



TOWN OF COLUMBIA

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OFFICE OF THE TOWN ADMINISTRATOR

TO: Town of Columbia Financial Planning and Allocation Commission (FiPAC)

FROM: Mark Walter, Town Administrator

DATE: June 9, 2021

RE: **Adopted Fiscal Year 2021-2022 Town Budget.**

This packet constitutes the Adopted Annual Town Budget for Fiscal Year 2021-2022 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

Projected General Fund revenues for FY '21-'22, other than new/current property taxes to be raised, total \$2,908,370 which is a decrease of \$161,016 or -5.25% from FY '20-'21. As shown in detail on pages 23 through 25 of this budget packet, several revenue line items for FY '21-'22 are projected to increase, decrease or go unchanged. Based on the estimated state municipal aid for FY '21-'22, the following intergovernmental revenue line items stand out. The BOS anticipates receiving the following state funding: \$2,255,635 in ECS funding (\$60,554 decrease from FY'20-'21 which is based on a new formula announced by the State), \$35,000 in Special Education Excess Cost Grant (\$90,000 decrease), no funding for School Transportation (continuing non-funding by the state), no funding for Circuit Breaker Elderly Tax Relief (a cost that the town must absorb in its budget), no funding for Municipal Revenue Sharing funds (no change from FY'20-'21), \$26,763 for Municipal Projects Grant (no change from FY'20-'21), \$28,393 for Municipal Stabilization Grant (no change from FY'20-'21), and \$6,366 in PILOT-State Owned Property Grant (\$2,700 increase from FY'20-'21 based on new tiered formula set by the State), \$4,587 in Pequot-Mohegan Grant (no change from FY'20-'21). The new LoCIP entitlement for FY '21-'22 is projected to be \$40,053 plus the Town has a LoCIP balance for FY '20-'21 totaling \$40,053. The Town will apply for these funds with an applicable capital project. Anticipated funding from the State of Connecticut could change during the review of the Governor's budget proposal. The approved intergovernmental revenue budget is based on the latest information received from the state as of February 10, 2021 and updated as of April 22, 2021.

As part of this packet, page 26 details the Federal and State Grant funding that the BOE receives. These grants are included in the overall Board of Education Budget and are **not** part of the adopted FY '21-'22 Town Allocation requested by the BOE.

Aside from the General Fund revenues, the BOS budget calls for the utilization of \$245,162 in Town Aid Road (TAR) to fund Road projects budgeted in the Capital projects. The TAR funds will be from a reserve of TAR funds that the Town has plus the new allocation from the state of \$205,232. The estimated Undesignated Fund Balance is projected to be \$3,820,737 as of 06/30/2021 as shown on page 30 and 31 of this budget packet. An allocation of \$558,360 from the Undesignated Fund Balance was approved at the Annual Town Meeting on June 8, 2021 to reduce any mill rate increase impact for FY'21-'22. The estimated Undesignated Fund Balance to \$3,820,737 as of 07/01/21 is equal to 21.45% of the FY '21-'22 adopted General Fund Budgetary Requirements.

With respect to new/current property taxes, the BOS adopted budget requires \$14,347,750 to be collected in FY '21-'22 after allocating \$558,360 from the General Fund to maintain the Mill Rate at its current FY '20-'21 mill rate of 29.33. The adopted property revenue requirement represents an increase of \$107,832 or 0.75% from FY'20-'21. The Grand List growth of \$3,778,147 or 0.76% is assisting to offset the impact of an increase in property taxes.

REQUIREMENTS

The adopted BOS Operating Budget for FY '21-'22 is \$4,390,892. That is an increase of \$119,918 or 2.81% over the amount budgeted for FY '20-'21. The adopted BOS budget includes no increase in Contingency and maintaining it at \$78,000. This is approximately 1.72% of the proposed FY '21-'22 BOS Operating Budget. The Town Charter allows a 2 % of the Annual Town Budget maximum. The adopted FY '21-'22 Capital Budget appropriations for the BOS and the BOE totals \$670,583. That is an overall decrease of \$128,927 or -16.13% from FY '20-'21. Each of the adopted capital budget lines are listed on page 27 of this document. Some of the capital project increases include the Road Projects, Public Works equipment, and continuing Hazardous Tree Removal. The three decreases in the adopted capital projects involve reducing the Facilities Equipment line for unneeded funds, the close out of the Village Hill Bridge project and the close out of the H.W.Porter School Generator project. Other aspects of the adopted capital projects include adding to current funding of planned projects; such as, the Hunt Road Box Culvert replacement and the track at H. W. Porter School. The CVFD Rescue Truck Replacement was removed based on the May 4, 2021 Town Meeting to appropriate additional funding for the purchase down payment. Finally, the adopted FY '21-'22 BOS Debt Service Budget shows a decrease of \$152,250 or -100.00%. The final debt service payment for the scheduled principal and interest was paid off in early June 2021.

The adopted BOE Operating Budget for FY '21-'22 has a Town budgeted allocation of \$12,883,942 which is an increase of \$167,399 or 1.32% from FY '20-'21 . The adopted BOE FY '21-'22 town allocated budget is inline with the Minimum Budget Requirements mandated by the state.

Please note that the following adopted BOS and BOE budget items impacted this budget process. The FY '21-'22 healthcare plan for employee benefits was put out to bid. Both entities have finalized the premium rates and the most current rate estimates are included in this budget. This change in carriers occurred due to the CT CHIP consortium that the BOS and BOE belongs will dissolve as of 06/30/21 due to large premium increases. Each entity decided that it would be best to go out to bid individually and the two Boards' combined healthcare plan is transitioning to the State Partnership Plan as of 07/01/21. This change resulted in premium savings. Also, pending as of the budget adoption are the fuel rates for oil, diesel and gasoline . The BOS is working with the current vendor on the rates and will lock in as soon as the rates are in a better position.

MILL RATE

The FY '21-'22 Mill Rate of **29.33** was set by FiPAC after the Annual Town Meeting on June 8, 2021. This constitutes a no mill rate increase from the the current mill rate. A town assessed property will not experience a property tax change from FY '20-'21 to FY '21-'22 unless there is a change in their property assessment. In FY '21-'22, each mill is projected to generate \$489,183 of revenue, compared to \$485,500 in '20-'21.

The adopted FY '21-'22 tax collection rate is 97.5%. The projected tax collection rate for FY '21-'22 is approximately 98.6%. There was a tax sale this year. The tax collection rate for FY '19-'20 is 98.83%. The historical collection rates are as follows: 98.8% for FY '18-'19, 99.25% for FY '17-'18 (tax sale held in '17-'18), 98.36% for '16-'17 , 98.76% for '15-'16 (tax sale held in '15-'16) and 98.88% for FY '14-'15 (tax sale held in '14-'15).



TOWN OF COLUMBIA FY 21-22 BUDGET

EXPENDITURES (SUMMARY)

Date: 06/01/2021

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variance	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
GENERAL GOVERNMENT										
110	Town Meeting	2,725	2,155	2,787	-	1,501	(500)	2,851	64	2.30%
112	Executive and General Admin. Services	841,585	780,993	914,325	(2,594)	812,165	(13,000)	912,443	(1,882)	-0.21%
113	Information Technology	67,750	62,007	69,106	-	56,997	(3,000)	72,500	3,394	4.91%
115	Old Firehouse Bldg	3,306	1,290	3,340	510	2,720	-	3,100	(240)	-7.19%
116	Chapel on the Green	4,300	2,945	3,000	(510)	1,567	-	3,000	-	0.00%
117	History Place	4,680	3,712	4,182	-	3,580	-	4,336	154	3.68%
120	Judicial & Legal	65,000	31,497	55,000	(7,206)	22,527	(25,000)	55,000	-	0.00%
130	Registrar of Voters	35,571	14,663	33,342	-	27,252	(1,000)	34,160	818	2.45%
132	Assessment	136,641	123,062	146,096	-	123,614	-	149,155	3,059	2.09%
133	Tax Collection	92,944	88,275	88,161	1,649	71,441	-	87,290	(871)	-0.99%
134	Town Clerk/Public Records Services	115,449	109,242	118,272	-	100,216	-	121,752	3,480	2.94%
135	Financial Planning and Auditing	24,875	24,727	22,850	-	22,175	-	26,525	3,675	16.08%
136	Finance Department	221,754	212,990	228,088	-	194,938	(1,600)	233,431	5,343	2.34%
140	Board of Assessment Appeals	740	50	940	-	144	-	1,270	330	35.11%
		1,617,320	1,457,608	1,689,489	(8,151)	1,440,835	(44,100)	1,706,813	17,324	1.03%
HEALTH & HUMAN SERVICES										
210	Health Care / Inspect. Services (EHHD)	29,370	29,366	30,614	-	30,614	-	31,680	1,066	3.48%
230	Social Services	8,950	6,727	25,400	(400)	19,493	-	40,388	14,988	59.01%
240	Drug & Alcohol Abuse Prevention	-	-	0	-	-	-	0	-	0.00%
250	Elderly Services (Commission on Aging)	71,068	65,330	100,761	473	78,637	(7,621)	97,206	(3,555)	-3.53%
260	Beckish Senior Center	92,926	92,802	98,128	-	78,467	-	101,532	3,404	3.47%
270	Youth Services	45,501	40,001	47,776	-	47,776	-	48,975	1,199	2.51%
		247,815	234,225	302,679	73	254,986	(7,621)	319,781	17,102	5.65%
PUBLIC SAFETY										
310	Police Protection	183,984	180,172	180,654	(839)	211	(2,000)	182,000	1,346	0.75%
320	Fire Fighting & Emerg. (Medical Services)	230,050	228,410	231,050	8,000	236,198	-	251,900	20,850	9.02%
330	Fire Prevention Services	27,130	24,002	27,695	-	23,350	-	28,217	522	1.88%
345	Emer. Management Director	4,001	3,656	4,558	-	2,384	-	4,626	68	1.49%
350	Lake Management Services	26,931	25,679	21,624	1,570	18,604	-	23,481	1,857	8.59%
		472,096	461,919	465,581	8,731	280,747	(2,000)	490,224	24,643	5.29%



TOWN OF COLUMBIA FY 21-22 BUDGET

EXPENDITURES (SUMMARY)

Date: 06/01/2021

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variance	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
PUBLIC WORKS										
410	Public Works Maint. Services	739,117	709,990	785,008	(123,240)	481,224	(34,400)	662,441	(122,567)	-15.61%
420	Waste Diposal Services	205,271	193,870	223,995	-	183,794	(400)	238,721	14,726	6.57%
440	Street Lighting Services	12,000	10,164	13,500	-	8,189	-	13,500	-	0.00%
		956,388	914,025	1,022,503	(123,240)	673,207	(34,800)	914,662	(107,841)	-10.55%
LAND USE SERVICES										
510	Planning and Zoning Services	88,816	70,947	86,189	-	66,618	(4,500)	85,932	(257)	-0.30%
520	Inland Wetland Commission	20,675	18,685	20,081	4,200	24,345	-	23,100	3,019	15.03%
530	Building Inspections / Facilities Maintenance	38,137	36,609	39,325	140,615	165,887	-	185,365	146,040	371.37%
540	Conservation and Agricultural	1,180	570	1,255	-	160	-	1,255	-	0.00%
550	Zoning Appeals Services	-	-	0	-	-	-	0	-	0.00%
560	Building Appeal Services	338	337	500	-	-	-	350	(150)	-30.00%
570	Land Use Department	66,934	55,774	66,054	-	55,894	-	68,324	2,270	3.44%
		216,080	182,922	213,404	144,815	312,904	(4,500)	364,326	150,922	70.72%
MISCELLANEOUS										
610	Public Celebrations	12,200	5,680	7,700	-	814	-	7,700	-	0.00%
620	Library Services	399,265	399,265	411,553	-	411,553	-	421,428	9,875	2.40%
630	Lake Management Advisory Committee	13,150	12,867	20,650	7,206	22,760	-	23,093	2,443	11.83%
640	Beach Services	41,299	39,003	42,753	(1,420)	22,495	-	44,323	1,570	3.67%
660	Recreation Area Operations	11,036	10,632	10,906	3,000	10,760	-	13,406	2,500	22.92%
670	Recreation	75,087	74,512	83,756	839	71,765	-	85,136	1,380	1.65%
		552,037	541,960	577,318	9,625	540,146	-	595,086	17,768	3.08%
	BOARD OF SELECTMEN TOTAL	4,061,736	3,792,659	4,270,974	31,853	3,502,826	(93,021)	4,390,892	119,918	2.81%



TOWN OF COLUMBIA FY 21-22 BUDGET

EXPENDITURES (SUMMARY)

Date: 06/01/2021

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variance	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
BOARD OF EDUCATION										
111	Certified Salaries	4,460,350	4,460,350	4,622,057	-	4,477,210		4,752,966	130,909	2.83%
112	Noncertified Salaries	1,023,548	1,023,548	1,047,110	-	1,136,690		1,083,629	36,519	3.49%
210	Employee Benefits - Hosp	1,042,328	1,042,328	1,266,128		1,164,054		1,181,963	(84,165)	-6.65%
211	Employee Benefits - Group Life	6,274	6,274	7,800		7,256		8,310	510	6.54%
213	Employer FICA Taxes	71,527	71,527	72,500		78,549		80,000	7,500	10.34%
214	Employer Medicare Taxes	76,763	76,763	83,000		79,417		85,000	2,000	2.41%
250	Benefit - Unemployment	2,879	2,879	21,874		10,956		33,748	11,874	54.28%
260	Benefit - Worker's Compensation	74,801	74,801	75,000		74,520		75,000	-	0.00%
290	Other Benefits	56,630	56,630	94,531		60,932		66,104	(28,427)	-30.07%
310	Board of Education Legal Services	46,788	46,788	36,000		27,017		25,000	(11,000)	-30.56%
320	Instructional Improvement	7,211	7,198	6,382		378		6,388	6	0.09%
330	Professional Services	92,102	92,102	148,246		119,308		156,908	8,662	5.84%
340	Technical/Contracted Services	174,605	174,605	251,766	-	221,293		255,660	3,894	1.55%
411	Water/Air Testing and Sewage	10,054	10,054	6,500		2,164		6,500	-	0.00%
421	Sanitary Refuse	8,241	8,241	9,500		8,066		9,500	-	0.00%
422	Snow Plowing	24,000	24,000	24,750		24,000		24,750	-	0.00%
430	Repairs and Maintenance	163,391	163,391	47,345	-	108,653		44,400	(2,945)	-6.22%
440	Copier Rental and Usage	25,514	25,514	33,500		20,880		33,500	-	0.00%
510	Student Transportation	814,487	603,865	732,862		638,071		793,712	60,850	8.30%
520	Property Insurance	51,797	51,797	53,200		58,402		63,500	10,300	19.36%
530	Telephone	7,511	7,511	8,000		7,811		8,000	-	0.00%
531	Postage	4,292	4,292	6,000		2,983		6,000	-	0.00%
540	Advertising	0		0		-		-	-	0.00%
560	Tuition	3,881,494	3,451,476	3,630,987		3,518,630		3,628,687	(2,300)	-0.06%
580	Travel	1,599	1,599	5,495		322		5,495	-	0.00%
610	Supplies	105,532	105,532	104,066		77,081		93,694	(10,372)	-9.97%
613	Custodial Supplies	18,853	18,853	20,000		15,042		22,000	2,000	10.00%
622	Electricity	112,960	112,960	105,000	-	97,329		117,000	12,000	11.43%
623	Propane Gas	5,268	5,268	5,000		1,597		5,500	500	10.00%
624	Heating Oil	61,618	61,618	61,000		60,806		61,000	-	0.00%
626	Diesel Fuel	31,049	31,049	44,000		20,498		44,000	-	0.00%
640	Software	38,841	38,841	26,672		49,655		41,300	14,628	54.84%
641	Textbooks/Workbooks	99,043	99,043	9,969		28,764		19,808	9,839	98.70%
642	Library Books	2,740	2,740	3,800		4,801		6,300	2,500	65.79%
643	Periodicals	4,700	4,700	5,809		3,341		3,188	(2,621)	-45.12%
730	Equipment	118,400	118,400	23,078		125,496		21,650	(1,428)	-6.19%
810	Dues and Fees	9,637	9,637	17,616		9,684		13,782	(3,834)	-21.76%
Board of Education Total		12,736,826	12,096,173	12,716,543	-	12,341,656	(100,000)	12,883,942	167,399	1.32%



TOWN OF COLUMBIA FY 21-22 BUDGET

EXPENDITURES (SUMMARY)

Date: 06/01/2021

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variance	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
	Board of Selectmen's Budget	4,061,736	3,792,659	4,270,974	31,853	3,502,826	(93,021)	4,390,892	119,918	2.81%
	Contingency	78,000	21,331	78,000	(40,003)			78,000	-	0.00%
	Debt Service	159,500	159,500	152,250		152,250		-	(152,250)	-100.00%
	Board of Education's Budget	12,736,826	12,096,173	12,716,543	-	12,341,656	(100,000)	12,883,942	167,399	1.32%
	State Teachers' Retirement	39,708	-	-	-	-	-	-	-	0.00%
	TOTAL GENERAL FUND 10	17,075,770	16,069,663	17,217,767	(8,150)	15,996,732	(193,021)	17,352,834	135,067	0.78%
	TOTAL TRANSFERS OUT	1,258,189	1,258,189	532,579	197,150	532,579		461,646	(70,933)	-13.32%
	TOTAL GENERAL FUND & TRANSFERS	18,333,959	17,327,852	17,750,346	189,000	16,529,311	(193,021)	17,814,480	64,134	0.36%
	Capital Fund	813,836	721,519	956,130		1,721,717		754,215	(201,915)	-21.12%
	Dog Fund	12,876	8,829	13,108		11,182		14,722	1,614	12.31%
	Open Space Land Acquisition	-	-	-		-		-	-	0.00%
	Internal Service Fund	10,000	-	10,000		-		10,000	-	0.00%
	Szegda Farm	5,900	1,441	5,400		4,779		4,900	(500)	-9.26%
	Sr. Center Fund	-	84	-		272		-	-	0.00%
	Recreation Fund	10,000	8,726	10,000		5,359		10,000	-	0.00%
	TOTAL ALL FUNDS ABOVE	19,186,571	18,068,450	18,744,984	189,000	18,272,619	(193,021)	18,608,317	(136,667)	-0.73%

SUMMARY OF FISCAL YEAR 2021-2022 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		438,646	10,000			10,000	3,000	461,646
Capital Projects								0
Dog Fund								0
Town Aid Rd. Fund		245,162						245,162
Land Acquis. Fund								0
Int. Service Fund								0
Land Record Fees								0
Recreation Fund *	10,000							10,000
TOTAL	10,000	683,807	10,000	-	-	10,000	3,000	716,807

* 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 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
110	TOWN MEETING									
120	Telephone/Communication	1,225	1,225	1,287		1,286		1,351	64	4.97%
130	Legal Notices	1,500	930	1,500		214	(500)	1,500	-	0.00%
		2,725	2,155	2,787	-	1,501	(500)	2,851	64	2.30%
112	EXECUTIVE AND GENERAL ADMINISTRATIVE SERVICES									
10	Salaries & Wages	172,457	170,595	177,039		157,368		179,852	2,813	1.59%
12	Auto Allowance	3,600	3,600	3,600		3,300		3,600	-	0.00%
20	Payroll Taxes	119,094	119,093	127,000		112,125		136,000	9,000	7.09%
22	Unemployment Compensation	5,000	315	5,000		137		5,000	-	0.00%
30	Worker's Compensation	23,500	21,098	25,000	(3,567)	21,018		25,000	-	0.00%
40	Group Insurance	294,796	265,976	349,839	(6,475)	313,403	(12,000)	318,724	(31,115)	-8.89%
50	Pension 401a plan	90,906	90,224	99,000		89,438		107,500	8,500	8.59%
60	Def Comp Match 457b plan	42,000	35,802	43,500		34,687		46,500	3,000	6.90%
110	Postage	3,000	1,649	3,000	(431)	1,834		3,000	-	0.00%
120	Telephone/Communication	6,470	6,307	5,424	875	5,468		6,284	860	15.86%
130	Legal Notices	1,362	893	2,000		470	(1,000)	2,000	-	0.00%
140	Advertising	1,100	1,038	1,500		1,000		750	(750)	-50.00%
230	Electricity	14,700	14,553	13,200	2,600	13,914		13,200	-	0.00%
240	Fuel	4,205	4,204	3,500	1,000	4,076		3,500	-	0.00%
300	General Supplies	8,950	2,530	3,950		3,414		3,450	(500)	-12.66%
420	Grants & Subsidies	4,000	4,000	5,000	(223)	4,000		5,000	-	0.00%
421	Town Historian	692	610	696		632		695	(1)	-0.14%
422	Economic Dev Committee	600	300	730		650		650	(80)	-10.96%
460	Commercial Insurance	28,875	25,550	30,000	3,567	33,566		35,000	5,000	16.67%
500	Professional/Technical	500	198	500		37		500	-	0.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	1,000	-	1,000		-		2,600	1,600	160.00%
550	Miscellaneous Services & Chgs	227	-	250		-		250	-	0.00%
600	Repairs & Maintenance	50	-	50		-		50	-	0.00%
710	Professional Improvement	250	-	250		-		270	20	8.00%
720	Professional Dues	12,051	12,049	12,097	(1,000)	10,402		12,068	(29)	-0.24%
750	Conferences/Seminars	800	171	800		168		500	(300)	-37.50%
770	Transportation	400	237	400		-		500	100	25.00%
811	Machinery/Equip.<5000	1,000	-	-	1,060	1,059		-	-	0.00%
		841,585	780,993	914,325	(2,594)	812,165	(13,000)	912,443	(1,882)	-0.21%
113	INFORMATION/TECHNOLOGY									
300	General Supplies	4,500	2,931	4,500		2,169		4,500	-	0.00%
500	Professional/Technical	31,000	27,642	36,606	(6,406)	21,636	(3,000)	38,000	1,394	3.81%
515	Contracted Services (Copiers + IT)	17,500	16,982	19,500		19,382		19,500	-	0.00%
600	Repairs/Maintenance	500	327	500		-		500	-	0.00%
811	Machinery/Equip.<5000	14,250	14,126	8,000	6,406	13,810		10,000	2,000	25.00%
		67,750	62,007	69,106	-	56,997	(3,000)	72,500	3,394	4.91%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
115	OLD FIREHOUSE BLDG / MAINTENANCE FACILITY									
120	Telephone	600	541	600		530		600	-	0.00%
230	Electricity	1,000	749	2,000	1,110	2,190		2,000	-	0.00%
240	Fuel	1,706	-	740	(600)	-		500	(240)	-32.43%
515	Contracted Services	-	-	-		-		-	-	0.00%
600	Repairs	-	-	-		-		-	-	0.00%
		3,306	1,290	3,340	510	2,720	-	3,100	(240)	-7.19%
116	CHAPEL ON THE GREEN									
230	Electricity	3,000	2,945	3,000	(510)	1,567		3,000	-	0.00%
600	Repairs	1,300	-	-		-		-	-	0.00%
		4,300	2,945	3,000	(510)	1,567	-	3,000	-	0.00%
117	HISTORY PLACE									
120	Telephone	1,757	1,380	1,400		1,326		1,536	136	9.71%
230	Electricity	2,023	2,023	2,200		1,911		2,200	-	0.00%
240	Fuel	900	310	582		343		600	18	3.09%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
		4,680	3,712	4,182	-	3,580	-	4,336	154	3.68%
120	JUDICIAL & LEGAL									
500	Professional/Technical	65,000	31,497	55,000	(7,206)	22,527	(25,000)	55,000	-	0.00%
		65,000	31,497	55,000	(7,206)	22,527	(25,000)	55,000	-	0.00%
130	REGISTRAR OF VOTERS									
10	Salaries & Wages	14,901	8,031	15,272		13,081		15,614	342	2.24%
16	Election Workers	9,097	1,419	7,606		6,348	(1,000)	7,929	323	4.25%
110	Postage	540	491	540	465	962		540	-	0.00%
130	Legal Notices	180	-	180		134		180	-	0.00%
300	General Supplies	2,019	466	2,054		1,912		2,140	86	4.19%
500	Professional/Technical	2,560	817	2,325		1,338		2,325	-	0.00%
515	Contracted Services	690	690	600		600		675	75	12.50%
520	Printing	3,800	1,659	3,300		2,377		3,300	-	0.00%
550	Miscellaneous Services & Chgs	80	60	80		60		80	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
720	Professional Dues	170	170	170		140		170	-	0.00%
750	Conferences/Seminars	1,120	680	1,000	(250)	300		1,000	-	0.00%
770	Transportation	414	181	215	(215)	-		207	(8)	-3.72%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		35,571	14,663	33,342	-	27,252	(1,000)	34,160	818	2.45%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
132	ASSESSMENT									
10	Salaries & Wages	111,361	111,361	117,796		104,938		123,695	5,899	5.01%
110	Postage	1,500	1,055	1,300		-		690	(610)	-46.92%
130	Legal Notices	300	-	250		168		250	-	0.00%
300	General Supplies	2,000	957	2,000		1,393		2,500	500	25.00%
500	Professional/Technical	15,280	6,793	18,030	(800)	14,446		14,440	(3,590)	-19.91%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
710	Professional Improvement	1,900	519	2,400		705		2,400	-	0.00%
720	Professional Dues	600	565	620		560		620	-	0.00%
750	Conferences/Seminars	1,000	678	1,000		495		1,000	-	0.00%
770	Transportation	2,700	1,136	2,700		108		3,560	860	31.85%
811	Mach/Equip <\$5000	-	-	-	800	800		-	-	0.00%
		136,641	123,062	146,096	-	123,614	-	149,155	3,059	2.09%
133	TAX COLLECTION									
10	Salaries & Wages	72,158	68,398	66,781		52,504		65,659	(1,122)	-1.68%
110	Postage	1,424	1,414	850	431	1,095		850	-	0.00%
130	Legal Notices	1,417	1,410	1,431	1,218	2,160		1,890	459	32.08%
300	General Supplies	760	651	920		336		620	(300)	-32.61%
500	Professional/Technical	16,109	15,786	16,589		14,930		16,881	292	1.76%
505	State DMV Fee	250	250	250		250		250	-	0.00%
710	Professional Improvement	-	-	400		-		200	(200)	-50.00%
720	Professional Dues	150	95	150		95		150	-	0.00%
750	Conferences/Seminars	417	42	475		70		475	-	0.00%
770	Transportation	259	228	315		-		315	-	0.00%
		92,944	88,275	88,161	1,649	71,441	-	87,290	(871)	-0.99%
134	TOWN CLERK/PUBLIC RECORDS SERVICES									
10	Salaries & Wages	96,130	94,796	98,291		88,792		101,857	3,566	3.63%
110	Postage	300	265	400		291		1,009	609	152.25%
130	Legal Notices	3,729	2,190	4,000		368		4,000	-	0.00%
300	General Supplies	3,200	1,999	3,400		2,073		3,505	105	3.09%
500	Professional/Technical	8,751	8,750	8,870		8,004		8,870	-	0.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc. Services & Chgs	200	30	100		-		50	(50)	-50.00%
600	Repairs & Maintenance	200	45	200		-		200	-	0.00%
630	Rental	396	319	396		344		396	-	0.00%
710	Professional Improvement	950	60	950		-		200	(750)	-78.95%
720	Professional Dues	230	190	230		190		230	-	0.00%
750	Conferences/Seminars	1,000	482	1,000		100		1,000	-	0.00%
770	Transportation	363	115	435		54		435	-	0.00%
		115,449	109,242	118,272	-	100,216	-	121,752	3,480	2.94%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
135	FINANCIAL PLANNING AND AUDITING									
110	Postage	660	659	475	186	660		800	325	68.42%
130	Legal Notices	273	272	250		-		325	75	30.00%
500	Professional/Technical	23,205	23,205	20,925		20,925		24,400	3,475	16.61%
520	Printing	737	590	1,200	(186)	590		1,000	(200)	-16.67%
		24,875	24,727	22,850	-	22,175	-	26,525	3,675	16.08%
136	FINANCE DEPARTMENT									
10	Salaries & Wages	186,679	185,725	190,513		168,148		193,906	3,393	1.78%
110	Postage	2,300	2,218	2,300		2,203		2,500	200	8.70%
120	Telephone	-	-	-		-		-	-	0.00%
300	General Supplies	2,700	317	2,700		496	(1,000)	2,500	(200)	-7.41%
500	Professional/Technical	28,000	24,346	30,500		23,584		33,000	2,500	8.20%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc Svc/Charges	150	-	150		-		-	(150)	-100.00%
600	Repairs/Maintenance	100	-	100		-	(100)	-	(100)	-100.00%
710	Professional Improvement	600	-	600		224		500	(100)	-16.67%
720	Professional Dues	400	225	400		225		300	(100)	-25.00%
750	Conferences/Seminars	500	-	500		-	(500)	400	(100)	-20.00%
770	Transportation	325	160	325		59		325	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		221,754	212,990	228,088	-	194,938	(1,600)	233,431	5,343	2.34%
140	BOARD OF ASSESSMENT APPEALS (Tax Services)									
10	Salaries & Wages	-	-	100	44	144		430	330	330.00%
110	Postage	110	-	60		-		60	-	0.00%
130	Legal Notices	530	-	630	(44)	-		630	-	0.00%
710	Professional Improvement	100	50	150		-		150	-	0.00%
		740	50	940	-	144	-	1,270	330	35.11%
210	HEALTH CARE / INSPECT. SERVICES (Eastern Highland Health District - EHHD)									
500	Professional/Technical	29,370	28,849	30,614		30,614		31,680	1,066	3.48%
		29,370	29,366	30,614	-	30,614	-	31,680	1,066	3.48%
230	SOCIAL SERVICES									
10	Salaries & Wages	-	-	-	23,250	18,936		38,528	38,528	100.00%
110	Postage	-	-	-	350	-		350	350	0.00%
300	General Supplies	-	-	-	600	476		350	350	0.00%
550	Professional/Technical	8,485	6,262	25,000	(25,000)	-		360	(24,640)	-98.56%
720	Professional Dues	-	-	-	100	80		100	100	100.00%
750	Conferences/Seminars	-	-	-	200	-		200	200	100.00%
770	Transportation	465	465	400	100	-		500	100	25.00%
		8,950	6,727	25,400	(400)	19,493	-	40,388	14,988	59.01%
240	DRUG & ALCOHOL ABUSE PREV.									
420	Grants	-	-	-	-	-		-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
250	ELDERLY SERVICES (Commission On Aging)									
10	Salaries & Wages (Senior Transportation)	48,460	45,126	65,554		55,568		67,030	1,476	2.25%
110	Postage	200	-	200		154		200	-	0.00%
120	Telephone	660	620	1,320	(150)	836		660	(660)	-50.00%
240	Fuel	4,000	3,617	8,500		1,602	(5,000)	5,000	(3,500)	-41.18%
300	General Supplies	900	162	1,100	(110)	395		900	(200)	-18.18%
420	Grants & Subsidies	9,987	9,987	9,987	223	10,209		10,437	450	4.51%
500	Professional/Technical	2,200	1,200	1,200	110	1,310		1,200	-	0.00%
515	Contracted Services	-	-	7,300		7,179	(121)	7,179	(121)	-1.66%
540	Community Outreach	600	558	600		-		600	-	0.00%
600	Repairs & Maintenance	4,061	4,060	5,000		1,356	(2,500)	4,000	(1,000)	-20.00%
710	Professional Improvement	-	-	-		-		-	-	0.00%
770	Transportation	-	-	-	400	28		-	-	0.00%
		71,068	65,330	100,761	473	78,637	(7,621)	97,206	(3,555)	-3.53%
260	BECKISH SENIOR CENTER									
10	Salaries & Wages	65,572	65,569	67,091		55,564		68,533	1,442	2.15%
120	Telephone	1,311	1,290	1,200	300	1,378		1,380	180	15.00%
230	Electricity	13,159	13,159	15,000	(340)	10,153		15,000	-	0.00%
240	Fuel	9,150	9,150	10,208		8,721		12,190	1,982	19.42%
300	General Supplies	563	563	1,650		670		1,450	(200)	-12.12%
515	Contracted Services	1,407	1,316	1,380		1,170		1,380	-	0.00%
550	Misc. Services & Chgs	194	194	244	40	228		244	-	0.00%
600	Repair/Maintenance	588	580	-		-		-	-	0.00%
710	Professional Improvement	-	-	380		-		380	-	0.00%
720	Professional Dues	50	50	125		-		125	-	0.00%
770	Transportation	932	931	850		583		850	-	0.00%
		92,926	92,802	98,128	-	78,467	-	101,532	3,404	3.47%
270	YOUTH SERVICES (AHM Youth & Family Services)									
300	Supplies	-	-	-		-		-	-	
420	Grants & Subsidies	45,501	40,001	47,776		47,776		48,975	1,199	2.51%
		45,501	40,001	47,776	-	47,776	-	48,975	1,199	2.51%
310	POLICE PROTECTION									
120	Telecommunications/ Internet	1,000	878	1,050	(839)	211		-	(1,050)	-100.00%
300	General Supplies		-			-		-	-	0.00%
500	Professional/Technical	179,324	175,634	179,604		-	(2,000)	182,000	2,396	1.33%
600	Repair/Maintenance	140	140	-		-		-	-	0.00%
811	ME < \$5,000	3,520	3,520	-		-		-	-	0.00%
		183,984	180,172	180,654	(839)	211	(2,000)	182,000	1,346	0.75%
320	FIRE FIGHTING AND EMERGENCY (Medical Services)									
10	Salaries & Wages	-	-	-		-		-	-	0.00%
30	Worker's Comp. Insurance		-			-		-	-	0.00%
420	Grants & Subsidies	197,550	197,550	197,550	8,000	205,550		218,400	20,850	10.55%
500	Professional/Technical	32,500	30,860	33,500		30,648		33,500	-	0.00%
		230,050	228,410	231,050	8,000	236,198	-	251,900	20,850	9.02%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
330	FIRE PREVENTION SERVICES/ FIRE MARSHAL									
10	Salaries & Wages	22,630	22,629	23,195		21,262		23,717	522	2.25%
300	General Supplies	400	167	400		167		400	-	0.00%
515	Contracted Services	1,400	673	1,400		1,346		1,400	-	0.00%
710	Professional Improvement	600	-	600		150		600	-	0.00%
720	Professional Dues	500	134	500		188		500	-	0.00%
770	Transportation	600	399	600		217		600	-	0.00%
811	ME < \$5,000	1,000	-	1,000		20		1,000	-	0.00%
		27,130	24,002	27,695	-	23,350	-	28,217	522	1.88%
345	EMER. MANAGEMENT DIRECTOR									
10	Salaries	2,935	2,934	3,008		2,256		3,076	68	2.26%
110	Postage	50	-	50		-		50	-	0.00%
300	General Supplies	200	-	200		-		200	-	0.00%
500	Professional/Technical	94	-	100		-		100	-	0.00%
770	Transportation	206	206	200		129		200	-	0.00%
811	ME < \$5,000	516	516	1,000		-		1,000	-	0.00%
		4,001	3,656	4,558	-	2,384	-	4,626	68	1.49%
350	LAKE MANAGEMENT SERVICES									
	Marine Patrol									
10	Salaries & Wages	22,383	22,382	17,174		12,322		18,071	897	5.22%
120	Telephone/Communication	500	405	500	150	418		1,160	660	132.00%
300	General Supplies	1,348	923	1,500	(291)	1,120		1,500	-	0.00%
520	Printing	500	309	500	(175)	323		500	-	0.00%
550	Misc. Services & Chgs	200	75	200		-		(200)	-100.00%	
600	Repairs & Maintenance	1,250	1,027	1,250	1,886	4,148		1,750	500	40.00%
710	Professional Improvement	750	557	500		273		500	-	0.00%
		26,931	25,679	21,624	1,570	18,604	-	23,481	1,857	8.59%
410	PUBLIC WORKS MAINT. SERVICES									
10	Salaries & Wages	470,378	470,378	495,306	(64,550)	342,405		427,160	(68,146)	-13.76%
11	Salaries & Wages-OT	27,271	13,861	35,212	(3,450)	22,433	(5,000)	31,807	(3,405)	-9.67%
120	Telephone	3,804	2,359	3,904		2,267		3,904	-	0.00%
230	Electricity	2,750	1,862	2,750		2,788		2,750	-	0.00%
240	Fuel	30,593	29,249	32,972		27,780		32,972	-	0.00%
300	General Supplies	9,650	7,651	8,700	(4,500)	3,036		4,200	(4,500)	-51.72%
500	Professional/Technical	6,540	2,374	11,850	(4,260)	1,780		7,850	(4,000)	-33.76%
515	Contracted Services	43,841	42,440	46,140	(15,090)	5,740	(8,000)	31,050	(15,090)	-32.70%
600	Repairs & Maintenance	103,076	101,767	103,850	(7,900)	59,092	(20,000)	102,050	(1,800)	-1.73%
610	Bldgs/Grounds Rep/Maint	35,903	34,604	39,253	(23,750)	11,384		13,603	(25,650)	-65.35%
630	Rental	4,060	3,082	4,120		1,937	(1,000)	4,120	-	0.00%
710	Professional Development	800	365	500		325		500	-	0.00%
720	Professional Dues	400	-	400		-	(400)	400	-	0.00%
770	Transportation	51	-	51	260	258		75	24	47.06%
		739,117	709,990	785,008	(123,240)	481,224	(34,400)	662,441	(122,567)	-15.61%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
420	WASTE DISPOSAL SERVICES									
10	Salaries & Wages	27,573	27,572	42,721	(1,500)	28,223		44,371	1,650	3.86%
11	Salaries & Wages-OT	1,949	1,575	1,584	1,500	2,469		1,584	-	0.00%
110	Postage	425	330	425		330		425	-	0.00%
230	Electricity	1,870	1,659	1,870	425	1,894		1,870	-	0.00%
300	General Supplies	2,850	2,452	2,100		1,696		2,100	-	0.00%
500	Professional /Technical	157,854	151,472	159,345	(425)	140,218		166,921	7,576	4.75%
515	Contracted Services	3,850	868	6,850		871		6,850	-	0.00%
520	Printing	200	-	200		150		200	-	0.00%
600	Repairs & Maintenance	500	-	500		-		6,000	5,500	1100.00%
630	Rental	8,200	7,943	8,400		7,943	(400)	8,400	-	0.00%
		205,271	193,870	223,995	-	183,794	(400)	238,721	14,726	6.57%
440	STREET LIGHTING SERVICES									
230	Electricity	12,000	10,164	13,500		8,189		13,500	-	0.00%
		12,000	10,164	13,500	-	8,189	-	13,500	-	0.00%
510	PLANNING AND ZONING SERVICES									
10	Salaries & Wages	75,221	66,999	77,094		65,484		78,827	1,733	2.25%
130	Legal Notices	6,200	2,510	4,200		100	(3,000)	3,200	(1,000)	-23.81%
500	Professional/Technical	4,450	438	2,500		160	(1,500)	1,500	(1,000)	-40.00%
520	Printing	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	385	257	385		273		395	10	2.60%
600	Repairs/Maint	-	-	-		-		-	-	0.00%
710	Professional Improvement	300	-	300		95		300	-	0.00%
720	Professional Dues	560	560	510		465		510	-	0.00%
750	Conferences/Seminars	700	55	700		40		700	-	0.00%
770	Transportation	1,000	128	500		-		500	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
812	Mach/Equip >\$5000	-	-	-		-		-	-	0.00%
		88,816	70,947	86,189	-	66,618	(4,500)	85,932	(257)	-0.30%
520	INLAND WETLAND COMMISSION									
10	Salaries & Wages	18,315	18,138	16,721	4,200	23,733		19,740	3,019	18.06%
120	Telephone	-	-	-		-		-	-	0.00%
130	Legal Notices	1,000	486	1,000		-		1,000	-	0.00%
420	Grants & Subsidies	-	-	-		-		-	-	0.00%
500	Professional/Technical	500	-	1,500		-		1,500	-	0.00%
710	Professional Improvement	-	-	-		-		-	-	0.00%
720	Professional Dues	160	60	160		60		160	-	0.00%
750	Conferences/Seminars	100	-	100		-		100	-	0.00%
770	Transportation	600	-	600		552		600	-	0.00%
		20,675	18,685	20,081	4,200	24,345	-	23,100	3,019	15.03%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
530	BUILDING INSPECTIONS / FACILITIES MAINTENANCE									
10	Salaries & Wages	-	-	-	85,300	82,577		110,178	110,178	100.00%
11	Salaries & Wages-OT	-	-	-	3,450	1,820		5,305	5,305	100.00%
120	Telephone/Communication	300	-	300	492	429		792	492	164.00%
140	Advertising	-	-	-	-	-		-	-	0.00%
240	Fuel	-	-	-	1,100	633		1,000	1,000	100.00%
300	General Supplies	400	-	400	17,500	14,702		25,650	25,250	6312.50%
500	Professional/Technical	35,412	35,411	36,475	(10,025)	24,918		12,150	(24,325)	-66.69%
515	Contracted Services	-	-	-	27,340	26,271		19,490	19,490	100.00%
520	Printing	400	80	500	-	136		300	(200)	-40.00%
720	Professional Dues	225	-	250	-	-		250	-	0.00%
750	Conferences/Seminars	200	-	200	-	-		250	50	25.00%
770	Transportation	1,200	1,118	1,200	500	1,247		1,400	200	16.67%
811	Mach/Equip < \$5,000	-	-	-	14,958	13,155		8,600	8,600	100.00%
		38,137	36,609	39,325	140,615	165,887	-	185,365	146,040	371.37%
540	CONSERVATION & AG									
110	Postage	-	-	-	-	-		-	-	0.00%
300	General Supplies	200	100	200	-	-		200	-	0.00%
500	Professional/Technical	320	170	380	-	-		380	-	0.00%
520	Printing	-	-	-	-	-		-	-	0.00%
720	Professional Dues	160	160	175	-	160		175	-	0.00%
750	Conferences/Seminars	300	140	300	-	-		300	-	0.00%
770	Transportation	200	-	200	-	-		200	-	0.00%
		1,180	570	1,255	-	160	-	1,255	-	0.00%
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	338	337	500	-	-		350	(150)	-30.00%
		338	337	500	-	-	-	350	(150)	-30.00%
570	LAND USE DEPARTMENT									
10	Salaries & Wages	63,934	53,898	62,929	-	53,982		64,699	1,770	2.81%
110	Postage	2,000	976	1,000	-	749		1,500	500	50.00%
300	General Supplies	1,000	900	1,500	-	1,103		1,500	-	0.00%
515	Contracted Services	-	-	-	-	-		-	-	0.00%
710	Professional Improvement	-	-	625	-	60		625	-	0.00%
720	Professional Dues	-	-	-	-	-		-	-	0.00%
770	Transportation	-	-	-	-	-		-	-	0.00%
811	Machinery/Equipment <\$5000	-	-	-	-	-		-	-	0.00%
		66,934	55,774	66,054	-	55,894	-	68,324	2,270	3.44%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
610	PUBLIC CELEBRATIONS									
300	General Supplies	6,200	5,680	1,700		814		1,700	-	0.00%
420	Grants & Subsidies	6,000	-	6,000	-	-		6,000	-	0.00%
		12,200	5,680	7,700	-	814	-	7,700	-	0.00%
620	LIBRARY SERVICES									
420	Grants & Subsidies	399,265	399,265	411,553		411,553		421,428	9,875	2.40%
500	Professional/Technical	-	-	-		-		-	-	0.00%
		399,265	399,265	411,553	-	411,553	-	421,428	9,875	2.40%
630	LAKE MANAGEMENT ADVISORY COMMITTEE									
110	Postage	-	-			-		1,000	1,000	100.00%
300	Supplies	282	-	500		-		900	400	80.00%
420	Grants & Subsidies	150	150	150		150		150	-	0.00%
500	Professional/Technical	12,718	12,717	20,000	7,206	22,610		19,043	(957)	-4.79%
520	Printing	-	-			-		-	-	0.00%
720	Professional Dues	-	-			-		-	-	0.00%
812	Mach & Equipment > \$5,000	-	-	-		-		2,000	2,000	100.00%
		13,150	12,867	20,650	7,206	22,760	-	23,093	2,443	11.83%
640	BEACH SERVICES									
10	Salaries & Wages	34,180	33,149	35,954	(1,420)	18,115		37,703	1,749	4.86%
110	Postage	330	330	250		330		250	-	0.00%
120	Telephone/Communication	120	-	100		-		-	(100)	-100.00%
140	Advertising	-	-	-		-		-	-	0.00%
230	Electricity	1,320	1,259	1,320		1,312		1,320	-	0.00%
240	Fuel	1,300	1,023	1,300		972		1,300	-	0.00%
300	General Supplies	2,675	2,615	1,500		1,136		1,500	-	0.00%
500	Professional/Technical	1,054	441	1,579		479		1,500	(79)	-5.00%
515	Contracted Services	-	-	300		-		300	-	0.00%
520	Printing	170	150	300		150		300	-	0.00%
600	Repairs & Maintenance	150	36	150		-		150	-	0.00%
811	Machinery/Equipment < \$5000	-	-	-		-		-	-	0.00%
		41,299	39,003	42,753	(1,420)	22,495	-	44,323	1,570	3.67%
660	RECREATION AREA OPERATIONS									
230	Electricity	796	645	1,200		781		1,200	-	0.00%
300	General Supplies	167	16	400	100	422		400	-	0.00%
515	Contracted Services	5,273	5,273	4,806	3,000	6,743		7,806	3,000	62.42%
630	Rental	-	-	-		-		-	-	0.00%
811	Machinery/Equipment < \$5000	4,800	4,698	4,500	(100)	2,815		4,000	(500)	-11.11%
		11,036	10,632	10,906	3,000	10,760	-	13,406	2,500	22.92%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
670	RECREATION									
10	Salaries	69,190	69,189	77,955	(2,130)	63,691		78,639	684	0.88%
110	Postage	200	55	100		-		100	-	0.00%
120	Telephone/Communication	566	566	396	1,419	1,604		792	396	100.00%
140	Advertising	600	393	500		433		500	-	0.00%
300	General Supplies	1,332	1,307	1,500	860	2,172		1,500	-	0.00%
500	Professional/Technical	2,119	2,100	2,200	550	2,750		2,200	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
720	Professional Dues	105	105	105		105		105	-	0.00%
750	Conf / Seminars	375	375	300	140	440		600	300	100.00%
770	Transportation	600	422	700		570		700	-	0.00%
831	F & F <\$5000	-	-	-		-		-	-	0.00%
		75,087	74,512	83,756	839	71,765	-	85,136	1,380	1.65%
	TOTAL BOARD OF SELECTMEN	4,061,736	3,792,659	4,270,974	31,853	3,502,826	(93,021)	4,390,892	119,918	2.81%
5100	EDUCATION SERVICES (BOE)									
	TOTAL BOARD OF EDUCATION	12,736,826	12,096,173	12,716,543	-	12,341,656	(100,000)	12,883,942	167,399	1.32%
	STATE TEACHERS RETIREMENT									
	State Mandated Contribution	39,708	-	-		-		-	-	100.00%
700	DEBT SERVICE									
962	01 Bond Principal Payment	145,000	145,000	145,000		145,000		-	(145,000)	-100.00%
963	01 Bond Interest Payment	14,500	14,500	7,250		7,250		-	(7,250)	-100.00%
	TOTAL DEBT SERVICE	159,500	159,500	152,250	-	152,250	-	-	(152,250)	-100.00%
800	CONTINGENCY									
900	Reserve for Contingency	78,000	21,331	78,000	(40,003)			78,000	-	0.00%
	FUND TOTALS-GENERAL FUND	17,075,770	16,069,663	17,217,767	(8,150)	15,996,732	(193,021)	17,352,834	135,067	0.78%
8900	Transfers From General Fund									
To	Capital Fund	1,147,289	1,147,289	508,579	197,150	508,579		438,646	(69,933)	-13.75%
To	Dog Fund	10,000	10,000	10,000		10,000		10,000	-	0.00%
To	Internal Service Fund	10,000	10,000	10,000		10,000		10,000	-	0.00%
To	Szedga Farm	5,900	5,900	4,000		4,000		3,000	(1,000)	-25.00%
To	BOE NonLapsing Account	85,000	85,000	-		-		-	-	0.00%
	TOTAL TRANSFERS OUT	1,258,189	1,258,189	532,579	197,150	532,579	-	461,646	(70,933)	-13.32%
	TOTAL GENERAL FUND & TRANSFERS	18,333,959	17,327,852	17,750,346.00	189,000	16,529,311	(193,021)	17,814,480	64,134	0.36%



TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2019-2020 Budgeted Expenditures Final with Transfers	2019-2020 Actual Expenditures & Encumbrances.	2020-2021 Budgeted Expenditures	2020-2021 Transfers as of 06/01/2021	2020-2021 Expenditures & Encumbrances as of 06/01/2021	2020-2021 Projected variances	2021-2022 Proposed Expenditures	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
Fund 28	SZEGDA FARM									
190	Community Garden expenses	-	241	-	-	-	-	-	-	0.00%
191	Maintenance of Szegda Farm	-	-	-	-	-	-	-	-	0.00%
300	General Supplies	400	358	400	-	329		400	-	0.00%
500	Professional/Technical	-	-	-	-	-		-	-	0.00%
515	Contracted Services	2,000	448	2,000	(834)	618		2,000	-	0.00%
600	Repairs & Maintenance	3,500	394	3,000	834	3,833		2,500	(500)	-16.67%
	TOTAL SZEGDA FARM	5,900	1,441	5,400	-	4,779	-	4,900	(500)	-9.26%
	DOG FUND									
30-4134	PUBLIC RECORDS SERVICES									
110	Postage	-	-	-	-	-		-	-	0.00%
300	General Supplies	258	45	258	-	40		258	-	0.00%
500	Professional/Technical	-	-	-	-	-		-	-	0.00%
550	Miscellaneous Services & Chgs	-	-	-	-	-		-	-	0.00%
	AGENCY TOTALS	258	45	258	-	40	-	258	-	0.00%
30-4360	CANINE CONTROL SERVICES									
10	Salaries & Wages	9,268	6,630	9,500	-	8,526		11,114	1,614	16.99%
12	Auto Allowance	2,600	1,830	2,600	-	2,500		2,600	-	0.00%
120	Telephone/Communication	-	-	-	-	-		-	-	0.00%
140	Advertising	100	-	100	-	53		100	-	0.00%
300	General Supplies	150	324	150	-	63		150	-	0.00%
500	Professional/Technical	350	-	350	-	-		350	-	0.00%
550	Miscellaneous Services & Chgs	150	-	150	-	-		150	-	0.00%
710	Professional Development	-	-	-	-	-		-	-	0.00%
	AGENCY TOTALS	12,618	8,784	12,850	-	11,142	-	14,464	1,614	12.56%
	FUND TOTALS - DOG FUND	12,876	8,829	13,108	-	11,182	-	14,722	1,614	12.31%



COLUMBIA BOARD OF EDUCATION FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

Account Number	Account Description	2019-2020 Final Budget	2019-2020 Actual Exp & Enc	2020-2021 Original Budget	Add'l Town Approp	2020-2021 Adjusted Budget	2020-2021 Exp & Encumb as of 06/01/21	2021-2022 Proposed Town Budget Net of Grants	\$ Variance from 20/21 Budget	% Change From 20/21 Budget
CERTIFIED SALARIES										
10-00-100-2320-111	Salaries-Superintendent	152,570	152,570	155,625	-	155,625	157,147	160,290	4,665	3.00%
10-00-100-2350-111	Salaries-Before/After School Care	6,413	6,413	8,219	-	8,219	6,182	8,827	608	7.40%
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	2,802,880	2,802,880	2,870,583	-	2,870,583	2,786,221	2,953,275	82,692	2.88%
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	73,913	73,913	61,840	-	61,840	64,560	74,240	12,400	20.05%
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	40,526	40,526	49,709	-	49,709	39,141	53,880	4,171	8.39%
10-10-100-1290-111	Salaries-Reg.Ed. Tutoring	-	-	5,000	-	5,000	-	5,000	-	0.00%
10-10-100-2211-111	Salaries-Afterschool Program	18,816	18,816	25,800	-	25,800	10,798	25,800	-	0.00%
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	41,375	41,375	54,995	-	54,995	24,264	56,823	1,828	3.32%
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	4,750	4,750	3,000	-	3,000	1,500	7,500	4,500	150.00%
10-10-100-2215-111	Tuition Assist.-CTA Reg. Educ.	8,000	8,000	10,000	-	10,000	10,000	10,000	-	0.00%
10-10-100-2220-111	Salaries-Librarian	86,770	86,770	88,505	-	88,505	88,505	90,098	1,593	1.80%
10-10-100-2400-111	Salaries-Administration Reg.Ed	315,607	315,607	327,773	-	327,773	322,420	310,853	(16,920)	-5.16%
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	764,937	764,937	801,530	-	801,530	808,696	837,038	35,508	4.43%
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	2,575	2,575	6,200	-	6,200	1,980	6,200	-	0.00%
10-30-200-1290-111	Salaries-Homebound Tutoring	4,314	4,314	5,000	-	5,000	1,991	3,300	(1,700)	-34.00%
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Prog	3,397	3,397	10,600	-	10,600	5,127	10,600	-	0.00%
10-30-200-1292-111	Salaries-CTA-Longevity	-	-	1,500	-	1,500	1,500	-	(1,500)	0.00%
10-30-285-2100-111	Salaries-Admin- Special Education	133,508	133,508	136,178	-	136,178	147,178	139,242	3,064	2.25%
		4,460,350	4,460,350	4,622,057	-	4,622,057	4,477,210	4,752,966	130,909	2.83%
NONCERTIFIED SALARIES										
10-00-100-2310-112	Salaries-BOE Minutes	1,464	1,464	2,700	-	2,700	2,315	2,747	47	1.74%
10-00-100-2320-112	Salaries-Admin. Secretary	60,000	60,000	61,800	-	61,800	63,000	64,260	2,460	3.98%
10-00-100-2350-112	Salaries-Door Monitor	6,775	6,775	9,787	-	9,787	2,949	9,844	57	0.58%
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	105,774	105,774	109,024	-	109,024	187,056	176,087	67,063	61.51%
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	-	-	1,500	-	1,500	1,000	5,000	3,500	233.33%
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	37,599	37,599	5,400	-	5,400	17,586	5,400	-	0.00%
10-10-100-2400-112	Salaries-AFSCME-Clerical	110,715	110,715	128,590	-	128,590	131,265	131,438	2,848	2.21%
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	190,746	190,746	195,145	-	195,145	222,423	206,254	11,109	5.69%
10-10-100-2601-112	Salaries - Facility Manager	70,861	70,861	72,279	-	72,279	76,278	77,804	5,525	7.64%
10-10-100-2650-112	Salaries-AFSCME-Fac.Tech. Subs	4,670	4,670	6,120	-	6,120	26,824	6,120	-	0.00%
10-10-220-2130-112	Salaries-AFSCME-Health Office	63,240	63,240	65,129	-	65,129	79,027	67,145	2,016	3.10%
10-10-220-2132-112	Salaries-AFSCME-Nurse Subs	-	-	1,350	-	1,350	-	1,350	-	0.00%
10-30-200-1240-112	Salaries-AFSCME-Spec.Ed. Asst.	316,201	316,201	326,386	-	326,386	271,248	267,254	(59,132)	-18.12%
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	1,500	1,500	1,000	-	1,000	-	1,000	-	0.00%
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	5,040	5,040	7,200	-	7,200	2,976	7,200	-	0.00%
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	4,513	4,513	2,400	-	2,400	1,300	2,400	-	0.00%
10-30-285-2100-112	Salaries-AFSCME-Spec.Ed.Cleric	44,449	44,449	51,300	-	51,300	51,442	52,326	1,026	2.00%
		1,023,548	1,023,548	1,047,110	-	1,047,110	1,136,690	1,083,629	36,519	3.49%
EMPL BENEFIT-HOSP/SURG										
10-10-100-1100-210	Group Health Benefits - Premiums + Fec	1,042,328	1,042,328	1,266,128	-	1,266,128	1,164,054	1,181,963	(84,165)	-6.65%
		1,042,328	1,042,328	1,266,128	-	1,266,128	1,164,054	1,181,963	(84,165)	-6.65%
								14,700		
EMPL BENEFIT-GROUP LIFE										
10-10-100-1100-211	Group Life & AD&D Premiums	6,274	6,274	7,800	-	7,800	7,256	8,310	510	6.54%
		6,274	6,274	7,800	-	7,800	7,256	8,310	510	6.54%



COLUMBIA BOARD OF EDUCATION FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

Account Number	Account Description	2019-2020 Final Budget	2019-2020 Actual Exp & Enc	2020-2021 Original Budget	Add'l Town Approp	2020-2021 Adjusted Budget	2020-2021 Exp & Encumb as of 06/01/21	2021-2022 Proposed Town Budget Net of Grants	\$ Variance from 20/21 Budget	% Change From 20/21 Budget
EMPLOYER FICA TAXES										
10-10-100-1100-213	Social Security Taxes	71,527	71,527	72,500	-	72,500	78,549	80,000	7,500	10.34%
		71,527	71,527	72,500	-	72,500	78,549	80,000	7,500	10.34%
EMPLOYER MEDICARE TAXES										
10-10-100-1100-214	Medicare Taxes	76,763	76,763	83,000	-	83,000	79,417	85,000	2,000	2.41%
		76,763	76,763	83,000	-	83,000	79,417	85,000	2,000	2.41%
BENEFIT-UNEMPLOYMENT										
10-00-100-2310-250	Unemployment Compensation	2,879	2,879	21,874	-	21,874	10,956	33,748	11,874	54.28%
		2,879	2,879	21,874	-	21,874	10,956	33,748	11,874	54.28%
BENEFIT-WORKERS COMPENSATION										
10-10-100-1100-260	Insurance-Work Comp	74,801	74,801	75,000	-	75,000	74,520	75,000	-	0.00%
		74,801	74,801	75,000	-	75,000	74,520	75,000	-	0.00%
OTHER BENEFITS										
10-00-100-2320-290	Other Benefits-Superintendent	840	840	3,100	-	3,100	8,780	5,000	1,900	61.29%
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	23,884	23,884	36,000	-	36,000	25,087	30,500	(5,500)	-15.28%
10-10-100-2400-290	Other Benefits-Administration	19,616	19,616	28,431	-	28,431	12,724	15,604	(12,827)	-45.12%
10-30-285-2100-290	Benefits-AFSCMA/CTA/CASA-Spec.	12,290	12,290	27,000	-	27,000	14,342	15,000	(12,000)	-44.44%
		56,630	56,630	94,531	-	94,531	60,932	66,104	(28,427)	-30.07%
BD OF ED LEGAL SERVICES										
10-00-100-2310-310	Legal Services -Board of Ed	46,788	46,788	36,000	-	36,000	27,017	25,000	(11,000)	-30.56%
		46,788	46,788	36,000	-	36,000	27,017	25,000	(11,000)	-30.56%
INSTR IMPROV-STAFF										
10-00-100-2310-320	Conf/Wkshps-Boc	-	-	500.00	-	500	50	500	-	0.00%
10-00-100-2320-320	Conf/Wkshp-Supt	50	50	500.00	-	500	-	500	-	0.00%
10-10-100-1118-320	Instr Svc-Athletics	-	-	1,200.00	-	1,200	178	1,200	-	0.00%
10-10-100-2130-320	Conf/Wkshp-Health Services	212	199	782.00	-	782	-	-	(782)	0.00%
10-10-100-2213-320	Instr Svc-Conf/Wkshp	6,049	6,049	-	-	-	-	1,688	1,688	100.00%
10-10-100-2400-320	Instr/Workshops-Administration	50	50	-	-	-	-	-	-	0.00%
10-10-100-2600-320	Instr/Workshops-Facilities	100	100	500.00	-	500	-	500	-	0.00%
10-30-200-2213-320	Confer/Wkshp-Spec Ed	750	750	2,900.00	-	2,900	150	2,000	(900)	-31.03%
		7,211	7,198	6,382	-	6,382	378	6,388	6	0.09%
PROFESSIONAL SERVICES										
10-10-100-1100-330	School-Prof Svcs-Interns	6,270	6,270	-	-	-	-	-	-	0.00%
10-10-100-1101-330	Prof Serv Curricular Support	8,198	8,198	8,723	-	8,723	2,400	10,000	1,277	14.64%
10-10-100-1101-330	Prof Serv Curricular Support-5yr plan	-	-	10,000	-	10,000	-	-	(10,000)	-100.00%
10-10-100-1101-330	Prof Serv Social Studies	-	-	-	-	-	-	-	-	0.00%
10-10-100-1117-330	Prof Serv - Drama/Musical Accomp.	1,750	1,750	4,000	-	4,000	-	4,000	-	0.00%
10-10-100-1118-330	Prof Serv-Athl/Referee	2,914	2,914	5,523	-	5,523	249	5,908	385	6.97%
10-10-100-2130-330	Prof Serv-Health Services	-	-	-	-	-	384	-	-	0.00%
10-10-100-2131-330	Prof Serv-Medical Advisor	1,500	1,500	2,000	-	2,000	2,000	2,000	-	0.00%
10-10-100-3200-330	Prof Serv-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	904	904	5,000	-	5,000	-	5,000	-	0.00%
10-30-285-2100-330	Prof Serv - Outside Evaluation	12,913	12,913	10,000	-	10,000	920	10,000	-	0.00%
10-30-285-2101-330	Prof Serv - OT/PT Services	55,332	55,332	93,000	-	93,000	82,680	90,000	(3,000)	-3.23%
10-30-285-2102-330	Prof Serv - Program Consultant	2,322	2,322	10,000	-	10,000	30,675	25,000	15,000	150.00%
10-30-285-2103-330	Prof Serv-Speech/Oral Motor	-	-	-	-	-	-	5,000	5,000	100.00%
		92,102	92,102	148,246	-	148,246	119,308	156,908	8,662	5.84%



COLUMBIA BOARD OF EDUCATION FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

Account Number	Account Description	2019-2020 Final Budget	2019-2020 Actual Exp & Enc	2020-2021 Original Budget	Add'l Town Approp	2020-2021 Adjusted Budget	2020-2021 Exp & Encumb as of 06/01/21	2021-2022 Proposed Town Budget Net of Grants	\$ Variance from 20/21 Budget	% Change From 20/21 Budget
TECH/CONTRACTED SERVICES										
10-00-100-2320-340	Prof Tech/Contr Svcs-District	41,965	41,965	66,463	-	66,463	62,028	67,891	1,428	2.15%
10-00-100-2330-340	Tech/Contr Service Finance Dpt	2,760	2,760	5,870	-	5,870	2,898	5,545	(325)	-5.54%
10-00-100-2500-340	Auditor	7,965	7,965	8,200	-	8,200	8,200	8,650	450	5.49%
10-00-200-2320-340	Contracted Svcs - Compu Claim	-	-	-	-	-	-	-	-	0.00%
10-10-100-1100-340	Tech/Contr Services K-8	-	-	500	-	500	-	-	(500)	0.00%
10-10-100-1107-340	Information Tech Svc / Maint	77,520	77,520	120,864	-	120,864	82,800	120,864	-	0.00%
10-10-100-2220-340	Tech/Contract Svcs-Media Center	596	596	-	-	-	4,322	750	750	0.00%
10-10-100-2400-340	School Office	1,067	1,067	1,200	-	1,200	1,109	1,000	(200)	-16.67%
10-10-100-2600-340	Tech/Contr Serv-Maint	14,512	14,512	18,169	-	18,169	30,114	19,960	1,791	9.86%
10-10-100-2600-340	Prof/Tech - Security	-	-	-	-	-	-	-	-	0.00%
10-10-100-3200-340	Tech/Contracted Svcs-Hot Lunch	22,000	22,000	22,500	-	22,500	22,500	23,000	500	2.22%
10-30-200-1240-340	Tech/Contr Serv-Spec Service	6,220	6,220	8,000	-	8,000	7,322	8,000	-	0.00%
		174,605	174,605	251,766	-	251,766	221,293	255,660	3,894	1.55%
WATER/SEWAGE										
10-10-100-2600-411	Water/Air Testing/Sewer/Compliance	10,054	10,054	6,500	-	6,500	2,164	6,500	-	0.00%
		10,054	10,054	6,500	-	6,500	2,164	6,500	-	0.00%
SANITARY REFUSE										
10-10-100-2600-421	Refuse Disposal	8,241	8,241	9,500	-	9,500	8,066	9,500	-	0.00%
		8,241	8,241	9,500	-	9,500	8,066	9,500	-	0.00%
SNOWPLOWING										
10-10-100-2600-422	Snowplowing	24,000	24,000	24,750	-	24,750	24,000	24,750	-	0.00%
		24,000	24,000	24,750	-	24,750	24,000	24,750	-	0.00%
REPAIRS/MAINTENANCE										
10-10-100-1100-430	Rep/Maint-Reg Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1102-430	Rep/Maint-Art	40	40	-	-	-	-	-	-	0.00%
10-10-100-1105-430	Repair/Maint.-District Tech.	212	212	3,500	-	3,500	1,058	1,500	(2,000)	-57.14%
10-10-100-1107-430	Repair/Maint.-Computer Ed.	-	-	-	-	-	-	-	-	0.00%
10-10-100-1112-430	Rep/Maint-Band	949	949	3,200	-	3,200	2,573	3,000	(200)	-6.25%
10-10-100-1116-430	Rep/Maint Life Skills	-	-	1,410	-	1,410	-	850	(560)	-39.72%
10-10-100-1118-430	Rep/Maint-Athletics	-	-	500	-	500	-	400	(100)	-20.00%
10-10-100-2130-430	Rep/Maint-Health Services	75	75	85	-	85	-	-	(85)	-100.00%
10-10-100-2220-430	Rep/Maint-Library	-	-	-	-	-	-	-	-	0.00%
10-10-100-2400-430	Rep/Maint-School Office	-	-	-	-	-	383	-	-	0.00%
10-10-100-2600-430	Rep/Maint-Grnds/Bldg/Equip	155,536	155,536	35,500	-	35,500	104,201	35,500	-	0.00%
10-10-100-2610-430	Rep/Maint-Bldg Contracts/Security	-	-	1,500	-	1,500	-	1,500	-	0.00%
10-10-100-3200-430	Rep/Maint-Hot Lunch	6,579	6,579	1,650	-	1,650	439	1,650	-	0.00%
10-30-100-2100-430	Repair/Maint.-Special Services	-	-	-	-	-	-	-	-	0.00%
		163,391	163,391	47,345	-	47,345	108,653	44,400	(2,945)	-6.22%
RENTAL										
10-10-170-1100-440	Rental-Usage	10,230	10,230	18,000	-	18,000	6,840	18,000	-	0.00%
10-10-180-1100-440	Rental-Copiers	15,284	15,284	15,500	-	15,500	14,040	15,500	-	0.00%
		25,514	25,514	33,500	-	33,500	20,880	33,500	-	0.00%
PUPIL TRANSPORTATION										
10-10-100-2700-510	Transportation-Elementary	248,945	221,008	259,631	-	259,631	255,631	267,556	7,925	3.05%
10-10-100-2790-510	Transportation-Non Reimb	17,597	11,641	22,600	-	22,600	1,040	22,600	-	0.00%
10-10-200-2700-510	Transp-Student Services	299,000	154,057	195,000	-	195,000	125,478	240,000	45,000	23.08%
10-20-100-2700-510	Transp-High Schl/Voag	248,945	217,159	255,631	-	255,631	255,631	263,556	7,925	3.10%
10-20-100-2701-510	Transportation-Magnet School	-	-	-	-	-	292	-	-	0.00%
		814,487	603,865	732,862	-	732,862	638,071	793,712	60,850	8.30%



COLUMBIA BOARD OF EDUCATION FY 21-22 BUDGET

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EXPENDITURES (DETAIL)

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INSURANCE										
10-10-100-1107-520	Insurance - Technology	-	-	-	-	-	-	-	-	0.00%
10-10-100-2130-520	Insurance - Nurse Malpractice	111	111	200	-	200	111	200	-	0.00%
10-10-100-2600-520	Insurance-Commercial Package	51,686	51,686	53,000	-	53,000	58,291	63,300	10,300	19.43%
		51,797	51,797	53,200	-	53,200	58,402	63,500	10,300	19.36%
TELEPHONE										
10-10-100-2600-530	Telephone	7,511	7,511	8,000	-	8,000	7,811	8,000	-	0.00%
		7,511	7,511	8,000	-	8,000	7,811	8,000	-	0.00%
POSTAGE										
10-10-100-2600-531	Postage	4,292	4,292	6,000	-	6,000	2,983	6,000	-	0.00%
		4,292	4,292	6,000	-	6,000	2,983	6,000	-	0.00%
ADVERTISING										
10-00-100-2320-540	Advertising	-	-	-	-	-	-	-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%
TUITION										
10-20-100-1100-560	Bolton High School	676,563	676,563	581,747	-	581,747	559,807	448,830	(132,917)	-22.85%
10-20-100-1106-560	Magnet School Tuition	147,264	139,633	140,756	-	140,756	122,008	123,600	(17,156)	-12.19%
10-20-100-1107-560	High School Tuition - Other	-	-	-	-	-	-	-	-	0.00%
10-20-100-1108-560	E.O. Smith High School	2,033,914	1,917,442	2,006,131	-	2,006,131	2,027,535	2,117,291	111,160	5.54%
10-20-300-1100-560	Tuition VoAg	13,800	2,312	13,800	-	13,800	20,469	20,469	6,669	48.33%
10-30-200-1240-560	Program Out Placement	634,400	339,973	558,500	-	558,500	385,034	558,500	-	0.00%
10-30-200-1241-560	High School Services	370,674	370,674	325,000	-	325,000	398,895	354,830	29,830	9.18%
10-30-600-1100-560	Adult Education	4,879	4,879	5,053	-	5,053	4,882	5,167	114	2.26%
		3,881,494	3,451,476	3,630,987	-	3,630,987	3,518,630	3,628,687	(2,300)	-0.06%
TRAVEL										
10-00-100-2310-580	Travel-BOE	-	-	-	-	-	-	-	-	0.00%
10-00-100-2320-580	Travel-Supt	45	45	795	-	795	-	795	-	0.00%
10-10-100-1100-580	Travel-Reg Ed Staff	129	129	1,000	-	1,000	-	1,000	-	0.00%
10-10-100-2400-580	Travel-Principal	495	495	1,200	-	1,200	-	1,200	-	0.00%
10-10-220-2130-580	Travel-Health Services	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-580	Travel-Facilities	-	-	500	-	500	-	500	-	0.00%
10-30-200-1240-580	Travel-Spec Ed	930	930	2,000	-	2,000	322	2,000	-	0.00%
		1,599	1,599	5,495	-	5,495	322	5,495	-	0.00%
SUPPLIES										
10-00-100-2310-610	Supplies-Board of Ed	473	473	2,000	-	2,000	210	2,000	-	0.00%
10-00-100-2320-610	District Office	2,834	2,834	3,500	-	3,500	1,563	3,000	(500)	-14.29%
10-00-100-2500-610	Supplies-Main Office	3,275	3,275	4,200	-	4,200	1,930	2,000	(2,200)	-52.38%
10-10-100-1100-610	Supplies-Reg K-8	29,474	29,474	25,000	-	25,000	30,865	25,000	-	0.00%
10-10-100-1101-610	Supplies-Copier	5,066	5,066	5,000	-	5,000	3,130	5,000	-	0.00%
10-10-100-1102-610	Supplies-Art	5,884	5,884	6,965	-	6,965	6,579	6,920	(45)	-0.65%
10-10-100-1104-610	Supplies-Lang Arts	9,435	9,435	2,144	-	2,144	925	5,006	2,862	133.49%
10-10-100-1105-610	Supplies-Tech Ed	174	174	1,010	-	1,010	429	500	(510)	-50.50%
10-10-100-1107-610	Supplies-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-610	Supplies-Foreign Language	345	345	217	-	217	-	412	195	89.86%
10-10-100-1110-610	Supplies-Science	1,616	1,616	4,039	-	4,039	518	1,456	(2,583)	-63.95%
10-10-100-1111-610	Supplies-Math	4,190	4,190	1,046	-	1,046	225	1,334	288	27.53%
10-10-100-1112-610	Supplies-Band	2,721	2,721	3,350	-	3,350	3,111	3,000	(350)	-10.45%
10-10-100-1113-610	Supplies-Soc Studies	33	33	2,402	-	2,402	78	725	(1,677)	-69.82%
10-10-100-1115-610	Supplies-Music General/Chorus	1,063	1,063	1,200	-	1,200	2,118	1,000	(200)	0.00%



COLUMBIA BOARD OF EDUCATION FY 21-22 BUDGET

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EXPENDITURES (DETAIL)

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10-10-100-1116-610	Supplies-Life Skills	1,191	1,191	3,300	-	3,300	228	3,400	100	3.03%
10-10-100-1117-610	Supplies-Drama	2,654	2,654	1,500	-	1,500	-	1,500	-	0.00%
10-10-100-1118-610	Supplies-Athletics	5,757	5,757	768	-	768	-	816	48	6.25%
10-10-100-1119-610	Supplies-Phys Ed	3,203	3,203	1,500	-	1,500	1,661	-	(1,500)	-100.00%
10-10-100-1121-610	Supplies-SRBI	1,237	1,237	1,500	-	1,500	287	1,500	-	0.00%
10-10-100-1140-610	Supplies-District Technology	5,261	5,261	5,000	-	5,000	4,220	4,000	(1,000)	-20.00%
10-10-100-2130-610	Supplies-Health Services	2,753	2,753	5,400	-	5,400	1,522	5,824	424	7.85%
10-10-100-2211-610	Supplies-Afterschool Program	1,981	1,981	2,000	-	2,000	471	2,000	-	0.00%
10-10-100-2213-610	Supplies-Enrichment	202	202	1,500	-	1,500	-	1,500	-	0.00%
10-10-100-2220-610	Supplies-Library	636	636	787	-	787	1,078	313	(474)	-60.23%
10-10-100-2400-610	Supplies-Principal	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-610	Supplies-Maintenance	6,817	6,817	8,000	-	8,000	5,419	8,000	-	0.00%
10-10-100-3200-610	Supplies-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-100-2100-610	Special Ed Dept Supplies	6,723	6,723	8,500	-	8,500	10,078	5,000	(3,500)	-41.18%
10-30-100-2120-610	Spec Ed.- Guidance	46	46	1,538	-	1,538	350	1,788	250	16.25%
10-30-200-1240-610	Spec Ed.- Summer Sch Supplies	488	488	700	-	700	88	700	-	0.00%
		105,532	105,532	104,066	-	104,066	77,081	93,694	(10,372)	-9.97%
CUSTODIAL SUPPLIES										
10-10-100-2600-613	Custodial Supplies	18,853	18,853	20,000	-	20,000	15,042	22,000	2,000	10.00%
		18,853	18,853	20,000	-	20,000	15,042	22,000	2,000	10.00%
ELECTRICITY										
10-10-100-2600-622	Electricity	112,960	112,960	105,000	-	105,000	97,329	117,000	12,000	11.43%
		112,960	112,960	105,000	-	105,000	97,329	117,000	12,000	11.43%
PROPANE GAS										
10-10-100-2600-623	Propane Gas	5,268	5,268	5,000	-	5,000	1,597	5,500	500	10.00%
		5,268	5,268	5,000	-	5,000	1,597	5,500	500	10.00%
HEATING OIL										
10-10-100-2600-624	Heating Oil	61,618	61,618	61,000	-	61,000	60,806	61,000	-	0.00%
		61,618	61,618	61,000	-	61,000	60,806	61,000	-	0.00%
DIESEL FUEL										
10-10-100-2700-626	Diesel Fuel	31,049	31,049	44,000	-	44,000	20,498	44,000	-	0.00%
		31,049	31,049	44,000	-	44,000	20,498	44,000	-	0.00%
SOFTWARE										
10-00-100-2320-640	Software-District	12,894	12,894	4,325	-	4,325	19,047	4,500	175	4.05%
10-10-100-1100-640	Software-Reg Ed	15,574	15,574	-	-	-	10,665	-	-	0.00%
10-10-100-1102-640	Software-Art	255	255	260	-	260	360	260	-	0.00%
10-10-100-1104-640	Software-Lang Arts	1,000	1,000	2,000	-	2,000	4,695	4,695	2,695	134.75%
10-10-100-1105-640	Software-Tech Ed	-	-	683	-	683	-	-	(683)	-100.00%
10-10-100-1107-640	Software-Contract Renewal	-	-	-	-	-	-	5,638	5,638	0.00%
10-10-100-1110-640	Software-Science	999	999	2,671	-	2,671	1,967	2,970	299	11.19%
10-10-100-1111-640	Software-Math	-	-	10,200	-	10,200	9,240	10,000	(200)	0.00%
10-10-100-1115-640	Software-Music	120	120	-	-	-	-	4,200	4,200	0.00%
10-10-100-1116-640	Software-Health/PE	-	-	500	-	500	-	-	(500)	0.00%
10-10-100-1121-640	Software-Health/SRBI	1,573	1,573	-	-	-	-	-	-	0.00%
10-10-100-2130-640	Software-Health Services	325	325	325	-	325	334	334	9	0.00%
10-10-100-2220-640	Software-Media Center	199	199	1,784	-	1,784	792	4,324	2,540	142.38%
10-10-100-2400-640	Software-School Office	408	408	-	-	-	612	-	-	#DIV/0!
10-10-210-1210-640	Software- Enrichment	-	-	-	-	-	-	-	-	0.00%



COLUMBIA BOARD OF EDUCATION FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

Account Number	Account Description	2019-2020 Final Budget	2019-2020 Actual Exp & Enc	2020-2021 Original Budget	Add'l Town Approp	2020-2021 Adjusted Budget	2020-2021 Exp & Encumb as of 06/01/21	2021-2022 Proposed Town Budget Net of Grants	\$ Variance from 20/21 Budget	% Change From 20/21 Budget
10-30-100-2120-640	Software-Guidance	1,500	1,500	1,500	-	1,500	-	595	(905)	-60.33%
10-30-200-1240-640	Software - Student Svcs	3,995	3,995	2,424	-	2,424	1,944	3,784	1,360	56.11%
		38,841	38,841	26,672	-	26,672	49,655	41,300	14,628	54.84%
TXTBKs/WKBKs/ANCMAT										
10-10-100-1100-641	Txtbks/Wkbks-Reg Ed	737	737	500	-	500	-	-	(500)	0.00%
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	58,861	58,861	1,198	-	1,198	22,364	10,779	9,581	799.75%
10-10-100-1106-641	Txtbks/Wkbks-Health	4,491	4,491	-	-	-	-	-	-	0.00%
10-10-100-1107-641	Txtbks/Wkbks-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-641	Txtbks/Wkbks-Foreign Lang	2,229	2,229	-	-	-	-	1,825	1,825	100.00%
10-10-100-1110-641	Txtbks/Wkbks-Science	29,148	29,148	696	-	696	5,655	1,994	1,298	186.49%
10-10-100-1111-641	Txtbks/Wkbks-Math	-	-	440	-	440	363	-	(440)	0.00%
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	-	-	3,600	-	3,600	136	1,000	(2,600)	0.00%
10-10-100-1114-641	Music-Chorus	362	362	-	-	-	-	-	-	0.00%
10-10-100-1115-641	Txtbks/Wkbks-Music General	-	-	500	-	500	45	1,160	660	0.00%
10-10-100-1117-641	Txtbks/Wkbks-Drama	685	685	700	-	700	-	1,000	300	0.00%
10-10-100-1119-641	Txtbks/Wkbks-Phys Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1121-641	Txtbks/Wkbks-SRBI	1,425	1,425	400	-	400	-	-	(400)	-100.00%
10-10-210-1210-641	Txtbks/Wkbks-Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-100-1240-641	Txtbks/Wkbks-Guidance	69	69	-	-	-	-	-	-	0.00%
10-30-200-1240-641	Txtbks/Wkbks-Student Services	1,038	1,038	1,935	-	1,935	200	2,050	115	5.94%
		99,043	99,043	9,969	-	9,969	28,764	19,808	9,839	98.70%
LIBRARY BOOKS										
10-10-100-2220-642	Library Books	2,740	2,740	3,800	-	3,800	4,801	6,300	2,500	65.79%
		2,740	2,740	3,800	-	3,800	4,801	6,300	2,500	65.79%
PERIODICALS										
10-00-100-2320-643	Periodicals-District Office	717	717	1,000	-	1,000	717	692	(308)	-30.80%
10-10-100-1100-643	Periodicals-Elem. Ed. K-8	-	-	-	-	-	-	-	-	0.00%
10-10-100-1102-643	Periodicals-Art	-	-	54	-	54	-	50	(4)	0.00%
10-10-100-1104-643	Periodicals-Lang Arts	1,183	1,183	782	-	782	879	500	(282)	-36.06%
10-10-100-1105-643	Periodicals-Tech Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-643	Periodicals-Foreign Lang	-	-	-	-	-	-	-	-	0.00%
10-10-100-1110-643	Periodicals-Science	595	595	659	-	659	-	315	(344)	-52.20%
10-10-100-1111-643	Periodicals-Math	-	-	-	-	-	-	-	-	0.00%
10-10-100-1113-643	Periodicals-Soc Studies	1,185	1,185	1,879	-	1,879	682	1,072	(807)	-42.95%
10-10-100-1116-643	Periodicals-Life Skills	-	-	-	-	-	-	-	-	0.00%
10-10-100-1121-643	Periodicals-SRBI	-	-	-	-	-	-	-	-	0.00%
10-10-100-2130-643	Periodicals-Health Services	49	49	350	-	350	24	59	(291)	-83.14%
10-10-100-2220-643	Periodicals-Library/Media Center	572	572	285	-	285	273	-	(285)	-100.00%
10-10-210-1210-643	Periodicals-Enrichment	-	-	300	-	300	-	-	(300)	-100.00%
10-30-100-2100-643	Periodicals-StudentServices	399	399	500	-	500	766	500	-	0.00%
		4,700	4,700	5,809	-	5,809	3,341	3,188	(2,621)	-45.12%
EQUIPMENT										
10-00-100-2320-730	Equip-District Office	1,846	1,846	-	-	-	-	-	-	0.00%
10-10-100-1100-730	Equip-Reg Ed UNDER \$500	4,511	4,511	265	-	265	-	-	(265)	-100.00%
10-10-100-1101-730	Equip-Reg Ed OVER \$500	5,950	5,950	-	-	-	-	-	-	0.00%
10-10-100-1102-730	Equipment Art	609	609	200	-	200	-	-	(200)	0.00%
10-10-100-1104-730	Equipment-Lang Arts	-	-	1,160	-	1,160	-	-	(1,160)	0.00%
10-10-100-1105-730	Equip-Technology K-8	23,218	23,218	2,800	-	2,800	109,278	-	(2,800)	-100.00%
10-10-100-1107-730	Equipment-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-730	Equipment-Foreign Language	-	-	-	-	-	-	-	-	0.00%



COLUMBIA BOARD OF EDUCATION FY 21-22 BUDGET

Date: 06/01/2021

EXPENDITURES (DETAIL)

Account Number	Account Description	2019-2020 Final Budget	2019-2020 Actual Exp & Enc	2020-2021 Original Budget	Add'l Town Approp	2020-2021 Adjusted Budget	2020-2021 Exp & Encumb as of 06/01/21	2021-2022 Proposed Town Budget Net of Grants	\$ Variance from 20/21 Budget	% Change From 20/21 Budget
10-10-100-1110-730	Equipment-Science	-	-	372	-	372	-	300	(72)	0.00%
10-10-100-1111-730	Equipment-Math	-	-	-	-	-	-	-	-	0.00%
10-10-100-1112-730	Equipment-Music/Band	2,473	2,473	1,454	-	1,454	8,834	2,890	1,436	98.76%
10-10-100-1116-730	Equipment-Life Skills	2,075	2,075	2,404	-	2,404	-	-	(2,404)	-100.00%
10-10-100-1117-730	Equipment-Music/Drama	-	-	1,000	-	1,000	-	1,000	-	0.00%
10-10-100-1118-730	Equipment-Athletics	163	163	2,711	-	2,711	204	1,618	(1,093)	-40.32%
10-10-100-1119-730	Equipment-Phys Ed	2,713	2,713	109	-	109	-	2,212	2,103	1929.36%
10-10-100-1121-730	Equipment-SRBI	210	210	-	-	-	-	-	-	0.00%
10-10-100-2130-730	Equipment-Nurse	-	-	750	-	750	-	-	(750)	-100.00%
10-10-100-2220-730	Equipment-Library/Media Center	-	-	-	-	-	302	6,140	6,140	0.00%
10-10-100-2223-730	Equipment-Audio/Visual	-	-	-	-	-	-	-	-	0.00%
10-10-100-2400-730	Equipment-School Office	-	-	1,000	-	1,000	1,319	-	(1,000)	-100.00%
10-10-100-2600-730	Equipment-Facility	34,841	34,841	2,400	-	2,400	1,075	2,400	-	0.00%
10-10-100-2610-730	Equipment-Security	27,616	27,616	2,000	-	2,000	595	3,000	1,000	50.00%
10-10-100-3200-730	Equipment-Hot Lunch	3,695	3,695	-	-	-	-	-	-	0.00%
10-10-210-1210-730	Equipment-Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-100-2100-730	Equipment-Spec Serv	271	271	2,513	-	2,513	2,409	-	(2,513)	-100.00%
10-30-200-1240-730	Technology Equipment-Spec Serv	8,209	8,209	1,940	-	1,940	1,478	2,090	150	7.73%
		118,400	118,400	23,078	-	23,078	125,496	21,650	(1,428)	-6.19%
DUES/FEES										
10-00-100-2310-810	Dues/Fees-Board of Education	2,746	2,746	4,400	-	4,400	2,746	2,750	(1,650)	-37.50%
10-00-100-2320-810	Dues/Fees-District Office	4,972	4,972	4,500	-	4,500	5,099	4,500	-	0.00%
10-00-100-2500-810	Dues/Fees-Finan/Admin	-	-	750	-	750	-	-	(750)	0.00%
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	-	-	500	-	500	385	500	-	0.00%
10-10-100-1102-810	Dues/Fees-Art	85	85	400	-	400	285	300	(100)	-25.00%
10-10-100-1105-810	Dues/Fees-Tech Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1107-810	Dues/fecs-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1110-810	Dues/Fees-Science	-	-	-	-	-	-	-	-	0.00%
10-10-100-1111-810	Dues/Fees-Math	238	238	230	-	230	-	-	(230)	-100.00%
10-10-100-1112-810	Dues/Fees-Band	150	150	471	-	471	336	617	146	31.00%
10-10-100-1113-810	Dues/Fees-Social Studies	-	-	220	-	220	-	190	(30)	0.00%
10-10-100-1116-810	Dues/Fees-Life Skills	-	-	-	-	-	-	-	-	0.00%
10-10-100-1118-810	Dues/Fees-Athletics	844	844	2,710	-	2,710	360	2,500	(210)	-7.75%
10-10-100-1119-810	Dues/Fees-PE/Health	-	-	400	-	400	80	400	-	0.00%
10-10-100-2130-810	Dues/Fees-Nurse	-	-	100	-	100	-	-	(100)	0.00%
10-10-100-2211-810	Dues/Fees-Afterschool Program	-	-	-	-	-	13	385	385	0.00%
10-10-100-2220-810	Dues/Fees-Library/Media Center	130	130	140	-	140	130	140	-	0.00%
10-10-100-2400-810	Dues/Fees-School Office	472	472	2,000	-	2,000	-	600	(1,400)	-70.00%
10-10-210-1210-810	Dues/Fees-Enrichment	-	-	-	-	-	-	-	-	0.00%
10-30-100-2100-810	Dues/Fees-Student Svc Director	-	-	350	-	350	250	350	-	0.00%
10-30-100-2101-810	Dues/Fees-Student Services	-	-	250	-	250	-	355	105	42.00%
10-30-285-2110-810	Dues/Fees-Guidance	-	-	195	-	195	-	195	-	0.00%
		9,637	9,637	17,616	-	17,616	9,684	13,782	(3,834)	-21.76%
		12,736,826	12,096,173	12,716,543	-	12,716,543	12,341,656	12,883,942	167,399	1.32%
									167,399	1.32%



TOWN OF COLUMBIA FY 21-22 BUDGET

REVENUES

Date: 06/01/2021

	Description	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual as of 06/01/2021	2020-2021 Projected Variance	2021-2022 Proposed	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
TAXES									
10-3000-110	Current Property Taxes	14,068,602	14,391,235	14,239,918	14,508,587	210,000			0.00%
10-3000-115	Refunds-Current Taxes	(20,000)	(22,989)	(20,000)	(33,642)	(12,622)	(20,000)	-	0.00%
10-3000-117	Refunds-Prior FY Taxes	(4,000)	(6,018)	(4,000)	(1,191)		(4,000)	-	0.00%
10-3000-120	Delinquent Property Taxes	80,000	135,204	80,000	187,093	100,000	90,000	10,000	12.50%
10-3000-130	Property Tax Interest	50,000	73,107	50,000	93,895	39,000	60,000	10,000	20.00%
10-3000-140	Property Tax Lien Fees	900	648	900	768		900	-	0.00%
10-3000-150	Other Fees-Tax Collector	500	1,535	500	849	328	500	-	0.00%
	TOTAL TAXES	14,176,002	14,572,722	14,347,318	14,756,358	336,706	127,400	20,000	
LICENSE AND PERMITS									
10-3112-225	Pistol Permit Fees	2,000	1,400	2,000	5,250	3,200	3,500	1,500	75.00%
10-3134-221	Real Estate Conveyance Fees	50,000	58,232	50,000	88,360	38,000	60,000	10,000	20.00%
10-3134-224	Recording Fees	21,000	21,294	21,000	27,167	4,000	21,000	-	0.00%
10-3510-223	Zoning Permit Fees	1,500	2,155	1,500	3,885	2,100	2,000	500	33.33%
10-3530-222	Building, Machine, & Septic Fees	50,000	58,161	52,000	97,900	37,000	57,000	5,000	9.62%
	TOTAL LICENSE AND PERMITS	124,500	141,242	126,500	222,562	84,300	143,500	17,000	13.44%
INTERGOVERNMENTAL REVENUES									
<i>Municipal Aid Estimates per CCM as of February 10, 2021</i>									
10-3000-320	Homeland Security Grant	1,530	1,899	2,500	483	(1,000)	2,500	-	0.00%
10-3000-352	Education Equalization (ECS) Grant	2,270,587	2,378,890	2,316,189	2,259,707	(56,492)	2,255,635	(60,554)	-2.61%
10-3800-353	Special Education Grant (Excess Cost)	150,000	96,067	125,000	38,455	(74,643)	35,000	(90,000)	-72.00%
10-3800-354	School Transportation Grant	0		0			0	-	0.00%
10-3000-362	Circuit Breaker Elderly Tax Relief	0		0			0	-	0.00%
10-3000-364	Disabled Personal Tax Grant	0	535	0	545	544	0	-	0.00%
10-3000-365	Veterans Tax Relief	0	3,373	0	3,520	3,520	0	-	0.00%
10-3000-367	Municipal Revenue Sharing	0	-	0			0	-	0.00%
10-3000-368	Municipal Projects Grant	26,763	26,763	26,763			26,763	-	0.00%
10-3000-368	Municipal Stabilization Grant	28,393	28,393	28,393	28,393		28,393	-	0.00%
10-3000-382	PILOT - State Owned Property - New Tiered	3,666	3,666	3,666	3,666		6,366	2,700	73.65%
10-3000-383	Pequot-Mohegan Fund Grant	4,857	4,857	4,857	3,238		4,857	-	0.00%
10-3700-755	School Const Bond Pmt Reimb	0		0			0	-	0.00%
10-3000-685	LoCIP reimbursement	234,946	235,931	39,068		(39,068)	80,106	41,038	105.04%
10-3000-686	STEAP reimbursement	0						-	0.00%
10-3800-757	School Security Project Reimbursement	57,371		0				-	0.00%
	TOTAL INTERGOVERNMENT	2,778,113	2,780,374	2,546,436	2,338,006	(167,139)	2,439,620	(106,816)	-4.19%



TOWN OF COLUMBIA FY 21-22 BUDGET

REVENUES

Date: 06/01/2021

	Description	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual as of 06/01/2021	2020-2021 Projected Variance	2021-2022 Proposed	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
CHARGES FOR SERVICES									
Multiple-410	Notary Fees	325	235	350	280		350	-	0.00%
Multiple-411	Photocopy Fees	5,000	5,126	5,000	6,075	900	5,000	-	0.00%
10-3134-416	Town Clerk Fees	4,000	8,013	4,500	6,016	1,400	4,500	-	0.00%
10-3250-417	Senior Van Donations	1150	2,165	1500	1,283		1500	-	0.00%
10-3510-413	Planning & Zoning Fees	2,000	3,250	2,000	2,150		2,500	500	25.00%
10-3520-415	Inland/Wetland Fees	3,000	3,005	3,000	3,790	540	3,000	-	0.00%
10-3550-414	Zoning Board of Appeals	1,500	1,225	1,500	975		1,500	-	0.00%
	TOTAL SERVICES	16,975	23,018	17,850	20,569	2,840	18,350	500	2.80%

MISCELLANEOUS									
10-3000-611	Interest on Investments	75,000	86,592	85,000	4,064	(80,000)	7,500	(77,500)	-91.18%
10-3000-642	Bid and Spec Fees	0	-	0	-		0	-	0.00%
10-3000-660	Telecommunication Prop Relief	8,000	9,365	8,000	9,933	1,933	8,500	500	6.25%
10-3000-690	Miscellaneous	8,000	17,881	8,000	1,812	(3,000)	8,000	-	0.00%
10-3112-412	Passport Fees	2,000	1,330	2,500	70	(2,000)	2,000	(500)	-20.00%
10-3112-500	Court Judgments	0		0	-		0	-	0.00%
10-3310-510	Court fines	2,000	2,690	3,000	750	(1,000)	2,800	(200)	-6.67%
10-3350-622	Boating Fees	500	2,850	2,500	2,700		2,500	-	0.00%
10-3420-625	Transfer Station Fees	26,000	28,306	26,000	28,131	2,000	28,000	2,000	7.69%
10-3420-626	Transfer Station Stickers	38,000	35,300	40,000	18,065	(4,000)	38,000	(2,000)	-5.00%
10-3570-650	State Fees-Land Use Dept	200	314	200	391	190	200	-	0.00%
10-3640-623	Beach Use Fees	30,000	29,359	32,000	13,141	(2,000)	30,000	(2,000)	-6.25%
10-3800-680	Preschool Tuition Fees	40,000	37,401	52,000	25,313	(20,000)	40,000	(12,000)	-23.08%
Multiple-621	Facilities Rental	2,000	1,400	2,000	(150)	(2,150)	2,000	-	0.00%
	TOTAL MISC	231,700	252,789	261,200	104,219	(110,027)	169,500	(91,700)	-35.11%

TRANSFER IN FROM RECREATION	10,000	8,726	10,000	5,359	(4,000)	10,000	-	0.00%
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TOTAL GENERAL FUND RESOURCES	17,337,290	17,778,871	17,309,304	17,447,073	142,680	2,908,370	(161,016)	-5.25%
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Note: Variances excludes current Property Taxes



TOWN OF COLUMBIA FY 21-22 BUDGET

REVENUES

Date: 06/01/2021

	Description	2019-2020 Budget	2019-2020 Actual	2020-2021 Budget	2020-2021 Actual as of 06/01/2021	2020-2021 Projected Variance	2021-2022 Proposed	\$ Variance b/t FY 21/22 proposed & FY 20/21 budgeted	% Variance b/t FY 21/22 proposed & FY 20/21 budgeted
OTHER REVENUES									
DOG FUND									
30-3134-224	Dog License Fees	1,200	1,353	1,200	525		1,200	-	0.00%
30-3134-225	Dog License Surcharge	60	55	60	59		60	-	0.00%
30-3360-421	Redemption and Sale of Dogs	40	10	40	125		40	-	0.00%
TOTAL DOG FUND		1,300	1,418	1,300	709	-	1,300	-	0.00%
CAPITAL PROJECTS RESERVE FUND									
20-3000-611	Interest on Investment	20,000	19,975	17,500	1,667	(15,000)	1,800	(15,700)	-89.71%
TOTAL MISC RESERVE FUNDS		20,000	19,975	17,500	1,667	(15,000)	1,800	(15,700)	-89.71%
RECREATION FUND									
29-3270-Multip	Recreation Revenue	10,000	8,726	10,000	5,359	(4,000)	10,000	-	0.00%
MISCELLANEOUS STATE FUNDS									
41-3410-756	Town Aid Road Grant	205,558	205,305	205,305	205,232	(73)	205,232	(73)	-0.04%
TOTAL FOR MISC STATE FUNDS		205,558	205,305	205,305	205,232	(73)	205,232	(73)	-0.04%
TOTAL OTHER REVENUES		236,858	235,425	234,105	212,966	(19,073)	218,332	(15,773)	-6.74%
GRAND TOTAL RESOURCES		17,574,148	18,014,296	17,543,409	17,660,039	123,607	3,126,702	(176,789)	-5.35%

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

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



COLUMBIA BOARD OF EDUCATION FY 21-22 BUDGET

STATE AND FEDERAL GRANTS

Date: 06/01/2021

Grant Name	Designated Use of Grant Funds	2019-2020 Actual Amount (final awards)	2020-2021 Budgeted Amount	2020-2021 Unbudgeted Amount	2020-2021 Total Budget With Revisions	2020-2021 Actual & Encumbrances as of 06/01/2021	2021-2022 Budgeted Amount	Variance from Prior Year Budget	% Change
Title I	Noncertified Salary	26,926	27,734	-	27,734	24,960.60	25,977	(1,757)	
	Instructional Supplies			-	-	-	200	200	
	Total	26,926	27,734	-	27,734	24,960.60	26,177	(1,557)	-5.61%
Title II, Part A	Professional Services	8,935	9,218		9,218	8,586.00	8,312		
	Instructional Supplies	548		-	-	-			
	Total	9,483	9,218	-	9,218	8,586.00	8,312	(906)	-9.83%
Title III ELL	Professional Services	226		-	-	-			
	Total	226	-	-	-	-	-	-	0.00%
Title IV (See Note #4 below)	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	115,171	112,000	2,498	114,498	103,048.20	112,000		
	Instructional Supplies				-	-			
	Other Supplies				-	-			
	Total	115,171	112,000	2,498	114,498	103,048.20	112,000	-	0.00%
IDEA B, Part 619 (See Note #2 below)	Noncertified Salary	5,053	5,000	60	5,060	4,554.00	5,000		
	Transportation				-	-			
	Total	5,053	5,000	60	5,060	4,554.00	5,000	-	0.00%
Magnet School Transportation	Professional Services	2,000			-	-			
	Total	2,000	-	-	-	-	-	-	0.00%
Rural Education Achievement Program (See Note #1 below)	Technology Equipment	19,352			-	-			
	Technology Equipment	19,082		12,056	12,056	12,055.50			
	Estimated Award		30,000	6,371	36,371	12,579.58	32,182		
	Total	38,433	30,000	18,427	48,427	24,635.08	32,182	2,182	7.27%
Adult Education (See Note #3 below)	Adult Education Tuition	2,524	2,350		2,350	1,543.00	2,236		
	Total	2,524	2,350	-	2,350	1,543.00	2,236	(114)	-4.85%
Coronavirus Relief Funds ESSER Technology Grant ESSER II CRF Grant CRF Grant CRF Grant (See Note #5 and #6 below)	Technology			22,991	22,991	22,991.00			
	Intervention Staffing						101,932		
	Certified Hybrid Teaching Salaries			12,780	12,780	12,780.00			
	Noncertified Facilities Cleaning Salaries			7,893	7,893	7,893.00			
	PPE Supplies			64,787	64,787	64,787.00			
	Total	-	-	108,451	108,451	108,451.00	101,932	101,932	0.00%
	Total Grants	209,816	196,302	129,436	325,738	285,777.88	297,839	101,537	51.72%

NOTES:

- (1) THE REAP award is an estimate. The award is normally finalized after the proposed Town and BOE budgets are proposed and adopted.
- (2) The state is requiring that IDEA grants be spent in first year of award. For the 2021-2022 budget needed to estimate grant award.
- (3) Estimate of 2021-2022 Adult Education Grant per CCM. The unbudgeted column reflects the adjustment for the actual award from budget.
- (4) Title IV is a new grant awarded in 2017-2018 for Student support and Academic performance. Anticipating that this grant will continue to be awarded by the state.
- (5) Coronavirus Relief Funds are currently only available for the 2020-2021 School Year. No additional funds have been discussed for 2021-2022.
- (6) The State has received additional funding (ESSER II grant) to be used in the 2021-2022 School Year to cover the COVID impact on school districts.
- (7) American Rescue Funds (ESSER III) are being awarded to the District. Application and further guidance is pending.

CAPITAL PROJECTS RESERVE FUND
 Budget Year FY 2020-2021
 CASH BASIS FUND RECONCILIATION

	Fund Balance 6/30/20	FY 20/21 Projected Income	FY 20/21 Additional Transfers	FY 20/21 Projected Spending	6/30/2021 Projected Fund Balance	FY 21/22 Projected Income	FY 21/22 Projected July 1 Balance	FY 21/22 Transfer from Gen. Fd
DESIGNATED RESERVE FUNDS	1,687,930							
UNDESIGNATED								
Anticipated Investment Income		2,500				1,800		
Transfer From TAR		263,500				245,162		
Transfer From General Fund (budget)		508,579						
Transfer From General Fund & Contingency(add'l)			197,150					
Transfer from Land Acquisition Fund								
Transfer from Land Record Recording Fees								
Transfers out								
ASSIGNED AS OF 6/30/20	9,908							
AVAILABLE FOR IDENTIFIED PROJECTS	1,697,838	774,579	197,150	1,721,717	947,850	246,962	1,633,457	438,646
TRANSFER FROM GENERAL FUND REQUIRED								
					-			
					15,024			
TOTAL PROJECTED FUND BALANCE AS OF 06/30/21					962,874			

	Balance 6/30/20	IN	OUT	Balance 6/30/2021	IN	OUT	Balance 6/30/2022
NON-GENERAL FUND REVENUE SOURCES							
TOWN AID ROAD FUND - Fund 41	98,198	205,232	263,500	39,930	205,232	245,162	-
LAND ACQUISITION FUND (per Ordinance 8-13) - Fund 35	10,663	12,425		23,088			23,088
STATE LoCIP ENTITLEMENT FOR COLUMBIA	-	40,053		40,053	40,053		80,106
LAND RECORD RECORDING FEES (per Public Act 228) - Fund 59	43,164	15,290		58,454	5,000		63,454
AMERICAN RELIEF PLAN - pending as of 04/13/21	-			-			-
				-			-



TOWN OF COLUMBIA FY 21-22 BUDGET

GRANTS AND SUBSIDIES SUMMARY

Date: 06/01/2021

Dept #	Agency	2019-2020 Budget	2020-2021 Budget	2020-2021 Budget	\$ Change b/t FY 20-21 & FY 19-20	% Change b/t FY 20-21 & FY 19-20
112	Salmon River Watershed Partnership (SRWP)	500	500	500	0	0.00%
	United Services	1,000	1,000	1,000	0	0.00%
	Sexual Assault Crisis Center	500	500	500	0	0.00%
	Windham Regional Community Council. (veteran)	500	500	500	0	0.00%
	Covenant Soup Kitchen	500	500	500	0	0.00%
	Willimantic No-Freeze Shelter	500	500	500	0	0.00%
	Eastern CT Conservation District	500	500	500	0	0.00%
	Access Community Action Agency NEW		1,000	1,000	0	100.00%
	Total	4,000	5,000	5,000		
250	Wind. Reg. Transit District	8,887	8,887	8,887	0	0.00%
	TVCCA Assessment	1,100	1,100	1,100	0	0.00%
	Total	9,987	9,987	9,987		
270	AHM Youth Services	45,501	47,776	48,975	1,199	2.51%
320	Columbia Volunteer Fire Dept.	197,550	197,550	218,400	20,850	10.55%
610	Columbia Lions Club	6,000	6,000	6,000	0	0.00%
620	Saxton B. Little Free Library	399,265	411,553	421,428	9,875	2.40%
630	Connecticut Federation of Lakes	150	150	150	0	0.00%
	TOTAL	662,453	678,016	709,940	31,924	4.71%

TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

FY 20-21 ESTIMATED BEGINNING FUND BALANCES

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Lnd Acq. Fnd Fund 35	Internal Srvs 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
ACTUAL FUND BALANCE 6/30/20	4,815,838	1,697,838	9,478	98,198	10,663	33,049	6,423	30,061	11,317	300,000	43,164		7,056,029
UNASSIGNED / COMMITTED FUND BALANCE	4,374,796	1,687,930	9,478					30,061					
ASSIGNED FUND BALANCE		9,908											
FUND BALANCE DESIGNATED FOR FY 20-21	441,042												
NET FUND BALANCE 6/30/20	4,815,838	1,697,838	9,478					30,061					
ASSIGNED / RESERVED FOR ENCUMBRANCES	(203,553)												(203,553)
NONSPENDABLE FUND BALANCE-PPD EXPENSES	(48,016)							(5,061)					(53,076)
PRIOR YEAR FUND BALANCE ADJUSTMENT	(441,042)												(441,042)
AVAILABLE FUND BALANCE AS OF 06/30/20	4,123,228	1,697,838	9,478	98,198	10,663	33,049	6,423	25,000	11,317	300,000	43,164	-	6,358,358
FY 20-21 RESOURCES													-
PROPERTY TAXES (BUDGETED)	14,239,918												14,239,918
INTERGOVERNMENTAL (BUDGETED)	2,546,436			205,305									2,751,741
OTHER REVENUE (BUDGETED)	512,950	17,500	1,300					20,000					551,750
FUNDS TRANSFERRED TO (BUDGETED)	10,000	772,079	10,000			10,000			4,000				806,079
REVENUE VARIANCE - ACTUAL VS BUDGET	142,680	(15,000)	-	(73)	9,323						11,601		148,531
ADDITIONAL TRANSFERS TO (During FY 20-21)		197,150											197,150
TOTAL RESOURCES	21,575,212	2,669,567	20,778	303,430	19,986	43,049	6,423	45,000	15,317	300,000	54,765	-	25,053,526
FY 20-21 REQUIREMENTS													-
Board of Selectmen Budget	4,270,974	956,130	13,108			10,000		10,000	5,400				5,265,612
Contingency	78,000												78,000
Debt Service	152,250												152,250
Board of Education Budget	12,716,543												12,716,543
State Teachers Retirement	-												-
Total Original General Fund Budget	17,217,767	956,130	13,108	-	-	10,000	-	10,000	5,400	-	-	-	18,212,405
Original Budgeted Transfers Out	532,579			263,500				10,000					806,079
Appropriation variance (actual vs. budget)						19,411	224						19,635
Expense variance (actual vs. budget)	(193,021)	765,587											572,566
Transfer variance (actual vs. budget)	197,150												197,150
TOTAL OUTLAY	17,754,475	1,721,717	13,108	263,500	-	29,411	224	20,000	5,400	-	-	-	19,807,836
ESTIMATED FUND BALANCE 06/30/21	3,820,737	947,850	7,670	39,930	19,986	13,637	6,200	25,000	9,917	300,000	54,765	-	5,245,690

TOWN OF COLUMBIA FY 21-22 BUDGET

Date: 06/01/2021

FY 21-22 DEVELOPMENT OF AMOUNT TO BE RAISED BY TAXES

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Land Acq. Fund Fund 35	Internal Srvc Fund Fund 27	Sr. Center Fund 36	Rec. Pgrms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection Fund 59	American Relief Plan	Total All Funds
ESTIMATED FUND BALANCE 7/1/21	3,820,737	947,850	7,670	39,930	19,986	13,637	6,200	25,000	9,917	300,000	54,765	-	5,245,690
ESTIMATED FUNDS UNASSIGNED/UNDESIGNATED	3,262,377												3,262,377
ESTIMATED FUNDS AVAILABLE FOR EXPENDITURES	558,360	947,850	7,670	39,930	19,986	13,637	6,200	25,000	9,917	300,000	54,765	-	1,983,314
FY 21-22 RESOURCES													
INTERGOVERNMENTAL	2,439,620	-		205,232									2,644,852
OTHER	458,750	1,800	1,300					10,000					471,850
FUNDS TRANSFERRED TO	10,000	683,807	10,000			10,000			3,000				716,807
TOTAL RESOURCES	2,908,370	685,607	11,300	205,232	-	10,000	-	10,000	3,000				3,833,509
AVAILABLE BALANCE PLUS RESOURCES													
	3,466,730	1,633,457	18,970	245,162	19,986	23,637	6,200	35,000	12,917	300,000	54,765	-	5,816,823
FY 21-22 REQUIREMENTS													
Board of Selectmen Budget	4,390,892	754,215	14,722			10,000		10,000	4,900				5,184,729
Contingency	78,000												78,000
Debt Service	-												-
Board of Education Budget	12,883,942												12,883,942
State Teachers Retirement	-												-
Total Original General Fund Budget	17,352,834	754,215	14,722	-	-	10,000	-	10,000	4,900	-	-	-	18,146,671
Originally Budgeted Transfers Out	461,646	-	-	245,162	-	-		10,000					716,807
FUNDS RESERVED-FUTURE ACTIVITY		879,242	4,248		19,986	13,637	6,200	15,000	8,017	300,000	54,765		1,301,094
TOTAL REQUIREMENTS	17,814,480	1,633,457	18,970	245,162	19,986	23,637	6,200	35,000	12,917	300,000	54,765	-	20,164,573
AMOUNT TO BE RAISED BY TAXES													
	14,347,750	-	-	-	-	-	-	-	-	-	-	-	14,347,750
2019 NET GRAND LIST (budget purposes)	497,948,453												
2020 NET GRAND LIST (budget purposes)	501,726,600												
Change from 2019 Net Grand List	3,778,147	0.76%											

	FY 20-21 VALUE OF ONE MILL	FY 20-21 COLLECTION RATE	FY 21-22 MILL RATE	PROPOSED VALUE OF ONE MILL	PROPOSED COLLECTION RATE FY 21-22	PROPOSED MILL RATE FY 21-22
FY 21-22 PROPERTY TAX SUMMARY	485,499.74	97.50%	29.33	489,183.44	97.50%	29.33

NOTE: 20/21 Amount to be Raised by Taxes = \$14,239,918
For 20/21, net grand list increased 1.21%

Net Mill Increase (0.00)
Percent Change 0.00%

NOTE: FY 20-21 Mill Rate includes the use of \$441,042 from the general fund to remove any mill rate increase in FY 2020-2021.
 21.45% Percent of anticipated fund balance as of 07/01/21 to the Total General Fund Budget Requirement
 18.31% Percent of anticipated fund balance as of 07/01/21 to the Total General Fund Budget Requirement with use of General Fund to maintain Mill Rate at 29.33 with no increase.
 1.78% Amount of contingency in comparison to the total BOS budget excluding debt service.