192	2,000	-	2,000	331	1,500	(500)	-25.00%
10-10-100-1102-810	Dues/Fees-Art	200	200	200	-	200	200	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	-	-	700	-	700	-	-	(700)	100.00%
10-10-100-1111-810	Dues/Fees-Math	570	218	230	-	230	218	230	-	0.00%
10-10-100-1112-810	Dues/Fees-Band	-	255	258	-	258	263	270	12	100.00%
10-10-100-1113-810	Dues/Fees-Social Studies	-	-	850	-	850	-	1,730	880	100.00%
10-10-100-1116-810	Dues/Fees-Life Skills	-	-	100	-	100	-	-	(100)	100.00%
10-10-100-1118-810	Dues/Fees-Athletics	760	1,297	1,260	-	1,260	1,445	1,940	680	53.97%
10-10-100-1119-810	Dues/Fees-PE/Health	-	-	370	-	370	370	1,370	1,000	100.00%
10-10-100-2130-810	Dues/Fees-Nurse	-	-	-	-	-	-	-	-	0.00%
10-10-100-2211-810	Dues/Fees-Afterschool Program	265	51	-	-	-	-	965	965	#DIV/0!
10-10-100-2220-810	Dues/Fees-Library/Media Center	140	130	140	-	140	130	140	-	0.00%
10-10-100-2400-810	Dues/Fees-School Office	2,000	125	2,000	-	2,000	624	3,065	1,065	53.25%
10-10-210-1210-810	Dues/Fees-Enrichment	275	-	835	-	835	270	275	(560)	-67.07%
10-30-100-2100-810	Dues/Fees-Student Svc Director	275	-	185	-	185	200	200	15	8.11%
10-30-100-2101-810	Dues/Fees-Student Services	200	185	495	-	495	67	2,185	1,690	341.41%
10-30-285-2110-810	Dues/Fees-Guidance	225	129	-	-	-	129	179	179	#DIV/0!
		13,940	14,065	18,773	-	18,773	14,444	23,673	4,900	26.10%
		12,322,466	12,316,716	12,565,797	-	12,565,797	12,427,811	12,894,369	328,572	2.61%
									328,572	2.61%



TOWN OF COLUMBIA FY 17-18 BUDGET

REVENUES

Date: 05/16/17

	Description	2015-2016 Budget	2015-2016 Actual	2016-2017 Budget	2016-2017 Actual as of 05/15/17	2016-2017 Projected Variance	2017-2018 Proposed	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
TAXES									
10-3000-110	Current Property Taxes	12,476,528	12,665,200	12,760,268	12,913,499	153,000			
10-3000-115	Refunds-Current Taxes	(27,000)	(13,656)	(20,000)	(20,839)		(20,000)	-	0.00%
10-3000-117	Refunds-Prior FY Taxes	(4,000)	(2,280)	(4,000)	(4,304)		(4,000)	-	0.00%
10-3000-120	Delinquent Property Taxes	80,000	147,983	80,000	61,230		80,000	-	0.00%
10-3000-130	Property Tax Interest	50,000	71,742	50,000	45,680		50,000	-	0.00%
10-3000-140	Property Tax Lien Fees	900	744	900	288		900	-	0.00%
10-3000-150	Other Fees-Tax Collector	100	1,420	200	1,483		500	300	150.00%
	TOTAL TAXES	12,576,528	12,871,152	12,867,368	12,997,036	153,000	107,400	300	
LICENSE AND PERMITS									
10-3112-225	Pistol Permit Fees	1,000	6,580	2,500	4,410	1,900	3,000	500	20.00%
10-3134-221	Real Estate Conveyance Fees	30,000	56,690	40,000	31,381	(5,000)	42,000	2,000	5.00%
10-3134-224	Recording Fees	24,000	23,201	25,000	15,757	(5,000)	24,000	(1,000)	-4.00%
10-3510-223	Zoning Permit Fees	1,700	3,460	1,700	1,385		1,800	100	5.88%
10-3530-222	Building, Machine, & Septic Fees	55,000	77,577	55,000	45,701	(5,000)	55,000	-	0.00%
	TOTAL LICENSE AND PERMITS	111,700	167,509	124,200	98,634	(13,100)	125,800	1,600	1.29%
INTERGOVERNMENTAL REVENUES		PENDING STATE LEGISLATIVE APPROVAL OF GOVERNOR MALLOY'S BUDGET PROPOSAL ON FEBRUARY 8TH							
10-3000-320	Homeland Security Grant	2,000	2,670	2,500	369		2,500	-	0.00%
10-3000-352	Education Equalization (ECS) Grant	2,573,616	2,531,958	2,563,727	1,261,730	(11,230)	2,561,439	(2,288)	-0.09%
10-3800-353	Special Education Grant (Excess Cost)	200,000	401,547	300,000	229,388	(14,000)	300,000	-	0.00%
10-3800-354	School Transportation Grant	42,922	35,918	33,285		(33,285)		(33,285)	-100.00%
10-3000-362	Circuit Breaker Elderly Tax Relief	32,000	32,634	32,000	33,500	3,500	30,000	(2,000)	-6.25%
10-3000-364	Disabled Personal Tax Grant	750	730	800	603	(197)	500	(300)	-37.50%
10-3000-365	Veterans Tax Relief	2,000	2,516	2,700	2,368	(332)	2,000	(700)	-25.93%
10-3000-367	Municipal Revenue Sharing			140,999	111,276	(29,723)	160,179	19,180	13.60%
10-3000-368	Grants for Municipal Projects	26,763	26,763	26,763	0			(26,763)	-100.00%
10-3000-382	PILOT - State- Owned Property	7,027	0	168	167		4,397	4,229	2517.26%
10-3000-383	Pequot-Mohegan Grant	21,149	20,482	19,813	13,174		19,213	(600)	-3.03%
10-3700-755	School Const Bond Pmt Reimb	7,330	7,330	7,200	325		7,070	(130)	-1.81%
10-3800-800	Library Expansion	596,150	470,184		125,966	125,966		-	#DIV/0!
10-3000-685	LoCIP reimbursement	39,504		39,693		(39,693)	150,925	111,232	280.23%
10-3000-686	STEAP reimbursement	150,000	198,899		36,083	36,083		-	#DIV/0!
	TOTAL INTERGOVERNMENT	3,701,211	3,731,631	3,169,648	1,814,950	37,089	3,238,223	68,575	2.16%



TOWN OF COLUMBIA FY 17-18 BUDGET

REVENUES

Date: 05/16/17

	Description	2015-2016 Budget	2015-2016 Actual	2016-2017 Budget	2016-2017 Actual as of 05/15/17	2016-2017 Projected Variance	2017-2018 Proposed	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
CHARGES FOR SERVICES									
<i>New</i>	Senior Van Donations			1150		(1,150)	1150	-	100.00%
Multiple-410	Notary Fees	150	427	300	249		300	-	0.00%
Multiple-411	Photocopy Fees	5,250	6,273	5,300	4,381		5,300	-	0.00%
10-3134-416	Town Clerk Fees	3,200	5,310	3,200	2,935		3,500	300	9.38%
10-3510-413	Planning & Zoning Fees	2,000	1,800	2,500	775		2,000	(500)	-20.00%
10-3520-415	Inland/wetland Fees	2,000	3,675	3,000	3,030		3,000	-	0.00%
10-3550-414	Zoning Board of Appeals	875	1,775	1,500	3,450	1,500	1,500	-	0.00%
	TOTAL SERVICES	13,475	19,260	16,950	14,820	350	16,750	(200)	-1.18%
MISCELLANEOUS									
10-3000-611	Interest on Investments	2,000	14,717	3,000	22,446	19,000	15,000	12,000	400.00%
10-300-642	Bid and Spec Fees		654	700			500	(200)	100.00%
10-3000-660	Telecommunication Prop Relief		13,543	12,000	13,256	1,256	12,000	-	100.00%
10-3000-690	Miscellaneous	10,000	15,343	10,000	7,164		10,000	-	0.00%
10-3112-412	Passport Fees	1,000	1,650	1,200	1,695	500	1,200	-	0.00%
10-3112-500	Court Judgments		9,524		0			-	0.00%
10-3310-510	Court fines	750	4,170	2,000	1,890		3,000	1,000	50.00%
10-3350-622	Boat Mooring Fees	1,200	1,325	500			500	-	0.00%
10-3420-625	Transfer Station Fees	22,500	28,400	25,000	18,127		25,000	-	0.00%
10-3420-626	Transfer Station Stickers	22,000	31,070	25,000	5,990		35,000	10,000	40.00%
10-3570-650	State Fees-Land Use Dept		360	200	186		200	-	100.00%
10-3640-623	Beach Use Fees	20,000	34,740	22,000	10,954		30,000	8,000	36.36%
10-3800-680	Preschool Tuition Fees	38,000	39,889	38,000	30,372	(7,000)	35,000	(3,000)	-7.89%
Multiple-621	Facilities Rental	1,100	2,700	2,000	2,350	500	2,000	-	0.00%
	TOTAL MISC	118,550	198,085	141,600	114,430	14,256	169,400	27,800	19.63%
TRANSFER IN FROM RECREATION		8,000	12,405	10,000	0	-	10,000	-	0.00%
TOTAL GENERAL FUND RESOURCES		16,529,464	17,000,041	16,329,766	15,039,869	191,595	3,667,573	98,075	0.60%



TOWN OF COLUMBIA FY 17-18 BUDGET

REVENUES

Date: 05/16/17

	Description	2015-2016 Budget	2015-2016 Actual	2016-2017 Budget	2016-2017 Actual as of 05/15/17	2016-2017 Projected Variance	2017-2018 Proposed	\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	% Variance b/t FY 17/18 proposed & FY 16/17 budgeted
OTHER REVENUES									
DOG FUND									
30-3134-224	Dog License Fees	800	1,847	1,200	254		1,200	-	0.00%
30-3134-225	Dog License Surcharge	60	71	60	65		60	-	0.00%
30-3360-421	Redemption and Sale of Dogs	40	75	40	55		40	-	0.00%
TOTAL DOG FUND		900	1,993	1,300	373	-	1,300	-	0.00%
CAPITAL PROJECTS RESERVE FUND									
20-3000-611	Interest on Investment	100	4,853	1,000	5,399	4,400	4,500	3,500	350.00%
TOTAL MISC RESERVE FUNDS		100	4,853	1,000	5,399	4,400	4,500	3,500	350.00%
RECREATION FUND									
29-3270-Multiple	Recreation Revenue	8,000	12,405	10,000	11,975		10,000	-	0.00%
MISCELLANEOUS STATE FUNDS									
41-3410-756	Town Aid Road Grant	205,576	205,510	205,510	205,463	(47)	205,463	(47)	-0.02%
TOTAL FOR MISC STATE FUNDS		205,576	205,510	205,510	205,463	(47)	205,463	(47)	-0.02%
TOTAL OTHER REVENUES		214,576	224,760	217,810	223,210	4,353	221,263	3,453	1.59%
GRAND TOTAL RESOURCES		16,744,040	17,224,801	16,547,576	15,263,079	195,948	3,888,836	101,528	

NOTE: This does not include Current Year Property tax. This figure is calculated on the mill rate page.



TOWN OF COLUMBIA FY 17-18 BUDGET

CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 05/16/17

ACCT#	DESCRIPTION	2015-2016 Balance	2016-2017 Budget Appropriation	16-17 Add'l Appropriation / Transfer	2016-2017 YTD Spent/ Encumbered as of 05/15/17	2016-2017 Anticipated Spending	2016-2017 Projected Balance	2017-2018 Budget Appropriation	07-01-17 Balance	2017-2018 Projected Spending	2017-2018 Projected Balance	2018-2019	2019-2020	2020-2021	2021-2022
Board of Selectmen Capital Projects:															
20-6187-001	Road resurfacing (entire town)	3,127	230,400	9,000	179,644	59,756	3,127	229,350	232,477	229,350	3,127	272,120	288,500	264,000	397,000
20-6187-002	Hennequin Road drainage	19,207	25,000		1,326		42,880	25,000	67,880		67,880	25,000			
20-6187-003	Erdoni Road improvements (Phase 1&2)	38,000					38,000		38,000		38,000				
20-6188-001	Town Land Acquisition (new in 2016-2017)			90,000	86,605		3,396		3,396		3,396				
New 20-6189-001	Preliminary Design and Cost Estimate Account		25,000		22,600		2,400		2,400		2,400				
20-6190-001	Rec Area Improvement Fund (Beach erosion & ADA)	2,367	25,000		5,997		21,369	90,000	111,369	111,369	0				
New	Hop River State Park Trail Project (100% State Funded)						-	2,200,000	2,200,000		2,200,000				
20-6201-001	Revaluation	46,412			32,368	1,800	12,244	25,000	37,244		37,244	50,000	50,000		
20-6202-007	Town-wide Network / Information Technology (IT)	3,589	10,000		3,899		9,690		9,690		9,690				
20-6205-001	DPW Equipment	36,098	72,000		79,507	28,000	591	148,000	148,591	58,000	90,591	115,000	108,000	90,000	299,000
20-6205-002	Transfer Station Upgrade	8,422	3,500		5,550		3,250	3,250	6,372	3,250	3,122	8,000	50,000		
20-6206-002	DPW Cap Improv - Buildings	9,691	70,000		48,975	(5,000)	35,716		35,716		35,716	90,000		75,000	75,000
New	Maintenance Facility (Old CVFD)						-	43,100	43,100		43,100	44,000			
New	Install vinyl siding at Town Hall 2nd installment		45,000				45,000	50,000	95,000		-				
New	Annex Roof							15,000	15,000		15,000				
New	DPW Salt Shed							250,000	250,000		250,000				
20-6206-006	Roof Replacement	13,559	(13,559)				-		-		-				
20-6206-007	Ron Szegda development rights payments	74,177			19,879		54,298		54,298	19,879	34,419	19,879	14,540		
20-6206-008	Bridge: Hop River Road rehab (if STEAP funded)				20,816		20,816	(20,816)	0		0	55,000	55,000	55,000	55,000
20-6206-009	Bridge: Baker Hill Road (w/ Lebanon)	198,418	(198,418)				-		-		-				
New	Village Hill Bridge						-	30,000	30,000		30,000				
New	Flanders River Road Bridge Deck						-	25,000	25,000		25,000				
20-6206-016	Bridge: Latham Hill/Synagogue Road (if on State's list)	14,119					14,119	(14,119)	(0)		(0)			75,000	
20-6208-005	Bridge: Roses Hill/Pucker Street replace (w/ Coventry)	10,519			5,225		5,294		5,294		5,294				
20-6208-022	Senior Center Kitchen	1,283	(1,283)				-		-		-				
20-6206-017	Senior Center Furnishings		1,283	6,000		6,000	1,283		1,283		1,283				
20-6206-021	Senior Transportation Van (1/3 Town 2/3 grant)		20,000				20,000		20,000		20,000				
20-6208-202	Replace Playscape		100,000		100,000		-		-		-				
20-6388-013	Open Space Land Acquisition	264,001					264,001		264,001	105,000	159,001				
20-6403-006	CVFD Capital Projects		25,000		11,186	25,000	(11,186)	45,000	33,814	45,000	(11,186)	228,000	178,000	178,000	78,000
20-6403-011	Beach House Renov/Murphy deck	59	(59)				-		-		-				
20-6403-023	HWP Architectural Fees	4,966	(4,966)				-		-		-				
20-6403-026	Dam Hazard Mitigation	5,821	(3,321)		2,500		(0)		(0)		(0)				
20-6703-004	Library Expansion	353,183	(50,000)	5,917	309,099		0		0		0				
20-6206-999	Cap Project Reserve - Future Projs						-		-		-				
Columbia Board of Education Capital Projects:															
20-6206-010	HWP: Floor replacement/repair	22,085		(20,000)	1,374		711	5,000	5,711		5,711	15,000	15,000		
20-6206-011	HWP: Window replacement/repair	9,000	20,000				29,000	5,000	34,000		34,000	10,000	10,000		
20-6206-013	HWP: Potable water tank coating	2,270	(2,270)				-		-		-				
20-6206-015	HWP: HVAC Improvements	1	(1)				-		-		-				
20-6206-017	HWP: Heating System	3,661	(3,661)				-		-		-				
20-6206-018	HWP: Septic pump replacement	7,580	(7,580)				-		-		-				
20-6206-019	HWP: Ceiling tile replacement	0	12,500				12,500		12,500	12,500		12,500	12,500		
20-6206-020	HWP: Fire alarm						-		-		-				
20-6206-021	HWP: Covered Trash/Recycling Area (Previously Waste Area)						-		-		-	25,000			
20-6206-022	HWP: Cafe Bleacher/Storage		30,000		23,624	7,538	(1,162)	40,000	38,838	40,000	(1,162)				
20-6206-023	HWP: Potable Water Booster Pump			20,000	18,074		1,926	(1,926)	(0)		(0)				
New	HWP: Emergency generator upgrade						-		-		-	30,000	30,000		
New	HWP: Painting A-F Wings/ Classrooms & Hallways						-	15,000	15,000	15,000	-	15,000	15,000	15,000	15,000
New	HWP: Install VOIP System/ Upgrade Servers						-	50,000	50,000		50,000				
New	HWP: Water heater replacement/ upgrade						-		-		-	15,000	15,000		
New	HWP: Replace Fire Alarm System						-		-		-	30,000			
New	HWP: Truck purchase						-		-		-	25,000			
New	HWP: Install All-weather Track						-		-		-			50,000	50,000
To Be Bonded	Rec Park Development Phase One - Estimated at \$2,900,000														
To Be Bonded	Construction of New Public Works Garage - Estimated at \$2,500,000														
Future	HWP Parking Lot - Estimated cost pending														
TOTAL		1,172,429	429,567	110,917	957,433	126,344	629,137	3,256,839	3,885,975	1,074,348	2,811,628	1,134,499	866,540	857,000	969,000
Breakdown:															
	Board of Selectman	1,127,833	380,578	110,917	914,361	118,806	586,161	943,765	1,529,926	1,006,848	523,078	906,999	769,040	792,000	904,000
	Board of Education	44,596	2,200,000	-	43,072	7,538	42,976	113,074	156,050	67,500	88,550	227,500	97,500	65,000	65,000
	Hop River State Trail Park Project - 100% Funded by State	-	-	-	-	-	-	2,200,000	2,200,000	-	2,200,000	-	-	-	-

\$ Variance b/t FY 17/18 proposed & FY 16/17 budgeted	2,827,272
% Variance b/t FY 17/18 proposed & FY 16/17 budgeted	658.17%

CAPITAL PROJECTS RESERVE FUND
Budget Year FY 2016-2017
CASH BASIS FUND RECONCILIATION

	Fund Balance 6/30/16	FY 16/17 Projected Income		FY 16/17 Projected Spending	6/30/17 Projected Fund Balance	FY 17/18 Projected Income	FY 17/18 Projected July 1 Balance	FY 17/18 Transfer from Gen. Fd
DESIGNATED RESERVE FUNDS	1,172,429							
UNDESIGNATED								
Anticipated Investment Income		5,400				4,500		
Transfer From TAR		205,510				229,350		
Transfer From General Fund (budget)		194,740						
Transfer From General Fund (add'l)		110,917						
Transfer from Land Acquisition Fund								
Transfer from Land Record Recording Fees								
Transfer from Mary Yeomans Trust Fund		21,256						
Transfers out								
Hop River State Park Trail Project - State 100% Reimbursement						2,200,000		
ASSIGNED AS OF 6/30/17	6,875							
AVAILABLE FOR IDENTIFIED PROJECTS	1,179,304	537,823		1,083,777	633,351	2,433,850	3,885,975	818,774
TRANSFER FROM GENERAL FUND REQUIRED								
					(4,214)			

*For Yeomans Hall Siding

	Balance			Balance			Balance
	6/30/16	IN	OUT	6/30/2017	IN	OUT	6/30/2018
NON-GENERAL FUND REVENUE SOURCES							
TOWN AID ROAD FUND	204,945	205,463	205,510	204,898	205,463	229,350	181,011
LAND ACQUISITION FUND (per ordinance 8-13)	2,775	20		2,795	20		2,815
STATE LoCIP ENTITLEMENT FOR COLUMBIA	78,155			78,155	72,770	150,925	-
LAND RECORD RECORDING FEES (per public act 228)	12,245	5,500		17,745	5,300		23,045
				-			-



TOWN OF COLUMBIA FY 17-18 BUDGET

GRANTS AND SUBSIDIES SUMMARY

Date: 05/15/2017

Dept #	Agency	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget	\$ Change b/t FY 17-18 & FY 16-17	% Change b/t FY 17-18 & FY 16-17
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	300	500	500	0	0.00%
	Windham Regional Community Council. (veterans)	500	500	500	0	0.00%
	Covenant Soup Kitchen	0	500	500	0	100.00%
	Willimantic No-Freeze Shelter	0	500	500	0	100.00%
240	NECASA Assessment	1,372	1,372	1,372	0	0.00%
250	Wind. Reg. Transit District	7,278	8,628	8,628	0	0.00%
	TVCCA Assessment	1,000	1,083	1,083	0	0.00%
270	AHM Youth Services	40,386	41,640	42,889	1,249	3.00%
320	Columbia Volunteer Fire Dept.	189,250	189,250	193,550	4,300	2.27%
520	Eastern CT Conservation District	356	500	500	0	0.00%
610	Columbia Lions Club	3,500	4,000	4,000	0	0.00%
620	Saxton B. Little Free Library	375,162	381,690	401,365	19,675	5.15%
630	Connecticut Federation of Lakes	150	150	150	0	0.00%
	TOTAL	620,754	631,813	657,037	25,224	3.99%

TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/17

FY 16-17 ESTIMATED BEGINNING FUND BALANCES

	General Fund	Capital Fund	Dog Fund	Road Funds	Open Space Land Acq. Fund	Internal Svc Fund	Sr. Center	Rec. Prgms	Szedga Farm	Mary Yeomans Trust	Land Record Fees	Total All Funds
ACTUAL FUND BALANCE 6/30/16	3,609,952	1,172,430	6,771	204,945	2,775	19,079	3,484	29,281	1,651	21,256	12,245	5,083,870
ASSIGNED / RESERVED FOR ENCUMBRANCES	(3,616)	6,875										3,259
NONSPENDABLE FUND BALANCE-PPD EXPENSES	(37,156)							100				(37,056)
PRIOR YEAR FUND BALANCE ADJUSTMENT												-
AVAILABLE FUND BALANCE	3,569,180	1,179,305	6,771	204,945	2,775	19,079	3,484	29,381	1,651	21,256	12,245	5,050,072
FY 16-17 RESOURCES												-
PROPERTY TAXES (BUDGETED)	12,760,268											12,760,268
INTERGOVERNMENTAL (BUDGETED)	3,169,648			205,510								3,375,158
OTHER REVENUE (BUDGETED)	389,850	1,000	1,300					10,000				402,150
FUNDS TRANSFERRED TO (BUDGETED)	10,000	421,506	10,000									441,506
REVENUE VARIANCE - ACTUAL VS BUDGET	191,595	4,400	-	(47)	20		926		1,292		5,009	203,195
ADDITIONAL TRANSFERS TO (During FY 16-17)		110,917										110,917
TOTAL RESOURCES	20,090,541	1,717,128	18,071	410,408	2,795	19,079	4,410	39,381	2,943	21,256	17,254	22,343,267
FY 16-17 REQUIREMENTS												-
Board of Selectmen Budget	3,679,979	1,100,587	12,936									4,793,502
Contingency	98,000											98,000
Debt Service	181,250											181,250
Board of Education Budget	12,565,797											12,565,797
Total Original General Fund Budget	16,525,026	1,100,587	12,936	-	-	-	-	-	-	-	-	17,638,549
Original Budgeted Transfers Out	204,740			205,510				10,000		21,256		441,506
Appropriation variance (actual vs. budget)									1,641			1,641
Expense variance (actual vs. budget)	(59,555)	(16,810)										(76,365)
Transfer variance (actual vs. budget)	110,917											110,917
TOTAL OUTLAY	16,781,128	1,083,777	12,936	205,510	-	-	-	10,000	1,641	21,256	-	18,116,248
ESTIMATED FUND BALANCE 06/30/17	3,309,413	633,351	5,135	204,898	2,795	19,079	4,410	29,381	1,302	-	17,254	4,227,019

TOWN OF COLUMBIA FY 17-18 BUDGET

Date: 05/16/17

FY 17-18 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. Prgrms	Szedga Farm	Mary Yeomans Trust	Land Record Fees	Total All Funds
ESTIMATED FUND BALANCE 7/1/17	3,309,413	633,351	5,135	204,898	2,795	19,079	4,410	29,381	1,302	-	17,254	4,227,019
ESTIMATED FUNDS UNASSIGNED/UNDESIGNATED	2,837,413											2,837,413
ESTIMATED FUNDS AVAILABLE FOR EXPENDITURES	472,000	633,351	5,135	204,898	2,795	19,079	4,410	29,381	1,302	-	17,254	1,389,605
FY 17-18 RESOURCES												
INTERGOVERNMENTAL	3,238,223	2,200,000		205,463								5,643,686
OTHER	419,350	4,500	1,300					10,000				435,150
FUNDS TRANSFERRED TO	10,000	1,048,124	10,000			10,000			3,900			1,082,024
TOTAL RESOURCES	3,667,573	3,252,624	11,300	205,463	-	10,000	-	10,000	3,900	-	-	7,160,860
AVAILABLE BALANCE PLUS RESOURCES	4,139,573	3,885,975	16,435	410,361	2,795	29,079	4,410	39,381	5,202	-	17,254	8,550,465
FY 17-18 REQUIREMENTS												
Board of Selectmen Budget	3,822,332	1,074,348	13,064			10,000		10,000	3,900			4,933,644
Contingency	45,000											45,000
Debt Service	174,000											174,000
Board of Education Budget	12,894,369											12,894,369
Total Original General Fund Budget	16,935,701	1,074,348	13,064	-	-	10,000	-	10,000	3,900	-	-	18,047,013
Originally Budgeted Transfers Out	842,674	-	-	229,350	-	-	-	10,000				1,082,024
FUNDS RESERVED-FUTURE ACTIVITY		2,811,628	3,371	181,011	2,795	19,079	4,410	19,381	1,302		17,254	3,060,231
TOTAL REQUIREMENTS	17,778,375	3,885,976	16,435	410,361	2,795	29,079	4,410	39,381	5,202	-	17,254	22,189,268
AMOUNT TO BE RAISED BY TAXES	13,638,802	0	(0)	-	(0)	(0)	(0)	0	(0)	-	0	13,638,802
2016 NET GRAND LIST (budget purposes)	484,327,079											
Change from 2015	7,426,469	1.56%										

	FY 16-17 VALUE OF ONE MILL	FY 16-17 COLLECTION RATE	FY 16-17 MILL RATE	PROPOSED VALUE OF ONE MILL	PROPOSED COLLECTION RATE FY 17-18	PROPOSED MILL RATE FY 17-18
FY 16-17 PROPERTY TAX SUMMARY	464,978.09	97.50%	27.44	472,218.90	97.50%	28.88

Net Mill Increase 1.44
Percent Change 5.26%

NOTE: 2017-2018 Proposed Mill Rate includes using \$472,000 from the general fund to reduce the mill rate.

1.18% Amount of contingency in comparison to total BOS budget excluding debt service