



TOWN OF COLUMBIA

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OFFICE OF THE TOWN ADMINISTRATOR

TO: Town of Columbia Financial Planning and Allocation Commission (FiPAC)
Town of Columbia Board of Selectmen (BOS)
Town of Columbia Board of Education (BOE)

FROM: Mark Walter, Town Administrator

DATE: April 29, 2024

RE: **Proposed Fiscal Year 2024-2025 Annual Town Budget**

This packet constitutes the Proposed Annual Town Budget for Fiscal Year 2024-2025 for the Board of Selectmen (BOS) and the Board of Education (BOE), respectively. For summary purposes, the budget can be segmented as follows: Resources, Requirements, and Mill Rate.

RESOURCES

The proposed budget for the General Fund revenues for FY '24-'25, other than new/current property taxes to be raised, total \$3,343,927 which is an increase of \$203,618 or 6.48% from FY '23-'24. As shown in detail on pages 23 through 25 of this budget packet, several revenue line items for FY '24-'25 are projected to increase, decrease or go unchanged. Based on the estimated state municipal aid for FY '24-'25, the following intergovernmental revenue line items stand out. The BOS anticipates receiving the following state funding: \$2,316,189 in ECS funding (\$75,830 increase from FY'23-'24), \$75,000 in Special Education Excess Cost Grant (\$37,000 decrease from FY'23-'24), no funding for School Transportation (continuing non-funding by the state), no funding for Circuit Breaker Elderly Tax Relief (a cost that the town must absorb in its budget), no funding for Municipal Revenue Sharing funds (no change from FY'23-'24), \$26,763 for Municipal Projects Grant (no change from FY'23-'24), \$28,393 for Supplemental Revenues Sharing (formerly called Municipal Stabilization Grant; no change from FY'23-'24), and \$7,406 in PILOT-State Owned Property Grant (\$528 increase from FY'23-'24), \$4,587 in Pequot-Mohegan Grant (no change from FY'23-'24). The new LoCIP entitlement for FY '24-'25 is projected to be \$57,760 plus the Town has a LoCIP entitlement balance for FY '23-'24 totaling \$155,509. The Town is opting to not apply for any LoCIP funds in FY'23-'24 and will apply for these funds with an applicable capital project in FY '24-'25. Anticipated funding from the State of Connecticut may change during the review of the Governor's budget. The approved intergovernmental revenue budget is based on the latest information received from the State as of February 4, 2024.

As part of this packet, page 26 details the Federal and State Grant funding that the BOE receives. These grants are included in the overall BOE Budget and are **not** part of the proposed FY '24-'25 Town Allocation requested by the BOE.

Aside from the General Fund revenues, the BOS proposed budget calls for the utilization of \$203,675 in Town Aid Road (TAR) to fund Road projects budgeted in the Capital projects. The TAR funds will be the new allocation from the state for FY '24-'25. The estimated Undesignated Fund Balance is projected to be \$3,843,757 as of 06/30/2024 as shown on page 30 and 31 of this budget packet. The estimated Undesignated Fund Balance of \$3,843,757 as of 07/01/23 is equal to 17.26% of the FY '24-'25 proposed General Fund Budgetary Requirements. The proposed Budget includes the use of \$375,000 from the General Funds for FY '24-'25 in order to offset a portion of the Mill Rate increase.

With respect to new/current property taxes, the BOS adopted budget requires \$16,375,570 to be collected in FY '24-'25 with the consideration of using \$375,000 from the General Fund in order to minimize the Mill Rate impact on the proposed budget. The proposed property tax revenue requirement represents an increase of \$1,259,424 or 8.33% from FY'23-'24. The 2023 Grand List had a reduction of \$1,185,235 or -.20% which is having an impact on the property taxes that the Town will need to collect as well as on the Mill Rate. This decrease is based on the results of the recent review of the Town's assessed values when calculating the 2023 Grand List.

REQUIREMENTS

The proposed BOS Operating Budget for FY '24-'25 is \$5,353,137. That is an increase of \$324,316 or 6.45% over the amount adopted for FY '23-'24. The proposed BOS budget includes no increase in Contingency and maintains it at \$78,000. This is approximately 1.46% of the proposed FY '24-'25 BOS Operating Budget. The Town Charter allows a 2 % of the Annual Town Budget maximum. The proposed FY '24-'25 Capital Budget appropriations for the BOS and the BOE totals \$955,330. That is an overall decrease of \$89,557 or -8.57% from FY '23-'24. Each of the proposed capital budget lines are listed on page 27 of this document. Some of the capital project increases include the Road Projects, Box Culvert Repairs/Replacement, Public Works equipment, and CVFD Requests. The decreases in the proposed capital projects are the closing out of projects that are either completed, no longer needed or postponed: Hennequin Road Drainage, Latham Hill Bridge, HWP Security Project, HWP Ceiling Tile Replacement and HWP Asbestos Removal. Other aspects of the proposed capital projects include adding to current funding of planned projects; such as, funding for next Revaluation, HVAC fund, Dam Gate Repairs, Hazardous Tree Removal and a Senior Center project. The BOE has proposed capital funding requests for FY '24-'25: new Kitchen Equipment, Drainage Project and Fencing. Finally, the proposed FY '24-'25 BOS Debt Service Budget is a zero budget. The final debt service payment for the scheduled principal and interest was paid off in early June 2021 and the Town is currently debt free. The proposed budget does not include any potential debt for any proposed or existing projects.

The proposed BOE Operating Budget for FY '24-'25 has a Town budgeted allocation of \$14,009,766 which is an increase of \$395,004 or 2.9% from FY '23-'24. The proposed BOE FY '24-'25 town allocated budget is inline with the Minimum Budget Requirements mandated by the state.

Please note that the following BOS and BOE budget items impacted this budget process. The FY '24-'25 healthcare plan for employee benefits was budgeted in consideration of a 2.0% increase. Also, the Town has locked in the fuel rates for oil, diesel and gasoline. Currently, the Town is locked in a contract which will expire October 31, 2024 and has renegotiated the contract effective November 1, 2024. The Town is also reviewing the long term capital plan in regards to concerns with culverts and road conditions as well as is waiting for a decision on the HWP HVAC improvement grant submission.

MILL RATE

The proposed budget is currently showing a Mill Rate of **28.12** for FY '24-'25 which is an increase of 2.21 mills or 8.55%. The proposed mill rate does take into consideration the use of \$375,000 from the General Fund. The FY '23-'24 Mill Rate of **25.91** was set by FiPAC after the Annual Town Meeting on May 9, 2023. With the proposed FY '24-'25 Mill Rate, a town assessed property may also experience a property tax change this year if there are any changes in their property assessment during the year. For the FY '24-'25, each mill is projected to generate \$582,197 of revenue; compared to \$583,359 in FY '23-'24.

The proposed FY '24-'25 tax collection rate is 98.0%. which is the same as the collection rate for FY '23-'24. This is based on the history of the Town's property tax collection. The tax collection rate for FY '23-'24 is approximately 99%. The tax collection rate for FY '22-'23 is 99.0% (which includes a tax sale in the spring of 2023). The historical collection rates are as follows: 99.0% for '20-'21, 99.0 % for '20-'21, 98.83% for '19-'20, 98.8% for FY '18-'19, 99.25% for FY '17-'18 (tax sale held in '17-'18), 98.36% for '16-'17 , and 98.76% for '15-'16 (tax sale held in '15-'16).

Upcoming Meeting:

Tuesday, May 14 - Annual Town Budget Meeting with Budget Vote and possibly a FiPAC meeting to follow, Yeomans Hall, 7:00pm.



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 4/29/2024

EXPENDITURES (SUMMARY)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variance	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
GENERAL GOVERNMENT										
110	Town Meeting	2,919	1,697	2,990	-	2,446	-	2,919	(71)	-2.37%
112	Executive and General Admin. Services	995,944	941,274	1,085,630	-	807,433	-	1,105,082	19,452	1.79%
113	Information Technology	77,750	74,248	114,761	4,357	110,571	-	113,221	(1,540)	-1.34%
115	Town Maintenance Facility (Old Firehouse Bldg)	3,585	2,663	3,350	-	1,869	-	2,750	(600)	-17.91%
116	Chapel on the Green	3,000	1,466	3,000	-	1,698	-	3,000	-	0.00%
117	History Place	4,336	3,090	4,300	-	2,495	-	3,950	(350)	-8.14%
120	Judicial & Legal	55,000	33,283	55,000	-	28,873	-	55,000	-	0.00%
130	Registrar of Voters	34,995	28,614	36,804	-	30,575	-	63,612	26,808	72.84%
132	Assessment	146,628	140,133	152,261	-	118,825	-	166,125	13,864	9.11%
133	Tax Collection	90,661	86,205	97,937	1,683	77,239	-	98,129	192	0.20%
134	Town Clerk/Public Records Services	125,970	111,517	135,335	-	101,046	-	137,789	2,454	1.81%
135	Financial Planning and Auditing	27,385	24,155	34,485	-	22,702	-	34,225	(260)	-0.75%
136	Finance Department	263,218	225,277	278,779	-	206,910	-	283,426	4,647	1.67%
140	Board of Assessment Appeals	1,405	79	1,425	-	-	-	1,446	21	1.47%
		1,832,796	1,673,699	2,006,057	6,040	1,512,684	-	2,070,674	64,617	3.22%
HEALTH & HUMAN SERVICES										
210	Health Care / Inspect. Services (EHHD)	30,790	29,920	30,490	-	22,867	-	31,246	756	2.48%
230	Social Services	59,906	50,303	63,823	-	51,957	-	67,149	3,326	5.21%
240	Drug & Alcohol Abuse Prevention	-	-	-	-	-	-	-	-	#DIV/0!
250	Elderly & Transportation Services	114,250	107,946	125,349	-	99,088	-	123,441	(1,908)	-1.52%
260	Beckish Senior Center	112,807	95,440	117,151	-	79,888	-	117,257	106	0.09%
270	Youth Services	50,195	50,194	52,102	-	51,700	-	54,284	2,182	4.19%
		367,948	333,804	388,915	-	305,500	-	393,377	4,462	1.15%
PUBLIC SAFETY										
310	Police Protection	186,400	149,722	165,000	-	-	-	164,055	(945)	-0.57%
320	Fire Fighting & Emerg. (Medical Services)	295,400	295,967	306,250	-	305,414	-	311,100	4,850	1.58%
330	Fire Prevention Services	29,047	27,050	30,290	-	22,943	-	36,881	6,591	21.76%
345	Emer. Management Director	5,733	3,888	8,094	-	2,557	-	8,235	141	1.74%
350	Lake Management Services	25,125	33,907	27,768	-	16,973	-	29,357	1,589	5.72%
		541,705	510,534	537,402	-	347,887	-	549,628	12,226	2.28%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 4/29/2024

EXPENDITURES (SUMMARY)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variance	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
PUBLIC WORKS										
410	Public Works Maint. Services	685,798	622,206	708,326	-	560,271	-	827,967	119,641	16.89%
420	Waste Dipsosal Services	251,327	225,863	262,183	-	189,061	-	314,427	52,244	19.93%
440	Street Lighting Services	13,500	8,561	13,500	-	6,589	-	13,500	-	0.00%
		950,625	856,631	984,009	-	755,921	-	1,155,894	171,885	17.47%
LAND USE SERVICES										
510	Planning and Zoning Services	88,700	88,179	101,104	-	75,469	-	103,406	2,302	2.28%
520	Inland Wetland Commission	32,712	27,252	33,267	-	24,832	-	34,683	1,416	4.26%
530	Building Inspections / Facilities Maintenance	212,735	208,131	215,797	7,500	176,278	-	261,236	45,439	21.06%
540	Conservation and Agricultural	1,255	729	13,995	-	5,966	-	12,528	(1,467)	-10.48%
550	Zoning Appeals Services	-	-	-	-	-	-	-	-	#DIV/0!
560	Building Appeal Services	400	801	900	-	399	-	900	-	0.00%
570	Land Use Department	76,624	67,440	79,120	-	65,305	-	85,572	6,452	8.15%
		412,426	392,531	444,183	7,500	348,249	-	498,325	54,142	12.19%
MISCELLANEOUS										
610	Public Celebrations	7,700	8,359	8,800	-	636	-	8,800	-	0.00%
620	Library Services	439,626	439,626	466,865	-	466,865	-	464,366	(2,499)	-0.54%
630	Lake Management Advisory Committee	26,050	26,138	23,650	5,130	19,370	-	36,250	12,600	53.28%
640	Beach Services	48,184	41,428	50,559	-	28,136	-	52,716	2,157	4.27%
660	Recreation Area Operations	15,406	11,496	15,765	-	6,016	-	15,765	-	0.00%
670	Recreation	90,618	98,487	102,616	-	68,725	-	107,342	4,726	4.61%
		627,584	625,535	668,255	5,130	589,748	-	685,239	16,984	2.54%
	BOARD OF SELECTMEN TOTAL	4,733,084	4,392,734	5,028,821	18,670	3,859,989	-	5,353,137	324,316	6.45%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date: 4/29/2024

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variance	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
BOARD OF EDUCATION										
111	Certified Salaries	4,819,708	4,983,433	5,435,712	-	5,141,959		5,280,549	(155,163)	-2.85%
112	Noncertified Salaries	1,173,142	1,109,352	1,241,779	-	1,253,291		1,285,615	43,836	3.53%
210	Employee Benefits - Hosp	1,127,150	1,283,376	1,421,621		1,363,558		1,447,561	25,940	1.82%
211	Employee Benefits - Group Life	8,500	8,293	9,100		9,130		8,703	(397)	-4.36%
213	Employer FICA Taxes	86,000	81,740	86,000		86,032		94,000	8,000	9.30%
214	Employer Medicare Taxes	93,000	89,216	105,000		105,036		97,588	(7,412)	-7.06%
250	Benefit - Unemployment	15,600	15,444	15,600		-		45,228	29,628	189.92%
260	Benefit - Worker's Compensation	78,000	66,839	72,000		67,737		70,000	(2,000)	-2.78%
290	Other Benefits	77,604	68,994	90,000		67,899		93,500	3,500	3.89%
310	Board of Education Legal Services	27,000	22,824	35,000		23,991		30,000	(5,000)	-14.29%
320	Instructional Improvement	10,900	3,390	16,506		2,806		15,952	(554)	-3.36%
330	Professional Services	240,808	258,497	202,400		272,686		262,500	60,100	29.69%
340	Technical/Contracted Services	239,567	278,706	303,414	-	328,071		340,865	37,451	12.34%
411	Water/Air Testing and Sewage	6,500	3,858	6,500		9,540		8,000	1,500	23.08%
421	Sanitary Refuse	10,000	13,933	16,000		10,892		16,000	-	0.00%
422	Snow Plowing	25,500	27,000	28,750		27,000		29,550	800	2.78%
430	Repairs and Maintenance	45,100	22,573	45,100	-	43,760		46,950	1,850	4.10%
440	Copier Rental and Usage	34,500	27,465	33,412		28,038		27,809	(5,603)	-16.77%
510	Student Transportation	688,848	810,950	752,638		823,009		880,300	127,662	16.96%
520	Property Insurance	68,200	62,327	96,550		56,783		70,125	(26,425)	-27.37%
530	Telephone	8,800	10,545	10,980		8,522		12,000	1,020	9.29%
531	Postage	6,000	1,357	4,000		2,217		3,000	(1,000)	-25.00%
540	Advertising	1,000	-	1,000		-		500	(500)	-50.00%
560	Tuition	3,436,478	3,158,573	2,846,044		2,840,795		3,146,366	300,322	10.55%
580	Travel	5,795	1,828	5,250		20		9,250	4,000	76.19%
610	Supplies	116,848	73,304	121,259		107,898		186,632	65,373	53.91%
613	Custodial Supplies	22,000	23,015	22,000		24,893		25,000	3,000	13.64%
622	Electricity	117,000	59,234	75,000	-	43,648		75,000	-	0.00%
623	Propane Gas	5,500	2,155	5,000		1,184		4,500	(500)	-10.00%
624	Heating Oil	84,000	92,654	84,000		71,579		84,000	-	0.00%
626	Diesel Fuel	55,000	42,847	45,000		37,961		45,000	-	0.00%
640	Software	43,955	43,935	111,672		52,924		81,292	(30,380)	-27.20%
641	Textbooks/Workbooks	18,092	21,759	105,903		126,136		41,538	(64,365)	-60.78%
642	Library Books	6,500	5,385	6,500		4,845		4,000	(2,500)	-38.46%
643	Periodicals	6,613	2,200	4,770		2,017		3,730	(1,040)	-21.80%
730	Equipment	57,859	23,670	137,302		72,238		121,448	(15,854)	-11.55%
810	Dues and Fees	16,875	14,571	16,000		11,898		15,715	(285)	-1.78%
Board of Education Total		12,883,942	12,815,241	13,614,762	-	13,129,990		14,009,766	395,004	2.90%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date: 4/29/2024

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variance	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
	Board of Selectmen's Budget	4,733,084	4,392,734	5,028,821	18,670	3,859,989	-	5,353,137	324,316	6.45%
	Contingency	78,000	45,142	78,000	(18,670)			78,000	-	0.00%
	Debt Service	-	-	-				-	-	#DIV/0!
	Board of Education's Budget	12,883,942	12,815,241	13,614,762	-	13,129,990	-	14,009,766	395,004	2.90%
										#DIV/0!
	TOTAL GENERAL FUND 10	17,695,026	17,253,116	18,721,583	-	16,989,979	-	19,440,903	719,320	3.84%
	TOTAL TRANSFERS OUT	812,031	1,501,031	831,872	250,000	831,872		652,594	(179,278)	-21.55%
	TOTAL GENERAL FUND & TRANSFERS	18,507,057	18,754,147	19,553,455	250,000	17,821,851	-	20,093,497	540,042	2.76%
	Capital Fund	903,741	721,519	1,131,750		2,020,119		929,690	(202,060)	-17.85%
	Dog Fund	28,501	28,320	28,612		22,014		32,104	3,492	12.20%
	Open Space Land Acquisition	-	-	-		-		-	-	#DIV/0!
	Internal Service Fund	25,000	-	25,000		30,859		25,000	-	0.00%
	Szedga Farm	4,950	5,078	6,750		1,073		6,750	-	0.00%
	Sr. Center Fund	-	84	-		13,328		-	-	#DIV/0!
	Recreation Fund	10,000	8,726	10,000		-		10,000	-	0.00%
	TOTAL ALL FUNDS ABOVE	19,479,249	19,517,874	20,755,567	250,000	19,909,243	-	21,097,041	341,474	1.65%

SUMMARY OF FISCAL YEAR 2022-2023 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	Szegda Farm	
General Fund		598,594	25,000			25,000	2,000	650,594
Capital Projects								0
Dog Fund								0
Town Aid Rd. Fund		203,675						203,675
Land Acquis. Fund								0
Int. Service Fund								0
Land Record Fees								0
Recreation Fund *	10,000							10,000
TOTAL	10,000	802,269	25,000	-	-	25,000	2,000	864,269

* 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 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
110	TOWN MEETING									
120	Telephone/Communication	1,419	1,418	1,490		1,418.09		1,419	(71)	-4.77%
130	Legal Notices	1,500	279	1,500		1,028.35		1,500	-	0.00%
		2,919	1,697	2,990	-	2,446.44	-	2,919	(71)	-2.37%
112	EXECUTIVE AND GENERAL ADMINISTRATIVE SERVICES									
10	Salaries & Wages	201,679	203,048	211,900		170,854.80		226,510	14,610	6.89%
12	Auto Allowance	3,600	3,600	3,600		3,000.00		3,600	-	0.00%
20	Payroll Taxes	150,000	140,593	153,000		124,229.98		167,500	14,500	9.48%
22	Unemployment Compensation	5,000	9,884	5,000		-		5,000	-	0.00%
30	Worker's Compensation	25,000	22,280	25,000		21,390.48		25,000	-	0.00%
40	Group Insurance	357,701	324,306	411,500		287,614.72		388,452	(23,048)	-5.60%
50	Pension 401a plan	109,500	104,812	114,750		89,741.92		124,100	9,350	8.15%
60	Def Comp Match 457b plan	48,000	40,177	50,000		33,674.31		54,000	4,000	8.00%
110	Postage	3,000	2,942	3,000		2,803.41		3,500	500	16.67%
120	Telephone/Communication	6,400	5,973	6,400		4,943.82		7,000	600	9.38%
130	Legal Notices	2,000	713	2,000	(246.00)	371.00		2,500	500	25.00%
140	Advertising	750	249	750	246.00	996.00		750	-	0.00%
230	Electricity	16,000	7,676	16,000		5,755.81		16,000	-	0.00%
240	Fuel	5,700	5,971	7,300		3,486.67		7,300	-	0.00%
300	General Supplies	3,450	1,716	3,450		3,676.95		5,000	1,550	44.93%
420	Grants & Subsidies	5,000	5,000	5,000		5,000.00		5,100	100	2.00%
421	Town Historian	730	633	730		633.00		1,500	770	105.48%
422	Economic Dev Committee	650	1,730	1,730		450.00		1,000	(730)	-42.20%
460	Commercial Insurance	35,000	42,013	47,600	(750.00)	32,295.32		44,000	(3,600)	-7.56%
500	Professional/Technical	500	404	500	750.00	2,947.20		500	-	0.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	2,600	2,160	2,600		1,205.00		3,000	400	15.38%
550	Miscellaneous Services & Chgs	250	-	250		15.94		250	-	0.00%
600	Repairs & Maintenance	50	-	50		-		-	(50)	-100.00%
710	Professional Improvement	270	700	270		-		270	-	0.00%
720	Professional Dues	12,114	12,084	12,250		11,642.67		12,250	-	0.00%
750	Conferences/Seminars	500	537	500		533.00		500	-	0.00%
770	Transportation	500	171	500		171.35		500	-	0.00%
811	Machinery/Equip.<5000	-	1,901	-		-		-	-	0.00%
		995,944	941,274	1,085,630	-	807,433.35	-	1,105,082	19,452	1.79%
113	INFORMATION/TECHNOLOGY									
300	General Supplies	4,500	3,235	4,500		3,265.53		4,500	-	0.00%
500	Professional/Technical	40,000	31,239	84,285		83,248.01		80,109	(4,176)	-4.95%
515	Contracted Services (Copiers + IT)	22,750	29,609	15,476		10,152.48		15,612	136	0.88%
600	Repairs/Maintenance	500	-	500		-		500	-	0.00%
811	Machinery/Equip.<5000	10,000	10,165	10,000	4,357.00	13,905.09		12,500	2,500	25.00%
		77,750	74,248	114,761	4,357.00	110,571.11	-	113,221	(1,540)	-1.34%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
115	TOWN MAINTENANCE FACILITY (Old CVFD)									
120	Telephone	735	821	850		676.01		1,000	150	17.65%
230	Electricity	2,500	1,842	2,500		1,193.27		1,750	(750)	-30.00%
240	Fuel	350	-	-		-		-	-	#DIV/0!
515	Contracted Services					-		-	-	0.00%
600	Repairs					-		-	-	0.00%
		3,585	2,663	3,350	-	1,869.28	-	2,750	(600)	-17.91%
116	CHAPEL ON THE GREEN									
230	Electricity	3,000	1,466	3,000		1,698.46		3,000	-	0.00%
600	Repairs	-	-	-		-		-	-	0.00%
		3,000	1,466	3,000	-	1,698.46	-	3,000	-	0.00%
117	HISTORY PLACE									
120	Telephone	1,536	1,560	1,800		1,354.16		1,950	150	8.33%
230	Electricity	2,200	1,530	2,500		1,141.05		2,000	(500)	-20.00%
240	Fuel	600	-	-		-		-	-	#DIV/0!
600	Repairs & Maintenance					-		-	-	0.00%
		4,336	3,090	4,300	-	2,495.21	-	3,950	(350)	-8.14%
120	JUDICIAL & LEGAL									
500	Professional/Technical	55,000	33,283	55,000		28,873.01		55,000	-	0.00%
		55,000	33,283	55,000	-	28,873.01	-	55,000	-	0.00%
130	REGISTRAR OF VOTERS									
10	Salaries & Wages	16,158	13,505	16,843		15,992.86		27,186	10,343	61.41%
16	Election Workers	8,220	5,923	8,768	(10.00)	5,265.97		20,780	12,012	137.00%
110	Postage	540	745	580		297.37		620	40	6.90%
130	Legal Notices	180	172	180		123.28		180	-	0.00%
300	General Supplies	2,140	2,156	2,015		1,820.41		4,005	1,990	98.76%
500	Professional/Technical	2,325	1,813	2,075		2,064.95		2,250	175	8.43%
515	Contracted Services	675	750	750		750.00		750	-	0.00%
520	Printing	3,300	2,590	3,000		3,121.66		4,600	1,600	53.33%
550	Miscellaneous Services & Chgs	80	60	80		-		80	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
720	Professional Dues	170	190	190	10.00	200.00		210	20	10.53%
750	Conferences/Seminars	1,000	510	1,980		860.00		2,600	620	31.31%
770	Transportation	207	200	343		78.60		351	8	2.33%
811	Mach/Equip <\$5000		-			-		-	-	0.00%
		34,995	28,614	36,804	-	30,575.10	-	63,612	26,808	72.84%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
132	ASSESSMENT									
10	Salaries & Wages	118,858	118,141	123,076		95,813.84		129,180	6,104	4.96%
110	Postage	1,510	4	1,200		-		1,500	300	25.00%
130	Legal Notices	300	-	300		-		300	-	0.00%
300	General Supplies	2,500	2,491	2,500		2,313.21		3,900	1,400	56.00%
500	Professional/Technical	15,410	15,431	17,980		16,655.70		23,165	5,185	28.84%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
710	Professional Improvement	2,400	565	2,400		750.00		2,800	400	16.67%
720	Professional Dues	760	445	760		510.00		700	(60)	-7.89%
750	Conferences/Seminars	1,000	970	1,070		610.75		1,240	170	15.89%
770	Transportation	3,890	1,503	2,975		2,171.64		3,340	365	12.27%
811	Mach/Equip <\$5000		583			-			-	0.00%
		146,628	140,133	152,261	-	118,825.14	-	166,125	13,864	9.11%
133	TAX COLLECTION									
10	Salaries & Wages	67,977	65,575	72,602		57,752.44		71,928	(674)	-0.93%
110	Postage	890	1,214	1,379		1,242.12		1,518	139	10.08%
130	Legal Notices	1,890	1,375	1,890		1,141.80		1,890	-	0.00%
300	General Supplies	620	619	620		393.03		620	-	0.00%
500	Professional/Technical	17,176	15,732	19,234		13,629.48		19,829	595	3.09%
505	State DMV Fee	250	250	250		250.00		250	-	0.00%
710	Professional Improvement	300	-	200		-		300	100	50.00%
720	Professional Dues	150	95	150		95.00		150	-	0.00%
750	Conferences/Seminars	695	755	815		590.00		815	-	0.00%
770	Transportation	713	590	797		462.68		829	32	4.02%
811	Mach/Equip<\$5,000		-		1,683.00	1,682.15			-	0.00%
		90,661	86,205	97,937	1,683.00	77,238.70	-	98,129	192	0.20%
134	TOWN CLERK/PUBLIC RECORDS SERVICES									
10	Salaries & Wages	105,417	99,132	113,416		88,832.99		114,969	1,553	1.37%
110	Postage	1,103	786	1,179		432.38		1,275	96	8.14%
130	Legal Notices	4,000	846	4,000		2,471.18		4,000	-	0.00%
300	General Supplies	3,505	734	3,605	(700.00)	830.77		3,805	200	5.55%
500	Professional/Technical	8,915	7,676	10,200	200.00	6,024.60		10,200	-	0.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc. Services & Chgs	50	-	50		-		50	-	0.00%
600	Repairs & Maintenance	200	-	200	400.00	397.95		400	200	100.00%
630	Rental	396	353	430		381.15		430	-	0.00%
710	Professional Improvement	250	150	250	100.00	345.00		500	250	100.00%
720	Professional Dues	280	275	340		225.00		340	-	0.00%
750	Conferences/Seminars	1,400	1,320	1,180		930.00		1,300	120	10.17%
770	Transportation	454	245	485		175.10		520	35	7.22%
		125,970	111,517	135,335	-	101,046.12	-	137,789	2,454	1.81%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
135	FINANCIAL PLANNING AND AUDITING									
110	Postage	850	547	800		517.00		850	50	6.25%
130	Legal Notices	325	530	350		-		625	275	78.57%
500	Professional/Technical	25,210	22,210	32,335		22,185.00		31,575	(760)	-2.35%
520	Printing	1,000	867	1,000		-		1,175	175	17.50%
		27,385	24,155	34,485	-	22,702.00	-	34,225	(260)	-0.75%
136	FINANCE DEPARTMENT									
10	Salaries & Wages	221,453	192,546	234,851		183,290.14		238,736	3,885	1.65%
110	Postage	3,550	2,080	3,775		1,481.31		3,900	125	3.31%
300	General Supplies	2,800	476	3,000		1,062.87		3,000	-	0.00%
500	Professional/Technical	33,700	29,640	35,388		20,608.66		36,000	612	1.73%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc Svc/Charges	-	-	-		-		-	-	0.00%
600	Repairs/Maintenance	-	-	-		-		-	-	0.00%
710	Professional Improvement	500	65	500		149.00		500	-	0.00%
720	Professional Dues	415	160	415		160.00		415	-	0.00%
750	Conferences/Seminars	400	-	400		-		400	-	0.00%
770	Transportation	400	309	450		157.72		475	25	5.56%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		263,218	225,277	278,779	-	206,909.70	-	283,426	4,647	1.67%
140	BOARD OF ASSESSMENT APPEALS (Tax Review Services)									
10	Salaries & Wages	450	79	470		-		491	21	4.47%
110	Postage	75	-	75		-		75	-	0.00%
130	Legal Notices	630	-	630		-		630	-	0.00%
300	General Supplies	100	-	100		-		100	-	0.00%
710	Professional Improvement	150	-	150		-		150	-	0.00%
		1,405	79	1,425	-	-	-	1,446	21	1.47%
210	HEALTH CARE / INSPECT. SERVICES (Eastern Highland Health District - EHHD)									
500	Professional/Technical	30,790	29,920	30,490		22,867.32		31,246	756	2.48%
		30,790	29,920	30,490	-	22,867.32	-	31,246	756	2.48%
230	SOCIAL SERVICES									
10	Salaries & Wages	58,046	49,863	61,963		50,047.22		64,872	2,909	4.69%
110	Postage	350	20	350		19.69		375	25	7.14%
300	General Supplies	350	158	350		327.62		650	300	85.71%
550	Professional/Technical	360	-	360		-		432	72	20.00%
720	Professional Dues	100	80	100	20.00	120.00		120	20	20.00%
750	Conferences/Seminars	200	50	200		-		200	-	0.00%
770	Transportation	500	132	500	(20.00)	10.59		500	-	0.00%
811	Mach/Equip <\$5000	-	-	-		1,431.87		-	-	0.00%
		59,906	50,303	63,823	-	51,956.99	-	67,149	3,326	5.21%
240	DRUG & ALCOHOL ABUSE PREV.									
420	Grants	-	-	-		-		-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
250	ELDERLY & TRANSPORTATION SERVICES									
10	Salaries & Wages (Senior Transportation)	80,999	81,351	90,527		73,299.37		94,670	4,143	4.58%
110	Postage	232	180	315		264.00		420	105	33.33%
120	Telephone	660	605	1,000		504.80		1,000	-	0.00%
130	Legal Notices	-	-	-	240.00	239.99		-	-	#DIV/0!
240	Fuel	7,500	4,317	8,000	(201.00)	2,547.06		7,000	(1,000)	-12.50%
300	General Supplies	1,100	221	900		734.79		1,060	160	17.78%
420	Grants & Subsidies	10,780	10,780	11,188		11,188.00		11,231	43	0.38%
500	Professional/Technical	1,200	1,805	1,640	201.00	1,841.00		1,720	80	4.88%
515	Contracted Services	7,179	7,179	7,179		7,178.69		-	(7,179)	-100.00%
540	Commission on Aging	600	300	600		-		1,140	540	90.00%
600	Repairs & Maintenance	4,000	1,208	4,000	(240.00)	1,289.94		5,200	1,200	30.00%
710	Professional Improvement		-			-			-	0.00%
770	Transportation		-			-			-	0.00%
		114,250	107,946	125,349	-	99,087.64	-	123,441	(1,908)	-1.52%
260	SENIOR CENTER SERVICES									
10	Salaries & Wages	75,298	70,406	78,262		62,014.70		83,802	5,540	7.08%
120	Telephone	1,380	1,732	1,950		1,686.51		1,950	-	0.00%
230	Electricity	15,000	7,731	15,000		5,838.57		12,000	(3,000)	-20.00%
240	Fuel	16,500	9,878	16,500	(52.00)	6,564.91		13,500	(3,000)	-18.18%
300	General Supplies	1,650	2,660	1,450		1,342.13		1,850	400	27.59%
515	Contracted Services	1,380	1,903	2,400		1,741.22		2,400	-	0.00%
550	Misc. Services & Chgs	244	208	234	52.00	286.00		400	166	70.94%
600	Repair/Maintenance	-	-	-		-		-	-	0.00%
710	Professional Improvement	380	229	380		-		380	-	0.00%
720	Professional Dues	125	-	125		50.00		125	-	0.00%
770	Transportation	850	694	850		364.25		850	-	0.00%
		112,807	95,440	117,151	-	79,888.29	-	117,257	106	0.09%
270	YOUTH SERVICES (AHM Youth & Family Services)									
300	Supplies	-	-	-		-		-	-	
420	Grants & Subsidies	50,195	50,194	52,102		51,699.82		54,284	2,182	4.19%
		50,195	50,194	52,102	-	51,699.82	-	54,284	2,182	4.19%
310	POLICE PROTECTION									
120	Telecommunications/ Internet	-	-	-		-		-	-	0.00%
300	General Supplies	-	-	-		-		-	-	0.00%
500	Professional/Technical	186,400	149,722	165,000		-		164,055	(945)	-0.57%
600	Repair/Maintenance	-	-	-		-		-	-	0.00%
811	ME < \$5,000	-	-	-		-		-	-	0.00%
		186,400	149,722	165,000	-	-	-	164,055	(945)	-0.57%
320	FIRE FIGHTING AND EMERGENCY (Medical Services)									
10	Salaries & Wages	-	-	-		-		-	-	0.00%
30	Worker's Comp. Insurance	-	-	-		-		-	-	0.00%
420	Grants & Subsidies	252,400	257,400	262,250		262,250.00		266,100	3,850	1.47%
500	Professional/Technical	43,000	38,567	44,000		43,164.00		45,000	1,000	2.27%
		295,400	295,967	306,250	-	305,414.00	-	311,100	4,850	1.58%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
330	FIRE PREVENTION SERVICES/ FIRE MARSHAL									
10	Salaries & Wages	24,547	24,547	25,590		20,668.83		26,781	1,191	4.65%
300	General Supplies	400	539	400		387.40		600	200	50.00%
515	Contracted Services	1,400	-	1,000		103.49		1,000	-	0.00%
710	Professional Improvement	600	300	600		535.00		600	-	0.00%
720	Professional Dues	500	173	500		225.00		600	100	20.00%
770	Transportation	600	607	700		486.57		800	100	14.29%
811	ME < \$5,000	1,000	884	1,500		536.81		6,500	5,000	333.33%
		29,047	27,050	30,290	-	22,943.10	-	36,881	6,591	21.76%
345	EMER. MANAGEMENT DIRECTOR									
10	Salaries	3,183	3,183	3,319		2,488.71		3,460	141	4.25%
110	Postage	50	-	50		-		50	-	0.00%
300	General Supplies	200	-	200		67.91		200	-	0.00%
500	Professional/Technical	100	-	100		-		100	-	0.00%
710	Professional Improvement		199	200		-		200	-	0.00%
770	Transportation	200	24	225		-		225	-	0.00%
811	ME < \$5,000	2,000	481	4,000		-		4,000	-	0.00%
		5,733	3,888	8,094	-	2,556.62	-	8,235	141	1.74%
350	LAKE MANAGEMENT SERVICES									
	Marine Patrol & Gate Monitoring									
10	Salaries & Wages	19,140	19,866	22,133	(133.00)	13,107.88		23,372	1,239	5.60%
120	Telephone/Communication	1,160	1,077	1,160		915.90		1,160	-	0.00%
300	General Supplies	1,575	3,163	1,575		777.03		1,575	-	0.00%
500	Professional/Technical	500	-	500		-		500	-	0.00%
520	Printing	500	352	650	133.00	783.00		1,000	350	53.85%
550	Misc. Services & Chgs	-	-	-		-		-	-	0.00%
600	Repairs & Maintenance	1,750	6,406	1,750		1,389.24		1,750	-	0.00%
710	Professional Improvement	500	-	-		-		-	-	#DIV/0!
811	Mach/Equip < \$5,000	-	3,042	-	-	-		-	-	0.00%
		25,125	33,907	27,768	-	16,973.05	-	29,357	1,589	5.72%
410	PUBLIC WORKS MAINT. SERVICES									
10	Salaries & Wages	443,003	418,214	450,706		349,539.08		535,046	84,340	18.71%
11	Salaries & Wages-OT	34,231	19,642	36,328		28,045.00		48,289	11,961	32.93%
120	Telephone	3,904	2,672	3,904		2,025.71		3,904	-	0.00%
230	Electricity	3,100	2,339	5,000		2,721.22		5,000	-	0.00%
240	Fuel	44,900	40,025	47,000		35,265.00		47,000	-	0.00%
300	General Supplies	4,200	4,707	4,200		4,051.41		6,140	1,940	46.19%
500	Professional/Technical	2,215	2,102	2,215		1,123.50		2,215	-	0.00%
515	Contracted Services	31,050	17,636	34,530		20,655.85		43,201	8,671	25.11%
600	Repairs & Maintenance	102,150	93,351	106,698		106,438.70		119,027	12,329	11.56%
610	Bldgs/Grounds Rep/Maint	11,950	17,512	12,150		7,718.92		12,550	400	3.29%
630	Rental	4,120	2,705	4,120		2,586.95		4,120	-	0.00%
710	Professional Development	500	1,175	1,000		100.00		1,000	-	0.00%
720	Professional Dues	400	125	400		-		400	-	0.00%
770	Transportation	75	-	75		-		75	-	0.00%
		685,798	622,206	708,326	-	560,271.34	-	827,967	119,641	16.89%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
420	WASTE DISPOSAL SERVICES									
10	Salaries & Wages	47,483	29,623	49,963		27,310.12		53,136	3,173	6.35%
11	Salaries & Wages-OT	2,910	751	2,967		2,964.00		3,263	296	9.98%
110	Postage	425	274	425		258.50		425	-	0.00%
230	Electricity	2,100	1,448	2,100		1,056.46		2,100	-	0.00%
300	General Supplies	2,100	2,208	2,100		1,545.56		2,300	200	9.52%
500	Professional /Technical	174,859	180,503	181,678		142,611.15		224,253	42,575	23.43%
515	Contracted Services	6,850	2,382	8,350		6,977.00		14,350	6,000	71.86%
520	Printing	200	280	200		-		200	-	0.00%
600	Repairs & Maintenance	6,000	2,438	6,000		202.54		6,000	-	0.00%
630	Rental	8,400	5,957	8,400		6,135.75		8,400	-	0.00%
		251,327	225,863	262,183	-	189,061.08	-	314,427	52,244	19.93%
440	STREET LIGHTING SERVICES									
230	Electricity	13,500	8,561	13,500		6,588.88		13,500	-	0.00%
		13,500	8,561	13,500	-	6,588.88	-	13,500	-	0.00%
510	PLANNING AND ZONING SERVICES									
10	Salaries & Wages	81,595	56,433	43,399		36,604.71		45,701	2,302	5.30%
130	Legal Notices	3,200	4,205	3,500		1,226.70		3,500	-	0.00%
500	Professional/Technical	1,500	3,122	1,500		1,170.00		1,500	-	0.00%
515	Contracted Services	-	24,000	50,000		36,000.00		50,000	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	395	328	395		338.00		395	-	0.00%
600	Repairs/Maint	-	-	-		-		-	-	0.00%
710	Professional Improvement	300	-	300		-		300	-	0.00%
720	Professional Dues	510	-	510		130.00		510	-	0.00%
750	Conferences/Seminars	700	90	1,000		-		1,000	-	0.00%
770	Transportation	500	-	500		-		500	-	0.00%
		88,700	88,179	101,104	-	75,469.41	-	103,406	2,302	2.28%
520	INLAND WETLAND COMMISSION									
10	Salaries & Wages	29,352	25,678	29,457		23,827.02		30,873	1,416	4.81%
120	Telephone	-	-	-		-		-	-	0.00%
130	Legal Notices	1,000	1,254	1,300		854.64		1,300	-	0.00%
420	Grants & Subsidies	-	-	-		-		-	-	0.00%
500	Professional/Technical	1,500	-	1,500		-		1,500	-	0.00%
710	Professional Improvement	-	-	-		-		-	-	0.00%
720	Professional Dues	160	65	160		65.00		160	-	0.00%
750	Conferences/Seminars	100	255	250		85.00		250	-	0.00%
770	Transportation	600	-	600		-		600	-	0.00%
811	Mach/Equip<\$5,000	-	-	-		-		-	-	0.00%
		32,712	27,252	33,267	-	24,831.66	-	34,683	1,416	4.26%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
530	BUILDING INSPECTIONS / FACILITIES MAINTENANCE									
10	Salaries & Wages	134,298	123,292	132,908		111,553.29		165,352	32,444	24.41%
11	Salaries & Wages-OT	5,305	3,269	7,447		3,888.66		8,392	945	12.69%
120	Telephone/Communication	792	792	792		594.00		792	-	0.00%
240	Fuel	1,500	1,790	2,300		1,689.38		2,300	-	0.00%
300	General Supplies	27,350	21,131	29,350	(10.00)	15,508.14		33,200	3,850	13.12%
500	Professional/Technical	12,800	26,253	14,780	7,500.00	21,754.00		22,180	7,400	50.07%
515	Contracted Services	20,690	22,313	21,720		20,309.54		22,520	800	3.68%
520	Printing	50	101	100	10.00	109.76		100	-	0.00%
720	Professional Dues	250	-	250		-		250	-	0.00%
750	Conferences/Seminars	250	100	250		-		250	-	0.00%
770	Transportation	1,400	1,747	1,600		597.36		1,600	-	0.00%
811	Mach/Equip < \$5,000	8,050	7,344	4,300		273.42		4,300	-	0.00%
		212,735	208,131	215,797	7,500.00	176,277.55	-	261,236	45,439	21.06%
540	CONSERVATION & AGRICULTURE									
10	Salaries & Wages	-	-	3,600		1,100.00		3,753	153	4.25%
110	Postage	-	-	-		-		1,000	1,000	0.00%
300	General Supplies	200	-	4,420		112.86		4,600	180	4.07%
420	Grants & Subsidies	-	500	2,000		2,000.00		1,000	(1,000)	-50.00%
500	Professional/Technical	380	65	500		8.51		500	-	0.00%
515	Contracted Services	-	-	2,800		2,450.00		-	(2,800)	-100.00%
520	Printing	-	-	-		-		1,000	1,000	0.00%
720	Professional Dues	175	70	175		125.00		175	-	0.00%
750	Conferences/Seminars	300	94	300		170.00		300	-	0.00%
770	Transportation	200	-	200		-		200	-	0.00%
		1,255	729	13,995	-	5,966.37	-	12,528	(1,467)	-10.48%
550	ZONING APPEALS SERVICES									
130	Legal Notices	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	-	-	-		-		-	-	0.00%
750	Conferences/Seminars	-	-	-		-		-	-	0.00%
770	Transportation	-	-	-		-		-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%
560	BUILDING APPEAL SERVICES									
130	Legal Notices	400	801	900		398.76		900	-	0.00%
		400	801	900	-	398.76	-	900	-	0.00%
570	LAND USE DEPARTMENT									
10	Salaries & Wages	66,999	60,063	69,495		59,672.24		75,947	6,452	9.28%
110	Postage	1,500	1,003	1,500		933.49		1,500	-	0.00%
300	General Supplies	1,500	1,345	1,500		1,069.49		1,500	-	0.00%
515	Contracted Services	6,000	5,030	6,000		3,630.00		6,000	-	0.00%
710	Professional Improvement	625	-	625		-		625	-	0.00%
720	Professional Dues	-	-	-		-		-	-	0.00%
770	Transportation	-	-	-		-		-	-	0.00%
811	Machinery/Equipment <\$5000	-	-	-		-		-	-	0.00%
		76,624	67,440	79,120	-	65,305.22	-	85,572	6,452	8.15%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
610	PUBLIC CELEBRATIONS									
300	General Supplies	1,700	2,159	2,500		635.63		2,500	-	0.00%
420	Grants & Subsidies	6,000	6,000	6,000		-		6,000	-	0.00%
500	Professional/Technical	-	200	300		-		300	-	0.00%
		7,700	8,359	8,800	-	635.63	-	8,800	-	0.00%
620	LIBRARY SERVICES									
420	Grants & Subsidies	439,626	439,626	466,865		466,865.00		464,366	(2,499)	-0.54%
500	Professional/Technical		-			-			-	0.00%
		439,626	439,626	466,865	-	466,865.00	-	464,366	(2,499)	-0.54%
630	LAKE MANAGEMENT ADVISORY COMMITTEE									
110	Postage	1,000	206	500		-		1,000	500	100.00%
300	Supplies	900	-	500		-		1,000	500	100.00%
420	Grants & Subsidies	150	150	150		-		150	-	0.00%
500	Professional/Technical	22,000	23,310	22,000	5,130.00	19,370.45		32,900	10,900	49.55%
520	Printing	-	-	500		-		1,200	700	140.00%
720	Professional Dues	-	-	-		-		-	-	0.00%
811	Mach & Equipment > \$5,000	2,000	2,472	-		-		-	-	#DIV/0!
		26,050	26,138	23,650	5,130.00	19,370.45	-	36,250	12,600	53.28%
640	BEACH SERVICES									
10	Salaries & Wages	41,564	34,393	46,709		27,017.13		48,866	2,157	4.62%
110	Postage	250	274	100		258.50		100	-	0.00%
120	Telephone/Communication	-	-	-		-		-	-	0.00%
140	Advertising	-	-	-		-		-	-	0.00%
230	Electricity - for 23/24 Moved to Rec Dept	1,320	1,875	-		-		-	-	#DIV/0!
240	Fuel - for 23/24, Moved to Rec Dept	1,300	549	-		-		-	-	#DIV/0!
300	General Supplies	1,500	2,140	1,500		760.51		1,500	-	0.00%
500	Professional/Technical	1,500	895	1,500		100.00		1,500	-	0.00%
515	Contracted Services	300	-	300		-		300	-	0.00%
520	Printing	300	280	300		-		300	-	0.00%
600	Repairs & Maintenance	150	1,022	150		-		150	-	0.00%
811	Machinery/Equipment < \$5000	-	-	-		-		-	-	0.00%
		48,184	41,428	50,559	-	28,136.14	-	52,716	2,157	4.27%
660	RECREATION AREA OPERATIONS									
120	Telephone/Internet - Rec Park	-	665	665		500.10		665	-	0.00%
230	Electricity	1,200	1,010	1,500		608.61		1,500	-	0.00%
300	General Supplies	2,400	2,090	2,400		-		2,400	-	0.00%
515	Contracted Services	7,806	6,180	7,200		3,057.00		7,200	-	0.00%
600	Repairs/Maintenance	-	-	-		-		-	-	0.00%
811	Machinery/Equipment < \$5000	4,000	1,551	4,000		1,850.00		4,000	-	0.00%
		15,406	11,496	15,765	-	6,015.71	-	15,765	-	0.00%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
670	RECREATION (Administrative Office)									
10	Salaries	82,681	88,689	89,014		59,796.96		93,740	4,726	5.31%
110	Postage	100	-	100		16.20		100	-	0.00%
120	Telephone/Communication	2,232	2,228	2,392		1,664.95		2,392	-	0.00%
140	Advertising	500	501	500		-		500	-	0.00%
230	Electricity - for 23/24 Moved from Beach Svc		-	1,800		1,547.58		1,800	-	0.00%
240	Fuel - for 23/24, Moved from Beach Svcs		-	1,300		62.47		1,300	-	0.00%
300	General Supplies	1,500	3,287	2,800		1,980.12		2,800	-	0.00%
500	Professional/Technical	2,200	2,500	2,800		2,625.00		2,800	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
720	Professional Duces	105	160	110	10.00	120.00		110	-	0.00%
750	Conf / Seminars	600	590	600	(10.00)	445.00		600	-	0.00%
770	Transportation	700	532	1,200		466.58		1,200	-	0.00%
831	F & F <\$5000	-	-	-		-		-	-	0.00%
		90,618	98,487	102,616	-	68,724.86	-	107,342	4,726	4.61%
	TOTAL BOARD OF SELECTMEN	4,733,084	4,392,734	5,028,821	18,670.00	3,859,988.51	-	5,353,137	324,316	6.45%
5100	EDUCATION SERVICES (BOE)									
	TOTAL BOARD OF EDUCATION	12,883,942	12,815,241	13,614,762	-	13,129,990.10	-	14,009,766	395,004	2.90%
700	DEBT SERVICE									
962	01 Bond Principal Payment	-	-	-		-		-	-	0.00%
963	01 Bond Interest Payment	-	-	-		-		-	-	0.00%
	TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	0.00%
800	CONTINGENCY									
900	Reserve for Contingency	78,000	45,142	78,000	18,670.00			78,000	-	0.00%
	FUND TOTALS-GENERAL FUND	17,695,026	17,253,116	18,721,583	-	16,989,978.61	-	19,440,903	719,320	3.84%
8900	Transfers From General Fund									
To	Capital Fund	755,530	1,444,530	776,260	250,000.00	776,260.00		598,594	(177,666)	-22.89%
To	Dog Fund	28,501	28,501	28,612		28,612.00		27,000	(1,612)	-5.63%
To	Internal Service Fund	25,000	25,000	25,000		25,000.00		25,000	-	0.00%
To	Szedga Farm	3,000	3,000	2,000		2,000.00		2,000	-	0.00%
To	BOE NonLapsing Account	-	-	-		-		-	-	0.00%
	TOTAL TRANSFERS OUT	812,031	1,501,031	831,872	250,000.00	831,872.00	-	652,594	(179,278)	-21.55%
	TOTAL GENERAL FUND & TRANSFERS	18,507,057	18,754,147	19,553,455	250,000.00	17,821,850.61	-	20,093,497	540,042	2.76%



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2022-2023 Original Budgeted Expenditures	2022-2023 Actual Expenditures & Encumbrances.	2023-2024 Budgeted Expenditures	2023-2024 Transfers as of 04/29/2024	2023-2024 Expenditures & Encumbrances as of 04/29/2024	2023-2024 Projected variances	2024-2025 Proposed Expenditures	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
Fund 28 SZEKDA FARM										
190	Community Garden expenses		-		-	5.00	-		-	0.00%
191	Maintenance of Szegda Farm		-		-	-	-		-	0.00%
300	General Supplies	450	374	750		391.25		750	-	0.00%
500	Professional/Technical	-	1,834	-		-		-	-	0.00%
515	Contracted Services	2,000	1,719	3,500		642.00		3,500	-	0.00%
600	Repairs & Maintenance	2,500	1,152	2,500		34.89		2,500	-	0.00%
	TOTAL SZEKDA FARM	4,950	5,078	6,750	-	1,073.14	-	6,750	-	0.00%
DOG FUND										
30-4134 PUBLIC RECORDS SERVICES										
110	Postage	343	343	424	-	418.77		466	42	9.91%
300	General Supplies	258	40	258	-	-		258	-	0.00%
500	Professional/Technical	-	-	-	-	-		-	-	0.00%
550	Miscellaneous Services & Chgs	-	-	-	-	-		-	-	0.00%
	AGENCY TOTALS	601	383	682	-	418.77	-	724	42	6.16%
30-4360 CANINE CONTROL SERVICES										
10	Salaries & Wages	24,000	24,650	24,030		19,570.00		27,480	3,450	14.36%
12	Auto Allowance	-	-	-		-		-	-	0.00%
120	Telephone/Communication	-	-	-		-		-	-	0.00%
140	Advertising	200	-	200		-		200	-	0.00%
300	General Supplies	300	-	300		-		300	-	0.00%
500	Professional/Technical	500	587	500		-		500	-	0.00%
515	Contracted Services	2,700	2,700	2,700		2,025.00		2,700	-	0.00%
550	Miscellaneous Services & Chgs	200	-	200		-		200	-	0.00%
710	Professional Development	-	-	-		-		-	-	0.00%
	AGENCY TOTALS	27,900	27,937	27,930	-	21,595.00	-	31,380	3,450	12.35%
	FUND TOTALS - DOG FUND	28,501	28,320	28,612	-	22,013.77	-	32,104	3,492	12.20%



COLUMBIA BOARD OF EDUCATION FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

Account Number	Account Description	2022-2023 Original Budget	2022-2023 Actual Exp & Enc	2023-2024 Original Budget	Add'l Town Approp	2023-2024 Adjusted Budget	2023-2024 Exp & Encumb as of 04/29/24	2024-2025 Proposed Town Budget Net of Grants	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
CERTIFIED SALARIES										
10-00-100-2320-111	Salaries-Superintendent	165,100	220,265	170,053	-	170,053	162,571.82	185,000	14,947	8.79%
10-00-100-2350-111	Salaries-Before/After School Care	9,400	8,437	9,400	-	9,400	10,807.93	-	(9,400)	-100.00%
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	3,042,818	3,180,091	3,599,692	-	3,599,692	3,422,233.47	3,399,158	(200,534)	-5.57%
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	75,000	102,397	75,000	-	75,000	103,371.31	53,000	(22,000)	-29.33%
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	58,438	29,829	43,120	-	43,120	47,123.22	24,427	(18,693)	-43.35%
10-10-100-1290-111	Salaries-Reg.Ed. Tutoring	5,000	-	-	-	-	-	1,500	1,500	#DIV/0!
10-10-100-2211-111	Salaries-Afterschool Program	25,800	19,555	25,800	-	25,800	25,800.00	25,800	-	0.00%
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	57,815	50,791	58,391	-	58,391	58,391.00	68,631	10,240	17.54%
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	3,500	2,500	-	-	-	-	14,375	14,375	#DIV/0!
10-10-100-2215-111	Tuition Assist.-CTA Reg. Educ.	10,000	13,420	10,000	-	10,000	10,000.00	10,000	-	0.00%
10-10-100-2220-111	Salaries-Librarian	91,954	91,954	94,115	-	94,115	94,115.06	96,938	2,823	3.00%
10-10-100-2400-111	Salaries-Administration Reg.Ed	259,638	264,441	265,480	-	265,480	265,480.02	282,764	17,284	6.51%
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	845,870	850,313	912,583	-	912,583	825,115.18	939,055	26,472	2.90%
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	6,200	4,565	6,200	-	6,200	3,832.50	6,500	300	4.84%
10-30-200-1290-111	Salaries-Homebound Tutoring	3,300	-	5,000	-	5,000	341.50	2,000	(3,000)	-60.00%
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Prog	15,000	2,500	15,300	-	15,300	1,912.40	20,000	4,700	30.72%
10-30-200-1292-111	Salaries-CTA-Longevity	2,500	-	-	-	-	-	-	-	#DIV/0!
10-30-285-2100-111	Salaries-Admin- Special Education	142,375	142,375	145,578	-	145,578	110,863.17	151,401	5,823	4.00%
		4,819,708	4,983,433	5,435,712	-	5,435,712	5,141,958.58	5,280,549	(155,163)	-2.85%
NONCERTIFIED SALARIES										
10-00-100-2310-112	Salaries-BOE Minutes	2,725	1,089	2,275	-	2,275	1,483.13	2,543	268	11.78%
10-00-100-2320-112	Salaries-Admin. Secretary	66,550	66,512	68,175	-	68,175	68,175.12	70,902	2,727	4.00%
10-00-100-2350-112	Salaries-Door Monitor	10,000	4,246	9,150	-	9,150	3,085.39	-	(9,150)	-100.00%
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	42,438	194,720	198,172	-	198,172	184,678.26	183,643	(14,529)	-7.33%
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	750	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	8,500	23,405	9,000	-	9,000	1,985.00	17,000	8,000	88.89%
10-10-100-2400-112	Salaries-AFSCME-Clerical	137,100	124,715	135,176	-	135,176	137,241.78	149,910	14,734	10.90%
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	189,486	162,152	172,887	-	172,887	175,231.13	185,652	12,765	7.38%
10-10-100-2601-112	Salaries - Facility Manager	80,550	80,530	82,543	-	82,543	82,543.02	85,845	3,302	4.00%
10-10-100-2610-112	Salaries - School Safety Officer	-	-	80,000	-	80,000	51,611.88	58,823	(21,177)	-26.47%
10-10-100-2650-112	Salaries-AFSCME-Fac.Tech. Subs	10,000	1,213	5,000	-	5,000	2,431.11	5,000	-	0.00%
10-10-220-2130-112	Salaries-AFSCME-Health Office	98,785	70,692	73,002	-	73,002	71,897.61	75,922	2,920	4.00%
10-10-220-2132-112	Salaries-AFSCME-Nurse Subs	4,000	9,402	4,000	-	4,000	7,368.75	4,000	-	0.00%
10-30-200-1240-112	Salaries-AFSCME-Spec.Ed. Asst.	447,058	301,043	332,430	-	332,430	386,585.80	369,239	36,809	11.07%
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	2,500	3,500	-	-	-	-	-	-	#DIV/0!
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	15,000	10,498	10,000	-	10,000	9,242.50	11,000	1,000	10.00%
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	2,400	947	3,300	-	3,300	1,862.86	7,200	3,900	118.18%
10-30-285-2100-112	Salaries-AFSCME-Spec.Ed.Cleric	55,300	54,689	56,669	-	56,669	67,867.30	58,936	2,267	4.00%
		1,173,142	1,109,352	1,241,779	-	1,241,779	1,253,290.64	1,285,615	43,836	3.53%
EMPL BENEFIT-HOSP/SURG										
10-10-100-1100-210	BC/BS-Reg Ed - Anthem Premiums	1,127,150	1,283,376	1,421,621	-	1,421,621	1,363,557.51	1,447,561	25,940	1.82%
		1,127,150	1,283,376	1,421,621	-	1,421,621	1,363,557.51	1,447,561	25,940	1.82%
EMPL BENEFIT-GROUP LIFE										
10-10-100-1100-211	Group Life-Reg Ed	8,500	8,293	9,100	-	9,100	9,130.35	8,703	(397)	-4.36%
10-10-100-3200-211	Group Life-Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
		8,500	8,293	9,100	-	9,100	9,130.35	8,703	(397)	-4.36%
EMPLOYER FICA TAXES										
10-10-100-1100-213	FICA-REG ED	86,000	81,740	86,000	-	86,000	86,031.60	94,000	8,000	9.30%
		86,000	81,740	86,000	-	86,000	86,031.60	94,000	8,000	9.30%



COLUMBIA BOARD OF EDUCATION FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

Account Number	Account Description	2022-2023 Original Budget	2022-2023 Actual Exp & Enc	2023-2024 Original Budget	Add'l Town Approp	2023-2024 Adjusted Budget	2023-2024 Exp & Encumb as of 04/29/24	2024-2025 Proposed Town Budget Net of Grants	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
EMPLOYER MEDICARE TAXES										
10-10-100-1100-214	MEDI-REG ED	93,000	89,216	105,000	-	105,000	105,036.20	97,588	(7,412)	-7.06%
		93,000	89,216	105,000	-	105,000	105,036.20	97,588	(7,412)	-7.06%
BENEFIT-UNEMPLOYMENT										
10-00-100-2310-250	Unemployment Compensation	15,600	15,444	15,600	-	15,600		45,228	29,628	189.92%
10-00-100-3200-250	Unemployment Comp - Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
		15,600	15,444	15,600	-	15,600	-	45,228	29,628	189.92%
BENEFIT-WORKERS COMPENSATION										
10-10-100-1100-260	Insurance-Work Comp	78,000	66,839	72,000	-	72,000	67,736.52	70,000	(2,000)	-2.78%
		78,000	66,839	72,000	-	72,000	67,736.52	70,000	(2,000)	-2.78%
OTHER BENEFITS										
10-00-100-2320-290	Other Benefits-Superintendent	9,000	11,650	15,000	-	15,000	9,118.52	15,000	-	0.00%
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	25,000	13,477	27,000	-	27,000	14,136.20	20,000	(7,000)	-25.93%
10-10-100-2400-290	Other Benefits-Admin	15,604	16,769	16,000	-	16,000	18,768.57	29,000	13,000	81.25%
10-10-100-3200-290	Other Benefits - Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
10-30-285-2100-290	Benefits-AFSCMA/CTA/CASA-Spec.	28,000	27,097	32,000	-	32,000	25,875.44	29,500	(2,500)	-7.81%
		77,604	68,994	90,000	-	90,000	67,898.73	93,500	3,500	3.89%
PROF SERVICES - HOT LUNCH										
10-00-100-2320-300	Cafeteria Expense	-	-	-	-	-	-	-	-	#DIV/0!
		-	-	-	-	-	-	-	-	#DIV/0!
BD OF ED LEGAL SERVICES										
10-00-100-2310-310	Legal Services -Board of Ed	27,000	22,824	35,000	-	35,000	23,991.00	30,000	(5,000)	-14.29%
		27,000	22,824	35,000	-	35,000	23,991.00	30,000	(5,000)	-14.29%
INSTR IMPROV-STAFF										
10-00-100-2310-320	Conf/Wkshps-Boc	500	-	500	-	500	240.00	500	-	0.00%
10-00-100-2320-320	Conf/Wkshp-Supt	500	525	500	-	500	150.00	500	-	0.00%
10-10-100-1118-320	Instr Svc-Athletics	1,200	480	500	-	500	450.00	820	320	64.00%
10-10-100-2130-320	Instr Svc-Health Services	-	1,300	1,500	-	1,500	565.00	750	(750)	-50.00%
10-10-100-2213-320	Instr Svc-Conf/Wkshp	5,000	-	256	-	256	-	1,482	1,226	478.91%
10-10-100-2400-320	Instr/Workshops-Principal	1,200	408	5,500	-	5,500	485.00	8,900	3,400	61.82%
10-10-100-2600-320	Instr/Workshops-Facilities	500	-	500	-	500	-	500	-	0.00%
10-10-100-2610-320	Instr/Workshops - School Safety Officer	-	-	7,000	-	7,000	325.00	1,500	(5,500)	-78.57%
10-30-200-2213-320	Confer/Wkshp-Spec Ed	2,000	677	250	-	250	591.00	1,000	750	300.00%
		10,900	3,390	16,506	-	16,506	2,806.00	15,952	(554)	-3.36%
PROFESSIONAL SERVICES										
10-00-100-2320-330	Prof Services-District	-	-	15,000	-	15,000	-	-	(15,000)	-100.00%
10-10-100-1101-330	Prof Serv Curricular Support	57,800	52,243	3,900	-	3,900	22,042.20	750	(3,150)	-80.77%
10-10-100-1117-330	Prof Serv - Drama	4,000	-	2,000	-	2,000	-	750	(1,250)	-62.50%
10-10-100-1118-330	Prof Serv-Athl/Referee	5,908	4,151	6,000	-	6,000	2,999.87	6,000	-	0.00%
10-10-100-2130-330	Prof Serv-Health Services	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2131-330	Prof Serv-Medical Advisor	2,100	1,500	2,500	-	2,500	1,500.00	2,000	(500)	-20.00%
10-10-100-3200-330	Prof Serv-Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	5,000	-	5,000	-	5,000	1,168.00	1,500	(3,500)	-70.00%
10-30-285-2100-330	Prof Serv - Outside Evaluation	10,000	53,125	10,000	-	10,000	4,000.00	15,000	5,000	50.00%
10-30-285-2101-330	Prof Serv - OT/PT Services	111,000	135,800	138,000	-	138,000	128,350.00	152,000	14,000	10.14%
10-30-285-2102-330	Prof Serv - Program Consultant	40,000	9,250	15,000	-	15,000	2,000.00	2,500	(12,500)	-83.33%
10-30-285-2103-330	Prof Serv-Speech/Oral Motor	5,000	2,428	5,000	-	5,000	552.50	4,000	(1,000)	-20.00%
10-30-285-2104-330	Prof Serv-BCBA Services	-	-	-	-	-	110,073.00	78,000	78,000	#DIV/0!
		240,808	258,497	202,400	-	202,400	272,685.57	262,500	60,100	29.69%



COLUMBIA BOARD OF EDUCATION FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

Account Number	Account Description	2022-2023 Original Budget	2022-2023 Actual Exp & Enc	2023-2024 Original Budget	Add'l Town Approp	2023-2024 Adjusted Budget	2023-2024 Exp & Encumb as of 04/29/24	2024-2025 Proposed Town Budget Net of Grants	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
TECH/CONTRACTED SERVICES										
10-00-100-2320-340	Prof Tech/Contr Svcs-District	75,513	76,602	63,463	-	63,463	72,039.92	64,980	1,517	2.39%
10-00-100-2330-340	Tech/Contr Service Finance Dpt	3,475	3,149	3,310	-	3,310	3,436.00	4,500	1,190	35.95%
10-00-100-2500-340	Auditor	9,240	9,240	9,240	-	9,240	10,465.00	12,750	3,510	37.99%
10-00-200-2320-340	Contracted Svcs-CompuClaim	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1100-340	Tech/Contr Services K-8	-	350	-	-	-	7,600.00	6,600	6,600	#DIV/0!
10-10-100-1107-340	Information Tech Svc / Maint	88,416	121,750	169,228	-	169,228	170,914.44	174,335	5,107	3.02%
10-10-100-2220-340	Media Center	750	757	2,900	-	2,900	801.50	3,000	100	3.45%
10-10-100-2400-340	School Office	1,200	1,722	1,300	-	1,300	1,127.66	1,500	200	15.38%
10-10-100-2600-340	Tech/Contr Serv-Maint	29,473	31,040	29,473	-	29,473	35,966.73	47,200	17,727	60.15%
10-10-100-2610-340	Tech/Contr Serv - Security	-	1,475	750	-	750	1,969.50	2,000	1,250	166.67%
10-10-100-3200-340	Tech/Contracted Svcs-Hot Lunch	23,500	23,500	23,750	-	23,750	23,750.00	24,000	250	1.05%
10-30-200-1240-340	Tech/Contr Serv-Spec Service	8,000	9,122	-	-	-	-	-	-	#DIV/0!
		239,567	278,706	303,414	-	303,414	328,070.75	340,865	37,451	12.34%
WATER/SEWAGE										
10-10-100-2600-411	Water/Air Testing/Sewer/Compliance	6,500	3,858	6,500	-	6,500	9,540.04	8,000	1,500	23.08%
		6,500	3,858	6,500	-	6,500	9,540.04	8,000	1,500	23.08%
SANITARY REFUSE										
10-10-100-2600-421	Refuse Disposal	10,000	13,933	16,000	-	16,000	10,891.80	16,000	-	0.00%
		10,000	13,933	16,000	-	16,000	10,891.80	16,000	-	0.00%
SNOWPLOWING										
10-10-100-2600-422	Snowplowing	25,500	27,000	28,750	-	28,750	27,000.00	29,550	800	2.78%
		25,500	27,000	28,750	-	28,750	27,000.00	29,550	800	2.78%
REPAIRS/MAINTENANCE										
10-10-100-1100-430	Rep/Maint-Reg Ed	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1102-430	Rep/Maint-Art	100	-	100	-	100	-	100	-	0.00%
10-10-100-1105-430	Repair/Maint.-District Tech.	1,500	375	1,500	-	1,500	268.00	1,250	(250)	-16.67%
10-10-100-1112-430	Rep/Maint-Band	3,000	1,647	3,000	-	3,000	4,304.00	3,400	400	13.33%
10-10-100-1116-430	Rep/Maint-Life Skills	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1118-430	Rep/Maint-Athletics	-	-	-	-	-	-	500	500	#DIV/0!
10-10-100-2130-430	Rep/Maint-Health Services	500	125	500	-	500	125.00	200	(300)	-60.00%
10-10-100-2400-430	Rep/Maint-School Office	500	-	500	-	500	-	500	-	0.00%
10-10-100-2600-430	Rep/Maint-Grnds/Bldg/Equip	35,500	19,293	35,500	-	35,500	30,404.69	35,500	-	0.00%
10-10-100-2610-430	Rep/Maint-Bldg Contracts/Security	1,500	701	1,500	-	1,500	797.90	1,500	-	0.00%
10-10-100-3200-430	Rep/Maint-Hot Lunch	2,500	433	2,500	-	2,500	7,860.43	4,000	1,500	60.00%
10-30-100-2100-430	Repair/Maint.-Special Services	-	-	-	-	-	-	-	-	#DIV/0!
		45,100	22,573	45,100	-	45,100	43,760.02	46,950	1,850	4.10%
RENTAL										
10-10-170-1100-440	Rental-Usage	18,000	12,215	18,000	-	18,000	11,630.17	15,000	(3,000)	-16.67%
10-10-180-1100-440	Rental-Copiers	16,500	15,249	15,412	-	15,412	16,407.66	12,809	(2,603)	-16.89%
		34,500	27,465	33,412	-	33,412	28,037.83	27,809	(5,603)	-16.77%
PUPIL TRANSPORTATION										
10-10-100-2700-510	Transportation-Elementary	272,124	272,124	280,969	-	280,969	259,497.53	290,100	9,131	3.25%
10-10-100-2790-510	Transportation-Non Reimb	22,600	15,204	22,600	-	22,600	10,878.32	20,900	(1,700)	-7.52%
10-10-200-2700-510	Transp-Student Services	122,000	249,918	168,100	-	168,100	275,852.48	279,200	111,100	66.09%
10-20-100-2700-510	Transp-High Schl/Voag	272,124	273,703	280,969	-	280,969	276,780.55	290,100	9,131	3.25%
10-20-100-2701-510	Transportation-Magnet School	-	-	-	-	-	-	-	-	#DIV/0!
		688,848	810,950	752,638	-	752,638	823,008.88	880,300	127,662	16.96%



COLUMBIA BOARD OF EDUCATION FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

Account Number	Account Description	2022-2023 Original Budget	2022-2023 Actual Exp & Enc	2023-2024 Original Budget	Add'l Town Approp	2023-2024 Adjusted Budget	2023-2024 Exp & Encumb as of 04/29/24	2024-2025 Proposed Town Budget Net of Grants	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
INSURANCE										
10-10-100-1107-520	Insurance - Technology	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-520	Insurance - Nurse Malpractice	200	113	200	-	200	116.00	125	(75)	-37.50%
10-10-100-2600-520	Insur-Commercial Package	68,000	62,214	96,350	-	96,350	56,666.73	70,000	(26,350)	-27.35%
		68,200	62,327	96,550	-	96,550	56,782.73	70,125	(26,425)	-27.37%
TELEPHONE										
10-10-100-2600-530	Telephone	8,800	10,545	10,980	-	10,980	8,521.80	12,000	1,020	9.29%
		8,800	10,545	10,980	-	10,980	8,521.80	12,000	1,020	9.29%
POSTAGE										
10-10-100-2600-531	Postage	6,000	1,357	4,000	-	4,000	2,217.19	3,000	(1,000)	-25.00%
		6,000	1,357	4,000	-	4,000	2,217.19	3,000	(1,000)	-25.00%
ADVERTISING										
10-00-100-2320-540	Advertising	1,000	-	1,000	-	1,000	-	500	(500)	-50.00%
		1,000	-	1,000	-	1,000	-	500	(500)	-50.00%
TUITION										
10-10-100-1100-560	Tuition - Other	-	-	-	-	-	-	-	-	#DIV/0!
10-20-100-1100-560	Bolton High School	293,406	303,575	180,500	-	180,500	245,677.55	213,462	32,962	18.26%
10-20-100-1106-560	Magnet School Tuition	135,807	142,963	134,816	-	134,816	97,357.00	105,881	(28,935)	-21.46%
10-20-100-1107-560	High School Tuition - Other	-	900	1,000	-	1,000	-	-	(1,000)	-100.00%
10-20-100-1108-560	E.O. Smith High School	2,153,081	1,982,975	1,934,503	-	1,934,503	1,846,903.85	2,072,023	137,520	7.11%
10-20-300-1100-560	Tuition VoAg	21,084	18,612	35,000	-	35,000	37,526.50	35,470	470	1.34%
10-30-200-1240-560	Program Out Placement	433,000	425,727	381,000	-	381,000	312,911.42	466,000	85,000	22.31%
10-30-200-1241-560	High School Services	395,100	278,392	175,528	-	175,528	294,947.14	250,183	74,655	42.53%
10-30-600-1100-560	Adult Education	5,000	5,430	3,697	-	3,697	5,472.00	3,347	(350)	-9.47%
		3,436,478	3,158,573	2,846,044	-	2,846,044	2,840,795.46	3,146,366	300,322	10.55%
TRAVEL										
10-00-100-2310-580	Travel-BOE	-	-	-	-	-	-	-	-	#DIV/0!
10-00-100-2320-580	Travel-Supt	795	20	750	-	750	6.26	4,400	3,650	486.67%
10-10-100-1100-580	Travel-Reg Ed Staff	1,000	80	1,000	-	1,000	13.92	1,000	-	0.00%
10-10-100-2400-580	Travel-Principal	1,500	1,727	1,000	-	1,000	-	1,850	850	85.00%
10-10-220-2130-580	Travel-Health Services	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2600-580	Travel-Facilities	500	-	500	-	500	-	500	-	0.00%
10-30-200-1240-580	Travel-Spec Ed	2,000	-	2,000	-	2,000	-	1,500	(500)	-25.00%
		5,795	1,828	5,250	-	5,250	20.18	9,250	4,000	76.19%
SUPPLIES										
10-00-100-2310-610	Supplies-Board of Ed	2,000	126	1,000	-	1,000	241.60	500	(500)	-50.00%
10-00-100-2320-610	District Office	3,000	882	2,500	-	2,500	2,213.81	3,000	500	20.00%
10-00-100-2500-610	Supplies-Main Office	2,000	2,662	2,085	-	2,085	2,873.85	3,700	1,615	77.46%
10-10-100-1100-610	Supplies-Reg K-8	29,250	14,576	25,000	-	25,000	28,489.91	30,000	5,000	20.00%
10-10-100-1101-610	Supplies-Copier	5,500	6,610	5,500	-	5,500	5,887.20	7,500	2,000	36.36%
10-10-100-1102-610	Supplies-Art	6,770	5,270	6,500	-	6,500	6,571.75	9,000	2,500	38.46%
10-10-100-1104-610	Supplies-Lang Arts	7,383	4,533	8,325	-	8,325	16,369.96	16,873	8,548	102.68%
10-10-100-1105-610	Supplies-Tech Ed	-	68	1,000	-	1,000	642.24	1,000	-	0.00%
10-10-100-1107-610	Supplies-Computer Ed	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1108-610	Supplies-World Language	412	115	200	-	200	315.52	400	200	100.00%
10-10-100-1110-610	Supplies-Science	4,608	3,072	8,750	-	8,750	3,007.08	15,000	6,250	71.43%
10-10-100-1111-610	Supplies-Math	3,000	2,209	6,625	-	6,625	5,580.09	6,600	(25)	-0.38%
10-10-100-1112-610	Supplies-Band	5,000	2,578	3,000	-	3,000	2,881.56	6,300	3,300	110.00%
10-10-100-1113-610	Supplies-Soc Studies	1,500	-	4,000	-	4,000	36.66	1,000	(3,000)	-75.00%
10-10-100-1115-610	Supplies-Music General/Chorus	1,950	1,781	1,500	-	1,500	1,370.34	1,300	(200)	-13.33%



COLUMBIA BOARD OF EDUCATION FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

Account Number	Account Description	2022-2023 Original Budget	2022-2023 Actual Exp & Enc	2023-2024 Original Budget	Add'l Town Approp	2023-2024 Adjusted Budget	2023-2024 Exp & Encumb as of 04/29/24	2024-2025 Proposed Town Budget Net of Grants	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
10-10-100-1116-610	Supplies-Life Skills	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1117-610	Supplies-Drama	1,500	247	1,500	-	1,500	193.03	1,500	-	0.00%
10-10-100-1118-610	Supplies-Athletics	800	4,493	800	-	800	1,384.03	10,170	9,370	1171.25%
10-10-100-1119-610	Supplies-Phys Ed	-	307	-	-	-	249.02	4,664	4,664	#DIV/0!
10-10-100-1121-610	Supplies-SRBI	9,625	-	2,000	-	2,000	260.98	25,100	23,100	1155.00%
10-10-100-1140-610	Supplies-District Technology	5,000	3,185	7,000	-	7,000	3,896.34	4,500	(2,500)	-35.71%
10-10-100-2130-610	Supplies-Health Services	7,500	3,429	6,000	-	6,000	2,620.47	6,000	-	0.00%
10-10-100-2211-610	Supplies-Afterschool Program	2,000	2,264	2,000	-	2,000	3,136.66	4,500	2,500	125.00%
10-10-100-2213-610	Supplies-Enrichment	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2220-610	Supplies-Library	350	-	350	-	350	-	825	475	135.71%
10-10-100-2400-610	Supplies-Principal	-	67	-	-	-	362.49	200	200	#DIV/0!
10-10-100-2600-610	Supplies-Maintenance	10,000	8,215	10,000	-	10,000	4,543.90	10,000	-	0.00%
10-10-100-2610-610	Supplies - School Safety Officer	-	-	2,439	-	2,439	2,766.21	2,500	61	2.50%
10-10-100-3200-610	Supplies-Hot Lunch	-	977	-	-	-	-	-	-	#DIV/0!
10-10-210-1210-610	Supplies-Enrichment/STEM	1,000	860	1,200	-	1,200	2,165.44	5,000	3,800	316.67%
10-30-100-2100-610	Special Ed Dept Supplies	5,000	4,779	7,500	-	7,500	9,837.83	8,000	500	6.67%
10-30-100-2120-610	Spec Ed.- Guidance	1,000	-	1,485	-	1,485	-	500	(985)	-66.33%
10-30-100-2150-610	Spec Ed.- Speech/Hearing	-	-	-	-	-	-	-	-	#DIV/0!
10-30-200-1240-610	Spec Ed.- Summer Sch Supplies	700	-	3,000	-	3,000	-	1,000	(2,000)	-66.67%
10-30-285-2110-610	Supplies-Soc Wkr	-	-	-	-	-	-	-	-	#DIV/0!
		116,848	73,304	121,259	-	121,259	107,897.97	186,632	65,373	53.91%
MAINT SUPPLIES										
10-10-100-2600-613	Custodial Supplies	22,000	23,015	22,000	-	22,000	24,892.54	25,000	3,000	13.64%
		22,000	23,015	22,000	-	22,000	24,892.54	25,000	3,000	13.64%
ELECTRICITY										
10-10-100-2600-622	Electricity	117,000	59,234	75,000	-	75,000	43,648.22	75,000	-	0.00%
		117,000	59,234	75,000	-	75,000	43,648.22	75,000	-	0.00%
PROPANE GAS										
10-10-100-2600-623	Propane Gas	5,500	2,155	5,000	-	5,000	1,183.60	4,500	(500)	-10.00%
		5,500	2,155	5,000	-	5,000	1,183.60	4,500	(500)	-10.00%
HEATING OIL										
10-10-100-2600-624	Heating Oil	84,000	92,654	84,000	-	84,000	71,578.89	84,000	-	0.00%
		84,000	92,654	84,000	-	84,000	71,578.89	84,000	-	0.00%
DIESEL FUEL										
10-10-100-2700-626	Diesel Fuel	55,000	42,847	45,000	-	45,000	37,961.40	45,000	-	0.00%
		55,000	42,847	45,000	-	45,000	37,961.40	45,000	-	0.00%
SOFTWARE										
10-00-100-2320-640	Software-District	4,500	576	825	-	825	575.76	700	(125)	-15.15%
10-10-100-1100-640	Software-Reg Ed	-	1,775	27,475	-	27,475	4,776.00	5,850	(21,625)	-78.71%
10-10-100-1102-640	Software-Art	400	360	400	-	400	359.88	432	32	8.00%
10-10-100-1104-640	Software-Lang Arts	9,272	10,683	24,900	-	24,900	18,823.45	19,250	(5,650)	-22.69%
10-10-100-1105-640	Software-Tech Ed	-	2,503	3,500	-	3,500	2,939.75	3,200	(300)	-8.57%
10-10-100-1107-640	Software-Contract Renewal	6,000	8,790	1,600	-	1,600	-	1,000	(600)	-37.50%
10-10-100-1108-640	Software-World Language	-	-	1,050	-	1,050	1,050.00	1,200	150	14.29%
10-10-100-1110-640	Software-Science	-	1,584	2,438	-	2,438	1,825.67	3,700	1,262	51.76%
10-10-100-1111-640	Software-Math	6,500	145	30,145	-	30,145	10,888.00	26,500	(3,645)	-12.09%
10-10-100-1113-640	Software-Social Studies	-	578	4,115	-	4,115	826.00	3,100	(1,015)	-24.67%
10-10-100-1115-640	Software-Music	3,040	3,015	3,100	-	3,100	1,087.44	3,100	-	0.00%
10-10-100-1116-640	Software-Health/PE	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1118-640	Software-Athletics	-	2,145	2,200	-	2,200	2,245.00	2,500	300	13.64%



COLUMBIA BOARD OF EDUCATION FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

Account Number	Account Description	2022-2023 Original Budget	2022-2023 Actual Exp & Enc	2023-2024 Original Budget	Add'l Town Approp	2023-2024 Adjusted Budget	2023-2024 Exp & Encumb as of 04/29/24	2024-2025 Proposed Town Budget Net of Grants	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
10-10-100-1121-640	Software-SRBI	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-640	Software-Health Services	1,359	1,369	1,500	-	1,500	1,382.00	1,500	-	0.00%
10-10-100-2220-640	Software-Media Center	3,089	3,796	-	-	-	3,578.54	5,100	5,100	#DIV/0!
10-10-100-2400-640	Software-School Office	-	1,043	650	-	650	863.64	1,400	750	115.38%
10-10-100-3200-640	Software-Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
10-10-210-1210-640	Software- Enrichment/STEM	9,200	-	5,000	-	5,000	-	-	(5,000)	-100.00%
10-30-100-2100-640	Software - Special Education	-	4,659	2,024	-	2,024	627.00	-	(2,024)	-100.00%
10-30-100-2120-640	Software-Guidance	595	-	750	-	750	-	-	(750)	-100.00%
10-30-200-1240-640	Software - Student Svcs	-	916	-	-	-	1,075.76	2,760	2,760	#DIV/0!
		43,955	43,935	111,672	-	111,672	52,923.89	81,292	(30,380)	-27.20%
TXTBKS/WKBKS/ANCMAT										
10-10-100-1100-641	Txtbks/Wkbks-Reg Ed	-	-	875	-	875	-	250	(625)	-71.43%
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	8,000	8,075	82,452	-	82,452	109,257.62	15,000	(67,452)	-81.81%
10-10-100-1106-641	Txtbks/Wkbks-Health	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1107-641	Txtbks/Wkbks-Computer Ed	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1108-641	Txtbks/Wkbks-World Language	186	55	150	-	150	-	-	(150)	-100.00%
10-10-100-1110-641	Txtbks/Wkbks-Science	6,790	3,506	1,000	-	1,000	1,121.88	3,300	2,300	230.00%
10-10-100-1111-641	Txtbks/Wkbks-Math	-	7,669	3,150	-	3,150	3,885.86	8,200	5,050	160.32%
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	156	1,590	1,226	-	1,226	424.00	400	(826)	-67.37%
10-10-100-1114-641	Music-Chorus	1,750	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1115-641	Txtbks/Wkbks-Music General	210	125	200	-	200	45.55	150	(50)	-25.00%
10-10-100-1117-641	Txtbks/Wkbks-Drama	1,000	740	1,000	-	1,000	740.00	1,000	-	0.00%
10-10-100-1119-641	Txtbks/Wkbks-Phys Ed	-	-	-	-	-	-	30	30	#DIV/0!
10-10-100-1121-641	Txtbks/Wkbks-SRBI	-	-	15,000	-	15,000	10,455.68	10,358	(4,642)	-30.95%
10-10-210-1210-641	Txtbks/Wkbks-Enrich/STEM	-	-	-	-	-	-	-	-	#DIV/0!
10-30-100-2120-641	Txtbks/Wkbks-Guidance	-	-	850	-	850	-	850	-	0.00%
10-30-200-1240-641	Txtbks/Wkbks-Student Services	-	-	-	-	-	205.70	2,000	2,000	#DIV/0!
		18,092	21,759	105,903	-	105,903	126,136.29	41,538	(64,365)	-60.78%
LIBRARY BOOKS										
10-10-100-2220-642	Library Books	6,500	5,385	6,500	-	6,500	4,845.44	4,000	(2,500)	-38.46%
		6,500	5,385	6,500	-	6,500	4,845.44	4,000	(2,500)	-38.46%
PERIODICALS										
10-00-100-2320-643	Periodicals-District Office	700	203	200	-	200	338.00	200	-	0.00%
10-10-100-1100-643	Periodicals-Elem. Ed. K-8	-	-	600	-	600	-	500	(100)	-16.67%
10-10-100-1102-643	Periodicals-Art	50	28	50	-	50	24.95	30	(20)	-40.00%
10-10-100-1104-643	Periodicals-Lang Arts	500	-	500	-	500	-	200	(300)	-60.00%
10-10-100-1108-643	Periodicals-World Lang	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1110-643	Periodicals-Science	1,054	759	1,100	-	1,100	-	750	(350)	-31.82%
10-10-100-1111-643	Periodicals-Math	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1113-643	Periodicals-Soc Studies	3,750	956	1,800	-	1,800	1,654.11	1,800	-	0.00%
10-10-100-1121-643	Periodicals-SRBI	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2400-643	Periodicals-School Office	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-643	Periodicals-Health Services	59	-	75	-	75	-	100	25	33.33%
10-10-100-2220-643	Periodicals-Library/Media Cent	-	-	-	-	-	-	-	-	#DIV/0!
10-30-100-2100-643	Periodicals-Student Services	500	255	300	-	300	-	-	(300)	-100.00%
10-30-100-2120-643	Periodicals-Guidance	-	-	145	-	145	-	150	5	3.45%
		6,613	2,200	4,770	-	4,770	2,017.06	3,730	(1,040)	-21.80%



COLUMBIA BOARD OF EDUCATION FY 24-25 PROPOSED BUDGET

Date: 04/29/2024

EXPENDITURES (DETAIL)

Account Number	Account Description	2022-2023 Original Budget	2022-2023 Actual Exp & Enc	2023-2024 Original Budget	Add'l Town Approp	2023-2024 Adjusted Budget	2023-2024 Exp & Encumb as of 04/29/24	2024-2025 Proposed Town Budget Net of Grants	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
EQUIPMENT										
10-00-100-2320-730	Equip-District Office	-	1,484	-	-	-	-	-	-	#DIV/0!
10-10-100-1100-730	Equip-Reg Ed UNDER \$500	-	-	1,100	-	1,100	-	-	(1,100)	-100.00%
10-10-100-1101-730	Equip-Reg Ed OVER \$500	-	5,028	-	-	-	-	-	-	#DIV/0!
10-10-100-1102-730	Equipment Art	430	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1104-730	Equipment Language Arts	-	-	-	-	-	-	500	500	#DIV/0!
10-10-100-1105-730	Equip-Technology K-8	38,212	1,767	113,102	-	113,102	48,959.73	89,240	(23,862)	-21.10%
10-10-100-1108-730	Equipment-World Language	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1110-730	Equipment-Science	300	96	100	-	100	-	6,300	6,200	6200.00%
10-10-100-1111-730	Equipment-Math	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1112-730	Equipment-Music/Band	5,998	1,497	2,500	-	2,500	1,471.78	10,698	8,198	327.92%
10-10-100-1113-730	Equipment-Social Studies	-	-	-	-	-	-	2,700	2,700	#DIV/0!
10-10-100-1115-730	Equipment-Music	-	693	-	-	-	151.96	-	-	#DIV/0!
10-10-100-1117-730	Equipment-Music/Drama	1,000	135	500	-	500	-	1,500	1,000	200.00%
10-10-100-1118-730	Equipment-Athletics	1,600	367	1,600	-	1,600	1,110.46	-	(1,600)	-100.00%
10-10-100-1119-730	Equipment-Phys Ed	3,419	483	1,500	-	1,500	436.00	-	(1,500)	-100.00%
10-10-100-1121-730	Equipment-SRBI	-	-	-	-	-	-	35	35	#DIV/0!
10-10-100-2130-730	Equipment-Nurse	-	450	-	-	-	1,247.37	500	500	#DIV/0!
10-10-100-2211-730	Equipment-Afterschool Program	-	-	-	-	-	-	875	875	#DIV/0!
10-10-100-2220-730	Equipment-Library/Media Center	-	-	-	-	-	-	1,200	1,200	#DIV/0!
10-10-100-2400-730	Equipment-School Office	-	4,355	-	-	-	2,445.58	900	900	#DIV/0!
10-10-100-2600-730	Equipment-Facility	2,400	4,312	2,400	-	2,400	1,034.08	-	(2,400)	-100.00%
10-10-100-2610-730	Equipment-Security & Sch Sfty Officer	3,000	696	13,000	-	13,000	8,568.01	5,000	(8,000)	-61.54%
10-10-100-3200-730	Equipment-Hot Lunch	-	-	-	-	-	2,643.00	-	-	#DIV/0!
10-10-210-1210-730	Equipment-Enrich/STEM	1,500	-	1,500	-	1,500	4,169.58	1,000	(500)	-33.33%
10-30-100-2100-730	Equipment-Spec Serv	-	961	-	-	-	-	1,000	1,000	#DIV/0!
10-30-200-1240-730	Technology Equipment-Spec Serv	-	1,347	-	-	-	-	-	-	#DIV/0!
		57,859	23,670	137,302	-	137,302	72,237.55	121,448	(15,854)	-11.55%
DUES/FEES										
10-00-100-2310-810	Dues/Fees-Board of Education	2,900	2,928	3,200	-	3,200	-	3,200	-	0.00%
10-00-100-2320-810	Dues/Fees-District Office	5,250	5,475	6,000	-	6,000	8,510.00	6,200	200	3.33%
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	500	485	500	-	500	385.00	700	200	40.00%
10-10-100-1102-810	Dues/Fees-Art	300	465	200	-	200	165.00	1,065	865	432.50%
10-10-100-1110-810	Dues/Fees-Science	-	250	190	-	190	250.00	300	110	57.89%
10-10-100-1111-810	Dues/Fees-Math	-	-	-	-	-	-	200	200	#DIV/0!
10-10-100-1112-810	Dues/Fees-Band	870	540	750	-	750	692.00	650	(100)	-13.33%
10-10-100-1118-810	Dues/Fees-Athletics	2,500	790	2,000	-	2,000	870.00	800	(1,200)	-60.00%
10-10-100-1119-810	Dues/Fees-PE/Health	400	-	400	-	400	-	250	(150)	-37.50%
10-10-100-2130-810	Dues/Fees-Health Services	-	-	-	-	-	-	100	100	#DIV/0!
10-10-100-2211-810	Dues/Fees-Afterschool Program	385	484	500	-	500	-	700	200	40.00%
10-10-100-2220-810	Dues/Fees-Library/Media Center	140	130	150	-	150	136.00	150	-	0.00%
10-10-100-2400-810	Dues/Fees-School Office	600	120	220	-	220	-	250	30	13.64%
10-10-100-2600-810	Dues/Fees-Facilities	325	300	350	-	350	300.00	350	-	0.00%
10-10-210-1210-810	Dues/Fees-Enrichment/STEM	2,000	360	1,000	-	1,000	-	150	(850)	-85.00%
10-30-100-2100-810	Dues/Fees-Student Svc Director	350	250	350	-	350	250.00	300	(50)	-14.29%
10-30-100-2101-810	Dues/Fees-Student Services	355	1,994	-	-	-	339.87	350	350	#DIV/0!
10-30-285-2110-810	Dues/Fees-Guidance	-	-	190	-	190	-	-	(190)	-100.00%
		16,875	14,571	16,000	-	16,000	11,897.87	15,715	(285)	-1.78%
		12,883,942	12,815,241	13,614,762	-	13,614,762	13,129,990.10	14,009,766	395,004	2.90%
									395,004	2.90%



TOWN OF COLUMBIA FY 24-25 BUDGET

REVENUES

Date 04/29/2024

	Description	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual as of 04/29/2024	2023-2024 Projected Variance	2024-2025 Proposed	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
TAXES									
10-3000-110	Current Property Taxes	14,750,844	15,072,219	15,113,146	15,290,178	110,000			0.00%
10-3000-115	Refunds-Current Taxes	(20,000)	(12,450)	(20,000)	(35,531)		(20,000)	-	0.00%
10-3000-117	Refunds-Prior FY Taxes	(4,000)	(4,366)	(4,000)	(4,436)		(4,000)	-	0.00%
10-3000-120	Delinquent Property Taxes	90,000	146,833	95,000	103,987	4,600	95,000	-	0.00%
10-3000-130	Property Tax Interest	60,000	97,673	60,000	65,879	15,000	75,000	15,000	25.00%
10-3000-140	Property Tax Lien Fees	900	624	900	192		900	-	0.00%
10-3000-150	Other Fees-Tax Collector	600	1,446	600	1,250		600	-	0.00%
	TOTAL TAXES	14,878,344	15,301,978	15,245,646	15,421,519	129,600	147,500	15,000	
LICENSE AND PERMITS									
10-3112-225	Pistol Permit Fees	4,500	2,940	3,200	2,590		3,200	-	0.00%
10-3134-221	Real Estate Conveyance Fees	65,000	84,845	65,000	76,967	14,000	70,000	5,000	7.69%
10-3134-224	Recording Fees	23,000	16,706	24,000	12,381		20,000	(4,000)	-16.67%
10-3510-223	Zoning Permit Fees	2,000	3,575	2,000	1,620		2,000	-	0.00%
10-3530-222	Building, Machine, & Septic Fees	65,000	105,567	65,000	92,868	15,000	80,000	15,000	23.08%
	TOTAL LICENSE AND PERMITS	159,500	213,633	159,200	186,427	29,000	175,200	16,000	10.05%
INTERGOVERNMENTAL REVENUES									
<i>Municipal Aid Estimates per CCM as of February 4, 2024</i>									
10-3000-320	Homeland Security Grant	3,000	1,939	3,000	-		3,000	-	0.00%
10-3000-352	Education Equalization (ECS) Grant	2,316,189	2,323,111	2,240,359	1,158,094	36,872	2,316,189	75,830	3.38%
10-3800-353	Special Education Grant (Excess Cost)	50,000	127,712	112,000	70,465	(14,145)	75,000	(37,000)	-33.04%
10-3800-354	School Transportation Grant							-	0.00%
10-3000-362	Circuit Breaker Elderly Tax Relief							-	0.00%
10-3000-364	Disabled Personal Tax Grant		512		608	608		-	0.00%
10-3000-365	Veterans Tax Relief		2,484		2,280	2,280		-	0.00%
10-3000-367	Municipal Revenue Sharing	-	106,458		161,562	161,562		-	0.00%
10-3000-367	Supplemental Revenue Sharing	-	-	28,393			28,393	-	0.00%
10-3000-368	Municipal Projects Grant	26,763	26,763	26,763			26,763	-	0.00%
10-3000-368	Municipal Stabilization Grant	28,393	28,393					-	#DIV/0!
10-3000-382	PILOT - State Owned Property - New Tiered	6,366	6,666	6,878	7,394	516	7,406	528	7.68%
10-3000-383	Pequot-Mohegan Fund Grant	4,857	4,857	4,857	1,619		4,857	-	0.00%
10-3000-385	DEEP- America the Beautiful Grant				7,713	7,713		-	#DIV/0!
10-3000-685	LoCIP reimbursement	117,339		155,509			213,269	57,760	37.14%
10-3000-686	STEAP reimbursement							-	0.00%
	TOTAL INTERGOVERNMENT	2,552,907	2,628,894	2,577,759	1,409,735	195,406	2,674,877	97,118	3.77%



TOWN OF COLUMBIA FY 24-25 BUDGET

REVENUES

Date 04/29/2024

Description		2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual as of 04/29/2024	2023-2024 Projected Variance	2024-2025 Proposed	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
CHARGES FOR SERVICES									
Multiple-410	Notary Fees	350	154	350	64		350	-	0.00%
Multiple-411	Photocopy Fees	5,500	4,318	6,000	3,560		4,500	(1,500)	-25.00%
10-3134-416	Town Clerk Fees	6,000	6,982	6,000	3,740		6,000	-	0.00%
10-3250-417	Senior Van Donations	1,500	2,495	2,500	1,736	1,000	2,500	-	0.00%
10-3510-413	Planning & Zoning Fees	2,500	2,950	2,500	1,575		2,500	-	0.00%
10-3520-415	Inland/Wetland Fees	3,500	5,435	6,000	5,520	1,000	6,000	-	0.00%
10-3550-414	Zoning Board of Appeals	1,500	300	1,000	25		750	(250)	-25.00%
	TOTAL SERVICES	20,850	22,634	24,350	16,220	2,000	22,600	(1,750)	-7.19%
MISCELLANEOUS									
10-3000-611	Interest on Investments	2,500	80,452	35,000	33,472	40,000	75,000	40,000	114.29%
10-3000-642	Bid and Spec Fees	-	-	-	-		-	-	0.00%
10-3000-660	Telecommunication Prop Relief	8,200	8,740	8,000	14,562	6,500	8,000	-	0.00%
10-3000-690	Miscellaneous	8,000	4,664	8,000	6,526		8,000	-	0.00%
10-3112-412	Passport Fees	2,000	3,115	2,000	2,765	660	2,000	-	0.00%
10-3112-500	Court Judgments	-	-	-	-		-	-	0.00%
10-3310-510	Court fines	1,500	1,545	1,500	980		1,500	-	0.00%
10-3350-622	Boating Fees	3,000	3,750	3,000	100		3,500	500	16.67%
10-3420-625	Transfer Station Fees	30,000	24,145	30,000	22,927		30,000	-	0.00%
10-3420-626	Transfer Station Stickers	40,000	50,705	52,000	7,910		63,750	11,750	22.60%
10-3570-650	State Fees-Land Use Dept	200	490	200	302		200	-	0.00%
10-3640-623	Town Beach Use Fees	35,000	29,990	35,000	9,761		35,000	-	0.00%
10-3800-680	Preschool Tuition Fees	57,500	58,337	60,000	74,941	23,800	85,000	25,000	41.67%
Multiple-621	Facilities Rental	1,800	3,165	1,800	1,900		1,800	-	0.00%
	TOTAL MISC	189,700	269,098	236,500	176,146	70,960	313,750	77,250	32.66%
TRANSFER IN FROM RECREATION		10,000	7,772	10,000			10,000	-	0.00%
TOTAL GENERAL FUND RESOURCES		17,811,301	18,444,010	18,253,455	17,210,047	426,966	3,343,927	203,618	6.48%

Note: Variances excludes current Property Taxes



TOWN OF COLUMBIA FY 24-25 BUDGET

REVENUES

Date 04/29/2024

Description	2022-2023 Budget	2022-2023 Actual	2023-2024 Budget	2023-2024 Actual as of 04/29/2024	2023-2024 Projected Variance	2024-2025 Proposed	\$ Variance b/t FY 24/25 proposed & FY 23/24 budgeted	% Variance b/t FY 24/25 proposed & FY 23/24 budgeted
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OTHER REVENUES

DOG FUND									
30-3134-224	Dog License Fees	1,200	1,701	1,200	344		1,500	300	25.00%
30-3134-225	Dog License Surcharge	60	102	60	94		100	40	66.67%
30-3360-421	Redemption and Sale of Dogs	40	5	40	-		40	-	0.00%
TOTAL DOG FUND		1,300	1,808	1,300	438	-	1,640	340	26.15%

CAPITAL PROJECTS RESERVE FUND									
20-3000-611	Interest on Investment	1,500	70,974	40,000	78,178	45,000	85,000	45,000	112.50%
TOTAL MISC RESERVE FUNDS		1,500	70,974	40,000	78,178	45,000	85,000	45,000	112.50%

RECREATION FUND									
29-3270-Multip	Recreation Revenue	10,000	7,772	10,000			10,000	-	0.00%

MISCELLANEOUS STATE FUNDS									
41-3410-756	Town Aid Road Grant	205,292	203,820	203,820	203,675	(145)	203,675	(145)	-0.07%
TOTAL FOR MISC STATE FUNDS		205,292	203,820	203,820	203,675	(145)	203,675	(145)	-0.07%

TOTAL OTHER REVENUES		218,092	284,374	255,120	282,290	44,855	300,315	45,195	17.72%
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GRAND TOTAL RESOURCES		18,029,393	18,728,384	18,508,575	17,492,337	471,821	3,644,242	248,813	7.33%
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(Total 22/23 Revenue Budget Without Current Property Tax = \$3,060,457)

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



COLUMBIA BOARD OF EDUCATION FY 23-24 PROPOSED BUDGET

STATE AND FEDERAL GRANTS

Date: 04/29/2024

Grant Name	Designated Use of Grant Funds	2022-2023 Budgeted Amount	2022-2023 Actual Amount	2023-2024 Budgeted Amount	2023-2024 Unbudgeted Amount	2023-2024 Actual & Encumbrances as of 04/29/24	2024-2025 Budgeted Amount	Variance from Prior Year Budget	% Change
Title I	Instructional Salary	22,056	22,056	22,758		18,286.40	39,066		
	Total	22,056	22,056	22,758	-	18,286.40	39,066	16,308	71.66%
Title II, Part A	Professional Services	7,302	7,302	7,744		7,744.00	9,668		
	Total	7,302	7,302	7,744	-	7,744.00	9,668	1,924	24.85%
Title III, Part A	Supplies	-	-	-		-	-		
	ELL Salaries	-	-	-		-	-		
	Total	-	-	-	-	-	-	-	#DIV/0!
Title IV - New Grant in 2017-2018	Professional Services	10,000	10,000	10,000		10,000.00	10,000		
	Total	10,000	10,000	10,000	-	10,000.00	10,000	-	0.00%
IDEA B, Part 611 (See Note #2 below)	Instructional Salary	115,526	122,425	118,000	19,988	110,390.40	136,000		
	Instructional Supplies								
	Other Supplies								
	Total	115,526	122,425	118,000	19,988	110,390.40	136,000	18,000	15.25%
ARP IDEA B, Part 611	Instructional Salary	18,215	18,215						
	Total	18,215	18,215	-	-	-	-	-	#DIV/0!
IDEA B, Part 619 (See Note #2 below)	Noncertified Salary	5,080	5,225	5,100	556	4,524.80	5,500		
	Transportation								
	Total	5,080	5,225	5,100	556	4,524.80	5,500	400	7.84%
ARP IDEA B, Part 619	Noncertified Salary	1,732	1,732						
	Total	1,732	1,732	-	-	-	-	-	#DIV/0!
Magnet School Transportation	Professional Services								
	Total	-	-	-	-	-	-	-	#DIV/0!
Rural Education Achievement Program (See Note #1 below)	Technology Equipment	32,988	16,011		22,913	22,912.57			
	Technology Equipment		11,965		11,820	48,818.00	42,000		
	23/24 Estimated Award			36,998					
	Total	32,988	27,976	36,998	34,733	71,730.57	42,000	5,002	13.52%
Adult Education (See Note #3 below)	Adult Education Tuition	2,303	1,973	2,303		1,435.00	2,153		
	Total	2,303	1,973	2,303	-	1,435.00	2,153	(150)	-6.51%
ARPA Mental Health Grant	Professional Services				62,000	62,000.00	62,000		
	Total	-	-	-	62,000	62,000.00	62,000	62,000	#DIV/0!
ARPA Right To Read	Books/Curriculum Materials				22,000				
	Total	-	-	-	22,000	-	-	-	#DIV/0!
ARPS ESSER-Right to Read	Books/Curriculum Materials				66,000				
	Total	-	-	-	66,000	-	-	-	#DIV/0!
CT Seds	Salaries		10,000						
	Total	-	10,000	-	-	-	-	-	#DIV/0!
SPED ESSER Recovery Activities	Salaries - Behavioral Health	25,000							
SPED ESSER Recovery Activities	Salaries - Dylexia	1,950	1,950						
SPED ESSER Recovery Activities	Summer School Salaries & Supplies		10,000						
SPED COVID Stipends	SPED Salaries		25,000						
SPED ESSER Recovery Activities	Paraprofessional Prof Development		5,000						
	Total	26,950	41,950	-	-	-	-	-	#DIV/0!
ARP ESSER Grant (See Note #5 below)	Intervention Staffing	136,576	136,576	59,394		47,515.20			
	Total	136,576	136,576	59,394	-	47,515.20	-	(59,394)	-100.00%
	Total Grants	378,728	405,430	262,297	205,277	333,626.37	306,387	44,090	16.81%

NOTES:

- (1) For 24/25, REAP is an estimate. Application needs to be completed. Award amount is pending.
- (2) The state is requiring that IDEA grants be spent in first year of award. For the 2024-2025 budget needed to estimate grant award. Also, the state adjusted original award as noted in unbudgeted column.
- (3) Estimate of 2024-2025 Adult Education Grant per CCM. The unbudgeted column reflects the adjustment for the actual award from budget.
- (4) Title IV is a continuing new grant awarded during school year after application is submitted. Assuming \$10,000 award will remain as is.
- (5) Last year for COVID relief funds. As of 23/24 budget season, only the balance of the ARP ESSER III funds are available for budgeting.
- (6) New 3 year grant awarded to the BOE. Received \$62,000 in 23/24. Will receive \$62,000 in 24/25 and \$43,400 in 25/26.



TOWN OF COLUMBIA FY 24-25 PROPOSED BUDGET

CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 04/29/2024

CAPITAL PROJECTS RESERVE FUND
Budget Year FY 2023-2024
CASH BASIS FUND RECONCILIATION

	Fund Balance 6/30/23	FY 23/24 Projected Income	FY 23/24 Additional Transfers	FY 23/24 Projected Spending	6/30/2024 Projected Fund Balance	FY 24/25 Projected Income	FY 24/25 Projected July 1 Balance	FY 24/25 Transfer from Gen. Fd
DESIGNATED RESERVE FUNDS	2,228,404							
UNDESIGNATED								
Anticipated Investment Income		85,000				85,000		
Transfer From TAR		203,820				203,675		
Transfer From General Fund (budget)		776,260						
Transfer From General Fund & Contingency(add'l)			250,000					
Transfer from Land Acquisition Fund								
Transfer from Land Record Recording Fees								
Transfers out								
NONSPENDABLE FUNDS AS OF 6/30/23	3,600							
ASSIGNED/(UNASSIGNED) AS OF 6/30/23	47,869							
AVAILABLE FOR IDENTIFIED PROJECTS	2,279,872	1,065,080	250,000	2,020,119	1,574,834	288,675	2,462,102	598,594
TRANSFER FROM GENERAL FUND REQUIRED								
					-			

PROJECTED ASSIGNED/ (UNASSIGNED) AS OF 06/30/24 (68,061.56)

TOTAL PROJECTED COMMITTED FUND BALANCE AS OF 06/30/24 1,506,772.07

	Balance 6/30/23	IN	State Adjust.	OUT	Balance 6/30/2024	IN	OUT	Balance 6/30/2025
NON-GENERAL FUND REVENUE SOURCES								
TOWN AID ROAD FUND - Fund 41	-	203,820	(145)	203,675	-	203,675	203,675	-
LAND ACQUISITION FUND (per Ordinance 8-13) - Fund 35	28,197	3,677			31,874	5,000		36,874
STATE LoCIP ENTITLEMENT FOR COLUMBIA	155,509				155,509	57,760		213,269
LAND RECORD RECORDING FEES (per Public Act 05-228) - Fund 59	81,501	3,184			84,685	5,000		89,685
					-			-



TOWN OF COLUMBIA FY 24-25 BUDGET

GRANTS AND SUBSIDIES SUMMARY

Date: 04/29/2024

Dept #	Agency	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	\$ Change b/t proposed FY 24-25 & approved FY 23-24	% Change b/t proposed FY 24-25 & approved FY 23-24
112	Salmon River Watershed Partnership (SRWP)	500	500	600	100	0
	United Services	1,000	1,000	1,000	-	-
	Sexual Assault Crisis Center	500	500	500	-	-
	Windham Regional Community Council. (veterans)	500	500	500	-	-
	Covenant Soup Kitchen	500	500	500	-	-
	Willimantic No-Freeze Shelter	500	500	500	-	-
	Eastern CT Conservation District	500	500	500	-	-
	Access Community Action Agency	1,000	1,000	1,000	-	-
	Total	5,000	5,000	5,100		
250	Windham Region Transit District	9,570	9,857	9,857	-	-
	TVCCA Assessment	1,210	1,331	1,374	43	0
	Total	10,780	11,188	11,231		
270	AHM Youth Services	50,195	52,102	54,284	2,182	0
320	Columbia Volunteer Fire Dept.	252,400	262,250	266,100	3,850	0
540	Conservation & Agriculture	-	2,000	1,000	(1,000)	(1)
610	Columbia Lions Club	6,000	6,000	6,000	-	-
620	Saxton B. Little Free Library	439,626	466,865	464,366	(2,499)	(0)
630	Connecticut Federation of Lakes	150	150	150	-	-
	TOTAL	764,151	803,555	807,231	2,676	0



TOWN OF COLUMBIA FY 24-25 BUDGET

Date: 04/16/2024

FY 23-24 ESTIMATED ENDING FUND BALANCES AS of 06/30/24

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Lnd Acq. Fnd Fund 35	Internal Srvc Fund Fund 27	Sr. Center Fund 36	Rec. Prgms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection Fund 59	American Relief Plan Fund 24	Total All Funds
ACTUAL FUND BALANCE 6/30/23	5,020,328	2,279,872	9,836	-	28,197	15,509	2,709	27,761	11,465	300,000	81,501	532,208	8,309,387
UNASSIGNED/ ASSIGNED FUND BALANCE	3,646,949	47,869	9,836					25,000					
NONSPENDABLE FUND BALANCE-PPD EXPENSES	45,516	3,600						2,761					
FUND BALANCE DESIGNATED FOR FY 23-24	1,300,000	2,228,404											
FY 22-23 ENCUMBRANCES	27,864												
NET FUND BALANCE 6/30/23	5,020,328	2,279,872	9,836					27,761					
ASSIGNED / RESERVED FOR ENCUMBRANCES	(27,864)												(27,864)
NONSPENDABLE FUND BALANCE-PPD EXPENSES	(45,516)							(2,761)					(48,276)
													-
AVAILABLE FUND BALANCE AS OF 06/30/23	4,946,949	2,279,872	9,836	-	28,197	15,509	2,709	25,000	11,465	300,000	81,501	532,208	8,233,247
FY 23-24 RESOURCES													-
PROPERTY TAXES (BUDGETED)	15,113,146												15,113,146
INTERGOVERNMENTAL (BUDGETED)	2,577,759			203,820									2,781,579
OTHER REVENUE (BUDGETED)	552,550	40,000	1,300					20,000					613,850
FUNDS TRANSFERRED TO (BUDGETED)	10,000	960,822	28,501			25,000			2,000				1,026,323
TOTAL FY 23-24 RESOURCES	18,253,455	1,000,822	29,801	203,820	-	25,000	-	20,000	2,000	-	-	-	19,534,898
REVENUE VARIANCE - ACTUAL VS BUDGET	426,966	45,000	-	(145)	8,877		14,686	1,219			3,330		499,934
ADDITIONAL TRANSFERS TO (During FY 23-24)		250,000											250,000
TOTAL RESOURCES INCLUDING FUND BALANCE	23,627,371	3,575,694	39,637	203,675	37,074	40,509	17,395	46,219	13,465	300,000	84,831	532,208	28,518,079
FY 23-24 REQUIREMENTS													-
BOARD OF SELECTMEN BUDGET	5,028,821	903,741	28,612			25,000		10,000	6,750				6,002,924
CONTINGENCY	78,000												78,000
DEBT SERVICE	-												-
BOARD OF EDUCATION BUDGET	13,614,762												13,614,762
	-												-
TOTAL ORIGINAL BUDGET	18,721,583	903,741	28,612	-	-	25,000	-	10,000	6,750	-	-	-	19,695,686
ORIGINAL BUDGETED TRANSFERS OUT	812,031			205,292				10,000					1,027,323
APPROPRIATION VARIANCE (actual vs. budget)					5,200	5,859	13,328	1,219					25,606
EXPENSE VARIANCE (actual vs. budget)	-	1,116,378		(1,617)								260,871	1,375,631
TRANSFER VARIANCE (actual vs. budget)	250,000												250,000
TOTAL OUTLAY	19,783,614	2,020,119	28,612	203,675	5,200	30,859	13,328	21,219	6,750	-	-	260,871	22,374,246
ESTIMATED FUND BALANCE 06/30/24:													
TOTAL RESOURCES LESS TOTAL OUTLAY	3,843,757	1,555,576	11,025	-	31,874	9,651	4,067	25,000	6,715	300,000	84,831	271,337	6,143,833



TOWN OF COLUMBIA FY 24-25 BUDGET

Date: 04/16/2024

FY 23-24 DEVELOPMENT OF AMOUNT TO BE RAISED BY TAXES FOR FY 24-25

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Land Acq. Fund Fund 35	Internal Srvc Fund Fund 27	Sr. Center Fund 36	Rec. Prgms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection Fund 59	American Relief Plan	Total All Funds
ESTIMATED FUND BALANCE 7/1/24	3,843,757	1,555,576	11,025	-	31,874	9,651	4,067	25,000	6,715	300,000	84,831	271,337	6,143,833
ESTIMATED FUNDS UNASSIGNED/UNDESIGNATED	3,468,757												3,468,757
ESTIMATED FUNDS AVAILABLE FOR EXPENDITURES	375,000	1,555,576	11,025	-	31,874	9,651	4,067	25,000	6,715	300,000	84,831	271,337	2,675,076
FY 24-25 RESOURCES													
INTERGOVERNMENTAL	2,674,877	-		203,675									2,878,552
OTHER	659,050	85,000	1,640					10,000					755,690
FUNDS TRANSFERRED TO	10,000	802,269	25,000			25,000			2,000				864,269
TOTAL RESOURCES	3,343,927	887,269	26,640	203,675	-	25,000	-	10,000	2,000		-	-	4,498,511
AVAILABLE BALANCE PLUS RESOURCES	3,718,927	2,442,845	37,665	203,675	31,874	34,651	4,067	35,000	8,715	300,000	84,831	271,337	7,173,587
FY 24-25 REQUIREMENTS													
Board of Selectmen Budget	5,353,137	929,690	32,104			10,000		10,000	6,750				6,341,681
Contingency	78,000												78,000
Debt Service	-												-
Board of Education Budget	14,009,766												14,009,766
	-												-
Total Original General Fund Budget	19,440,903	929,690	32,104	-	-	10,000	-	10,000	6,750	-	-	-	20,429,447
Originally Budgeted Transfers Out	650,594	-	-	203,675	-	-		10,000			-	-	864,269
FUNDS RESERVED-FUTURE ACTIVITY		1,513,155	5,561		31,874	24,651	4,067	15,000	1,965	300,000	84,831	271,337	2,252,441
TOTAL REQUIREMENTS	20,091,497	2,442,845	37,665	203,675	31,874	34,651	4,067	35,000	8,715	300,000	84,831	271,337	23,546,157
AMOUNT TO BE RAISED BY TAXES in 24/25	16,372,570	0	-	-	-	-	-	-	-	-	-	-	16,372,570
2022 NET GRAND LIST (budget purposes)	595,264,188												
2023 NET GRAND LIST (budget purposes)	594,078,953												
Change from 2021 Net Grand List	(1,185,235)	-0.20%											

	FY 23-24 VALUE OF ONE MILL	FY 23-24 COLLECTION RATE	FY 23-24 MILL RATE	PROPOSED VALUE OF ONE MILL	PROPOSED COLLECTION RATE FY 24-25	PROPOSED MILL RATE FY 2024-2025
FY 24-25 PROPERTY TAX SUMMARY	583,359	98.00%	25.91	582,197	98.00%	28.12

NOTE: 23/24 Amount to be Raised by Taxes = \$15,113,146
For 23/24, net grand list increased 1.77%

Net Mill Increase/(Decrease) 2.21
Percent Increase/(Decrease) 8.55%

NOTE: FY 23-24 Mill Rate included the use of \$1,300,000 from the general fund to put the mill rate increase at 0.04 mills.
19.13% Percent of anticipated fund balance as of 07/01/24 to the Total General Fund Budget Requirement
17.26% Percent of unassigned/undesignated fund balance as of 07/01/24 to the Total General Fund Budget Requirement without the use of the General Fund to reduce the Mill Rate impact in FY 24-25.
1.46% Amount of contingency in comparison to the total BOS budget excluding debt service.