

Town of Columbia
Public Budget Hearing
Special Meeting Minutes
Financial Planning and Allocation Commission
Wednesday, April 25, 2018
Yeomans Hall
323 Route 87, Columbia, CT. 06237

Members Present: Chairman Earnest Sharpe; Vice Chairman Jeff Viens; Kelley Peck; Todd Shepard; Judy Ortiz; Dean Toepfer; Richard Szegda.

Also Present: Steven M. Everett, First Selectman; Mark Walter, Town Administrator; Beverly Ciurylo, Finance Director; William O'Brien, Selectman; Lol Fearon, Horace W. Porter School Superintendent; Chris Lent, BOE Chairman; Linette Dooley, BOE Member; Gary Littlefield, BOE Member; Ingrid Wood, Town Historian; Henry Beck, Town Attorney; Peter Starkel, Fire Chief; John Schroder, CVFD President; Ann Dunnack; Paul Kubala; Rosanne Hunneford; Glendon Higgins; Tony Franco; Shirley King; Carmen Vance; Carol Wiggins; Larry Preston; Christine Sposito; Jim Grasso; Jeff Vose; Gail McGrath; E. Jay Starkel; Cindy Postemsky; Jeff Buskey; Joan Hill; Lou Scotti; George Murphy, Public Works Director; Su Epstein, Town Librarian; Michelle Firestone, Reporter from the Chronicle; and numerous other citizens.

1. **Call to Order/Pledge of Allegiance.** E. Sharpe called the meeting to order at 7 pm. The Pledge of Allegiance was recited.
2. **Public Hearing on the Proposed Fiscal Year 2018-2019 Budget**
 - 2.1 **Presentations of the proposed budget by representatives of the Board of Education and the Board of Selectmen.** L. Fearon presented the proposed FY 2018-2019 BOE budget (attached). He explained that the focus of the BOE is long range planning, maintaining and improving current programs, improving student success, and developing strategies to meet the challenges of declining enrollment, fiscal constraints and state and federal mandates. Program enhancements, staffing, projected enrollment, as well as increases and decreases in the proposed budget were also noted.

M. Walter presented the proposed FY 2018-2019 Town budget (attached). He discussed revenues, proposed operating expenditures, capital and notable increases and decreases in the proposed budget. M. Walter explained that the proposed mill rate is 29.91, which is equivalent to an increase of 1.03 mills or 3.58% from the current mill rate of 28.88.

E. Sharpe asked Steven Everett, First Selectman and Chris Lent, Board of Education Chairman if they had any comments before turning the meeting over to the public for their comments and questions.

S. Everett thanked FiPAC, BOS & BOE for setting a realistic budget based on what information we have received on this upcoming fiscal year's State budget. He added that Columbia continues to provide a great quality of life for its residents because of the recreational facilities (Rec Park), the high quality of education, and the addition of the Senior Center Van.

C. Lent wanted to recognize Superintendent Lol Fearon for all his hard work and his ability in being resourceful and nimble in providing a good budget and for improving the students experience.

2.2 **Opportunity for any elector or qualified voter to be heard regarding the recommended appropriations.**

2.3 E. Sharpe mentioned that L. Fearon will be retiring this year and is sad to see him go. He added that with Lol's help it made the budget process easier. E. Sharpe then opened the floor to the public for comments and questions.

Paul Kubala of Lake Rd. asked about the future budget numbers provided in the budget document for Rec Park (\$2.9 million) and the new Public Works garage (\$3.7 million). M. Walter explained that the numbers are preliminary and he pointed out that it does not necessarily mean the Town will be doing these projects in full (in reference to Rec Park, the proposed budget plan will be done in phases), nor will the Town be bonding for these proposed projects. M. Walter mentioned that the Public Works garage building needs an upgrade and at some point, it will eventually need to be replaced. He stated that the number provided for Rec Park is the total of all three phases and that the BOS and FiPAC does not want to bond for these projects; furthermore, based on the State's economy the Town is not making long-range commitments on these projects. P. Kubala followed with an additional question as to why these projects were not brought to a Town meeting. E. Sharpe responded that FiPAC had similar concerns that the \$195,000, 18/19 appropriation might commit us to the full \$3 million cost and that is why FiPAC insisted that there be a public hearing scheduled to educate the public, which he added was done to FiPAC's satisfaction.

Carmen Vance of Beach Rd. added that the Rec Park Master Plan was started three years ago and that there had been multiple public meetings with the Master Plan Committee plus there were two Town meetings where the public was invited to comment. She added that the Town said they didn't want to bond for this project and it was then decided to begin the process for the Rec Park Master Plan.

Jim Grasso of Hunt Rd. wanted to remind the Boards that the last 10-years the State has been in "free-fall" and the Town should expect that more funding will be cut. He added that although the \$195,000 to be spent on Rec Park each year is wonderful, he expressed that the Town can't afford it and that the Town will need to think "outside the box". He said that there seems to be more money in the Columbia Fire Department and perhaps they could liquidate some of the equipment.

P. Kubala asked about the average life span on the Fire Departments trucks. Peter Starkel, Columbia Fire Chief, 40 Oakwood Ln., responded that the average life span is from 25 to 30 years on fire apparatus.

Christine Sposito of Doubleday Rd. asked where in the BOE budget is the preschool tuition that she is paying. E. Sharpe responded that the Town gives money to educate the preschoolers. L. Fearon stated that preschool costs are included in the BOE budget including two preschool salaries. The tuition collected is a Town revenue that passes through the Town to the BOE in the budget appropriation to help offset some of the costs of the preschool. The tuition collected does not cover the full cost of the preschool. C. Sposito also commented that she would like to see that preschool become available to everyone in Town.

C. Sposito expressed her support for the Rec Park project and added that the park would attract more families to the Town, which she felt would be a benefit.

Jim Grasso of Hunt Rd. asked how Columbia determines the number of fire apparatus that is needed to service the Town and asked if it is based on

Columbia's population. P. Starkel responded that the CVFD uses one pumper for every 2000 people and that the number of apparatus is not tied to population. He explained that it is based on the call volume per year, which Columbia averages 600 to 650 calls a year. In addition, he stated that the water capacity and pumping capacity are also contributing factors.

S. Everett noted that Rec Park had safety concerns with the roadway and traffic flow.

Jeff Buskey, Lake Ridge Drive shared his concerns about the busy parking lot especially with his kids having to walk through the parking lot to get to the port-a-potty. He felt it was a safety concern.

Joan Hill of Cards Mill Rd. expressed her support for the Rec Park project because of safety concerns, but that now is not the right time to spend on a million-dollar project with the huge deficit in the State.

E. Sharpe stated again that FiPAC had insisted on a public hearing for the Rec Park Master Plan to get input and feedback from the public on what this project meant and the long-term implications. The public had an opportunity to voice their opinions, but he felt that he was not hearing any over-whelming resistance to the project. He added per the Town Charter, that at the Annual Town Budget Meeting, anyone can motion to remove or reduce a line item from the budget. If the motion gets enough support and gets the votes, that motion will carry.

Steven Everett of Route 87 stated he understands the concerns shared on how the money is spent for the Town. He stated that for years girls' softball has had no dugout, no scoreboard, no concession stand and that the port-a-potty is horrible. He added that foul balls go into the parking lot and that people go too fast in the parking lot posing a danger. In addition, there is no coverage for families if a storm comes up and the pavilion will help with that. He stated that he understands the concerns about spending the funds for Rec Park, but he feels it is needed. He also stated that the Fire Department goes out of their way to provide emergency services and to assist our residents and added that the Fire Department does a great job and deserves what they request. He stated that the Town of Columbia has always been fiscally responsible and Columbia offers a great quality of life. He asked that the public continue to ask questions and share their concerns.

Cindy Postemsky of Route 66 asked how much of that \$195,000 appropriation for the Rec Park Master Plan would contribute to the increase of \$180 in property taxes for a property valued at \$200,000. B. Ciurylo stated that it would roughly be around \$60.00 based on a quick calculation and that it would be .4 of the projected mill rate.

Jim Grasso stated that CVFD is a showpiece and that the library is embarrassing in comparison. He added that if the Rec Park Master Plan were to be taken out of the budget that it would equal 1/3 reduction in the proposed mill rate. He stated that the Board has not looked at construction costs for the Rec Park and that they should think "outside the box." He added that in Manchester they got the National Guard to help the construction cost of their softball field. He stated that things are not going to get better and that the Town needs to watch its spending.

Tony Franco of Tunix Dr. stated that the Town population has seen a 10% increase since 2000. The population in schools has decreased but the elderly population has increased. He noted that the Town's mill rate is still lower than surrounding towns and feels that the proposed budget is fiscally conservative.

He added that providing the Rec Park plan in stand-alone phases (fixing safety issues and equity issues) is a smart, prudent way to improve an area where the entire town can benefit.

E. Sharpe noted, as a follow up to J. Grasso's comments, that the town has a chance to voice their opinions and vote. The CVFD building project was a long process and was approved by town referendum by the will of the town people. The same procedure was done for the library and it failed in more than one referendum before that project was completed by the Town.

John Schroder of Pine St. expressed his support for the Rec Park project and that he had attended several meetings and was very impressed. He added that he has been a member of the Fire Department for 35 years and is currently the CVFD President; he added that he has also served on the BOE. He said that has seen the budget-building process and it's a lot of hard work and agrees with C.Vance that the public needs to attend meetings to remain informed. He stated that he feels the Town is transparent on the budget and the Fire Department is also very transparent, taking the budget process very seriously. He also said that 40% of the Fire Department's budget is self-funded. He invited the public to come to the firehouse and see what they do on Wednesday and Sunday nights.

Carol Wiggins of Route 6 expressed her support of the budget and stated that she is grateful to the BOS and FiPAC for what they have achieved for this town by keeping the mill rate where it currently is.

Jeffrey Viens of Route 66 stated that FiPAC goes over the budgets line-by-line and stated that FiPAC has said no to certain budget items and that if the Rec Park "goes south" next year they will say no.

Dean Toepfer of Heritage Rd. expressed his admiration for all the people who volunteer in Town and that these volunteers help to keep our taxes low.

The Public Hearing adjourned at 8:37 pm.

3. Recess

4. Old Business

4.1 Modification of the proposed FY '18-19' budget, as FiPAC deems advisable.

R. Szegda MOVED to send the proposed FY 2018-2019 budget unchanged for consideration at Annual Town Budget meeting on May 15, 2018 at 7 pm in Yeomans. J. Ortiz SECONDED the MOTION and it CARRIED 7:0.

5. Approval of Minutes

5.1 FiPAC Meeting Minutes for 2/21/18, 3/14/18, 3/28/18 and 4/4/18. J. Viens asked that the 3/28/18 meeting minutes be amended to show he was present. J. Ortiz MOVED to approve the FiPAC minutes of 2/21/18, 3/14/18, 3/28/18 and 4/4/18 as presented with the amendment requested by J. Viens. R. Szegda SECONDED and the MOTION CARRIED 7.0.

6. Correspondence:

6.1 BOS Meeting Minutes for 2/20/18, 3/6/18, 3/20/18 & 4/3/18.

6.2 BOE Meeting Minutes for 2/26/18, 3/5/18 & 3/19/18.

7. New Business: None

- 8. Transfers:** None
- 9. Next Meeting:** The next meeting will follow Town Budget Meeting on May 15, 2018.
- T. Shepard asked what happens in the upcoming Town meeting if someone makes a motion to remove a line item at the Annual Town Meeting. M. Walter stated this is addressed in Section 9.8 in the Town Charter. Discussion ensued. E. Sharpe reviewed his understanding of the procedure; including how FiPAC sets the mill rate and not the Town.
- E. Sharpe added that he received correspondence on Open Space' ten-year plan and still needed to fully review it. He requested that it be included in the next meeting's packet for discussion.
- 10. Adjournment:** T. Shepard MOVED to ADJOURN at 9:10 pm and the MOTION CARRIED UNANIMOUSLY.

Respectfully submitted by Jennifer C. LaVoie



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: April 4, 2018
RE: **Proposed Fiscal Year 2018 – 2019 Annual Budget**

This packet constitutes the proposed Annual Town Budget for Fiscal Year 2018-2019 for the Board of Selectmen (BOS) and the Board of Education (BOE), respectively. The proposed Annual Town Budget includes the estimated municipal aid that was distributed to towns as of February 15, 2018. For summary purposes, the budget can be segmented as follows: Resources, Requirements, and Mill Rate.

RESOURCES

Projected General Fund revenues for FY '18-'19, other than new/current property taxes to be raised, total \$2,845,893 which is a decrease of \$821,680 or -4.75% from FY '17-'18. As shown in detail on pages 23 through 25 of this budget packet, several revenue line items for FY '18-'19 are projected to increase, decrease or go unchanged. Based on the estimated state municipal aid for FY '18-'19, the following intergovernmental revenue line items stand out. The BOS anticipates receiving the following state funding: \$2,155,100 in ECS funding (\$406,339 decrease), \$150,000 in Special Education Excess Cost Grant (\$150,000 decrease), no funding for School Transportation (continuing non-funding by the state), \$30,000 in Circuit Breaker Elderly Tax Relief (a cost that the town must absorb in its budget), no funding for Municipal Revenue Sharing funds (\$160,179 decrease), \$26,763 for Municipal Projects Grant (\$26,763 increase), \$19,252 for Municipal Stabilization Grant (\$19,252 increase), and \$153 in PILOT-State Owned Property Grant (\$4,244 decrease), \$4,587 in Pequot-Mohegan Grant (\$14,356 decrease). There is a decrease of \$105,347 in LoCIP funding due to the anticipated use of the LoCIP entitlement funds in FY '17-'18. The new LoCIP entitlement for FY '18-'19 is \$45,578. Anticipated funding from the State of Connecticut could change due to the State projected deficit and potential cuts to state municipal aid. The proposed intergovernmental revenue budget is based on the latest information received from the state as of February 15, 2018.

Aside from the General Fund revenues, the BOS budget calls for the utilization of \$237,400 in Town Aid Road (TAR) to fund Road Resurfacing budgeted in the Capital projects. The estimated Undesignated Fund Balance is projected to be \$3,371,337 as of 06/30/2018 as shown on page 29 and 30 of this budget packet. An allocation of \$400,000 from the Undesignated Fund Balance has been proposed in this budget packet to reduce the mill rate increase impact. This proposed allocation will bring the estimated Undesignated Fund Balance to \$2,971,334 as of 07/01/18 which is equal to 17% of the proposed FY '18-'19 General Fund Budgetary Requirements.

With respect to new/current property taxes, the BOS proposed budget would raise \$14,201,225 in FY '18-'19. That represents an increase of \$562,423 or 7.1% from FY'17-'18. The Grand List growth of \$2,579,666 or 0.53% helps to offset the impact of the increase in property taxes.

REQUIREMENTS

The BOE was approved for a budget allocation of \$12,610,633 from the town which is an decrease of \$283,736 or -2.2% from FY '17-'18. The proposed BOE budget is inline with the Minimum Budget Requirements mandated by the state and includes the allowable credits that the BOE can apply to reduce its overall budget.

The BOS proposed Operating Budget for FY '18-'19 is \$3,914,627. That is an increase of \$92,295 or 2.41% over the amount budgeted for FY '17-'18. This increase includes the \$7,000 in a Renters Assistance program that is no longer funded by the State of Connecticut. The BOS proposed budget includes a \$33,000 or 73.33% increase in Contingency to \$78,000 which is approximately 2% of the BOS proposed operating budget; the maximum allowable by the Town Charter. The FY '18-'19 Capital Budget appropriations for the BOS and the BOE totals \$898,505. That is a decrease of \$158,334 or -14.98% from FY '17-'18. Each of the capital projects are listed on page 26 of this document. Also, included in the FY '18-'19 Capital Budget is the carry forward of \$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 '18-'19 BOS Debt Service Budget is to decrease \$7,250 or 4.17% for the scheduled principal and interest payments totaling \$166,750. The BOS has one bond issue outstanding which will be paid off by June 2021.

MILL RATE

The proposed Mill Rate for FY '18-'19 is **29.91** . That constitutes a 1.03 mill increase or 3.58% from the current mill rate of 28.88. A home with an *assessed* value of \$175,000 would experience a property tax increase of approximately \$180 (from \$5,054 to \$5,234). In FY '18-'19, each mill is projected to generate \$474,734 of revenue, compared to \$472,217 in '17-'18.

The approved tax collection rate is 97.5%. The projected tax collection rate FY '17-'18 is 98.5% (inclusive of a tax sale). The actual collection rates are 98.36% for '17-'18 , 98.76% for '15-'16, 98.88% for FY '14-'15 (tax sale held in '14-'15) and 98.67% for FY'13-'14 .

Both the BOE and the BOS respective budgets will be presented at the Public Hearing scheduled for Wednesday, April 25, 2018 at 7:00pm in Yeomans Hall, 323 Route 87, Columbia.

Please be aware of the following budget deadlines and tentative budget meeting dates:

**Wednesday, 03/14/18 FiPAC Special Meeting - Budget presentations by Superintendent and Town Administrator
7:00pm, Town Hall Conference Room**

Wednesday, 03/21/18 FiPAC Special Meeting - Budget workshop, 7:00pm, Town Hall Conference Room

Wednesday, 03/28/18 FiPAC Special Meeting - Budget workshop, 7:00pm, Town Hall Conference Room

Wednesday, 04/04/18 FiPAC Special Meeting - Budget workshop (tentative), 7:00pm Town Hall Conference Room

Wednesday, 04/25/18 Public Hearing on the budget with FiPAC Special Meeting to follow, 7:00pm, Yeomans Hall

Tuesday, 05/15/18 Annual Town Budget Meeting (called by the BOS) for annual town budget vote, 7:00pm Yeomans Hall



TOWN OF COLUMBIA FY 18-19 BUDGET

EXPENDITURES (SUMMARY)

Date: 04/04/2018

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures Final with Transfers	2016-2017 Actual Expenditures	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variance	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19 proposed & FY 17/18 budgeted
GENERAL GOVERNMENT										
110	Town Meeting	2,833	2,833	2,225	-	1,724	-	2,225	-	0.00%
112	Executive and General Admin. Services	799,880	756,671	839,313	(500)	594,684	(80,000)	830,717	(8,596)	-1.02%
113	Information Technology	28,077	26,025	43,364	-	23,177	-	50,250	6,886	15.88%
115	Old Firehouse Bldg	3,265	2,387	2,460	-	1,333	-	3,200	740	30.08%
116	Chapel on the Green	2,550	2,340	1,350	810	1,783	-	3,800	2,450	181.48%
117	History Place	3,465	2,740	2,970	1,000	2,992	-	5,600	2,630	88.55%
120	Judicial & Legal	65,000	55,324	65,000	-	36,390	(8,000)	65,000	-	0.00%
130	Registrar of Voters	35,202	23,888	32,389	-	13,720	(5,500)	32,955	566	1.75%
132	Assessment	138,516	122,523	131,709	-	95,303	-	136,668	4,959	3.77%
133	Tax Collection	91,965	88,413	92,275	723	69,475	-	95,399	3,124	3.39%
134	Town Clerk/Public Records Services	106,771	98,599	106,915	1,672	75,919	-	112,799	5,884	5.50%
135	Financial Planning and Auditing	20,325	19,723	25,175	-	23,775	-	19,350	(5,825)	-23.14%
136	Finance Department	207,997	200,529	211,789	-	154,965	-	215,986	4,197	1.98%
140	Board of Assessment Appeals	700	238	740	-	211	-	740	-	0.00%
		1,506,546	1,402,234	1,557,674	3,705	1,095,451	(93,500)	1,574,689	17,015	1.09%
HEALTH & HUMAN SERVICES										
210	Health Care / Inspect. Services (EHHD)	28,450	28,450	28,770	-	21,580	-	28,850	80	0.28%
230	Social Services	9,450	9,192	9,150	-	5,631	-	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)	20,180	14,917	33,659	2,182	17,990	-	52,666	19,007	56.47%
260	Beckish Senior Center	77,523	76,571	82,140	1,774	63,406	-	88,750	6,610	8.05%
270	Youth Services	41,640	39,663	42,889	-	42,889	-	44,176	1,287	3.00%
		178,615	170,165	197,980	3,956	152,868	-	224,964	26,984	13.63%
PUBLIC SAFETY										
310	Police Protection	151,000	135,225	173,000	-	720	(20,000)	176,500	3,500	2.02%
320	Fire Fighting & Emerg. (Medical Services)	225,341	221,813	223,550	-	217,205	-	227,550	4,000	1.79%
330	Fire Prevention Services	25,702	23,950	27,627	-	20,584	-	27,631	4	0.01%
345	Emer. Management Director	3,357	3,115	3,163	-	2,241	-	3,419	256	8.09%
350	Lake Management Services	19,375	17,529	33,730	-	19,119	-	31,146	(2,584)	-7.66%
		424,775	401,632	461,070	-	259,868	(20,000)	466,246	5,176	1.12%



TOWN OF COLUMBIA FY 18-19 BUDGET

EXPENDITURES (SUMMARY)

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PUBLIC WORKS										
410	Public Works Maint. Services	685,573	668,330	687,657	9,900	519,947	-	707,122	19,465	2.83%
420	Waste Diposal Services	179,304	162,804	180,303	-	119,412	-	181,031	728	0.40%
440	Street Lighting Services	12,725	11,230	13,000	(1,310)	7,388	-	13,500	500	3.85%
		877,602	842,364	880,960	8,590	646,746	-	901,653	20,693	2.35%
LAND USE SERVICES										
510	Planning and Zoning Services	80,027	66,081	82,056	-	50,966	-	86,359	4,303	5.24%
520	Inland Wetland Commission	20,214	18,482	20,744	-	14,819	-	20,158	(586)	-2.82%
530	Building Services	38,285	37,308	39,086	-	26,145	-	38,525	(561)	-1.44%
540	Conservation and Agricultural	1,630	185	3,330	-	535	-	1,180	(2,150)	-64.56%
550	Zoning Appeals Services	4,055	3,650	2,880	-	524	-	380	(2,500)	-86.81%
560	Building Appeal Services	140	-	200	-	-	-	200	-	0.00%
570	Land Use Department	69,226	63,062	65,416	407	45,296	-	65,852	436	0.67%
		213,577	188,768	213,712	407	138,286	-	212,654	(1,058)	-0.50%
MISCELLANEOUS										
610	Public Celebrations	5,700	5,122	5,700	-	898	-	5,700	-	0.00%
620	Library Services	383,671	383,670	393,365	-	393,365	-	399,265	5,900	1.50%
630	Lake Management Advisory Committee	5,250	3,078	8,850	-	4,093	-	18,850	10,000	112.99%
640	Beach Services	40,438	34,187	34,925	-	22,580	-	41,009	6,084	17.42%
660	Recreation Area Operations	5,496	3,587	8,996	-	5,927	-	9,496	500	5.56%
670	Recreation	59,240	56,093	59,100	-	43,931	-	60,101	1,001	1.69%
		499,795	485,736	510,936	-	470,794	-	534,421	23,485	4.60%
	BOARD OF SELECTMEN TOTAL	3,700,910	3,490,900	3,822,332	16,658	2,764,012	(113,500)	3,914,627	92,295	2.41%



TOWN OF COLUMBIA FY 18-19 BUDGET

EXPENDITURES (SUMMARY)

Date: 04/04/2018

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BOARD OF EDUCATION										
111	Certified Salaries	4,187,108	4,165,833	4,306,856		4,275,575		4,239,077	(67,779)	-1.57%
112	Noncertified Salaries	912,148	912,148	877,981		867,314		891,637	13,656	1.56%
210	Employee Benefits - Hosp - Surg	991,267	985,024	1,090,733		1,052,767		1,152,305	61,572	5.65%
211	Employee Benefits - Group Life	6,925	6,184	6,266		6,103		6,200	(66)	-1.05%
213	Employer FICA Taxes	62,165	62,165	61,500		54,411		61,000	(500)	-0.81%
214	Employer Medicare Taxes	68,707	68,707	74,000		60,002		72,000	(2,000)	-2.70%
250	Benefit - Unemployment	26,600	23,425	15,500		1,815		5,000	(10,500)	-67.74%
260	Benefit - Worker's Compensation	62,500	62,500	74,128		74,411		75,000	872	1.18%
290	Other Benefits	40,136	38,445	44,925		25,665		47,600	2,675	5.95%
300	Prof Services - Hot Lunch	4,573	-	5,000		21,000		0	(5,000)	-100.00%
310	Board of Education Legal Services	24,868	24,868	20,000		13,708		25,000	5,000	25.00%
320	Instructional Improvement	11,264	11,264	3,400		3,350		11,179	7,779	228.79%
330	Professional Services	121,293	121,293	140,645		134,391		164,438	23,793	16.92%
340	Technical/Contracted Services	104,986	104,986	110,264		126,349		153,990	43,726	39.66%
411	Water/Air Testing and Sewage	7,104	7,104	6,422		6,693		6,500	78	1.21%
421	Sanitary Refuse	7,329	7,190	8,900		5,996		9,000	100	1.12%
422	Snow Plowing	21,600	21,600	24,000		22,500		24,000	-	0.00%
430	Repairs and Maintenance	62,924	62,924	35,085		17,623		153,375	118,290	337.15%
440	Copier Rental and Usage	25,450	25,351	26,600		25,093		26,680	80	0.30%
510	Student Transportation	803,470	793,697	782,593		818,988		810,279	27,686	3.54%
520	Property Insurance	40,224	40,224	41,625		43,025		45,125	3,500	8.41%
530	Telephone	9,555	9,555	9,900		7,650		9,900	-	0.00%
531	Postage	3,925	3,925	4,300		2,291		4,000	(300)	-6.98%
540	Advertising	251	-	300		-		0	(300)	-100.00%
560	Tuition	4,604,803	4,604,803	4,713,854		4,612,379		4,166,337	(547,517)	-11.62%
580	Travel	4,675	4,342	4,250		1,435		4,810	560	13.18%
610	Supplies	80,569	80,569	87,130		61,712		110,966	23,836	27.36%
613	Custodial Supplies	16,502	16,502	15,000		9,349		17,000	2,000	13.33%
622	Electricity	83,616	83,616	90,000		56,845		90,000	-	0.00%
623	Propane Gas	5,000	4,643	5,000		1,088		5,000	-	0.00%
624	Heating Oil	44,520	41,942	49,000		27,289		57,780	8,780	17.92%
626	Diesel Fuel	25,025	25,025	30,000		19,942		41,610	11,610	38.70%
640	Software	34,275	34,256	56,689		43,173		40,907	(15,782)	-27.84%
641	Textbooks/Workbooks	11,024	11,024	21,795		23,440		23,820	2,025	9.29%
642	Library Books	3,131	3,107	3,300		3,300		3,300	-	0.00%
643	Periodicals	6,577	6,577	5,540		3,844		7,705	2,165	39.08%
730	Equipment	26,468	26,468	18,215		13,714		28,873	10,658	58.51%
810	Dues and Fees	13,242	13,242	23,673		14,036		19,240	(4,433)	-18.73%
Board of Education Total		12,565,797	12,514,526	12,894,369		12,558,267	(50,000)	12,610,633	(283,736)	-2.20%



TOWN OF COLUMBIA FY 18-19 BUDGET

EXPENDITURES (SUMMARY)

Date: 04/04/2018

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures Final with Transfers	2016-2017 Actual Expenditures	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variance	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19 proposed & FY 17/18 budgeted
	Board of Selectmen's Budget	3,700,910	3,490,900	3,822,332	16,658	2,764,012	(113,500)	3,914,627	92,295	2.41%
	Contingency	98,000	(41,848)	45,000	(16,658)			78,000	33,000	73.33%
	Debt Service	181,250	181,250	174,000		14,500		166,750	(7,250)	-4.17%
	Board of Education's Budget	12,565,797	12,514,526	12,894,369		12,558,267	(50,000)	12,610,633	(283,736)	-2.20%
	TOTAL GENERAL FUND 10	16,545,957	16,144,828	16,935,701	-	15,336,779	(163,500)	16,770,010	(165,691)	-0.98%
	TOTAL TRANSFERS OUT	225,996	336,913	842,674	60,155	842,674		677,108	(165,566)	-19.65%
	TOTAL GENERAL FUND & TRANSFERS	16,771,953	16,481,741	17,778,375	60,155	16,179,453	(163,500)	17,447,118	(331,257)	-1.86%
	Capital Fund	1,100,587	1,724,414	1,074,348		759,245		895,303	(179,045)	-16.67%
	Dog Fund	12,936	11,495	13,064		8,130		13,242	178	1.36%
	Open Space Land Acquisition	-	-	-		-		-	-	#DIV/0!
	Internal Service Fund	-	-	10,000		-		10,000	-	0.00%
	Szedga Farm	-	1,641	3,900		753		8,880	4,980	127.69%
	Sr. Center Fund	-	3,160	-		4,008		-	-	#DIV/0!
	Recreation Fund	10,000	11,044	10,000		10,039		10,000	-	0.00%
	TOTAL ALL FUNDS ABOVE	17,895,476	18,233,495	18,889,687	60,155	16,961,628	(163,500)	18,384,542	(505,145)	-2.67%

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		648,228	10,000			10,000	8,880	677,108
Capital Projects								0
Dog Fund								0
Town Aid Rd. Fund		237,400						237,400
Land Acquis. Fund								0
Int. Service Fund								0
Land Record Fees								0
Recreation Fund *	10,000							10,000
TOTAL	10,000	885,628	10,000	-	-	10,000	8,880	924,508

* 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 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
110	TOWN MEETING									
120	Telephone/Communication	1,225	1,225	1,225		1,225		1,225	-	0.00%
130	Legal Notices	1,608	1,608	1,000		499		1,000	-	0.00%
		2,833	2,833	2,225	-	1,724	-	2,225	-	0.00%
112	EXECUTIVE AND GENERAL ADMINISTRATIVE SERVICES									
10	Salaries & Wages	157,288	157,287	164,509		125,755		165,511	1,002	0.61%
12	Auto Allowance	3,600	3,600	3,600		2,850		3,600	-	0.00%
20	Payroll Taxes	113,628	108,469	112,000		83,677		116,000	4,000	3.57%
22	Unemployment Compensation	8,970	8,970	5,000		-	(5,000)	5,000	-	0.00%
30	Worker's Compensation	11,550	11,437	20,485	2,628	23,112		22,600	2,115	10.32%
40	Group Insurance	296,157	274,982	281,000	(3,128)	197,821	(25,000)	296,250	15,250	5.43%
50	Pension	89,660	81,497	86,000		63,043		89,000	3,000	3.49%
50	Teachers Pension	-	-	50,000		-	(50,000)	-	(50,000)	-100.00%
60	Def Comp Match	35,130	33,438	35,000		27,136		42,000	7,000	20.00%
110	Postage	2,250	1,452	2,250		1,183		2,600	350	15.56%
120	Telephone/Communication	8,450	8,307	8,800		7,088		9,100	300	3.41%
130	Legal Notices	500	477	2,000		357		2,000	-	0.00%
140	Advertising	800	-	600		259		600	-	0.00%
230	Electricity	11,200	11,108	11,000		9,125		12,000	1,000	9.09%
240	Fuel	3,569	3,250	2,855		2,629		3,500	645	22.59%
300	General Supplies	2,750	1,953	2,450	(120)	1,212		3,450	1,000	40.82%
420	Grants & Subsidies	3,500	3,500	3,500		3,000		4,000	500	14.29%
421	Town Historian	1,433	1,327	718		656		695	(23)	-3.20%
422	Economic Dev Committee	600	341	600		300		600	-	0.00%
460	Commercial Insurance	31,979	31,351	33,197		33,269		36,000	2,803	8.44%
500	Professional/Technical	2,030	824	500		9		500	-	0.00%
515	Contracted Services	1,350	373	-		-		-	-	#DIV/0!
520	Printing	400	221	550		-		1,000	450	81.82%
550	Miscellaneous Services & Chgs	250	-	250		54		250	-	0.00%
600	Repairs & Maintenance	100	-	100		-		50	(50)	-50.00%
710	Professional Improvement	-	-	125	120	220		250	125	100.00%
720	Professional Dues	11,611	11,611	11,474		11,474		11,661	187	1.63%
750	Conferences/Seminars	625	602	500		279		500	-	0.00%
770	Transportation	500	294	250		175		500	250	100.00%
811	Machinery/Equip.<5000	-	-	-		-		1,500	1,500	#DIV/0!
		799,880	756,671	839,313	(500)	594,684	(80,000)	830,717	(8,596)	-1.02%
113	INFORMATION/TECHNOLOGY									
300	General Supplies	-	-	4,500		2,464		4,500	-	100.00%
500	Professional/Technical	17,276	16,503	20,614		12,810		22,000	1,386	6.72%
515	Contracted Services - copiers	-	-	3,000		1,057		2,500	(500)	100.00%
515	Contracted Services - IT	-	-	10,500		6,416		15,000	4,500	100.00%
600	Repairs/Maintenance	6,551	5,280	500		-		500	-	0.00%
811	Machinery/Equip.<5000	4,250	4,242	4,250		429		5,750	1,500	35.29%
		28,077	26,025	43,364	-	23,177	-	50,250	6,886	15.88%



TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
115	OLD FIREHOUSE BLDG									
120	Telephone	550	489	550		421		600	50	9.09%
230	Electricity	600	355	600		354		600	-	0.00%
240	Fuel	2,115	1,543	1,310		558		1,600	290	22.14%
515	Contracted Services					-		400	400	#DIV/0!
600	Repairs							-	-	#DIV/0!
		3,265	2,387	2,460	-	1,333	-	3,200	740	30.08%
116	CHAPEL ON THE GREEN									
230	Electricity	2,550	2,340	1,350	810	1,783		2,500	1,150	85.19%
600	Repairs							1,300	1,300	#DIV/0!
		2,550	2,340	1,350	810	1,783	-	3,800	2,450	181.48%
117	HISTORY PLACE									
120	Telephone	887	886	820	500	1,110		1,800	980	119.51%
230	Electricity	1,175	819	1,400	500	1,527		1,800	400	28.57%
240	Fuel	1,403	1,035	750		355		900	150	20.00%
600	Repairs & Maintenance	-	-	-		-		1,100	1,100	#DIV/0!
		3,465	2,740	2,970	1,000	2,992	-	5,600	2,630	88.55%
120	JUDICIAL & LEGAL									
500	Professional/Technical	65,000	55,324	65,000		36,390	(8,000)	65,000	-	0.00%
		65,000	55,324	65,000	-	36,390	(8,000)	65,000	-	0.00%
130	REGISTRAR OF VOTERS									
10	Salaries & Wages	13,981	10,947	14,971		6,846	(3,000)	14,566	(405)	-2.71%
16	Election Workers	7,512	3,907	6,764	(580)	2,107	(2,500)	7,253	489	7.23%
110	Postage	298	269	241	250	467		345	104	43.15%
130	Legal Notices	400	145	250		224		250	-	0.00%
300	General Supplies	1,377	1,145	1,677		490		1,937	260	15.50%
500	Professional/Technical	2,711	740	3,025		1,024		2,900	(125)	-4.13%
515	Contracted Services	600	600	600		600		600	-	0.00%
520	Printing	3,375	1,430	3,700	(150)	1,337		3,700	-	0.00%
550	Miscellaneous Services & Chgs	200	60	80		60		80	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	#DIV/0!
720	Professional Dues	160	160	160		160		160	-	0.00%
750	Conferences/Seminars	4,080	4,015	760	480	360		1,000	240	31.58%
770	Transportation	508	470	161		43		164	3	1.86%
811	Mach/Equip <\$5000	-	-	-		-		-	-	#DIV/0!
		35,202	23,888	32,389	-	13,720	(5,500)	32,955	566	1.75%



TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
132	ASSESSMENT									
10	Salaries & Wages	102,608	101,285	103,519		79,066		102,588	(931)	-0.90%
110	Postage	2,445	1,531	1,600	(43)	151		1,550	(50)	-3.13%
130	Legal Notices	600	-	210	43	252		290	80	38.10%
300	General Supplies	6,300	1,614	3,100		1,056		2,000	(1,100)	-35.48%
500	Professional/Technical	17,210	11,960	14,220		11,905		17,390	3,170	22.29%
500	Professional/Technical - RENTERS ASSISTANCE							7,000	7,000	#DIV/0!
515	Contracted Services	900	219	1,750		855		750	(1,000)	-57.14%
520	Printing	275	274	-		-		-	-	#DIV/0!
710	Professional Improvement	3,200	2,487	1,800		435		1,900	100	5.56%
720	Professional Dues	700	415	510		500		590	80	15.69%
750	Conferences/Seminars	600	556	300		152		720	420	140.00%
770	Transportation	3,678	2,182	2,090		932		1,890	(200)	-9.57%
811	Mach/Equip <\$5000			2,610		-		-	(2,610)	-100.00%
		138,516	122,523	131,709	-	95,303	-	136,668	4,959	3.77%
133	TAX COLLECTION									
10	Salaries & Wages	72,760	71,817	73,973	723	55,541		76,485	2,512	3.40%
110	Postage	2,663	2,504	2,959		2,659		2,909	(50)	-1.69%
130	Legal Notices	1,325	1,320	1,350		1,073		1,350	-	0.00%
300	General Supplies	1,440	1,060	940		327		920	(20)	-2.13%
500	Professional/Technical	12,205	10,707	11,485		8,984		12,163	678	5.90%
505	State DMV Fee	250	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	150	95	150		95		150	-	0.00%
750	Conferences/Seminars	475	436	475		398		475	-	0.00%
770	Transportation	297	223	293		148		297	4	1.37%
		91,965	88,413	92,275	723	69,475	-	95,399	3,124	3.39%
134	TOWN CLERK/PUBLIC RECORDS SERVICES									
10	Salaries & Wages	86,138	85,333	87,305	1,672	64,349		93,183	5,878	6.73%
110	Postage	1,211	513	968		664		968	-	0.00%
130	Legal Notices	3,343	439	2,845		1,960		2,845	-	0.00%
300	General Supplies	3,741	3,213	3,200		1,577		3,200	-	0.00%
500	Professional/Technical	8,438	7,396	8,550		5,825		8,550	-	0.00%
515	Contracted Services	540	128	540		-		540	-	0.00%
550	Misc. Services & Chgs	270	-	270		-		270	-	0.00%
600	Repairs & Maintenance	200	-	200		-		200	-	0.00%
630	Rental	396	305	396		305		396	-	0.00%
710	Professional Improvement	930	50	950	(150)	40		950	-	0.00%
720	Professional Dues	370	180	370		190		370	-	0.00%
750	Conferences/Seminars	870	865	1,000	150	864		1,000	-	0.00%
770	Transportation	324	178	321		145		327	6	1.87%
		106,771	98,599	106,915	1,672	75,919	-	112,799	5,884	5.50%



TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
135	FINANCIAL PLANNING AND AUDITING									
110	Postage	400	246	400		-		400	-	0.00%
130	Legal Notices	125	112	200		-		200	-	0.00%
500	Professional/Technical	19,000	18,750	23,775		23,775		17,750	(6,025)	-25.34%
520	Printing	800	615	800		-		1,000	200	25.00%
		20,325	19,723	25,175	-	23,775	-	19,350	(5,825)	-23.14%
136	FINANCE DEPARTMENT									
10	Salaries & Wages	173,822	171,605	177,364		132,004		180,911	3,547	2.00%
110	Postage	2,500	1,826	2,500		11		2,300	(200)	-8.00%
120	Telephone	1,500	1,306	1,500		1,160		1,500	-	0.00%
300	General Supplies	3,000	2,456	2,700		1,534		2,700	-	0.00%
500	Professional/Technical	24,725	22,464	25,225		19,944		26,500	1,275	5.05%
515	Contracted Services	400	393	450		-		-	(450)	-100.00%
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	324	400		225		400	-	0.00%
750	Conferences/Seminars	500	-	500		-		500	-	0.00%
770	Transportation	300	105	300		36		325	25	8.33%
811	Mach/Equip <\$5000	-	-	-		-		-	-	#DIV/0!
		207,997	200,529	211,789	-	154,965	-	215,986	4,197	1.98%
140	BOARD OF ASSESSMENT APPEALS (Tax Services)									
10	Salaries & Wages	50	-	50		-		50	-	0.00%
110	Postage	50	-	60		-		60	-	0.00%
130	Legal Notices	500	188	530		211		530	-	0.00%
710	Professional Improvement	100	50	100		-		100	-	0.00%
		700	238	740	-	211	-	740	-	0.00%
210	HEALTH CARE / INSPECT. SERVICES (EHHD)									
500	Professional/Technical	28,450	28,450	28,770		21,580		28,850	80	0.28%
		28,450	28,450	28,770	-	21,580	-	28,850	80	0.28%
230	SOCIAL SERVICES									
10	Salaries & Wages	-	-	-		-		-	-	#DIV/0!
550	Professional/Technical	8,550	8,350	8,550		5,567		8,550	-	0.00%
770	Transportation	900	842	600		64		600	-	0.00%
		9,450	9,192	9,150	-	5,631	-	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 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
250	ELDERLY SERVICES (Commission On Aging)									
10	Salaries & Wages (Van)	-	-	17,148	2,182	6,451		32,278	15,130	88.23%
20	Payroll Taxes	-	-	-	-	-		-	-	#DIV/0!
110	Postage	200	-	200		5		200	-	0.00%
120	Telephone	400	-	400		327		660	260	65.00%
240	Fuel	53	-	4,000	(600)	553		5,500	1,500	37.50%
300	General Supplies	300	120	300	450	626		700	400	133.33%
420	Grants & Subsidies	12,607	9,711	9,711		9,711		9,728	17	0.18%
460	Commercial Insurance	-	-	-	-	-		-	-	#DIV/0!
500	Professional/Technical	4,720	4,720	-	600	182		1,000	1,000	#DIV/0!
520	Printing	-	-	-	-	-		-	-	#DIV/0!
540	Community Outreach	400	366	400		54		600	200	50.00%
600	Repairs & Maintenance	1,500	-	1,500	(531)	-		2,000	500	33.33%
710	Professional Improvement	-	-	-	81	81		-	-	#DIV/0!
811	Machine/Equipment	-	-	-	-	-		-	-	#DIV/0!
		20,180	14,917	33,659	2,182	17,990	-	52,666	19,007	56.47%
260	BECKISH SENIOR CENTER									
10	Salaries & Wages	54,841	54,841	57,872	1,774	45,900		62,156	4,284	7.40%
110	Postage	-	-	-	-	-		-	-	#DIV/0!
120	Telephone	1,680	1,583	1,800		891		1,200	(600)	-33.33%
230	Electricity	10,575	10,359	13,000	(477)	7,718		13,000	-	0.00%
240	Fuel	7,319	6,878	6,810		6,532		9,100	2,290	33.63%
300	General Supplies	1,200	1,186	700		811		1,100	400	57.14%
515	Contracted Services	940	913	720	420	480		720	-	0.00%
550	Misc. Services & Chgs	188	188	188		188		194	6	3.19%
600	Repair/Maintenance	60	-	-	-	-		-	-	#DIV/0!
710	Professional Improvement	-	-	200	57	317		380	180	90.00%
720	Professional Dues	-	-	-	-	-		50	50	#DIV/0!
770	Transportation	720	623	850		569		850	-	0.00%
		77,523	76,571	82,140	1,774	63,406	-	88,750	6,610	8.05%
270	YOUTH SERVICES									
300	Supplies	-	-	-	-	-		-	-	
420	Grants & Subsidies	41,640	39,663	42,889		42,889		44,176	1,287	3.00%
		41,640	39,663	42,889	-	42,889	-	44,176	1,287	3.00%
310	POLICE PROTECTION									
120	Telecommunications	1,000	970	1,000		720		1,000	-	0.00%
300	General Supplies	-	-	-	-	-		-	-	#DIV/0!
500	Professional/Technical	146,400	130,940	172,000		-	(20,000)	175,500	3,500	2.03%
811	ME < \$5,000	3,600	3,315	-	-	-		-	-	#DIV/0!
		151,000	135,225	173,000	-	720	(20,000)	176,500	3,500	2.02%
320	FIRE FIGHTING AND EMERGENCY (Medical Services)									
10	Salaries & Wages	-	-	-	-	-		-	-	
30	Worker's Comp. Insurance	5,637	5,633	-	-	-		-	-	#DIV/0!
420	Grants & Subsidies	189,250	189,250	193,550		193,550		197,550	4,000	2.07%
500	Professional/Technical	30,454	26,930	30,000		23,655		30,000	-	0.00%
		225,341	221,813	223,550	-	217,205	-	227,550	4,000	1.79%



TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
330	FIRE PREVENTION SERVICES/ FIRE MARSHAL									
10	Salaries & Wages	21,262	21,261	21,687		16,265		22,121	434	2.00%
110	Postage	-	-	-		-		-	-	#DIV/0!
120	Telephone/Communications	-	-	-		-		-	-	#DIV/0!
300	General Supplies	1,000	640	500	(232)	238		400	(100)	-20.00%
515	Contracted Services	-	-	1,400	-	1,346		1,400	-	0.00%
710	Professional Improvement	600	-	600		-		600	-	0.00%
720	Professional Dues	2,040	1,541	640		175		510	(130)	-20.31%
770	Transportation	800	508	800		329		600	(200)	-25.00%
811	ME < \$5,000	-	-	2,000	232	2,232		2,000	-	0.00%
		25,702	23,950	27,627	-	20,584	-	27,631	4	0.01%
345	EMER. MANAGEMENT DIRECTOR									
10	Salaries	2,757	2,757	2,813		2,109		2,869	56	1.99%
110	Postage	50	-	50		-		50	-	0.00%
300	General Supplies	256	255	-		-		200	200	#DIV/0!
500	Professional/Technical	100	-	100		-		100	-	0.00%
770	Transportation	194	103	200		132		200	-	0.00%
		3,357	3,115	3,163	-	2,241	-	3,419	256	8.09%
350	LAKE MANAGEMENT SERVICES									
	Marine Patrol									
10	Salaries & Wages	15,964	14,715	29,030		17,314		26,796	(2,234)	-7.70%
120	Telephone/Communication	350	301	400		372		500	100	25.00%
300	General Supplies	936	935	800		647		1,650	850	106.25%
520	Printing	575	575	800		-		500	(300)	-37.50%
550	Misc. Services & Chgs	110	-	200		-		200	-	0.00%
600	Repairs & Maintenance	1,440	1,003	1,500		786		1,500	-	0.00%
710	Professional Improvement	-	-	1,000		-		-	(1,000)	-100.00%
		19,375	17,529	33,730	-	19,119	-	31,146	(2,584)	-7.66%
410	PUBLIC WORKS MAINT. SERVICES									
10	Salaries & Wages	426,634	426,634	433,730		326,900		446,182	12,452	2.87%
11	Salaries & Wages-OT	29,842	26,133	36,079		28,962		36,801	722	2.00%
120	Telephone	3,984	2,951	3,804		1,547		3,804	-	0.00%
230	Electricity	2,720	2,637	2,454		1,854		2,500	46	1.87%
240	Fuel	27,879	24,914	24,000		18,839		30,725	6,725	28.02%
300	General Supplies	7,300	7,136	7,600		4,269		7,550	(50)	-0.66%
500	Professional/Technical	10,439	6,826	10,457		5,104		9,457	(1,000)	-9.56%
515	Contracted Services	32,799	27,987	37,430	9,900	29,047		40,800	3,370	9.00%
600	Repairs & Maintenance	105,796	105,228	102,050		75,205		97,150	(4,900)	-4.80%
610	Bldgs/Grounds Rep/Maint	34,080	34,080	26,403		25,660		27,703	1,300	4.92%
630	Rental	3,700	3,639	3,200		2,532		4,000	800	25.00%
710	Professional Development	400	166	400		27		400	-	0.00%
770	Transportation	-	-	50		-		50	-	0.00%
		685,573	668,330	687,657	9,900	519,947	-	707,122	19,465	2.83%



TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
420	WASTE DISPOSAL SERVICES									
10	Salaries & Wages	25,124	25,051	26,695		20,464		27,025	330	1.24%
11	Salaries & Wages-OT	1,881	1,510	1,409		908		1,437	28	1.99%
110	Postage	400	189	400		9		400	-	0.00%
230	Electricity	2,100	1,925	1,550		1,219		1,700	150	9.68%
300	General Supplies	1,550	1,281	1,450		-		1,450	-	0.00%
500	Professional /Technical	136,219	124,330	136,769		89,311		136,769	-	0.00%
515	Contracted Services	3,850	957	3,850		1,044		3,750	(100)	-2.60%
520	Printing	-	-	-		-		-	-	#DIV/0!
600	Repairs & Maintenance	500	-	500		-		500	-	0.00%
630	Rental	7,680	7,560	7,680		6,458		8,000	320	4.17%
		179,304	162,804	180,303	-	119,412	-	181,031	728	0.40%
440	STREET LIGHTING SERVICES									
230	Electricity	12,725	11,230	13,000	(1,310)	7,388		13,500	500	3.85%
		12,725	11,230	13,000	(1,310)	7,388	-	13,500	500	3.85%
510	PLANNING AND ZONING SERVICES									
10	Salaries & Wages	70,802	63,005	71,631		47,422		73,064	1,433	2.00%
130	Legal Notices	2,800	2,403	3,000		2,824		6,200	3,200	106.67%
500	Professional/Technical	3,500	-	5,000	(43)	-		4,500	(500)	-10.00%
520	Printing	500	-	-		-		-	-	#DIV/0!
550	Miscellaneous Services & Chgs	175	-	175		100		185	10	5.71%
600	Repairs/Maint	-	-	-		-		-	-	#DIV/0!
710	Professional Improvement	300	-	300		110		300	-	0.00%
720	Professional Dues	350	275	350	43	393		510	160	45.71%
750	Conferences/Seminars	600	190	600		25		600	-	0.00%
770	Transportation	1,000	208	1,000		92		1,000	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	#DIV/0!
812	Mach/Equip >\$5000	-	-	-		-		-	-	#DIV/0!
		80,027	66,081	82,056	-	50,966	-	86,359	4,303	5.24%
520	INLAND WETLAND COMMISSION									
10	Salaries & Wages	16,444	16,443	15,488		13,683		15,798	310	2.00%
120	Telephone	396	-	396		-		-	(396)	-100.00%
130	Legal Notices	1,775	1,284	2,000		-		2,000	-	0.00%
420	Grants & Subsidies	500	500	500		500		-	(500)	-100.00%
500	Professional/Technical	389	255	1,500		541		1,500	-	0.00%
710	Professional Improvement	-	-	-		-		-	-	#DIV/0!
720	Professional Dues	10	-	160		75		160	-	0.00%
750	Conferences/Seminars	100	-	100		20		100	-	0.00%
770	Transportation	600	-	600		-		600	-	0.00%
		20,214	18,482	20,744	-	14,819	-	20,158	(586)	-2.82%



TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
530	BUILDING SERVICES									
10	Salaries & Wages	-	-	800		-		-	(800)	-100.00%
120	Telephone/Communication	-	-	300		-		300	-	0.00%
140	Advertising	-	-	-		-		-	-	#DIV/0!
300	General Supplies	1,250	1,038	800		-		800	-	0.00%
500	Professional/Technical	35,010	35,004	34,461		25,383		35,000	539	1.56%
520	Printing	300	-	400		256		400	-	0.00%
720	Professional Dues	225	190	225		135		225	-	0.00%
750	Conferences/Seminars	-	-	500		-		200	(300)	-60.00%
770	Transportation	1,500	1,077	1,600		371		1,600	-	0.00%
		38,285	37,308	39,086	-	26,145	-	38,525	(561)	-1.44%
540	CONSERVATION & AG									
110	Postage	300	-	500		-		100	(400)	-80.00%
300	General Supplies	150	-	150		-		200	50	33.33%
500	Professional/Technical	380	-	380		200		380	-	0.00%
520	Printing	-	-	1,500		-		-	(1,500)	-100.00%
720	Professional Dues	100	55	100		75		100	-	0.00%
750	Conferences/Seminars	500	130	500		260		200	(300)	-60.00%
770	Transportation	200	-	200		-		200	-	0.00%
		1,630	185	3,330	-	535	-	1,180	(2,150)	-64.56%
550	ZONING APPEALS SERVICES									
130	Legal Notices	3,725	3,512	2,500		524		-	(2,500)	-100.00%
550	Miscellaneous Services & Chgs	150	138	200		-		200	-	0.00%
750	Conferences/Seminars	100	-	100		-		100	-	0.00%
770	Transportation	80	-	80		-		80	-	0.00%
		4,055	3,650	2,880	-	524	-	380	(2,500)	-86.81%
560	BUILDING APPEAL SERVICES									
130	Legal Notices	140	-	200		-		200	-	0.00%
		140	-	200	-	-	-	200	-	0.00%
570	LAND USE DEPARTMENT									
10	Salaries & Wages	63,326	58,683	61,576	407	42,764		62,012	436	0.71%
110	Postage	1,640	669	2,000		1,056		2,000	-	0.00%
300	General Supplies	2,760	2,265	1,840		1,476		1,840	-	0.00%
515	Contracted Services	1,460	1,406	-		-		-	-	#DIV/0!
600	Repairs & Maintenance	-	-	-		-		-	-	#DIV/0!
720	Professional Dues	-	-	-		-		-	-	#DIV/0!
770	Transportation	40	39	-		-		-	-	#DIV/0!
811	Machinery/Equipment <\$5000	-	-	-		-		-	-	#DIV/0!
		69,226	63,062	65,416	407	45,296	-	65,852	436	0.67%



TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

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610	PUBLIC CELEBRATIONS									
300	General Supplies	1,700	1,122	1,700		898		1,700	-	0.00%
500	Professional/Technical	4,000	4,000	4,000	-	-		4,000	-	0.00%
		5,700	5,122	5,700	-	898	-	5,700	-	0.00%
620	LIBRARY SERVICES									
120	Telephone/Communication	417	416	-		-		-	-	#DIV/0!
230	Electricity	1,564	1,564	-		-		-	-	#DIV/0!
240	Fuel	-	-	-		-		-	-	#DIV/0!
420	Grants & Subsidies	381,690	381,690	393,365		393,365		399,265	5,900	1.50%
500	Professional/Technical	-	-	-		-		-	-	#DIV/0!
		383,671	383,670	393,365	-	393,365	-	399,265	5,900	1.50%
630	LAKE MANAGEMENT ADVISORY COMMITTEE									
110	Postage	-	-	400		-		400	-	0.00%
300	Supplies	300	-	600		35		600	-	0.00%
420	Grants & Subsidies	150	150	150		150		150	-	0.00%
500	Professional/Technical	4,477	2,605	7,500		3,908		17,500	10,000	133.33%
520	Printing	323	323	200		-		200	-	0.00%
720	Professional Dues	-	-	-		-		-	-	#DIV/0!
		5,250	3,078	8,850	-	4,093	-	18,850	10,000	112.99%
640	BEACH SERVICES									
10	Salaries & Wages	33,960	29,876	28,422	(2,342)	16,965		33,960	5,538	19.48%
110	Postage	250	189	250		-		250	-	0.00%
120	Telephone/Communication	120	20	120		-		120	-	0.00%
140	Advertising	-	-	-		-		-	-	#DIV/0!
230	Electricity	1,200	1,013	1,200		773		1,200	-	0.00%
240	Fuel	1,229	959	954		741		1,300	346	36.27%
300	General Supplies	1,500	626	1,500	(400)	803		1,700	200	13.33%
500	Professional/Technical	1,579	1,377	1,579	(200)	227		1,579	-	0.00%
515	Contracted Services	-	-	300		-		300	-	0.00%
520	Printing	450	125	450	(129)	-		450	-	0.00%
600	Repairs & Maintenance	150	-	150		-		150	-	0.00%
811	Machinery/Equipment < \$5000	-	-	-	3,071	3,070		-	-	#DIV/0!
		40,438	34,187	34,925	-	22,580	-	41,009	6,084	17.42%
660	RECREATION AREA OPERATIONS									
230	Electricity	1,200	857	1,200		511		1,200	-	0.00%
515	Contracted Services	4,296	2,730	4,296		2,282		4,296	-	0.00%
630	Rental	-	-	-		-		-	-	#DIV/0!
811	Machinery/Equipment < \$5000	-	-	3,500		3,133		4,000	500	14.29%
		5,496	3,587	8,996	-	5,927	-	9,496	500	5.56%



TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
670	RECREATION									
10	Salaries	52,006	51,325	53,046		39,179		54,106	1,060	2.00%
110	Postage	200	-	200		50		200	-	0.00%
120	Telephone/Communication	426	396	360		297		396	36	10.00%
140	Advertising	600	401	600		-		800	200	33.33%
300	General Supplies	2,864	885	1,200		906		1,200	-	0.00%
500	Professional/Technical	1,950	1,950	2,450	(220)	2,100		2,500	50	2.04%
520	Printing	-	-	-		-		-	-	#DIV/0!
720	Professional Dues	144	144	144		99		99	(45)	-31.25%
750	Conf / Seminars	600	550	600	220	820		300	(300)	-50.00%
770	Transportation	450	441	500		480		500	-	0.00%
831	F & F <\$5000	-	-	-		-		-	-	#DIV/0!
		59,240	56,093	59,100	-	43,931	-	60,101	1,001	1.69%
	TOTAL BOARD OF SELECTMEN	3,700,910	3,490,900	3,822,332	16,658	2,764,012	(113,500)	3,914,627	92,295	2.41%
5100	EDUCATION SERVICES (BOE)									
	TOTAL BOARD OF EDUCATION	12,565,797	12,514,526	12,894,369	-	12,558,267	(50,000)	12,610,633	(283,736)	-2.20%
700	DEBT SERVICE									
962	01Bond Principal Payment	145,000	145,000	145,000		-		145,000	-	0.00%
963	01 Bond Interest Payment	36,250	36,250	29,000		14,500		21,750	(7,250)	-25.00%
	TOTAL DEBT SERVICE	181,250	181,250	174,000	-	14,500	-	166,750	(7,250)	-4.17%
800	CONTINGENCY									
900	Reserve for Contingency	98,000	(41,848)	45,000	(16,658)			78,000	33,000	73.33%
	FUND TOTALS-GENERAL FUND	16,545,957	16,144,828	16,935,701	-	15,336,779	(163,500)	16,770,010	(165,691)	-0.98%
8900	Transfers From General Fund									
To	Capital Fund	215,996	326,913	818,774	60,155	818,774		648,228	(170,546)	-20.83%
To	Dog Fund	10,000	10,000	10,000		10,000		10,000	-	0.00%
To	Internal Service Fund			10,000		10,000		10,000	-	0.00%
To	Szedga Farm			3,900		3,900		8,880	4,980	127.69%
To	Special Revenue Funds									#DIV/0!
	TOTAL TRANSFERS OUT	225,996	336,913	842,674	60,155	842,674	-	677,108	(165,566)	-19.65%
	TOTAL GENERAL FUND & TRANSFERS	16,771,953	16,481,741	17,778,375	60,155	16,179,453	(163,500)	17,447,118	(331,257)	-1.86%



TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2016-2017 Budgeted Expenditures - Final with Transfers	2016-2017 Actual Expenditures & Encumber.	2017-2018 Budgeted Expenditures	2017-2018 Transfers as of 04/03/2018	2017-2018 Expenditures & Encumber. as of 04/03/2018	2017-2018 Projected variances	2018-2019 Proposed Expenditures	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19proposed & FY 17/18 budgeted
Fund 28	SZEGDA FARM									
190	Community Garden expenses	-	328	-	-	125	-	-	-	#DIV/0!
191	Maintenance of Szegda Farm	-	1,313	-	-	-	-	-	-	#DIV/0!
300	General Supplies	-	-	300	-	130	-	300	-	0.00%
500	Professional/Technical	-	-	-	-	-	-	-	-	#DIV/0!
515	Contracted Services	-	-	600	-	250	-	4,580	3,980	663.33%
600	Repairs & Maintenance	-	-	3,000	-	250	-	4,000	1,000	33.33%
	TOTAL SZEGDA FARM	-	1,641	3,900	-	755	-	8,880	4,980	127.69%
	DOG FUND									
30-4134	PUBLIC RECORDS SERVICES									
110	Postage	553	-	574	-	283	-	574	-	0.00%
300	General Supplies	258	132	258	-	-	-	258	-	0.00%
500	Professional/Technical	-	-	-	-	-	-	-	-	#DIV/0!
550	Miscellaneous Services & Chgs	-	-	-	-	-	-	-	-	#DIV/0!
	AGENCY TOTALS	811	132	832	-	283	-	832	-	0.00%
30-4360	CANINE CONTROL SERVICES									
10	Salaries & Wages	8,775	8,741	8,882	-	6,661	-	9,060	178	2.00%
12	Auto Allowance	2,600	2,600	2,600	-	2,000	-	2,600	-	0.00%
120	Telephone/Communication	-	-	-	-	29	-	-	-	#DIV/0!
140	Advertising	100	21	100	-	40	-	100	-	0.00%
300	General Supplies	150	-	150	-	-	-	150	-	0.00%
500	Professional/Technical	350	-	350	-	-	-	350	-	0.00%
550	Miscellaneous Services & Chgs	150	-	150	-	-	-	150	-	0.00%
710	Professional Development	-	-	-	-	-	-	-	-	#DIV/0!
	AGENCY TOTALS	12,125	11,362	12,232	-	8,730	-	12,410	178	1.46%
	FUND TOTALS - DOG FUND	12,936	11,495	13,064	-	9,013	-	13,242	178	1.36%



COLUMBIA BOARD OF EDUCATION FY 18-19 BUDGET

Date 04/04/18

EXPENDITURES (DETAIL)

Account Number	Account Description	2016-2017 Original Budget w/ Town Add'l Approp	2016-2017 Actual Exp & Enc	2017-2018 Original Budget	Add'l Town Approp	2017-2018 Adjusted Budget	2017-2018 Exp & Encumb as of 04/03/2018	2018-2019 Proposed Town Budget Net of Grants	Variance from Original 17/18 Budget	% Change
CERTIFIED SALARIES										
10-00-100-2320-111	Salaries-Superintendent	142,527	142,526	146,803	-	146,803	146,660	148,860	2,057	1.40%
10-00-100-2350-111	Salaries-Before/After School Care	5,500	5,684	5,555	-	5,555	6,203	12,067	6,512	117.23%
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	2,750,749	2,727,313	2,811,564	-	2,811,564	2,873,240	2,821,599	10,035	0.36%
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	22,500	59,841	24,097	-	24,097	20,600	36,000	11,903	49.40%
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	61,123	49,654	66,964	-	66,964	74,580	68,014	1,050	1.57%
10-10-100-1290-111	Salaries-Reg.Ed. Tutoring	-	-	-	-	-	-	-	-	0.00%
10-10-100-2211-111	Salaries-Afterschool Program	29,378	25,820	37,120	-	37,120	29,305	25,820	(11,300)	-30.44%
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	51,167	51,127	51,701	-	51,701	51,701	52,132	431	0.83%
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	4,000	3,250	1,500	-	1,500	1,500	-	(1,500)	-100.00%
10-10-100-2215-111	Tuition Assist.-CTA Reg. Educ.	6,000	6,000	8,000	-	8,000	8,000	8,000	-	0.00%
10-10-100-2220-111	Salaries-Librarian	82,411	82,411	83,647	-	83,647	83,647	85,069	1,422	1.70%
10-10-100-2400-111	Salaries-Administration Reg.Ed	222,934	222,934	228,508	-	228,508	228,507	231,936	3,428	1.50%
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	781,290	651,652	699,605	-	699,605	622,742	600,929	(98,676)	-14.10%
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	6,000	10,743	4,760	-	4,760	1,143	5,400	640	13.45%
10-30-200-1290-111	Salaries-Homebound Tutoring	-	1,398	2,500	-	2,500	1,735	5,000	2,500	0.00%
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Prog	8,638	10,776	10,776	-	10,776	2,257	13,400	2,624	24.35%
10-30-200-1292-111	Salaries-CTA-Longevity	-	-	750	-	750	750	-	(750)	-100.00%
10-30-285-2100-111	Salaries-Admin- Special Education	120,006	114,704	123,006	-	123,006	123,006	124,851	1,845	1.50%
		4,294,223	4,165,833	4,306,856	-	4,306,856	4,275,575	4,239,077	(67,779)	-1.57%
NONCERTIFIED SALARIES										
10-00-100-2310-112	Salaries-BOE Minutes	1,000	942	1,200	-	1,200	800	1,200	-	0.00%
10-00-100-2320-112	Salaries-Admin. Secretary	55,246	59,806	54,590	-	54,590	54,590	55,409	819	1.50%
10-00-100-2350-112	Salaries-Door Monitor	8,252	6,544	10,625	-	10,625	10,625	2,041	(8,584)	-80.79%
10-10-100-1120-112	Salaries-AFSCME Rep. Stipend	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	40,272	59,944	44,589	-	44,589	31,658	60,964	16,375	36.72%
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	1,500	750	-	-	-	-	-	-	#DIV/0!
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	1,800	21,330	1,500	-	1,500	22,232	2,520	1,020	68.00%
10-10-100-2400-112	Salaries-AFSCME-Clerical	114,391	106,647	112,159	-	112,159	109,403	110,599	(1,560)	-1.39%
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	184,419	178,495	189,982	-	189,982	180,565	184,010	(5,972)	-3.14%
10-10-100-2601-112	Salaries - Facility Manager	66,126	67,126	68,110	-	68,110	68,110	69,131	1,021	1.50%
10-10-100-2650-112	Salaries-AFSCME-Fac.Tech. Subs	6,000	19,254	6,500	-	6,500	13,344	8,908	2,408	37.05%
10-10-100-3200-112	Payroll - Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-10-220-2130-112	Salaries-AFSCME-Health Office	58,218	59,454	64,358	-	64,358	60,602	60,864	(3,494)	-5.43%
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.	184,778	260,898	264,946	-	264,946	262,365	284,710	19,764	7.46%
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	1,750	1,750	3,250	-	3,250	3,250	-	(3,250)	-100.00%
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	7,800	24,952	8,160	-	8,160	7,446	6,930	(1,230)	-15.07%
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	6,228	8,215	6,228	-	6,228	1,241	-	(6,228)	-100.00%
10-30-285-2100-112	Salaries-AFSCME-Spec.Ed.Cleric	44,010	36,042	41,084	-	41,084	41,084	43,651	2,567	6.25%
		782,490	912,148	877,981	-	877,981	867,314	891,637	13,656	1.56%
EMPL BENEFIT-HOSP/SURG										
10-10-100-1100-210	BC/BS-Reg Ed - Anthem Premiums	952,544	908,947	989,533	-	989,533	959,403	1,060,905	71,372	7.21%
10-10-100-1100-210	BC/BS-Reg Ed - HSA contribution	111,100	68,900	93,000	-	93,000	89,508	85,400	(7,600)	-8.17%
10-10-100-1100-210	BC/BS-Reg Ed - HRA contribution	4,000	7,177	8,200	-	8,200	3,855	6,000	(2,200)	-26.83%
10-10-100-3200-210	Health Insurance-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
		1,067,644	985,024	1,090,733	-	1,090,733	1,052,767	1,152,305	61,572	5.65%
EMPL BENEFIT-GROUP LIFE										
10-10-100-1100-211	Group Life-Reg Ed	6,850	6,118	6,200	-	6,200	6,092	6,200	-	0.00%
10-10-100-3200-211	Group Life-Hot Lunch	75	66	66	-	66	11	-	(66)	-100.00%
		6,925	6,184	6,266	-	6,266	6,103	6,200	(66)	-1.05%



COLUMBIA BOARD OF EDUCATION FY 18-19 BUDGET

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EXPENDITURES (DETAIL)

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EMPLOYER FICA TAXES										
10-10-100-1100-213	FICA-REG ED	48,000	62,165	61,500	-	61,500	54,411	61,000	(500)	-0.81%
		48,000	62,165	61,500	-	61,500	54,411	61,000	(500)	-0.81%
EMPLOYER MEDICARE TAXES										
10-10-100-1100-214	MEDI-REG ED	63,000	68,707	74,000	-	74,000	60,002	72,000	(2,000)	-2.70%
		63,000	68,707	74,000	-	74,000	60,002	72,000	(2,000)	-2.70%
BENEFIT-UNEMPLOYMENT										
10-00-100-2310-250	Unemployment Compensation	26,600	23,425	15,500	-	15,500	1,815	5,000	(10,500)	-67.74%
10-00-100-3200-250	Unemployment Comp - Hot Lunch	-	-	-	-	-	-	-	-	0.00%
		26,600	23,425	15,500	-	15,500	1,815	5,000	(10,500)	-67.74%
BENEFIT-WORKERS COMPENSATION										
10-10-100-1100-260	Insurance-Work Comp	61,425	62,500	74,128	-	74,128	74,411	75,000	872	1.18%
		61,425	62,500	74,128	-	74,128	74,411	75,000	872	1.18%
OTHER BENEFITS										
10-00-100-2320-290	Other Benefits-Superintendent	-	-	-	-	-	-	-	-	0.00%
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	20,894	20,427	22,410	-	22,410	17,366	23,500	1,090	4.86%
10-10-100-2400-290	Other Benefits-Admin	10,671	10,671	10,813	-	10,813	2,289	13,100	2,287	21.15%
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.	15,362	7,347	11,702	-	11,702	6,011	11,000	(702)	-6.00%
		46,927	38,445	44,925	-	44,925	25,665	47,600	2,675	5.95%
PROF SERVICES - HOT LUNCH										
10-00-100-2320-300	Cafeteria Expense	8,000	-	5,000	-	5,000	21,000	-	(5,000)	-100.00%
		8,000	-	5,000	-	5,000	21,000	-	(5,000)	-100.00%
BD OF ED LEGAL SERVICES										
10-00-100-2310-310	Legal Services -Board of Ed	20,000	24,868	20,000	-	20,000	13,708	25,000	5,000	25.00%
		20,000	24,868	20,000	-	20,000	13,708	25,000	5,000	25.00%
INSTR IMPROV-STAFF										
10-00-100-2310-320	Conf/Wkshps-Boe	500	75	750	-	750	-	500	(250)	-33.33%
10-00-100-2320-320	Conf/Wkshp-Supt	1,000	100	750	-	750	-	1,000	250	33.33%
10-10-100-1118-320	Instr Svc-Athletics	200	-	-	-	-	330	-	-	100.00%
10-10-100-2213-320	Instr Svc-Conf/Wkshp	-	8,380	900	-	900	460	2,829	1,929	0.00%
10-10-100-2400-320	Instr/Workshops-Principal	413	-	500	-	500	-	-	(500)	100.00%
10-10-100-2600-320	Instr/Workshops-Facilities	500	-	500	-	500	-	500	-	0.00%
10-30-200-2213-320	Confer/Wkshp-Spec Ed	3,300	2,709	-	-	-	2,560	6,350	6,350	#DIV/0!
		5,913	11,264	3,400	-	3,400	3,350	11,179	7,779	228.79%
PROFESSIONAL SERVICES										
10-10-100-1100-330	School-Prof Svcs-Interns	34,000	-	34,000	-	34,000	17,780	35,000	1,000	2.94%
10-10-100-1101-330	Prof Serv Curricular Support	14,000	10,273	3,000	-	3,000	-	12,500	9,500	316.67%
10-10-100-1101-330	Prof Serv Curricular Support-5yr plan	5,000	-	-	-	-	-	1,500	1,500	#DIV/0!
10-10-100-1117-330	Prof Serv - Drama/Musical Accomp.	2,500	1,500	2,500	-	2,500	375	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	5,117	4,283	5,645	-	5,645	2,735	5,758	113	2.00%
10-10-100-2130-330	Prof Serv-Health Services	-	299	-	-	-	-	-	-	#DIV/0!
10-10-100-2131-330	Prof Serv-Medical Advisor	1,000	1,500	1,000	-	1,000	1,200	1,500	500	50.00%
10-10-100-3200-330	Prof Serv-Hot Lunch	-	329	-	-	-	-	-	-	0.00%
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	6,500	-	500	-	500	-	10,000	9,500	1900.00%
10-30-285-2100-330	Prof Serv - Outside Evaluation	14,000	3,475	10,000	-	10,000	-	10,000	-	0.00%
10-30-285-2101-330	Prof Serv - OT/PT Services	66,500	71,012	79,000	-	79,000	67,000	80,680	1,680	2.13%
10-30-285-2102-330	Prof Serv - Program Consultant	10,000	28,623	5,000	-	5,000	4,920	5,000	-	0.00%
10-30-285-2103-330	Prof Serv-Speech/Oral Motor	-	-	-	-	-	-	40,381	-	#DIV/0!
		158,617	121,293	140,645	-	140,645	134,391	164,438	23,793	16.92%



COLUMBIA BOARD OF EDUCATION FY 18-19 BUDGET

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EXPENDITURES (DETAIL)

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TECH/CONTRACTED SERVICES										
10-00-100-2320-340	Prof Tech/Contr Svcs-District	-	2,043	67,014	-	67,014	86,929	36,140	(30,874)	0.00%
10-00-100-2330-340	Tech/Contr Service Finance Dpt	2,580	2,576	2,660	-	2,660	2,653	2,740	80	3.01%
10-00-100-2500-340	Auditor	7,730	7,730	7,730	-	7,730	7,730	7,800	70	0.91%
10-10-100-1100-340	Tech/Contr Services K-8	3,500	5,294	5,400	-	5,400	6,089	-	(5,400)	100.00%
10-10-100-1107-340	Information Tech Svc / Maint	55,800	58,592	-	-	-	-	56,650	56,650	#DIV/0!
10-10-100-2220-340	Media Center	-	-	-	-	-	-	-	-	0.00%
10-10-100-2400-340	School Office	-	-	-	-	-	986	1,000	1,000	0.00%
10-10-100-2600-340	Tech/Contr Serv-Maint	18,413	21,623	20,760	-	20,760	16,125	20,260	(500)	-2.41%
10-10-100-2600-340	Prof/Tech - Security	-	-	-	-	-	-	-	-	0.00%
10-10-100-3200-340	Tech/Contracted Svcs-Hot Lunch	-	-	-	-	-	-	21,400	21,400	0.00%
10-30-200-1240-340	Tech/Contr Serv-Spec Service	6,700	7,127	6,700	-	6,700	5,838	8,000	1,300	100.00%
		94,723	104,986	110,264	-	110,264	126,349	153,990	43,726	39.66%
WATER/SEWAGE										
10-10-100-2600-411	Water/Air Testing/Sewer/Compliance	6,422	7,104	6,422	-	6,422	6,693	6,500	78	1.21%
		6,422	7,104	6,422	-	6,422	6,693	6,500	78	1.21%
SANITARY REFUSE										
10-10-100-2600-421	Refuse Disposal	8,980	7,190	8,900	-	8,900	5,996	9,000	100	1.12%
		8,980	7,190	8,900	-	8,900	5,996	9,000	100	1.12%
SNOWPLOWING										
10-10-100-2600-422	Snowplowing	24,000	21,600	24,000	-	24,000	22,500	24,000	-	0.00%
		24,000	21,600	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	0.00%
10-10-100-1102-430	Rep/Maint-Art	100	278	-	-	-	-	100	100	#DIV/0!
10-10-100-1105-430	Repair/Maint.-District Tech.	7,500	337	5,675	-	5,675	(15)	79,000	73,325	1292.07%
10-10-100-1107-430	Repair/Maint.-Computer Ed.	-	-	-	-	-	-	-	-	0.00%
10-10-100-1112-430	Rep/Maint-Band	1,420	-	1,335	-	1,335	-	900	(435)	100.00%
	Rep/Maint-Band	-	-	-	-	-	-	500	500	100.00%
10-10-100-2130-430	Rep/Maint-Health Services	-	75	-	-	-	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	27,000	61,345	27,000	-	27,000	16,502	69,500	42,500	157.41%
10-10-100-2610-430	Rep/Maint-Bldg Contracts/Security	-	-	-	-	-	-	750	750	#DIV/0!
10-10-100-3200-430	Rep/Maint-Hot Lunch	-	888	1,000	-	1,000	1,061	1,400	400	40.00%
10-30-100-2100-430	Repair/Maint.-Special Services	75	-	75	-	75	-	150	75	100.00%
		36,095	62,924	35,085	-	35,085	17,623	153,375	118,290	337.15%
RENTAL										
10-10-170-1100-440	Rental-Usage	9,600	9,555	10,800	-	10,800	9,300	15,800	5,000	46.30%
10-10-180-1100-440	Rental-Copiers	14,875	15,796	15,800	-	15,800	15,793	10,880	(4,920)	-31.14%
		24,475	25,351	26,600	-	26,600	25,093	26,680	80	0.30%
PUPIL TRANSPORTATION										
10-10-100-2700-510	Transportation-Elementary	221,728	221,728	233,259	-	233,259	240,158	240,489	7,230	3.10%
10-10-100-2790-510	Transportation-Non Reimb	12,800	8,705	16,700	-	16,700	7,769	18,300	1,600	9.58%
10-10-200-2700-510	Transp-Student Services	398,000	341,536	299,375	-	299,375	337,522	310,000	10,625	3.55%
10-20-100-2700-510	Transp-High Schl/Voag	226,228	221,728	233,259	-	233,259	233,539	241,490	8,231	3.53%
10-20-100-2701-510	Transportation-Magnet School	-	-	-	-	-	-	-	-	0.00%
		858,756	793,697	782,593	-	782,593	818,988	810,279	27,686	3.54%
INSURANCE										
10-10-100-1107-520	Insurance - Technology	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-520	Insurance - Nurse Malpractice	110	109	125	-	125	109	125	-	0.00%
10-10-100-2600-520	Insur-Commercial Package	40,685	40,115	41,500	-	41,500	42,916	45,000	3,500	8.43%
		40,795	40,224	41,625	-	41,625	43,025	45,125	3,500	8.41%



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EXPENDITURES (DETAIL)

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TELEPHONE										
10-10-100-2600-530	Telephone	8,300	9,555	9,900	-	9,900	7,650	9,900	-	0.00%
		8,300	9,555	9,900	-	9,900	7,650	9,900	-	0.00%
POSTAGE										
10-10-100-2600-531	Postage	4,300	3,925	4,300	-	4,300	2,291	4,000	(300)	-6.98%
		4,300	3,925	4,300	-	4,300	2,291	4,000	(300)	-6.98%
ADVERTISING										
10-00-100-2320-540	Advertising	300	-	300	-	300	-	-	(300)	-100.00%
		300	-	300	-	300	-	-	(300)	-100.00%
TUITION										
10-10-100-1100-560	Tuition - Other	-	-	-	-	-	-	-	-	0.00%
10-20-100-1100-560	Bolton High School	558,924	570,892	707,941	-	707,941	659,536	658,962	(48,979)	-6.92%
10-20-100-1103-560	Windham High School	34,593	36,752	12,557	-	12,557	12,618	-	(12,557)	-100.00%
10-20-100-1106-560	Magnet School Tuition Tuition	216,000	216,375	236,000	-	236,000	179,366	289,800	53,800	22.80%
10-20-100-1107-560	High School Tuition - Other	-	-	-	-	-	-	-	-	0.00%
10-20-100-1108-560	E.O. Smith High School	2,052,952	2,083,244	2,017,652	-	2,017,652	2,096,132	1,946,007	(71,645)	-3.55%
10-20-300-1100-560	Tuition VoAg	26,000	47,761	42,000	-	42,000	27,019	13,800	(28,200)	-67.14%
10-30-200-1240-560	Program Out Placement	812,000	946,927	1,043,969	-	1,043,969	764,794	814,650	(229,319)	-21.97%
10-30-200-1241-560	High School Services	838,369	697,939	650,935	-	650,935	868,062	436,868	(214,067)	-32.89%
10-30-600-1100-560	Adult Education	2,563	4,913	2,800	-	2,800	4,851	6,250	3,450	123.21%
		4,541,401	4,604,803	4,713,854	-	4,713,854	4,612,379	4,166,337	(547,517)	-11.62%
TRAVEL										
10-00-100-2310-580	Travel-BOE	-	-	-	-	-	-	-	-	#DIV/0!
10-00-100-2320-580	Travel-Supt	1,500	802	1,000	-	1,000	629	1,200	200	20.00%
10-10-100-1100-580	Travel-Reg Ed Staff	250	915	500	-	500	-	110	(390)	-78.00%
10-10-100-2400-580	Travel-Principal	895	688	750	-	750	157	1,000	250	33.33%
10-10-220-2130-580	Travel-Health Services	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-580	Travel-Facilities	500	-	500	-	500	-	500	-	0.00%
10-30-200-1240-580	Travel-Spec Ed	2,250	1,936	1,500	-	1,500	650	2,000	500	33.33%
		5,395	4,342	4,250	-	4,250	1,435	4,810	560	13.18%
SUPPLIES										
10-00-100-2310-610	Supplies-Board of Ed	500	916	1,000	-	1,000	1,090	750	(250)	-25.00%
10-00-100-2320-610	District Office	1,250	470	1,000	-	1,000	1,462	1,000	-	0.00%
10-00-100-2500-610	Supplies-Main Office	5,800	8,387	12,500	-	12,500	10,817	-	(12,500)	100.00%
10-10-100-1100-610	Supplies-Reg K-8	13,000	21,283	13,000	-	13,000	9,971	-	(13,000)	-100.00%
10-10-100-1101-610	Supplies-Copier	13,000	4,127	13,000	-	13,000	4,527	13,000	-	100.00%
10-10-100-1102-610	Supplies-Art	6,500	6,374	6,100	-	6,100	5,941	7,250	1,150	18.85%
10-10-100-1104-610	Supplies-Lang Arts	1,650	875	495	-	495	1,418	400	(95)	-19.19%
10-10-100-1105-610	Supplies-Tech Ed	4,125	1,781	1,500	-	1,500	-	6,210	4,710	314.00%
10-10-100-1107-610	Supplies-Computer Ed	-	-	-	-	-	-	500	500	0.00%
10-10-100-1108-610	Supplies-Foreign Language	250	-	-	-	-	-	10,100	10,100	100.00%
10-10-100-1110-610	Supplies-Science	1,100	966	2,500	-	2,500	2,726	900	(1,600)	-64.00%
10-10-100-1111-610	Supplies-Math	600	245	550	-	550	1,066	1,200	650	118.18%
10-10-100-1112-610	Supplies-Band	1,000	-	-	-	-	-	1,300	1,300	100.00%
10-10-100-1113-610	Supplies-Soc Studies	475	726	560	-	560	67	1,000	440	78.57%
10-10-100-1115-610	Supplies-Music General/Chorus	350	250	-	-	-	-	-	-	#DIV/0!
10-10-100-1116-610	Supplies-Life Skills	2,475	1,308	3,000	-	3,000	1,191	2,600	(400)	-13.33%
10-10-100-1117-610	Supplies-Drama	1,500	1,146	1,500	-	1,500	1,127	1,500	-	0.00%
10-10-100-1118-610	Supplies-Athletics	2,533	2,169	4,250	-	4,250	3,434	4,788	538	100.00%
10-10-100-1119-610	Supplies-Phys Ed	3,450	3,016	2,405	-	2,405	1,936	2,410	5	0.21%



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EXPENDITURES (DETAIL)

Account Number	Account Description	2016-2017 Original Budget w/ Town Add'l Approp	2016-2017 Actual Exp & Enc	2017-2018 Original Budget	Add'l Town Approp	2017-2018 Adjusted Budget	2017-2018 Exp & Encumb as of 04/03/2018	2018-2019 Proposed Town Budget Net of Grants	Variance from Original 17/18 Budget	% Change
10-10-100-1121-610	Supplies-SRBI	200	150	-	-	-	-	-	-	100.00%
10-10-100-1140-610	Supplies-District Technology	-	-	3,975	-	3,975	3,274	6,208	2,233	56.18%
10-10-100-2130-610	Supplies-Health Services	3,300	2,481	2,600	-	2,600	2,150	4,800	2,200	84.62%
10-10-100-2211-610	Supplies-Afterschool Program	1,500	1,977	3,740	-	3,740	1,143	2,000	(1,740)	-46.52%
10-10-100-2213-610	Supplies-Enrichment	700	1,441	1,400	-	1,400	238	1,500	100	7.14%
10-10-100-2220-610	Supplies-Library	1,000	988	955	-	955	575	550	(405)	-42.41%
10-10-100-2400-610	Supplies-Principal	-	269	-	-	-	-	25,500	25,500	0.00%
10-10-100-2600-610	Supplies-Maintenance	4,500	9,035	5,000	-	5,000	2,125	7,500	2,500	50.00%
10-10-100-3200-610	Supplies-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-100-2100-610	Special Ed Dept Supplies	2,700	9,129	5,100	-	5,100	5,435	7,500	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	317	1,000	-	1,000	-	500	(500)	-50.00%
10-30-285-2110-610	Supplies-Soc Wkr	-	-	-	-	-	-	-	-	0.00%
		73,958	80,569	87,130	-	87,130	61,712	110,966	23,836	27.36%
CUSTODIAL SUPPLIES										
10-10-100-2600-613	Custodial Supplies	16,480	16,502	15,000	-	15,000	9,349	17,000	2,000	13.33%
		16,480	16,502	15,000	-	15,000	9,349	17,000	2,000	13.33%
ELECTRICITY										
10-10-100-2600-622	Electricity	79,510	83,616	90,000	-	90,000	56,845	90,000	-	0.00%
		79,510	83,616	90,000	-	90,000	56,845	90,000	-	0.00%
PROPANE GAS										
10-10-100-2600-623	Propane Gas	5,000	4,643	5,000	-	5,000	1,088	5,000	-	0.00%
		5,000	4,643	5,000	-	5,000	1,088	5,000	-	0.00%
HEATING OIL										
10-10-100-2600-624	Heating Oil	44,520	41,942	49,000	-	49,000	27,289	57,780	8,780	17.92%
		44,520	41,942	49,000	-	49,000	27,289	57,780	8,780	17.92%
DIESEL FUEL										
10-10-100-2700-626	Diesel Fuel	28,800	25,025	30,000	-	30,000	19,942	41,610	11,610	38.70%
		28,800	25,025	30,000	-	30,000	19,942	41,610	11,610	38.70%
SOFTWARE										
10-00-100-2320-640	Software-District	-	-	27,494	-	27,494	34,552	1,350	(26,144)	0.00%
10-10-100-1100-640	Software-Reg Ed	-	194	-	-	-	-	25,000	25,000	#DIV/0!
10-10-100-11002-640	Software-Art	-	-	395	-	395	-	-	(395)	-100.00%
10-10-100-1104-640	Software-Lang Arts	-	-	2,600	-	2,600	2,350	300	(2,300)	-88.46%
10-10-100-1105-640	Software-Tech Ed	-	-	-	-	-	-	1,200	1,200	0.00%
10-10-100-1107-640	Software-Contract Renewal	19,025	29,859	-	-	-	-	8,500	8,500	#DIV/0!
10-10-100-1110-640	Software-Science	2,650	1,600	1,300	-	1,300	-	-	(1,300)	100.00%
10-10-100-1111-640	Software-Math	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1115-640	Software-Music	1,925	71	2,000	-	2,000	1,918	-	(2,000)	100.00%
10-10-100-1116-640	Software-Health/PE	200	-	200	-	200	1,600	-	(200)	100.00%
10-10-100-1121-640	Software-Health/SRBI	-	-	-	-	-	110	-	-	100.00%
10-10-100-2130-640	Software-Health Services	150	325	660	-	660	-	400	(260)	100.00%
10-10-100-2220-640	Software-Media Center	1,910	773	825	-	825	-	1,500	675	81.82%
10-10-100-2400-640	Software-School Office	2,020	220	2,000	-	2,000	-	-	(2,000)	-100.00%
10-10-100-3200-640	Software-Hot Lunch	-	-	16,200	-	16,200	-	-	(16,200)	0.00%
10-10-210-1210-640	Software- Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-100-2120-640	Software-Guidance	990	655	990	-	990	748	1,000	10	100.00%
10-30-200-1240-640	Software - Student Svcs	1,700	560	2,025	-	2,025	1,895	1,657	(368)	-18.17%
		30,570	34,256	56,689	-	56,689	43,173	40,907	(15,782)	-27.84%



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EXPENDITURES (DETAIL)

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TXTBKS/WKBKS/ANCMAT										
10-10-100-1100-641	Txtbks/Wkbks-Reg Ed	-	333	-	-	-	352	1,700	1,700	0.00%
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	2,100	2,776	9,900	-	9,900	10,926	8,750	(1,150)	-11.62%
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	1,590	2,800	-	2,800	2,942	2,800	-	100.00%
10-10-100-1110-641	Txtbks/Wkbks-Science	-	1,180	5,500	-	5,500	2,669	400	(5,100)	0.00%
10-10-100-1111-641	Txtbks/Wkbks-Math	280	2,825	500	-	500	608	5,100	4,600	100.00%
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	165	259	120	-	120	-	-	(120)	100.00%
10-10-100-1114-641	Music-Chorus	-	-	-	-	-	-	500	500	0.00%
10-10-100-1115-641	Txtbks/Wkbks-Music General	-	-	1,350	-	1,350	-	850	(500)	0.00%
10-10-100-1117-641	Txtbks/Wkbks-Drama	600	722	1,000	-	1,000	590	800	(200)	100.00%
10-10-100-1119-641	Txtbks/Wkbks-Phys Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1121-641	Txtbks/Wkbks-SRBI	700	753	625	-	625	802	300	(325)	-52.00%
10-10-210-1240-641	Txtbks/Wkbks-Enrichment	-	-	-	-	-	-	350	350	0.00%
10-30-100-1240-641	Txtbks/Wkbks-Guidance	-	-	-	-	-	48	-	-	0.00%
10-30-200-1240-641	Txtbks/Wkbks-Student Services	5,010	586	-	-	-	4,504	2,270	2,270	100.00%
		10,955	11,024	21,795	-	21,795	23,440	23,820	2,025	9.29%
LIBRARY BOOKS										
10-10-100-2220-642	Library Books	3,200	3,107	3,300	-	3,300	3,300	3,300	-	0.00%
		3,200	3,107	3,300	-	3,300	3,300	3,300	-	0.00%
PERIODICALS										
10-00-100-2320-643	Periodicals-District Office	-	574	600	-	600	390	-	(600)	-100.00%
10-10-100-1100-643	Periodicals-Elem. Ed. K-8	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1102-643	Periodicals-Art	150	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1104-643	Periodicals-Lang Arts	1,525	2,089	2,230	-	2,230	1,398	3,125	895	40.13%
10-10-100-1105-643	Periodicals-Tech Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-643	Periodicals-Foreign Lang	350	439	400	-	400	-	-	(400)	100.00%
10-10-100-1110-643	Periodicals-Science	150	209	-	-	-	-	1,300	1,300	#DIV/0!
10-10-100-1111-643	Periodicals-Math	450	807	315	-	315	-	375	60	100.00%
10-10-100-1113-643	Periodicals-Soc Studies	900	859	1,455	-	1,455	1,322	1,500	45	3.09%
10-10-100-1116-643	Periodicals-Life Skills	50	-	-	-	-	-	-	-	100.00%
10-10-100-1121-643	Periodicals-SRBI	135	198	55	-	55	104	155	100	100.00%
10-10-100-2130-643	Periodicals-Health Services	-	69	-	-	-	-	-	-	0.00%
10-10-100-2220-643	Periodicals-Library/Media Cent	300	390	260	-	260	405	250	(10)	-3.85%
10-30-100-2100-643	Periodicals-Student Services	250	942	225	-	225	225	1,000	775	0.00%
		4,260	6,577	5,540	-	5,540	3,844	7,705	2,165	39.08%
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	560	-	(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	-	9,581	1,565	-	1,565	3,734	13,797	12,232	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	-	-	-	-	-	-	3,300	3,300	0.00%
10-10-100-1111-730	Equipment-Math	100	100	840	-	840	153	50	(790)	100.00%
10-10-100-1112-730	Equipment-Music/Band	-	2,210	-	-	-	-	-	-	0.00%
10-10-100-1116-730	Equipment-Life Skills	-	1,000	2,050	-	2,050	680	2,000	(50)	0.00%
10-10-100-1117-730	Equipment-Music/Drama	-	-	-	-	-	-	-	-	0.00%
10-10-100-1118-730	Equipment-Athletics	3,135	4,774	5,145	-	5,145	2,862	3,156	(1,989)	100.00%
10-10-100-1119-730	Equipment-Phys Ed	-	450	-	-	-	536	2,410	2,410	0.00%



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EXPENDITURES (DETAIL)

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10-10-100-1121-730	Equipment-SRBI	180	114	-	-	-	-	-	-	100.00%
10-10-100-2130-730	Equipment-Nurse	-	-	-	-	-	-	500	500	0.00%
10-10-100-2220-730	Equipment-Library/Media Center	-	-	900	-	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	2,096	-	(850)	0.00%
10-10-100-2600-730	Equipment-Facility	1,000	1,403	1,000	-	1,000	203	2,400	1,400	100.00%
10-10-100-2610-730	Equipment-Security	1,000	-	1,000	-	1,000	400	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	2,486	4,450	-	4,450	2,491	260	(4,190)	100.00%
10-30-200-1240-730	Technology Equipment-Spec Serv	-	2,761	-	-	-	-	-	-	0.00%
		6,065	26,468	18,215	-	18,215	13,714	28,873	10,658	58.51%
DUES/FEES										
10-00-100-2310-810	Dues/Fees-Board of Education	5,150	4,021	5,304	-	5,304	4,021	4,150	(1,154)	-21.76%
10-00-100-2320-810	Dues/Fees-District Office	4,000	6,176	4,120	-	4,120	5,166	4,250	130	3.16%
10-00-100-2500-810	Dues/Fees-Finan/Admin	-	-	-	-	-	-	-	-	0.00%
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	2,000	171	1,500	-	1,500	1,120	-	(1,500)	-100.00%
10-10-100-1102-810	Dues/Fees-Art	200	480	200	-	200	100	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	-	-	-	-	-	-	-	100.00%
10-10-100-1111-810	Dues/Fees-Math	230	218	230	-	230	218	250	20	8.70%
10-10-100-1112-810	Dues/Fees-Band	258	-	270	-	270	272	280	10	100.00%
10-10-100-1113-810	Dues/Fees-Social Studies	850	-	1,730	-	1,730	1,155	130	(1,600)	100.00%
10-10-100-1116-810	Dues/Fees-Life Skills	100	-	-	-	-	-	-	-	100.00%
10-10-100-1118-810	Dues/Fees-Athletics	1,260	1,285	1,940	-	1,940	830	2,090	150	7.73%
10-10-100-1119-810	Dues/Fees-PE/Health	370	-	1,370	-	1,370	-	-	(1,370)	100.00%
10-10-100-2130-810	Dues/Fees-Nurse	-	-	-	-	-	-	-	-	0.00%
10-10-100-2211-810	Dues/Fees-Afterschool Program	-	-	965	-	965	255	-	(965)	-100.00%
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	385	3,065	-	3,065	-	3,100	35	1.14%
10-10-210-1210-810	Dues/Fees-Enrichment	835	270	275	-	275	300	250	(25)	-9.09%
10-30-100-2100-810	Dues/Fees-Student Svc Director	185	106	200	-	200	200	250	50	25.00%
10-30-100-2101-810	Dues/Fees-Student Services	495	-	2,185	-	2,185	-	4,000	1,815	83.07%
10-30-285-2110-810	Dues/Fees-Guidance	-	179	179	-	179	269	150	(29)	-16.20%
		18,773	13,242	23,673	-	23,673	14,036	19,240	(4,433)	-18.73%
		12,565,797	12,514,526	12,894,369	-	12,894,369	12,558,267	12,610,633	(283,736)	-2.20%
									(283,736)	-2.20%



TOWN OF COLUMBIA FY 18-19 BUDGET

REVENUES

Date: 04/04/2018

	Description	2016-2017 Budget	2016-2017 Actual	2017-2018 Budget	2017-2018 Actual as of 04/03/2018	2017-2018 Projected Variance	2018-2019 Proposed	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19 proposed & FY 17/18 budgeted
TAXES									
10-3000-110	Current Property Taxes	12,760,268	12,986,687	13,638,802	13,908,163	269,361			0.00%
10-3000-115	Refunds-Current Taxes	(20,000)	(21,690)	(20,000)	(36,795)	(16,795)	(20,000)	-	0.00%
10-3000-117	Refunds-Prior FY Taxes	(4,000)	(4,304)	(4,000)	(3,175)	825	(4,000)	-	0.00%
10-3000-120	Delinquent Property Taxes	80,000	87,736	80,000	207,579	127,579	80,000	-	0.00%
10-3000-130	Property Tax Interest	50,000	55,150	50,000	83,563	33,563	50,000	-	0.00%
10-3000-140	Property Tax Lien Fees	900	528	900	840		900	-	0.00%
10-3000-150	Other Fees-Tax Collector	200	1,640	500	1,264	764	500	-	0.00%
	TOTAL TAXES	12,867,368	13,105,746	13,746,202	14,161,438	415,296	107,400	-	
LICENSE AND PERMITS									
10-3112-225	Pistol Permit Fees	2,500	4,970	3,000	1,890		2,000	(1,000)	-33.33%
10-3134-221	Real Estate Conveyance Fees	40,000	46,125	42,000	48,141	6,141	42,000	-	0.00%
10-3134-224	Recording Fees	25,000	20,851	24,000	14,322		22,000	(2,000)	-8.33%
10-3510-223	Zoning Permit Fees	1,700	2,145	1,800	1,050		1,500	(300)	-16.67%
10-3530-222	Building, Machine, & Septic Fees	55,000	69,292	55,000	33,058		55,000	-	0.00%
	TOTAL LICENSE AND PERMITS	124,200	143,382	125,800	98,461	6,141	122,500	(3,300)	-2.62%
INTERGOVERNMENTAL REVENUES									
2018-2019 Proposed Intergovernmental Revenues are based on grant estimates proposed as of 02/15/18.									
10-3000-320	Homeland Security Grant	2,500	1,533	2,500	378		1,500	(1,000)	-40.00%
10-3000-352	Education Equalization (ECS) Grant	2,563,727	2,552,497	2,561,439	1,399,817	(368,174)	2,155,100	(406,339)	-15.86%
10-3800-353	Special Education Grant (Excess Cost)	300,000	285,716	300,000	0	(104,000)	150,000	(150,000)	-50.00%
10-3800-354	School Transportation Grant	33,285	0	0	0		0	-	#DIV/0!
10-3000-362	Circuit Breaker Elderly Tax Relief	32,000	33,500	30,000	0	(30,000)	0	(30,000)	-100.00%
10-3000-364	Disabled Personal Tax Grant	800	603	500	574	74	500	-	0.00%
10-3000-365	Veterans Tax Relief	2,700	2,368	2,000	2,657	657	2,000	-	0.00%
10-3000-367	Municipal Revenue Sharing	140,999	111,276	160,179	0		0	(160,179)	-100.00%
10-3000-368	Municipal Projects Grant	26,763	26,763	0	0	26,763	26,763	26,763	#DIV/0!
10-3000-368	Municipal Stabilization Grant	0	0	0	19,252		19,252	19,252	#DIV/0!
10-3000-382	PILOT - State- Owned Property	168	167	4,397	153	(4,244)	153	(4,244)	-96.52%
10-3000-383	Pequot-Mohegan Grant	19,813	19,761	19,213	6,404		4,857	(14,356)	-74.72%
10-3700-755	School Const Bond Pmt Reimb	7,200	7,199	7,070	260		6,940	(130)	-1.84%
10-3800-800	Library Expansion	0	125,966	0	0		0	-	#DIV/0!
10-3000-685	LoCIP reimbursement	39,693	0	150,925	0		45,578	(105,347)	-69.80%
10-3000-686	STEAP reimbursement	0	40,778	0	0		0	-	#DIV/0!
	TOTAL INTERGOVERNMENT	3,169,648	3,208,128	3,238,223	1,429,495	(478,924)	2,412,643	(825,580)	-25.49%



TOWN OF COLUMBIA FY 18-19 BUDGET

REVENUES

Date: 04/04/2018

	Description	2016-2017 Budget	2016-2017 Actual	2017-2018 Budget	2017-2018 Actual as of 04/03/2018	2017-2018 Projected Variance	2018-2019 Proposed	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19 proposed & FY 17/18 budgeted
CHARGES FOR SERVICES									
<i>New</i>	Senior Van Donations	1150	0	1150	81		1150	-	0.00%
Multiple-410	Notary Fees	300	269	300	181		300	-	0.00%
Multiple-411	Photocopy Fees	5,300	5,994	5,300	3,465		5,000	(300)	-5.66%
10-3134-416	Town Clerk Fees	3,200	4,810	3,500	3,467		3,500	-	0.00%
10-3510-413	Planning & Zoning Fees	2,500	925	2,000	1,450		2,000	-	0.00%
10-3520-415	Inland/wetland Fees	3,000	3,515	3,000	2,190		3,000	-	0.00%
10-3550-414	Zoning Board of Appeals	1,500	3,875	1,500	1,550		1,500	-	0.00%
	TOTAL SERVICES	16,950	19,387	16,750	12,384	0	16,450	(300)	-1.79%
MISCELLANEOUS									
10-3000-611	Interest on Investments	3,000	33,963	15,000	59,214	44,214	30,000	15,000	100.00%
10-3000-642	Bid and Spec Fees	700	0	500	0		0	(500)	-100.00%
10-3000-660	Telecommunication Prop Relief	12,000	13,256	12,000	9,778	(2,222)	8,000	(4,000)	-33.33%
10-3000-690	Miscellaneous	10,000	14,739	10,000	210		8,000	(2,000)	-20.00%
10-3112-412	Passport Fees	1,200	1,900	1,200	1,440		1,200	-	0.00%
10-3112-500	Court Judgments	0	0	0	0		0	-	#DIV/0!
10-3310-510	Court fines	2,000	2,895	3,000	785		2,000	(1,000)	-33.33%
10-3350-622	Boat Mooring Fees	500	1,000	500	475		500	-	0.00%
10-3420-625	Transfer Station Fees	25,000	24,584	25,000	18,782		25,000	-	0.00%
10-3420-626	Transfer Station Stickers	25,000	41,640	35,000	5,645		35,000	-	0.00%
10-3570-650	State Fees-Land Use Dept	200	186	200	197		200	-	0.00%
10-3640-623	Beach Use Fees	22,000	33,509	30,000	10,167		30,000	-	0.00%
10-3800-680	Preschool Tuition Fees	38,000	31,176	35,000	36,453	1,453	35,000	-	0.00%
Multiple-621	Facilities Rental	2,000	2,650	2,000	2,250		2,000	-	0.00%
	TOTAL MISC	141,600	201,497	169,400	145,396	43,445	176,900	7,500	4.43%
TRANSFER IN FROM RECREATION		10,000	11,044	10,000	0	-	10,000	-	0.00%
TOTAL GENERAL FUND RESOURCES		16,329,766	16,689,184	17,306,375	15,847,175	(14,042)	2,845,893	(821,680)	-4.75%



TOWN OF COLUMBIA FY 18-19 BUDGET

REVENUES

Date: 04/04/2018

	Description	2016-2017 Budget	2016-2017 Actual	2017-2018 Budget	2017-2018 Actual as of 04/03/2018	2017-2018 Projected Variance	2018-2019 Proposed	\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	% Variance b/t FY 18/19 proposed & FY 17/18 budgeted
OTHER REVENUES									
DOG FUND									
30-3134-224	Dog License Fees	1,200	1,702	1,200	292		1,200	-	0.00%
30-3134-225	Dog License Surcharge	60	65	60	53		60	-	0.00%
30-3360-421	Redemption and Sale of Dogs	40	60	40	145		40	-	0.00%
	TOTAL DOG FUND	1,300	1,827	1,300	490	-	1,300	-	0.00%
CAPITAL PROJECTS RESERVE FUND									
20-3000-611	Interest on Investment	1,000	7,218	4,500	5,770	1,270	4,500	-	0.00%
	TOTAL MISC RESERVE FUNDS	1,000	7,218	4,500	5,770	1,270	4,500	-	0.00%
RECREATION FUND									
29-3270-Multiple	Recreation Revenue	10,000	11,044	10,000	10,879		10,000	-	0.00%
MISCELLANEOUS STATE FUNDS									
41-3410-756	Town Aid Road Grant	205,510	205,463	205,463	102,694	(75)	205,387	(76)	-0.04%
	TOTAL FOR MISC STATE FUNDS	205,510	205,463	205,463	102,694	(75)	205,387	(76)	-0.04%
	TOTAL OTHER REVENUES	217,810	225,551	221,263	119,833	1,195	221,187	(76)	-0.03%
	GRAND TOTAL RESOURCES	16,547,576	16,914,736	17,527,638	15,967,007	(12,847)	3,067,080	(821,756)	

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



TOWN OF COLUMBIA FY 18-19 BUDGET

CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 04/04/2018

ACCT#	DESCRIPTION	2016-2017 Balance	2017-2018 Budget Appropriation	17-18 Add'l Appropriation /Transfer	2017-2018 YTD Spent/ Encumbered as of 04/03/2018	2017-2018 Anticipated Spending	2017-2018 Projected Balance	2018-2019 Budget Appropriation	07-01-2018 Balance	2018-2019 Projected Spending	2018-2019 Projected Balance	2019-2020	2020-2021	2021-2022	2022-2023
Board of Selectmen Capital Projects:															
20-6187-001	Road resurfacing (entire town)	52,428	229,350		167,919	25,000	88,858	237,400	326,258	237,400	88,858	239,200	238,500	303,500	
20-6187-002	Hennequin Road drainage	42,880	25,000				67,880	25,000	92,880		92,880	25,000	25,000		
20-6187-003	Erdoni Road improvements (Phase 1&2)	38,000			22,926		15,074		15,074	15,074	-				
20-6188-001	Town Land Acquisition (new in 2016-2017)	3,396					3,396	(3,396)	-		-				
20-6189-001	Preliminary Design and Cost Estimate Account	3,600			1,200		2,400		2,400		2,400				
20-6190-001	Rec Area Improvement Fund	21,369	90,000	5,583	116,952		(0)	195,000	195,000	195,000	-	195,000	195,000	195,000	195,000
New in 17/18 Hop River State Park Trail Project (100% State Funded)															
20-6201-001	Revaluation	14,044	25,000				39,044	50,000	89,044		89,044	50,000			
20-6202-007	Town-wide Network / Information Technology (IT)	9,690					9,690	7,000	16,690	7,000	9,690				
20-6205-001	DPW Equipment	28,591	148,000		59,425	10,000	107,166	(8,000)	99,166	79,000	20,166	95,000	95,000	35,000	95,000
20-6205-002	Transfer Station Upgrade	6,372	3,250			2,750	6,872	8,000	14,872	8,000	6,872	10,000	125,000		
20-6206-002	DPW Cap Improv - Buildings	35,725			14,284	5,000	16,441	56,500	72,941	56,500	16,441	60,000	40,000		
New Maintenance Facility (Old CVFD)															
New	Install vinyl siding at Town Hall 2nd installment	45,000	50,000	(5,583)	88,797		620		620		620				
New	Annex Roof		15,000		13,977		1,023		1,023		1,023				
New	Salt Shed		250,000			250,000	-		-		-				
New	Renovation of Moor's Indian School			25,000			25,000	20,000	45,000	45,000	-				
20-6206-007	Ron Szegda development rights payments	34,298			19,879		14,419		14,419	14,419	-				
20-6206-008	Bridge: Hop River Road rehab	20,816	(20,816)				-	21,000	21,000	21,000	-	55,000	55,000	55,000	22,000
20-6206-009	Bridge: Baker Hill Road (w/ Lebanon)						-		-	-	-				
20-6208-019	Village Hill Bridge		30,000		4,300		25,700		25,700		25,700				
20-6208-023	Flanders River Road Bridge Deck		25,000	35,155	59,344	810	1		1		1				
20-6206-016	Bridge: Latham Hill/Synagogue Road (if on State's list)	14,119	(14,119)				-	15,000	15,000	15,000	-				
20-6208-005	Bridge: Roses Hill/Pucker Street replace (w/ Coventry)	4,894				3,000	1,894		1,894		1,894				
20-6206-017	Senior Center Furnishings	1,089					1,089	5,000	6,089	5,000	1,089	9,000	8,000		
20-6206-021	Senior Transportation Van (1/3 Town 2/3 grant)	20,000			14,711		5,289	(5,289)	-		-				
20-6388-013	Open Space Land Acquisition	264,001			105,000		159,001		159,001		159,001				
20-6403-006	CVFD Capital Projects	1,172	45,000		19,991	25,000	1,181	150,000	151,181		151,181	150,000	150,000	150,000	100,000
20-6206-999	Cap Project Reserve - Future Projs						-		-		-				
Columbia Board of Education Capital Projects:															
20-6206-010	HWP: Floor replacement/repair	711	5,000				5,711		5,711	5,711	-	15,000	15,000		
20-6206-011	HWP: Window replacement/repair	29,000	5,000		21,504		12,496		12,496	12,496	-	10,000	10,000		
20-6206-013	HWP: Potable water tank coating						-		-	-	-				
20-6206-015	HWP: HVAC Improvements						-		-	-	-				
20-6206-017	HWP: Heating System						-		-	-	-				
20-6206-018	HWP: Septic pump replacement						-		-	-	-				
20-6206-019	HWP: Ceiling tile replacement	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	25,000		
20-6206-022	HWP: Cafe Bleacher/Storage	6,368	40,000		4,068	42,299	0		0		0				
20-6206-023	HWP: Potable Water Booster Pump	1,926	(1,926)				-		-	-	-				
New	HWP: Emergency generator upgrade						30,000		30,000		30,000	40,000			
20-6206-024	HWP: Painting A-F Wings/ Classrooms & Hallways		15,000		10,080		4,920		4,920	4,920	-	15,000	15,000	15,000	
20-6206-025	HWP: Install VOIP System/ Upgrade Servers		50,000		21,818		28,182		28,182	28,182	-	15,000	15,000		
New	HWP: Water heater replacement/ upgrade						-		-	-	-	15,000	15,000		
New	HWP: Replace Fire Alarm System						-		-	-	-	15,000	15,000		
New	HWP: Truck purchase						-		-	-	-	20,000			
New	HWP: Install All-weather Track						-		-	-	-	50,000	50,000		
New	HWP: Driveway Repaving and Sidewalk Upgrade						-		-	-	-	25,000	50,000		
Future	Rec Park Development Phase One - Estimated at \$2,900,000 - including a portion each year in the capital plan														
Future	Construction of New Public Works Garage - Estimated at \$3,700,000														
TOTAL		711,989	3,256,839	60,155	766,175	363,859	2,898,949	893,216	3,792,164	895,303	2,896,862	1,070,700	1,136,500	853,500	412,000
Breakdown:															
Board of Selectman		661,485	943,765	60,155	708,705	321,560	635,139	863,216	1,498,355	831,493	666,861	888,200	931,500	738,500	412,000
Board of Education		50,505	113,074	-	57,470	42,299	63,810	30,000	93,810	63,809	30,000	182,500	205,000	115,000	-
Net Board of Selectman and Board of Education		711,989	1,056,839	60,155	766,175	363,859	698,949	893,216	1,592,165	895,303	696,862	1,070,700	1,136,500	853,500	412,000
Hop River State Trail Park Project - 100% Funded by State		-	2,200,000	-	-	-	2,200,000	-	2,200,000	-	2,200,000	-	-	-	-

\$ Variance b/t FY 18/19 proposed & FY 17/18 budgeted	(163,623)
% Variance b/t FY 18/19 proposed & FY 17/18 budgeted	-15.48%

CAPITAL PROJECTS RESERVE FUND
Budget Year FY 2017-2018
CASH BASIS FUND RECONCILIATION

	Fund Balance 6/30/17	FY 17/18 Projected Income		FY 17/18 Projected Spending	6/30/18 Projected Fund Balance	FY 18/19 Projected Income	FY 18/19 Projected July 1 Balance	FY 18/19 Transfer from Gen. Fd
DESIGNATED RESERVE FUNDS	711,990							
UNDESIGNATED								
Anticipated Investment Income		5,770				4,500		
Transfer From TAR		229,350				237,400		
Transfer From General Fund (budget)		818,774						
Transfer From General Fund (add'l)		60,155						
Transfer from Land Acquisition Fund								
Transfer from Land Record Recording Fees								
Transfers out								
Hop River State Park Trail Project - State 100% Reimbursement		2,200,000						
ASSIGNED AS OF 6/30/17	6,031							
AVAILABLE FOR IDENTIFIED PROJECTS	718,021	3,314,049		1,130,034	2,902,036	241,900	3,792,164	648,228
TRANSFER FROM GENERAL FUND REQUIRED								
					PROJECTED ASSIGNED AS OF 06/30/18			
						(3,087)		

	Balance 6/30/17	IN	OUT	Balance 6/30/2018	IN	OUT	Balance 6/30/2019
NON-GENERAL FUND REVENUE SOURCES							
TOWN AID ROAD FUND	204,898	205,387	229,350	180,935	205,387	237,400	148,922
LAND ACQUISITION FUND (per ordinance 8-13)	2,792	20		2,812	20		2,832
STATE LoCIP ENTITLEMENT FOR COLUMBIA	78,155	72,770	150,925	-	45,578		45,578
LAND RECORD RECORDING FEES (per public act 228)	20,428	5,000		25,428	5,300		30,728
				-			-



TOWN OF COLUMBIA FY 18-19 BUDGET

GRANTS AND SUBSIDIES SUMMARY

Date: 04/04/2018

Dept #	Agency	2016-2017 Budget	2017-2018 Budget	2018-2019 Budget	\$ Change b/t FY 18-19 & FY 17-18	% Change b/t FY 18-19 & FY 17-18
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	1,372	0	0.00%
250	Wind. Reg. Transit District	8,628	8,628	8,628	0	0.00%
	TVCCA Assessment	1,083	1,083	1,100	17	1.58%
	Total			9,728		
270	AHM Youth Services	41,640	42,889	44,176	1,287	3.00%
320	Columbia Volunteer Fire Dept.	189,250	193,550	197,550	4,000	2.07%
610	Columbia Lions Club	4,000	4,000	4,000	0	0.00%
620	Saxton B. Little Free Library	381,690	393,365	399,265	5,900	1.50%
630	Connecticut Federation of Lakes	150	150	150	0	0.00%
	TOTAL	631,813	649,037	660,241	11,204	1.73%

TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

FY 17-18 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	BOE Non-Lapsing Account	Land Record Fees	Total All Funds
ACTUAL FUND BALANCE 6/30/17	3,812,068	711,990	7,216	204,898	2,792	19,079	2,856	31,912	1,697	100,000	20,428	4,914,937
ASSIGNED / RESERVED FOR ENCUMBRANCES	(40,136)	6,032										(34,104)
NONSPENDABLE FUND BALANCE-PPD EXPENSES	(17,898)							41				(17,857)
PRIOR YEAR FUND BALANCE ADJUSTMENT												-
AVAILABLE FUND BALANCE	3,754,034	718,022	7,216	204,898	2,792	19,079	2,856	31,953	1,697	100,000	20,428	4,862,975
FY 17-18 RESOURCES												-
PROPERTY TAXES (BUDGETED)	13,638,802											13,638,802
INTERGOVERNMENTAL (BUDGETED)	3,238,223			205,463								3,443,686
OTHER REVENUE (BUDGETED)	419,350	4,500	1,300					10,000				435,150
FUNDS TRANSFERRED TO (BUDGETED)	10,000	1,048,124	10,000			10,000			3,900			1,082,024
REVENUE VARIANCE - ACTUAL VS BUDGET	(14,042)	1,270	-	(76)	22		3,610				5,433	(3,782)
ADDITIONAL TRANSFERS TO (During FY 17-18)		60,155										60,155
TOTAL RESOURCES	21,046,367	1,832,071	18,516	410,285	2,815	29,079	6,466	41,953	5,597	100,000	25,861	23,519,010
FY 17-18 REQUIREMENTS												-
Board of Selectmen Budget	3,822,332	1,074,348	13,064			10,000			3,900			4,923,644
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	-	-	3,900	-	-	18,037,013
Original Budgeted Transfers Out	842,674			229,350				10,000				1,082,024
Appropriation variance (actual vs. budget)												-
Expense variance (actual vs. budget)	(163,500)	55,686				(10,000)	3,115					(114,699)
Transfer variance (actual vs. budget)	60,155											60,155
TOTAL OUTLAY	17,675,030	1,130,034	13,064	229,350	-	-	3,115	10,000	3,900	-	-	19,064,493
ESTIMATED FUND BALANCE 06/30/18	3,371,337	702,037	5,452	180,935	2,815	29,079	3,351	31,953	1,697	100,000	25,861	4,454,517

TOWN OF COLUMBIA FY 18-19 BUDGET

Date: 04/04/2018

FY 18-19 DEVELOPMENT OF AMOUNT TO BE RAISED BY TAXES

	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 Accountn	Land Record Fees	Total All Funds
ESTIMATED FUND BALANCE 7/1/18	3,371,337	702,037	5,452	180,935	2,815	29,079	3,351	31,953	1,697	100,000	25,861	4,454,517
ESTIMATED FUNDS UNASSIGNED/UNDESIGNATED	2,971,337											2,971,337
ESTIMATED FUNDS AVAILABLE FOR EXPENDITURES	400,000	702,037	5,452	180,935	2,815	29,079	3,351	31,953	1,697	100,000	25,861	1,483,179
FY 18-19 RESOURCES												
INTERGOVERNMENTAL	2,412,643	-		205,387								2,618,030
OTHER	423,250	4,500	1,300					10,000				439,050
FUNDS TRANSFERRED TO	10,000	885,628	10,000			10,000			8,880			924,508
TOTAL RESOURCES	2,845,893	890,128	11,300	205,387	-	10,000	-	10,000	8,880		-	3,981,588
AVAILABLE BALANCE PLUS RESOURCES	3,245,893	1,592,164	16,752	386,322	2,815	39,079	3,351	41,953	10,577	100,000	25,861	5,464,767
FY 18-19 REQUIREMENTS												
Board of Selectmen Budget	3,914,627	895,303	13,242			10,000		10,000	3,900			4,847,072
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	16,770,010	895,303	13,242	-	-	10,000	-	10,000	3,900	-	-	17,702,455
Originally Budgeted Transfers Out	677,108	-	-	237,400	-	-	-	10,000				924,508
FUNDS RESERVED-FUTURE ACTIVITY		696,862	3,510	148,922	2,815	29,079	3,351	21,953	6,677	100,000	25,861	1,039,029
TOTAL REQUIREMENTS	17,447,118	1,592,165	16,752	386,322	2,815	39,079	3,351	41,953	10,577	100,000	25,861	19,665,992
AMOUNT TO BE RAISED BY TAXES	14,201,225	0	(0)	-	0	(0)	0	(0)	(0)	-	0	14,201,225
2017 NET GRAND LIST (budget purposes)	486,906,745											
Change from 2016 Net Grand List	2,579,666	0.53%										

	FY 17-18 VALUE OF ONE MILL	FY 17-18 COLLECTION RATE	FY 18-19 MILL RATE	PROPOSED VALUE OF ONE MILL	PROPOSED COLLECTION RATE FY 18-19	PROPOSED MILL RATE FY 18-19
FY 17-18 PROPERTY TAX SUMMARY	472,218.90	97.50%	28.88	474,734.08	97.50%	29.91

Net Mill Increase 1.03
Percent Change 3.58%

NOTE: 17-18 Mill Rate included the use of \$472,000 from the general fund to minimize the mill rate increase in 2017-2018.

1.99% Amount of contingency in comparison to total BOS budget excluding debt service