



# TOWN OF COLUMBIA

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## OFFICE OF THE TOWN ADMINISTRATOR

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

**FROM:** Mark Walter, Town Administrator

**DATE:** May 11, 2022

**RE:** **Adopted Fiscal Year 2022-2023 Annual Town Budget.**

This packet constitutes the Adopted Annual Town Budget for Fiscal Year 2022-2023 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 '22-'23, other than new/current property taxes to be raised, total \$3,062,957 which is an increase of \$154,587 or 5.32% from FY '21-'22. As shown in detail on pages 23 through 25 of this budget packet, several revenue line items for FY '22-'23 are projected to increase, decrease or go unchanged. Based on the estimated state municipal aid for FY '22-'23, the following intergovernmental revenue line items stand out. The BOS anticipates receiving the following state funding: \$2,316,189 in ECS funding (\$60,554 increase from FY'21-'22 which is based on a new formula announced by the State), \$50,000 in Special Education Excess Cost Grant (\$15,000 increase), 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'21-'22), \$26,763 for Municipal Projects Grant (no change from FY'21-'22), \$28,393 for Municipal Stabilization Grant (no change from FY'21-'22), and \$6,366 in PILOT-State Owned Property Grant (no change from FY'21-'22 based on new tiered formula set by the State), \$4,587 in Pequot-Mohegan Grant (no change from FY'21-'22). The new LoCIP entitlement for FY '22-'23 is projected to be \$39,113 plus the Town has a LoCIP balance for FY '21-'22 totaling \$78,226. 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 December 8, 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 BOE Budget and are **not** part of the adopted FY '22-'23 Town Allocation requested by the BOE. The adopted budget also includes the ESSER grant funding for COVID relief.

Aside from the General Fund revenues, the BOS budget calls for the utilization of \$205,292 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 \$4,598,320 as of 06/30/2022 as shown on page 30 and 31 of this budget packet. The estimated Undesignated Fund Balance of \$4,598,320 as of 07/01/22 is equal to 24.85% of the FY '22-'23 proposed General Fund Budgetary Requirements. The Adopted Budget includes the use of General Funds totaling \$695,756 for FY '22-'23 in order to reduce the Mill Rate further after taking into consideration the results of the Revaluation.

With respect to new/current property taxes, the BOS proposed budget requires \$14,750,844 to be collected in FY '22-'23 with the consideration of using \$695,756 of the General Fund to reduce any Mill Rate impact based on the adopted budget. The adopted property tax revenue requirement represents an increase of \$403,094 or 2.8% from FY'21-'22. The Grand List growth of \$83,188,251 or 16.58% assisted to offset any potential impact of an increase in property taxes. This growth is based on the results of the Town Revaluation that was completed this year on the 2021 Grand List.

## REQUIREMENTS

The adopted BOS Operating Budget for FY '22-'23 is \$4,733,084. That is an increase of \$342,192 or 7.79% over the amount adopted for FY '21-'22. The adopted BOS budget includes no increase in Contingency and maintains it at \$78,000. This is approximately 1.65% of the adopted FY '22-'23 BOS Operating Budget. The Town Charter allows a 2 % of the Annual Town Budget maximum. The adopted FY '22-'23 Capital Budget appropriations for the BOS and the BOE totals \$983,932. That is an overall increase of \$313,349 or 46.73% from FY '21-'22. 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, Transfer Station repairs/upgrades and CVFD Requests. The three small decreases in the adopted capital projects are the closing out of 3 projects that are completed or are no longer needed: Pucker Street Bridge, IT Equipment and Facilities Equipment. Other aspects of the adopted capital projects include adding to current funding of planned projects; such as, the Hunt Road Box Culvert replacement, Hop River Bridge Replacement, HVAC fund and Hazardous Tree Removal. Finally, the adopted FY '22-'23 BOS Debt Service Budget is a zero budget. The final debt service payment for the scheduled principal and interest was paid off in early June 2021 and the Town is currently debt free.

The adopted BOE Operating Budget for FY '22-'23 has a Town budgeted allocation of \$12,883,942 which is a zero increase from FY '21-'22 . The adopted BOE FY '22-'23 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 Town recently completed its Revaluation process which as noted above resulted in a 16.58% increase in the Grand List that impacted the adopted Mill Rate calculation on page 31. The FY '22-'23 healthcare plan for employee benefits was pending final premium rates as of the budget adoption. Currently, the proposed increase is 8%. Also, pending as of this budget adoption are the fuel rates for oil, diesel and gasoline . With the volatility of the market due to current world events, the BOS is waiting to lock into a contract with the current vendor until the rates settle and are in a better position.

## MILL RATE

The adopted budget is showing a Mill Rate of **25.87** for FY '22-'23 which is a decrease of 3.46 mills or 11.81%. The adopted mill rate took into consideration the use of \$695,756 from the General Fund as well as the recently completed Revaluation. The FY '22-'23 Mill Rate of **25.87** was set by FiPAC after the Annual Town Meeting on May 10, 2022. With the adopted FY '22-'23 Mill Rate, a town assessed property may experienced a property tax change this year based on the change in their property assessment due to the Revaluation as well as the lower proposed Mill Rate. In FY '22-'23, each mill is projected to generate \$570,292 of revenue; compared to \$489,183 in FY '21-'22.

The adopted FY '22-'23 tax collection rate is 97.5%. The projected tax collection rate for FY '21-'22 is approximately 98.6%. The tax collection rate for FY '20-'21 is 99.0%. The historical collection rates are as follows: 98.83% for '19-'20, 98.8% for FY '18-'19, 99.25% for FY '17-'18 (tax sale held in '17-'18), 98.36% for '16-'17 , 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 22-23 BUDGET

## EXPENDITURES (SUMMARY)

Date: 05/11/2022

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variance	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
<b>GENERAL GOVERNMENT</b>										
110	Town Meeting	2,787	1,838.55	2,851	-	2,411	-	2,919	68	2.39%
112	Executive and General Admin. Services	914,325	888,178.84	912,443	2,191	694,014	-	995,944	83,501	9.15%
113	Information Technology	69,106	51,940.93	72,500	-	45,092	-	77,750	5,250	7.24%
115	Town Maintenance Facility (Old Firehouse Bldg)	3,340	2,906.70	3,100	-	2,247	-	3,585	485	15.65%
116	Chapel on the Green	3,000	1,660.85	3,000	-	1,446	-	3,000	-	0.00%
117	History Place	4,182	3,913.32	4,336	-	2,833	-	4,336	-	0.00%
120	Judicial & Legal	55,000	25,904.00	55,000	-	22,048	-	55,000	-	0.00%
130	Registrar of Voters	33,342	28,105.58	34,160	-	12,164	-	34,995	835	2.44%
132	Assessment	146,096	137,119.57	149,155	-	105,402	-	146,628	(2,527)	-1.69%
133	Tax Collection	88,161	79,048.66	87,290	879	66,226	-	90,661	3,371	3.86%
134	Town Clerk/Public Records Services	118,272	112,326.92	121,752	-	86,579	-	125,970	4,218	3.46%
135	Financial Planning and Auditing	22,850	22,291.04	26,525	-	19,150	-	27,385	860	3.24%
136	Finance Department	228,088	217,758.34	233,431	-	180,589	-	263,218	29,787	12.76%
140	Board of Assessment Appeals	940	143.50	1,270	-	1,275	-	1,405	135	10.63%
		1,689,489	1,573,136.80	1,706,813	3,070	1,241,476	-	1,832,796	125,983	7.38%
<b>HEALTH &amp; HUMAN SERVICES</b>										
210	Health Care / Inspect. Services (EHHD)	30,614	30,613.72	31,680	-	30,580	-	30,790	(890)	-2.81%
230	Social Services	25,400	22,622.99	40,388	-	29,789	-	59,906	19,518	48.33%
240	Drug & Alcohol Abuse Prevention	-	-	0	-	-	-	0	-	0.00%
250	Elderly & Transportation Services	100,761	90,094.41	97,206	-	77,720	-	114,250	17,044	17.53%
260	Beckish Senior Center	98,128	91,206.64	101,532	-	75,845	-	112,807	11,275	11.10%
270	Youth Services	47,776	47,776.00	48,975	-	48,970	-	50,195	1,220	2.49%
		302,679	282,313.76	319,781	-	262,905	-	367,948	48,167	15.06%
<b>PUBLIC SAFETY</b>										
310	Police Protection	180,654	172,485.87	182,000	-	1,691	-	186,400	4,400	2.42%
320	Fire Fighting & Emerg. (Medical Services)	231,050	236,427.05	251,900	6,000	260,601	-	295,400	43,500	17.27%
330	Fire Prevention Services	27,695	24,631.78	28,217	-	20,267	-	29,047	830	2.94%
345	Emerg. Management Director	4,558	3,136.28	4,626	-	2,307	-	5,733	1,107	23.93%
350	Lake Management Services	21,624	27,703.52	23,481	-	13,740	-	25,125	1,644	7.00%
		465,581	464,384.50	490,224	6,000	298,606	-	541,705	51,481	10.50%



# TOWN OF COLUMBIA FY 22-23 BUDGET

## EXPENDITURES (SUMMARY)

Date: 05/11/2022

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variance	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
<b>PUBLIC WORKS</b>										
410	Public Works Maint. Services	785,008	560,538.18	662,441	9,000	467,189	-	685,798	23,357	3.53%
420	Waste Diposal Services	223,995	210,395.54	238,721	-	159,138	-	251,327	12,606	5.28%
440	Street Lighting Services	13,500	9,597.55	13,500	-	5,945	-	13,500	-	0.00%
		1,022,503	780,531.27	914,662	9,000	632,272	-	950,625	35,963	3.93%
<b>LAND USE SERVICES</b>										
510	Planning and Zoning Services	86,189	75,863.60	85,932	-	59,543	-	88,700	2,768	3.22%
520	Inland Wetland Commission	20,081	26,554.93	23,100	-	31,820	-	32,712	9,612	41.61%
530	Building Inspections / Facilities Maintenance	39,325	185,341.29	185,365	-	133,851	-	212,735	27,370	14.77%
540	Conservation and Agricultural	1,255	160.00	1,255	-	55	-	1,255	-	0.00%
550	Zoning Appeals Services	-	-	0	-	-	-	0	-	0.00%
560	Building Appeal Services	500	-	350	9	359	-	400	50	14.29%
570	Land Use Department	66,054	62,957.74	68,324	-	46,029	-	76,624	8,300	12.15%
		213,404	350,877.56	364,326	9	271,658	-	412,426	48,100	13.20%
<b>MISCELLANEOUS</b>										
610	Public Celebrations	7,700	7,494.91	7,700	-	807	-	7,700	-	0.00%
620	Library Services	411,553	411,553.00	421,428	-	421,428	-	439,626	18,198	4.32%
630	Lake Management Advisory Committee	20,650	22,268.38	23,093	-	19,193	-	26,050	2,957	12.80%
640	Beach Services	42,753	33,543.83	44,323	-	22,591	-	48,184	3,861	8.71%
660	Recreation Area Operations	9,706	11,957.03	13,406	-	6,107	-	15,406	2,000	14.92%
670	Recreation	83,756	81,087.40	85,136	1,500	64,692	-	90,618	5,482	6.44%
		576,118	567,904.55	595,086	1,500	534,818	-	627,584	32,498	5.46%
	<b>BOARD OF SELECTMEN TOTAL</b>	4,269,774	4,019,148.44	4,390,892	19,579	3,241,734	-	4,733,084	342,192	7.79%



# TOWN OF COLUMBIA FY 22-23 BUDGET

## EXPENDITURES (SUMMARY)

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<b>BOARD OF EDUCATION</b>										
111	Certified Salaries	4,622,057	4,469,335.52	4,752,966	-	4,723,448		4,819,708	66,742	1.40%
112	Noncertified Salaries	1,047,110	1,129,465.89	1,083,629	-	1,140,439		1,173,142	89,513	8.26%
210	Employee Benefits - Hosp	1,266,128	1,189,858.39	1,181,963		1,110,865		1,127,150	(54,813)	-4.64%
211	Employee Benefits - Group Life	7,800	7,255.90	8,310		8,077		8,500	190	2.29%
213	Employer FICA Taxes	72,500	77,708.00	80,000		81,816		86,000	6,000	7.50%
214	Employer Medicare Taxes	83,000	78,636.41	85,000		85,402		93,000	8,000	9.41%
250	Benefit - Unemployment	21,874	11,147.46	33,748		4,118		15,600	(18,148)	-53.78%
260	Benefit - Worker's Compensation	75,000	74,520.00	75,000		70,789		78,000	3,000	4.00%
290	Other Benefits	94,531	59,924.66	66,104		62,487		77,604	11,500	17.40%
310	Board of Education Legal Services	36,000	29,227.91	25,000		39,390		27,000	2,000	8.00%
320	Instructional Improvement	6,382	378.00	6,388		3,065		10,900	4,512	70.63%
330	Professional Services	148,246	119,113.09	156,908		146,908		240,808	83,900	53.47%
340	Technical/Contracted Services	251,766	230,233.35	255,660	-	250,205		239,567	(16,093)	-6.29%
411	Water/Air Testing and Sewage	6,500	2,354.00	6,500		2,430		6,500	-	0.00%
421	Sanitary Refuse	9,500	8,752.73	9,500		8,499		10,000	500	5.26%
422	Snow Plowing	24,750	24,000.00	24,750		25,500		25,500	750	3.03%
430	Repairs and Maintenance	47,345	113,071.87	44,400	-	134,720		45,100	700	1.58%
440	Copier Rental and Usage	33,500	22,144.29	33,500		26,407		34,500	1,000	2.99%
510	Student Transportation	732,862	631,927.21	793,712		692,157		688,848	(104,864)	-13.21%
520	Property Insurance	53,200	58,337.36	63,500		59,160		68,200	4,700	7.40%
530	Telephone	8,000	8,879.35	8,000		7,875		8,800	800	10.00%
531	Postage	6,000	4,719.45	6,000		1,524		6,000	-	0.00%
540	Advertising	0	-	-		865		1,000	1,000	0.00%
560	Tuition	3,630,987	3,504,962.46	3,628,687		3,212,508		3,436,478	(192,209)	-5.30%
580	Travel	5,495	353.36	5,495		990		5,795	300	5.46%
610	Supplies	104,066	88,782.28	93,694		96,189		116,848	23,154	24.71%
613	Custodial Supplies	20,000	17,667.60	22,000		15,589		22,000	-	0.00%
622	Electricity	105,000	111,980.85	117,000	-	87,141		117,000	-	0.00%
623	Propane Gas	5,000	1,597.26	5,500		2,589		5,500	-	0.00%
624	Heating Oil	61,000	68,063.60	61,000		50,277		84,000	23,000	37.70%
626	Diesel Fuel	44,000	24,635.03	44,000		20,205		55,000	11,000	25.00%
640	Software	26,672	49,733.82	41,300		36,921		43,955	2,655	6.43%
641	Textbooks/Workbooks	9,969	28,791.21	19,808		22,883		18,092	(1,716)	-8.66%
642	Library Books	3,800	4,800.74	6,300		6,660		6,500	200	3.17%
643	Periodicals	5,809	3,220.50	3,188		2,666		6,613	3,425	107.43%
730	Equipment	23,078	162,363.66	21,650		65,625		57,859	36,209	167.25%
810	Dues and Fees	17,616	9,684.25	13,782		10,384		16,875	3,093	22.44%
<b>Board of Education Total</b>		<b>12,716,543</b>	<b>12,427,627.46</b>	<b>12,883,942</b>	<b>-</b>	<b>12,316,773</b>	<b>100,000</b>	<b>12,883,942</b>	<b>-</b>	<b>0.00%</b>

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# TOWN OF COLUMBIA FY 22-23 BUDGET

## EXPENDITURES (SUMMARY)

Date: 05/11/2022

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variance	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
	Board of Selectmen's Budget	4,269,774	4,019,148.44	4,390,892	19,579	3,241,734	-	4,733,084	342,192	7.79%
	Contingency	78,000	49,961.00	78,000	(19,579)			78,000	-	0.00%
	Debt Service	152,250	152,250.00	-		-		-	-	0.00%
	Board of Education's Budget	12,716,543	12,427,627.46	12,883,942	-	12,316,773	100,000	12,883,942	-	0.00%
	<b>TOTAL GENERAL FUND 10</b>	<b>17,216,567</b>	<b>16,648,986.90</b>	<b>17,352,834</b>	<b>-</b>	<b>15,558,507</b>	<b>100,000</b>	<b>17,695,026</b>	<b>342,192</b>	<b>1.97%</b>
	<b>TOTAL TRANSFERS OUT</b>	<b>532,579</b>	<b>729,729.00</b>	<b>461,646</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>812,031</b>	<b>350,385</b>	<b>75.90%</b>
	<b>TOTAL GENERAL FUND &amp; TRANSFERS</b>	<b>17,749,146</b>	<b>17,378,715.90</b>	<b>17,814,480</b>	<b>75,000</b>	<b>15,558,507</b>	<b>100,000</b>	<b>18,507,057</b>	<b>692,577</b>	<b>3.89%</b>
	Capital Fund	813,836	721,519.01	956,130		546,259		903,741	(52,389)	-5.48%
	Dog Fund	13,108	12,530.03	14,722		12,657		28,501	13,779	93.59%
	Open Space Land Acquisition	-	-	-		-		-	-	0.00%
	Internal Service Fund	10,000	-	10,000		20,857		25,000	15,000	150.00%
	Szegda Farm	5,400	4,825.41	4,900		796		4,950	50	1.02%
	Sr. Center Fund	-	83.85	-		1,045		-	-	0.00%
	Recreation Fund	10,000	8,725.91	10,000		8,091		10,000	-	0.00%
	<b>TOTAL ALL FUNDS ABOVE</b>	<b>18,601,490</b>	<b>18,126,400.11</b>	<b>18,810,232</b>	<b>75,000</b>	<b>16,148,212</b>	<b>100,000</b>	<b>19,479,249</b>	<b>669,017</b>	<b>3.56%</b>

### 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		755,530	28,501			25,000	3,000	812,031
Capital Projects								0
Dog Fund								0
Town Aid Rd. Fund		205,292						205,292
Land Acquis. Fund								0
Int. Service Fund								0
Land Record Fees								0
Recreation Fund *	10,000.00							10,000
<b>TOTAL</b>	<b>10,000.00</b>	<b>960,822</b>	<b>28,501</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>3,000</b>	<b>1,027,323</b>

\* 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 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
110	<b>TOWN MEETING</b>									
120	Telephone/Communication	1,287	1,286	1,351		1,351		1,419	68	5.03%
130	Legal Notices	1,500	552	1,500		1,061		1,500	-	0.00%
		2,787	1,839	2,851	-	2,411	-	2,919	68	2.39%
112	<b>EXECUTIVE AND GENERAL ADMINISTRATIVE SERVICES</b>									
10	Salaries & Wages	177,039	176,099	179,852		143,316		201,679	21,827	12.14%
12	Auto Allowance	3,600	3,600	3,600		3,000		3,600	-	0.00%
20	Payroll Taxes	127,000	126,912	136,000		106,028		150,000	14,000	10.29%
22	Unemployment Compensation	5,000	180	5,000		-		5,000	-	0.00%
30	Worker's Compensation	25,000	21,018	25,000		14,975		25,000	-	0.00%
40	Group Insurance	349,839	339,206	318,724		242,890		357,701	38,977	12.23%
50	Pension 401a plan	99,000	98,729	107,500		80,806		109,500	2,000	1.86%
60	Def Comp Match 457b plan	43,500	38,974	46,500		33,451		48,000	1,500	3.23%
110	Postage	3,000	2,259	3,000		1,732		3,000	-	0.00%
120	Telephone/Communication	5,424	6,245	6,284		5,004		6,400	116	1.85%
130	Legal Notices	2,000	695	2,000	2,200	2,539		2,000	-	0.00%
140	Advertising	1,500	1,249	750	(9)	498		750	-	0.00%
230	Electricity	13,200	15,555	13,200		10,247		16,000	2,800	21.21%
240	Fuel	3,500	4,076	3,500		3,760		5,700	2,200	62.86%
300	General Supplies	3,950	2,742	3,450		1,715		3,450	-	0.00%
420	Grants & Subsidies	5,000	4,000	5,000		3,500		5,000	-	0.00%
421	Town Historian	696	632	695		613		730	35	5.04%
422	Economic Dev Committee	730	650	650		430		650	-	0.00%
460	Commercial Insurance	30,000	33,566	35,000		22,690		35,000	-	0.00%
500	Professional/Technical	500	163	500		143		500	-	0.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	1,000	-	2,600		670		2,600	-	0.00%
550	Miscellaneous Services & Chgs	250	-	250		59		250	-	0.00%
600	Repairs & Maintenance	50	-	50		-		50	-	0.00%
710	Professional Improvement	250	-	270		-		270	-	0.00%
720	Professional Dues	12,097	10,402	12,068		10,919		12,114	46	0.38%
750	Conferences/Seminars	800	168	500		359		500	-	0.00%
770	Transportation	400	-	500		171		500	-	0.00%
811	Machinery/Equip.<5000	-	1,059	-		4,500		-	-	#DIV/0!
		914,325	888,179	912,443	2,191	694,014	-	995,944	83,501	9.15%
113	<b>INFORMATION/TECHNOLOGY</b>									
300	General Supplies	4,500	2,401	4,500		2,368		4,500	-	0.00%
500	Professional/Technical	36,606	21,176	38,000		24,249		40,000	2,000	5.26%
515	Contracted Services (Copiers + IT)	19,500	14,554	19,500		14,669		22,750	3,250	16.67%
600	Repairs/Maintenance	500	-	500		-		500	-	0.00%
811	Machinery/Equip.<5000	8,000	13,810	10,000		3,805		10,000	-	0.00%
		69,106	51,941	72,500	-	45,092	-	77,750	5,250	7.24%



# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
115	<b>TOWN MAINTENANCE FACILITY (Old CVFD)</b>									
120	Telephone	600	586	600	135	604		735	135	22.50%
230	Electricity	2,000	2,320	2,000		1,643		2,500	500	25.00%
240	Fuel	740	-	500	(135)	-		350	(150)	-30.00%
515	Contracted Services	-							-	0.00%
600	Repairs								-	0.00%
		3,340	2,907	3,100	-	2,247	-	3,585	485	15.65%
116	<b>CHAPEL ON THE GREEN</b>									
230	Electricity	3,000	1,661	3,000		1,446		3,000	-	0.00%
600	Repairs	-	-	-		-		-	-	0.00%
		3,000	1,661	3,000	-	1,446	-	3,000	-	0.00%
117	<b>HISTORY PLACE</b>									
120	Telephone	1,400	1,441	1,536		1,050		1,536	-	0.00%
230	Electricity	2,200	2,129	2,200		1,538		2,200	-	0.00%
240	Fuel	582	343	600		245		600	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
		4,182	3,913	4,336	-	2,833	-	4,336	-	0.00%
120	<b>JUDICIAL &amp; LEGAL</b>									
500	Professional/Technical	55,000	25,904	55,000		22,048		55,000	-	0.00%
		55,000	25,904	55,000	-	22,048	-	55,000	-	0.00%
130	<b>REGISTRAR OF VOTERS</b>									
10	Salaries & Wages	15,272	13,685	15,614		5,522		16,158	544	3.48%
16	Election Workers	7,606	6,348	7,929	(20)	2,290		8,220	291	3.67%
110	Postage	540	962	540		504		540	-	0.00%
130	Legal Notices	180	134	180		139		180	-	0.00%
300	General Supplies	2,054	2,162	2,140		592		2,140	-	0.00%
500	Professional/Technical	2,325	1,338	2,325		928		2,325	-	0.00%
515	Contracted Services	600	600	675		675		675	-	0.00%
520	Printing	3,300	2,377	3,300		964		3,300	-	0.00%
550	Miscellaneous Services & Chgs	80	60	80		-		80	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
720	Professional Dues	170	140	170	20	190		170	-	0.00%
750	Conferences/Seminars	1,000	300	1,000		360		1,000	-	0.00%
770	Transportation	215	-	207		-		207	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		33,342	28,106	34,160	-	12,164	-	34,995	835	2.44%





# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
132	<b>ASSESSMENT</b>									
10	Salaries & Wages	117,796	117,115	123,695		89,333		118,858	(4,837)	-3.91%
110	Postage	1,300	1,314	690		82		1,510	820	118.84%
130	Legal Notices	250	168	250		-		300	50	20.00%
300	General Supplies	2,000	1,408	2,500		979		2,500	-	0.00%
500	Professional/Technical	18,030	14,446	14,440	98	14,537		15,410	970	6.72%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
710	Professional Improvement	2,400	705	2,400	(98)	-		2,400	-	0.00%
720	Professional Dues	620	560	620		425		760	140	22.58%
750	Conferences/Seminars	1,000	495	1,000		46		1,000	-	0.00%
770	Transportation	2,700	108	3,560		-		3,890	330	9.27%
811	Mach/Equip <\$5000		800						-	0.00%
		146,096	137,120	149,155	-	105,402	-	146,628	(2,527)	-1.69%
133	<b>TAX COLLECTION</b>									
10	Salaries & Wages	66,781	59,323	65,659		49,355		67,977	2,318	3.53%
110	Postage	850	1,150	850		703		890	40	4.71%
130	Legal Notices	1,431	2,427	1,890	(405)	1,148		1,890	-	0.00%
300	General Supplies	920	739	620		-		620	-	0.00%
500	Professional/Technical	16,589	14,930	16,881		12,835		17,176	295	1.75%
505	State DMV Fee	250	250	250		250		250	-	0.00%
710	Professional Improvement	400	-	200	(180)	-		300	100	50.00%
720	Professional Dues	150	95	150		95		150	-	0.00%
750	Conferences/Seminars	475	70	475	210	630		695	220	46.32%
770	Transportation	315	63	315	375	332		713	398	126.35%
811	Mach/Equip <\$5,000				879	878			-	#DIV/0!
		88,161	79,049	87,290	879	66,226	-	90,661	3,371	3.86%
134	<b>TOWN CLERK/PUBLIC RECORDS SERVICES</b>									
10	Salaries & Wages	98,291	99,604	101,857		75,733		105,417	3,560	3.50%
110	Postage	400	314	1,009		793		1,103	94	9.32%
130	Legal Notices	4,000	368	4,000		2,142		4,000	-	0.00%
300	General Supplies	3,400	2,073	3,505		863		3,505	-	0.00%
500	Professional/Technical	8,870	9,280	8,870		5,536		8,915	45	0.51%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc. Services & Chgs	100	-	50	(10)	-		50	-	0.00%
600	Repairs & Maintenance	200	-	200		-		200	-	0.00%
630	Rental	396	344	396		347		396	-	0.00%
710	Professional Improvement	950	-	200		-		250	50	25.00%
720	Professional Dues	230	190	230	10	240		280	50	21.74%
750	Conferences/Seminars	1,000	100	1,000		905		1,400	400	40.00%
770	Transportation	435	54	435		20		454	19	4.37%
		118,272	112,327	121,752	-	86,579	-	125,970	4,218	3.46%



# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
135	<b>FINANCIAL PLANNING AND AUDITING</b>									
110	Postage	475	660	800		-		850	50	6.25%
130	Legal Notices	250	116	325		-		325	-	0.00%
500	Professional/Technical	20,925	20,925	24,400		19,150		25,210	810	3.32%
520	Printing	1,200	590	1,000		-		1,000	-	0.00%
		22,850	22,291	26,525	-	19,150	-	27,385	860	3.24%
136	<b>FINANCE DEPARTMENT</b>									
10	Salaries & Wages	190,513	188,607	193,906		149,898		221,453	27,547	14.21%
110	Postage	2,300	2,208	2,500		2,919		3,550	1,050	42.00%
300	General Supplies	2,700	967	2,500		2,108		2,800	300	12.00%
500	Professional/Technical	30,500	25,405	33,000		25,260		33,700	700	2.12%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc Svc/Charges	150	-	-		-		-	-	#DIV/0!
600	Repairs/Maintenance	100	-	-		-		-	-	#DIV/0!
710	Professional Improvement	600	224	500		65		500	-	0.00%
720	Professional Dues	400	225	300		160		415	115	38.33%
750	Conferences/Seminars	500	-	400		-		400	-	0.00%
770	Transportation	325	123	325		179		400	75	23.08%
811	Mach/Equip <\$5000		-	-		-		-	-	0.00%
		228,088	217,758	233,431	-	180,589	-	263,218	29,787	12.76%
140	<b>BOARD OF ASSESSMENT APPEALS (Tax Services)</b>									
10	Salaries & Wages	100	144	430		741		450	20	4.65%
110	Postage	60	-	60	5	65		75	15	25.00%
130	Legal Notices	630	-	630	(29)	345		630	-	0.00%
300	General Supplies		-	-	24	24		100	100	#DIV/0!
710	Professional Improvement	150	-	150		100		150	-	0.00%
		940	144	1,270	-	1,275	-	1,405	135	10.63%
210	<b>HEALTH CARE / INSPECT. SERVICES (Eastern Highland Health District - EHHD)</b>									
500	Professional/Technical	30,614	30,614	31,680		30,580		30,790	(890)	-2.81%
		30,614	30,614	31,680	-	30,580	-	30,790	(890)	-2.81%
230	<b>SOCIAL SERVICES</b>									
10	Salaries & Wages	-	21,816	38,528		29,583		58,046	19,518	50.66%
110	Postage	-	-	350		-		350	-	0.00%
300	General Supplies	-	476	350		126		350	-	0.00%
550	Professional/Technical	25,000	-	360		-		360	-	0.00%
720	Professional Dues	-	80	100		80		100	-	0.00%
750	Conferences/Seminars	-	-	200		-		200	-	0.00%
770	Transportation	400	250	500		-		500	-	0.00%
		25,400	22,623	40,388	-	29,789	-	59,906	19,518	48.33%
240	<b>DRUG &amp; ALCOHOL ABUSE PREV.</b>									
420	Grants	-	-	-		-		-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%



# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
250	<b>ELDERLY &amp; TRANSPORTATION SERVICES</b>									
10	Salaries & Wages (Senior Transportation)	65,554	62,157	67,030		54,070		80,999	13,969	20.84%
110	Postage	200	154	200		-		232	32	16.00%
120	Telephone	1,320	887	660		455		660	-	0.00%
240	Fuel	8,500	2,476	5,000		2,752		7,500	2,500	50.00%
300	General Supplies	1,100	448	900		581		1,100	200	22.22%
420	Grants & Subsidies	9,987	10,209	10,437		10,437		10,780	343	3.29%
500	Professional/Technical	1,200	1,310	1,200		1,200		1,200	-	0.00%
515	Contracted Services	7,300	7,179	7,179		7,179		7,179	-	0.00%
540	Commission on Aging	600	1,026	600		-		600	-	0.00%
600	Repairs & Maintenance	5,000	4,221	4,000		1,048		4,000	-	0.00%
710	Professional Improvement	-	-	-		-		-	-	0.00%
770	Transportation	-	28	-		-		-	-	0.00%
		100,761	90,094	97,206	-	77,720	-	114,250	17,044	17.53%
260	<b>BECKISH SENIOR CENTER</b>									
10	Salaries & Wages	67,091	63,166	68,533		56,521		75,298	6,765	9.87%
120	Telephone	1,200	1,489	1,380		1,002		1,380	-	0.00%
230	Electricity	15,000	12,453	15,000		8,436		15,000	-	0.00%
240	Fuel	10,208	10,423	12,190		8,023		16,500	4,310	35.36%
300	General Supplies	1,650	1,587	1,450		400		1,650	200	13.79%
515	Contracted Services	1,380	1,277	1,380		1,018		1,380	-	0.00%
550	Misc. Services & Chgs	244	228	244		244		244	-	0.00%
600	Repair/Maintenance	-	-	-		-		-	-	0.00%
710	Professional Improvement	380	-	380		-		380	-	0.00%
720	Professional Dues	125	-	125		-		125	-	0.00%
770	Transportation	850	583	850		203		850	-	0.00%
		98,128	91,207	101,532	-	75,845	-	112,807	11,275	11.10%
270	<b>YOUTH SERVICES (AHM Youth &amp; Family Services)</b>									
300	Supplies	-	-	-		-		-	-	
420	Grants & Subsidies	47,776	47,776	48,975		48,970		50,195	1,220	2.49%
		47,776	47,776	48,975	-	48,970	-	50,195	1,220	2.49%
310	<b>POLICE PROTECTION</b>									
120	Telecommunications/ Internet	1,050	211	-		-		-	-	#DIV/0!
300	General Supplies	-	-	-		-		-	-	0.00%
500	Professional/Technical	179,604	172,275	182,000		1,691		186,400	4,400	2.42%
600	Repair/Maintenance	-	-	-		-		-	-	0.00%
811	ME < \$5,000	-	-	-		-		-	-	0.00%
		180,654	172,486	182,000	-	1,691	-	186,400	4,400	2.42%
320	<b>FIRE FIGHTING AND EMERGENCY (Medical Services)</b>									
10	Salaries & Wages	-	-	-		-		-	-	0.00%
30	Worker's Comp. Insurance	-	-	-		-		-	-	0.00%
420	Grants & Subsidies	197,550	205,550	218,400		218,400		252,400	34,000	15.57%
500	Professional/Technical	33,500	30,877	33,500	6,000	42,201		43,000	9,500	28.36%
		231,050	236,427	251,900	6,000	260,601	-	295,400	43,500	17.27%



# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
330	<b>FIRE PREVENTION SERVICES/ FIRE MARSHAL</b>									
10	Salaries & Wages	23,195	23,195	23,717		17,788		24,547	830	3.50%
300	General Supplies	400	167	400		345		400	-	0.00%
515	Contracted Services	1,400	673	1,400		1,532		1,400	-	0.00%
710	Professional Improvement	600	100	600		98		600	-	0.00%
720	Professional Dues	500	164	500		238		500	-	0.00%
770	Transportation	600	313	600		167		600	-	0.00%
811	ME < \$5,000	1,000	20	1,000		99		1,000	-	0.00%
		27,695	24,632	28,217	-	20,267	-	29,047	830	2.94%
345	<b>EMER. MANAGEMENT DIRECTOR</b>									
10	Salaries	3,008	3,008	3,076		2,307		3,183	107	3.48%
110	Postage	50	-	50		-		50	-	0.00%
300	General Supplies	200	-	200		-		200	-	0.00%
500	Professional/Technical	100	-	100		-		100	-	0.00%
770	Transportation	200	129	200		-		200	-	0.00%
811	ME < \$5,000	1,000	-	1,000		-		2,000	1,000	100.00%
		4,558	3,136	4,626	-	2,307	-	5,733	1,107	23.93%
350	<b>LAKE MANAGEMENT SERVICES</b>									
	<b>Marine Patrol &amp; Gate Monitoring</b>									
10	Salaries & Wages	17,174	17,429	18,071		11,271		19,140	1,069	5.92%
120	Telephone/Communication	500	528	1,160		790		1,160	-	0.00%
300	General Supplies	1,500	1,415	1,500		1,130		1,575	75	5.00%
500	Professional/Technical	-	-	-	-	-		500	500	#DIV/0!
520	Printing	500	323	500		-		500	-	0.00%
550	Misc. Services & Chgs	200	-	-		-		-	-	#DIV/0!
600	Repairs & Maintenance	1,250	7,736	1,750		548		1,750	-	0.00%
710	Professional Improvement	500	273	500		-		500	-	0.00%
		21,624	27,704	23,481	-	13,740	-	25,125	1,644	7.00%
410	<b>PUBLIC WORKS MAINT. SERVICES</b>									
10	Salaries & Wages	495,306	387,293	427,160		308,950		443,003	15,843	3.71%
11	Salaries & Wages-OT	35,212	22,433	31,807		28,846		34,231	2,424	7.62%
120	Telephone	3,904	2,623	3,904		2,007		3,904	-	0.00%
230	Electricity	2,750	3,054	2,750		2,064		3,100	350	12.73%
240	Fuel	32,972	30,921	32,972		25,277		44,900	11,928	36.18%
300	General Supplies	8,700	3,692	4,200		1,860		4,200	-	0.00%
500	Professional/Technical	11,850	4,780	7,850		1,457		2,215	(5,635)	-71.78%
515	Contracted Services	46,140	15,090	31,050		10,251		31,050	-	0.00%
600	Repairs & Maintenance	103,850	73,844	102,050	9,000	81,158		102,150	100	0.10%
610	Bldgs/Grounds Rep/Maint	39,253	13,970	13,603		3,146		11,950	(1,653)	-12.15%
630	Rental	4,120	2,255	4,120		2,073		4,120	-	0.00%
710	Professional Development	500	325	500		100		500	-	0.00%
720	Professional Dues	400	-	400		-		400	-	0.00%
770	Transportation	51	258	75		-		75	-	0.00%
		785,008	560,538	662,441	9,000	467,189	-	685,798	23,357	3.53%



# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
420	<b>WASTE DISPOSAL SERVICES</b>									
10	Salaries & Wages	42,721	32,579	44,371		28,976		47,483	3,112	7.01%
11	Salaries & Wages-OT	1,584	2,469	1,584		229		2,910	1,326	83.71%
110	Postage	425	330	425		-		425	-	0.00%
230	Electricity	1,870	2,087	1,870		953		2,100	230	12.30%
300	General Supplies	2,100	1,696	2,100		-		2,100	-	0.00%
500	Professional /Technical	159,345	162,155	166,921		121,480		174,859	7,938	4.76%
515	Contracted Services	6,850	987	6,850		478		6,850	-	0.00%
520	Printing	200	150	200		-		200	-	0.00%
600	Repairs & Maintenance	500	-	6,000		1,065		6,000	-	0.00%
630	Rental	8,400	7,943	8,400		5,957		8,400	-	0.00%
		223,995	210,396	238,721	-	159,138	-	251,327	12,606	5.28%
440	<b>STREET LIGHTING SERVICES</b>									
230	Electricity	13,500	9,598	13,500		5,945		13,500	-	0.00%
		13,500	9,598	13,500	-	5,945	-	13,500	-	0.00%
510	<b>PLANNING AND ZONING SERVICES</b>									
10	Salaries & Wages	77,094	74,730	78,827		57,981		81,595	2,768	3.51%
130	Legal Notices	4,200	100	3,200		882		3,200	-	0.00%
500	Professional/Technical	2,500	160	1,500		-		1,500	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	385	273	395		260		395	-	0.00%
600	Repairs/Maint	-	-	-		-		-	-	0.00%
710	Professional Improvement	300	95	300		-		300	-	0.00%
720	Professional Dues	510	465	510		365		510	-	0.00%
750	Conferences/Seminars	700	40	700		55		700	-	0.00%
770	Transportation	500	-	500		-		500	-	0.00%
		86,189	75,864	85,932	-	59,543	-	88,700	2,768	3.22%
520	<b>INLAND WETLAND COMMISSION</b>									
10	Salaries & Wages	16,721	25,943	19,740		30,727		29,352	9,612	48.69%
120	Telephone	-	-	-		-		-	-	0.00%
130	Legal Notices	1,000	-	1,000		755		1,000	-	0.00%
420	Grants & Subsidies	-	-	-		-		-	-	0.00%
500	Professional/Technical	1,500	-	1,500	(149)	-		1,500	-	0.00%
710	Professional Improvement	-	-	-		-		-	-	0.00%
720	Professional Dues	160	60	160		65		160	-	0.00%
750	Conferences/Seminars	100	-	100		125		100	-	0.00%
770	Transportation	600	552	600		-		600	-	0.00%
811	Mach/Equip<\$5,000	-	-	-	149	148		-	-	#DIV/0!
		20,081	26,555	23,100	-	31,820	-	32,712	9,612	41.61%



# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
530	<b>BUILDING INSPECTIONS / FACILITIES MAINTENANCE</b>									
10	Salaries & Wages	-	93,910	110,178		85,653		134,298	24,120	21.89%
11	Salaries & Wages-OT	-	1,820	5,305		2,340		5,305	-	0.00%
120	Telephone/Communication	300	627	792		594		792	-	0.00%
240	Fuel	-	1,027	1,000		1,295		1,500	500	50.00%
300	General Supplies	400	18,564	25,650		17,879		27,350	1,700	6.63%
500	Professional/Technical	36,475	27,353	12,150		10,281		12,800	650	5.35%
515	Contracted Services	-	26,902	19,490		11,638		20,690	1,200	6.16%
520	Printing	500	136	300		142		50	(250)	-83.33%
720	Professional Dues	250	-	250		-		250	-	0.00%
750	Conferences/Seminars	200	-	250		245		250	-	0.00%
770	Transportation	1,200	1,412	1,400		729		1,400	-	0.00%
811	Mach/Equip < \$5,000	-	13,590	8,600		3,054		8,050	(550)	-6.40%
		39,325	185,341	185,365	-	133,851	-	212,735	27,370	14.77%
540	<b>CONSERVATION &amp; AG</b>									
110	Postage	-	-	-		-		-	-	0.00%
300	General Supplies	200	-	200		-		200	-	0.00%
500	Professional/Technical	380	-	380		-		380	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
720	Professional Dues	175	160	175		25		175	-	0.00%
750	Conferences/Seminars	300	-	300		30		300	-	0.00%
770	Transportation	200	-	200		-		200	-	0.00%
		1,255	160	1,255	-	55	-	1,255	-	0.00%
550	<b>ZONING APPEALS SERVICES</b>									
130	Legal Notices	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	-	-	-		-		-	-	0.00%
750	Conferences/Seminars	-	-	-		-		-	-	0.00%
770	Transportation	-	-	-		-		-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%
560	<b>BUILDING APPEAL SERVICES</b>									
130	Legal Notices	500	-	350	9	359		400	50	14.29%
		500	-	350	9	359	-	400	50	14.29%
570	<b>LAND USE DEPARTMENT</b>									
10	Salaries & Wages	62,929	60,639	64,699		44,202		66,999	2,300	3.55%
110	Postage	1,000	749	1,500		865		1,500	-	0.00%
300	General Supplies	1,500	1,490	1,500		963		1,500	-	0.00%
515	Contracted Services	-	-	-		-		6,000	6,000	100.00%
710	Professional Improvement	625	80	625		-		625	-	0.00%
720	Professional Dues	-	-	-		-		-	-	0.00%
770	Transportation	-	-	-		-		-	-	0.00%
811	Machinery/Equipment <\$5000	-	-	-		-		-	-	0.00%
		66,054	62,958	68,324	-	46,029	-	76,624	8,300	12.15%



# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
610	<b>PUBLIC CELEBRATIONS</b>									
300	General Supplies	1,700	1,495	1,700		807		1,700	-	0.00%
420	Grants & Subsidies	6,000	6,000	6,000	-	-		6,000	-	0.00%
		7,700	7,495	7,700	-	807	-	7,700	-	0.00%
620	<b>LIBRARY SERVICES</b>									
420	Grants & Subsidies	411,553	411,553	421,428		421,428		439,626	18,198	4.32%
500	Professional/Technical	-	-	-		-		-	-	0.00%
		411,553	411,553	421,428	-	421,428	-	439,626	18,198	4.32%
630	<b>LAKE MANAGEMENT ADVISORY COMMITTEE</b>									
110	Postage		-	1,000		-		1,000	-	0.00%
300	Supplies	500	-	900		-		900	-	0.00%
420	Grants & Subsidies	150	150	150		150		150	-	0.00%
500	Professional/Technical	20,000	22,118	19,043		19,043		22,000	2,957	15.53%
520	Printing		-	-		-		-	-	0.00%
720	Professional Dues		-	-		-		-	-	0.00%
811	Mach & Equipment > \$5,000	-	-	2,000		-		2,000	-	0.00%
		20,650	22,268	23,093	-	19,193	-	26,050	2,957	12.80%
640	<b>BEACH SERVICES</b>									
10	Salaries & Wages	35,954	28,360	37,703		18,615		41,564	3,861	10.24%
110	Postage	250	330	250		-		250	-	0.00%
120	Telephone/Communication	100	-	-		-		-	-	#DIV/0!
140	Advertising	-	-	-		-		-	-	0.00%
230	Electricity	1,320	1,607	1,320		1,117		1,320	-	0.00%
240	Fuel	1,300	972	1,300		795		1,300	-	0.00%
300	General Supplies	1,500	1,421	1,500		733		1,500	-	0.00%
500	Professional/Technical	1,579	704	1,500		1,297		1,500	-	0.00%
515	Contracted Services	300	-	300		35		300	-	0.00%
520	Printing	300	150	300		-		300	-	0.00%
600	Repairs & Maintenance	150	-	150		-		150	-	0.00%
811	Machinery/Equipment < \$5000	-	-	-		-		-	-	0.00%
		42,753	33,544	44,323	-	22,591	-	48,184	3,861	8.71%
660	<b>RECREATION AREA OPERATIONS</b>									
230	Electricity		957	1,200		585		1,200	-	0.00%
300	General Supplies	400	422	400		-		2,400	2,000	500.00%
515	Contracted Services	4,806	7,644	7,806		5,522		7,806	-	0.00%
600	Repairs/Maintenance	-	-	-		-		-	-	0.00%
811	Machinery/Equipment < \$5000	4,500	2,935	4,000		-		4,000	-	0.00%
		9,706	11,957	13,406	-	6,107	-	15,406	2,000	14.92%



# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
670	RECREATION (Administrative Office)									
10	Salaries	77,955	72,703	78,639		58,884		82,681	4,042	5.14%
110	Postage	100	55	100		-		100	-	0.00%
120	Telephone/Communication	396	1,694	792	1,500	1,573		2,232	1,440	181.82%
140	Advertising	500	433	500		-		500	-	0.00%
300	General Supplies	1,500	2,258	1,500	(100)	1,274		1,500	-	0.00%
500	Professional/Technical	2,200	2,750	2,200	100	2,300		2,200	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
720	Professional Dues	105	105	105		105		105	-	0.00%
750	Conf / Seminars	300	440	600		-		600	-	0.00%
770	Transportation	700	650	700		555		700	-	0.00%
831	F & F <\$5000	-	-	-		-		-	-	0.00%
		83,756	81,087	85,136	1,500	64,692	-	90,618	5,482	6.44%
	<b>TOTAL BOARD OF SELECTMEN</b>	<b>4,269,774</b>	<b>4,019,148</b>	<b>4,390,892</b>	<b>19,579</b>	<b>3,241,734</b>	<b>-</b>	<b>4,733,084</b>	<b>342,192</b>	<b>7.79%</b>
5100	EDUCATION SERVICES (BOE)									
	<b>TOTAL BOARD OF EDUCATION</b>	<b>12,716,543</b>	<b>12,427,627</b>	<b>12,883,942</b>	<b>-</b>	<b>12,316,773</b>	<b>100,000</b>	<b>12,883,942</b>	<b>-</b>	<b>0.00%</b>
700	DEBT SERVICE									
962	01 Bond Principal Payment	145,000	145,000	-		-		-	-	0.00%
963	01 Bond Interest Payment	7,250	7,250	-		-		-	-	0.00%
	<b>TOTAL DEBT SERVICE</b>	<b>152,250</b>	<b>152,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
800	CONTINGENCY									
900	Reserve for Contingency	78,000	49,961	78,000	(19,579)			78,000	-	0.00%
	<b>FUND TOTALS-GENERAL FUND</b>	<b>17,216,567</b>	<b>16,648,987</b>	<b>17,352,834</b>	<b>-</b>	<b>15,558,507</b>	<b>100,000</b>	<b>17,695,026</b>	<b>342,192</b>	<b>1.97%</b>
8900	Transfers From General Fund									
To	Capital Fund	508,579	705,729	438,646	75,000			755,530	316,884	72.24%
To	Dog Fund	10,000	10,000	10,000				28,501	18,501	185.01%
To	Internal Service Fund	10,000	10,000	10,000				25,000	15,000	150.00%
To	Szedga Farm	4,000	4,000	3,000				3,000	-	0.00%
To	BOE NonLapsing Account	-	-	-				-	-	0.00%
	<b>TOTAL TRANSFERS OUT</b>	<b>532,579</b>	<b>729,729</b>	<b>461,646</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>812,031</b>	<b>350,385</b>	<b>75.90%</b>
	<b>TOTAL GENERAL FUND &amp; TRANSFERS</b>	<b>17,749,146.00</b>	<b>17,378,716</b>	<b>17,814,480</b>	<b>75,000</b>	<b>15,558,507</b>	<b>100,000</b>	<b>18,507,057</b>	<b>692,577</b>	<b>3.89%</b>





# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2020-2021 Original Budgeted Expenditures	2020-2021 Actual Expenditures & Encumbrances.	2021-2022 Budgeted Expenditures	2021-2022 Transfers as of 04/13/2022	2021-2022 Expenditures & Encumbrances as of 04/13/2022	2021-2022 Projected variances	2022-2023 Proposed Expenditures	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
Fund 28	<b>SZEGDA FARM</b>									
190	Community Garden expenses	-	-	-	-	-	-	-	-	0.00%
191	Maintenance of Szegda Farm	-	-	-	-	-	-	-	-	0.00%
300	General Supplies	400	375	400	-	290	-	450	50	0.00%
500	Professional/Technical	-	-	-	-	-	-	-	-	0.00%
515	Contracted Services	2,000	618	2,000	-	506	-	2,000	-	0.00%
600	Repairs & Maintenance	3,000	3,833	2,500	-	-	-	2,500	-	0.00%
	<b>TOTAL SZEGDA FARM</b>	<b>5,400</b>	<b>4,825</b>	<b>4,900</b>	<b>-</b>	<b>796</b>	<b>-</b>	<b>4,950</b>	<b>50</b>	<b>1.02%</b>
	<b>DOG FUND</b>									
30-4134	<b>PUBLIC RECORDS SERVICES</b>									
110	Postage	-	-	-	-	-	-	343	343	0.00%
300	General Supplies	258	40	258	-	-	-	258	-	0.00%
500	Professional/Technical	-	-	-	-	-	-	-	-	0.00%
550	Miscellaneous Services & Chgs	-	-	-	-	-	-	-	-	0.00%
	<b>AGENCY TOTALS</b>	<b>258</b>	<b>40</b>	<b>258</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>601</b>	<b>343</b>	<b>132.95%</b>
30-4360	<b>CANINE CONTROL SERVICES</b>									
10	Salaries & Wages	9,500	9,749	11,114	-	11,246	-	24,000	12,886	115.94%
12	Auto Allowance	2,600	2,600	2,600	-	1,400	-	-	(2,600)	-100.00%
120	Telephone/Communication	-	-	-	-	-	-	-	-	0.00%
140	Advertising	100	53	100	-	-	-	200	100	100.00%
300	General Supplies	150	88	150	-	11	-	300	150	100.00%
500	Professional/Technical	350	-	350	-	-	-	500	150	42.86%
515	Contracted Services	-	-	-	-	-	-	2,700	2,700	#DIV/0!
550	Miscellaneous Services & Chgs	150	-	150	-	-	-	200	50	33.33%
710	Professional Development	-	-	-	-	-	-	-	-	0.00%
	<b>AGENCY TOTALS</b>	<b>12,850</b>	<b>12,491</b>	<b>14,464</b>	<b>-</b>	<b>12,657</b>	<b>-</b>	<b>27,900</b>	<b>13,436</b>	<b>92.89%</b>
	<b>FUND TOTALS - DOG FUND</b>	<b>13,108</b>	<b>12,530</b>	<b>14,722</b>	<b>-</b>	<b>12,657</b>	<b>-</b>	<b>28,501</b>	<b>13,779</b>	<b>93.59%</b>



# COLUMBIA BOARD OF EDUCATION FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

Account Number	Account Description	2020-2021 Original Budget	2020-2021 Original Actual Exp & Enc	2021-2022 Original Budget	Add'l Town Approp	2021-2022 Adjusted Budget	2021-2022 Exp & Encumb as of 04/13/22	2022-2023 Proposed Town Budget Net of Grants	\$ Variance from 21/22 Budget	% Change From 21/22 Budget
<b>CERTIFIED SALARIES</b>										
10-00-100-2320-111	Salaries-Superintendent	155,625	157,147	160,290	-	160,290	172,590	165,100	4,810	3.00%
10-00-100-2350-111	Salaries-Before/After School Care	8,219	6,285	8,827	-	8,827	8,327	9,400	573	6.49%
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	2,870,583	2,773,417	2,953,275	-	2,953,275	2,949,551	3,042,818	89,543	3.03%
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	61,840	77,106	74,240	-	74,240	40,551	75,000	760	1.02%
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	49,709	44,830	53,880	-	53,880	57,232	58,438	4,558	8.46%
10-10-100-1290-111	Salaries-Reg.Ed. Tutoring	5,000	-	5,000	-	5,000	-	5,000	-	0.00%
10-10-100-2211-111	Salaries-Afterschool Program	25,800	8,913	25,800	-	25,800	25,800	25,800	-	0.00%
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	54,995	25,549	56,823	-	56,823	56,913	57,815	992	1.75%
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	3,000	1,500	7,500	-	7,500	7,500	3,500	(4,000)	-53.33%
10-10-100-2215-111	Tuition Assist.-CTA Reg. Educ.	10,000	10,000	10,000	-	10,000	10,000	10,000	-	0.00%
10-10-100-2220-111	Salaries-Librarian	88,505	88,505	90,098	-	90,098	90,098	91,954	1,856	2.06%
10-10-100-2400-111	Salaries-Administration Reg.Ed	327,773	322,420	310,853	-	310,853	310,037	259,638	(51,215)	-16.48%
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	801,530	795,198	837,038	-	837,038	832,341	845,870	8,832	1.06%
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	6,200	2,670	6,200	-	6,200	1,615	6,200	-	0.00%
10-30-200-1290-111	Salaries-Homebound Tutoring	5,000	1,991	3,300	-	3,300	-	3,300	-	0.00%
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Prog	10,600	5,127	10,600	-	10,600	3,653	15,000	4,400	41.51%
10-30-200-1292-111	Salaries-CTA-Longevity	1,500	1,500	-	-	-	-	2,500	2,500	0.00%
10-30-285-2100-111	Salaries-Admin- Special Education	136,178	147,178	139,242	-	139,242	157,242	142,375	3,133	2.25%
		4,622,057	4,469,336	4,752,966	-	4,752,966	4,723,448	4,819,708	66,742	1.40%
<b>NONCERTIFIED SALARIES</b>										
10-00-100-2310-112	Salaries-BOE Minutes	2,700	2,002	2,747	-	2,747	7,590	2,725	(22)	-0.80%
10-00-100-2320-112	Salaries-Admin. Secretary	61,800	63,000	64,260	-	64,260	69,124	66,550	2,290	3.56%
10-00-100-2350-112	Salaries-Door Monitor	9,787	2,981	9,844	-	9,844	3,201	10,000	156	1.58%
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	109,024	184,252	176,087	-	176,087	47,433	42,438	(133,649)	-75.90%
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	1,500	1,000	5,000	-	5,000	-	750	(4,250)	-85.00%
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	5,400	24,096	5,400	-	5,400	45,492	8,500	3,100	57.41%
10-10-100-2400-112	Salaries-AFSCME-Clerical	128,590	128,897	131,438	-	131,438	144,814	137,100	5,662	4.31%
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	195,145	220,302	206,254	-	206,254	195,788	189,486	(16,768)	-8.13%
10-10-100-2601-112	Salaries - Facility Manager	72,279	76,278	77,804	-	77,804	83,404	80,550	2,746	3.53%
10-10-100-2650-112	Salaries-AFSCME-Fac.Tech. Subs	6,120	19,679	6,120	-	6,120	15,064	10,000	3,880	63.40%
10-10-220-2130-112	Salaries-AFSCME-Health Office	65,129	78,351	67,145	-	67,145	82,285	98,785	31,640	47.12%
10-10-220-2132-112	Salaries-AFSCME-Nurse Subs	1,350	-	1,350	-	1,350	3,801	4,000	2,650	196.30%
10-30-200-1240-112	Salaries-AFSCME-Spec.Ed. Asst.	326,386	271,741	267,254	-	267,254	379,228	447,058	179,804	67.28%
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	1,000	-	1,000	-	1,000	1,364	2,500	1,500	0.00%
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	7,200	4,686	7,200	-	7,200	7,480	15,000	7,800	108.33%
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	2,400	1,463	2,400	-	2,400	3,413	2,400	-	0.00%
10-30-285-2100-112	Salaries-AFSCME-Spec.Ed.Cleric	51,300	50,737	52,326	-	52,326	50,959	55,300	2,974	5.68%
		1,047,110	1,129,466	1,083,629	-	1,083,629	1,140,439	1,173,142	89,513	8.26%
<b>EMPL BENEFIT-HOSP/SURG</b>										
10-10-100-1100-210	Group Health Benefits - Premiums + Fec	1,266,128	1,189,858	1,181,963	-	1,181,963	1,110,865	1,127,150	(54,813)	-4.64%
		1,266,128	1,189,858	1,181,963	-	1,181,963	1,110,865	1,127,150	(54,813)	-4.64%
<b>EMPL BENEFIT-GROUP LIFE</b>										
10-10-100-1100-211	Group Life & AD&D Premiums	7,800	7,256	8,310	-	8,310	8,077	8,500	190	2.29%
		7,800	7,256	8,310	-	8,310	8,077	8,500	190	2.29%



# COLUMBIA BOARD OF EDUCATION FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

Account Number	Account Description	2020-2021 Original Budget	2020-2021 Original Actual Exp & Enc	2021-2022 Original Budget	Add'l Town Approp	2021-2022 Adjusted Budget	2021-2022 Exp & Encumb as of 04/13/22	2022-2023 Proposed Town Budget Net of Grants	\$ Variance from 21/22 Budget	% Change From 21/22 Budget
<b>EMPLOYER FICA TAXES</b>										
10-10-100-1100-213	Social Security Taxes	72,500	77,708	80,000	-	80,000	81,816	86,000	6,000	7.50%
		72,500	77,708	80,000	-	80,000	81,816	86,000	6,000	7.50%
<b>EMPLOYER MEDICARE TAXES</b>										
10-10-100-1100-214	Medicare Taxes	83,000	78,636	85,000	-	85,000	85,402	93,000	8,000	9.41%
		83,000	78,636	85,000	-	85,000	85,402	93,000	8,000	9.41%
<b>BENEFIT-UNEMPLOYMENT</b>										
10-00-100-2310-250	Unemployment Compensation	21,874	11,147	33,748	-	33,748	4,118	15,600	(18,148)	-53.78%
		21,874	11,147	33,748	-	33,748	4,118	15,600	(18,148)	-53.78%
<b>BENEFIT-WORKERS COMPENSATION</b>										
10-10-100-1100-260	Insurance-Work Comp	75,000	74,520	75,000	-	75,000	70,789	78,000	3,000	4.00%
		75,000	74,520	75,000	-	75,000	70,789	78,000	3,000	4.00%
<b>OTHER BENEFITS</b>										
10-00-100-2320-290	Other Benefits-Superintendent	3,100	8,780	5,000	-	5,000	9,038	9,000	4,000	80.00%
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	36,000	24,873	30,500	-	30,500	17,864	25,000	(5,500)	-18.03%
10-10-100-2400-290	Other Benefits-Administration	28,431	12,724	15,604	-	15,604	11,911	15,604	-	0.00%
10-30-285-2100-290	Benefits-AFSCMA/CTA/CASA-Spec.	27,000	13,548	15,000	-	15,000	23,675	28,000	13,000	86.67%
		94,531	59,925	66,104	-	66,104	62,487	77,604	11,500	17.40%
<b>BD OF ED LEGAL SERVICES</b>										
10-00-100-2310-310	Legal Services -Board of Ed	36,000	29,228	25,000	-	25,000	39,390	27,000	2,000	8.00%
		36,000	29,228	25,000	-	25,000	39,390	27,000	2,000	8.00%
<b>INSTR IMPROV-STAFF</b>										
10-00-100-2310-320	Conf/Wkshps-Boc	500.00	50	500	-	500	-	500	-	0.00%
10-00-100-2320-320	Conf/Wkshp-Supt	500.00	-	500	-	500	30	500	-	0.00%
10-10-100-1118-320	Instr Svc-Athletics	1,200.00	178	1,200	-	1,200	170	1,200	-	0.00%
10-10-100-2130-320	Conf/Wkshp-Health Services	782.00	-	-	-	-	900	-	-	0.00%
10-10-100-2213-320	Instr Svc-Conf/Wkshp	-	-	1,688	-	1,688	1,515	5,000	3,312	100.00%
10-10-100-2400-320	Instr/Workshops-Administration	-	-	-	-	-	-	1,200	1,200	0.00%
10-10-100-2600-320	Instr/Workshops-Facilities	500.00	-	500	-	500	-	500	-	0.00%
10-30-200-2213-320	Confer/Wkshp-Spec Ed	2,900.00	150	2,000	-	2,000	450	2,000	-	0.00%
		6,382	378	6,388	-	6,388	3,065	10,900	4,512	70.63%
<b>PROFESSIONAL SERVICES</b>										
10-10-100-1100-330	School-Prof Svcs-Interns	-	2,400	-	-	-	330	-	-	0.00%
10-10-100-1101-330	Prof Serv Curricular Support	8,723	-	10,000	-	10,000	10,455	10,000	-	0.00%
10-10-100-1101-330	Prof Serv Curricular Support-5yr plan	10,000	-	-	-	-	-	47,800	47,800	#DIV/0!
10-10-100-1101-330	Prof Serv Social Studies	-	-	-	-	-	-	-	-	0.00%
10-10-100-1117-330	Prof Serv - Drama/Musical Accomp.	4,000	-	4,000	-	4,000	175	4,000	-	0.00%
10-10-100-1118-330	Prof Serv-Athl/Referee	5,523	1,074	5,908	-	5,908	2,903	5,908	-	0.00%
10-10-100-2130-330	Prof Serv-Health Services	-	384	-	-	-	1,229	-	-	0.00%
10-10-100-2131-330	Prof Serv-Medical Advisor	2,000	1,500	2,000	-	2,000	-	2,100	100	5.00%
10-10-100-3200-330	Prof Serv-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	5,000	-	5,000	-	5,000	-	5,000	-	0.00%
10-30-285-2100-330	Prof Serv - Outside Evaluation	10,000	1,033	10,000	-	10,000	1,500	10,000	-	0.00%
10-30-285-2101-330	Prof Serv - OT/PT Services	93,000	82,680	90,000	-	90,000	98,280	111,000	21,000	23.33%
10-30-285-2102-330	Prof Serv - Program Consultant	10,000	30,043	25,000	-	25,000	31,000	40,000	15,000	60.00%
10-30-285-2103-330	Prof Serv-Speech/Oral Motor	-	-	5,000	-	5,000	1,035	5,000	-	100.00%
		148,246	119,113	156,908	-	156,908	146,906	240,808	83,900	53.47%



# COLUMBIA BOARD OF EDUCATION FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

Account Number	Account Description	2020-2021 Original Budget	2020-2021 Original Actual Exp & Enc	2021-2022 Original Budget	Add'l Town Approp	2021-2022 Adjusted Budget	2021-2022 Exp & Encumb as of 04/13/22	2022-2023 Proposed Town Budget Net of Grants	\$ Variance from 21/22 Budget	% Change From 21/22 Budget
<b>TECH/CONTRACTED SERVICES</b>										
10-00-100-2320-340	Prof Tech/Contr Svcs-District	66,463	69,694	67,891	-	67,891	38,670	75,513	7,622	11.23%
10-00-100-2330-340	Tech/Contr Service Finance Dpt	5,870	2,898	5,545	-	5,545	5,374	3,475	(2,070)	-37.33%
10-00-100-2500-340	Auditor	8,200	8,200	8,650	-	8,650	8,650	9,240	590	6.82%
10-00-200-2320-340	Contracted Svcs - Compu Claim	-	-	-	-	-	-	-	-	0.00%
10-10-100-1100-340	Tech/Contr Services K-8	500	-	-	-	-	7,593	-	-	0.00%
10-10-100-1107-340	Information Tech Svc / Maint	120,864	81,561	120,864	-	120,864	129,459	88,416	(32,448)	-26.85%
10-10-100-2220-340	Tech/Contract Svcs-Media Center	-	4,322	750	-	750	3,224	750	-	0.00%
10-10-100-2400-340	School Office	1,200	1,109	1,000	-	1,000	1,154	1,200	200	20.00%
10-10-100-2600-340	Tech/Contr Serv-Maint	18,169	32,627	19,960	-	19,960	25,778	29,473	9,513	47.66%
10-10-100-2600-340	Prof/Tech - Security	-	-	-	-	-	-	-	-	0.00%
10-10-100-3200-340	Tech/Contracted Svcs-Hot Lunch	22,500	22,500	23,000	-	23,000	23,000	23,500	500	2.17%
10-30-200-1240-340	Tech/Contr Serv-Spec Service	8,000	7,322	8,000	-	8,000	7,303	8,000	-	0.00%
		251,766	230,233	255,660	-	255,660	250,205	239,567	(16,093)	-6.29%
<b>WATER/SEWAGE</b>										
10-10-100-2600-411	Water/Air Testing/Sewer/Compliance	6,500	2,354	6,500	-	6,500	2,430	6,500	-	0.00%
		6,500	2,354	6,500	-	6,500	2,430	6,500	-	0.00%
<b>SANITARY REFUSE</b>										
10-10-100-2600-421	Refuse Disposal	9,500	8,753	9,500	-	9,500	8,499	10,000	500	5.26%
		9,500	8,753	9,500	-	9,500	8,499	10,000	500	5.26%
<b>SNOWPLOWING</b>										
10-10-100-2600-422	Snowplowing	24,750	24,000	24,750	-	24,750	25,500	25,500	750	3.03%
		24,750	24,000	24,750	-	24,750	25,500	25,500	750	3.03%
<b>REPAIRS/MAINTENANCE</b>										
10-10-100-1100-430	Rep/Maint-Reg Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1102-430	Rep/Maint-Art	-	-	-	-	-	-	100	100	0.00%
10-10-100-1105-430	Repair/Maint.-District Tech.	3,500	1,058	1,500	-	1,500	-	1,500	-	0.00%
10-10-100-1107-430	Repair/Maint.-Computer Ed.	-	-	-	-	-	-	-	-	0.00%
10-10-100-1112-430	Rep/Maint-Band	3,200	2,572	3,000	-	3,000	2,222	3,000	-	0.00%
10-10-100-1116-430	Rep/Maint Life Skills	1,410	-	850	-	850	193	-	(850)	-100.00%
10-10-100-1118-430	Rep/Maint-Athletics	500	-	400	-	400	400	-	(400)	-100.00%
10-10-100-2130-430	Rep/Maint-Health Services	85	-	-	-	-	125	500	500	#DIV/0!
10-10-100-2220-430	Rep/Maint-Library	-	-	-	-	-	-	-	-	0.00%
10-10-100-2400-430	Rep/Maint-School Office	-	383	-	-	-	474	500	500	0.00%
10-10-100-2600-430	Rep/Maint-Grnds/Bldg/Equip	35,500	108,402	35,500	-	35,500	128,610	35,500	-	0.00%
10-10-100-2610-430	Rep/Maint-Bldg Contracts/Security	1,500	-	1,500	-	1,500	-	1,500	-	0.00%
10-10-100-3200-430	Rep/Maint-Hot Lunch	1,650	657	1,650	-	1,650	2,697	2,500	850	51.52%
10-30-100-2100-430	Repair/Maint.-Special Services	-	-	-	-	-	-	-	-	0.00%
		47,345	113,072	44,400	-	44,400	134,720	45,100	700	1.58%
<b>RENTAL</b>										
10-10-170-1100-440	Rental-Usage	18,000	6,911	18,000	-	18,000	10,950	18,000	-	0.00%
10-10-180-1100-440	Rental-Copiers	15,500	15,234	15,500	-	15,500	15,457	16,500	1,000	6.45%
		33,500	22,144	33,500	-	33,500	26,407	34,500	1,000	2.99%
<b>PUPIL TRANSPORTATION</b>										
10-10-100-2700-510	Transportation-Elementary	259,631	255,631	267,556	-	267,556	263,555	272,124	4,568	1.71%
10-10-100-2790-510	Transportation-Non Reimb	22,600	3,350	22,600	-	22,600	7,084	22,600	-	0.00%
10-10-200-2700-510	Transp-Student Services	195,000	107,424	240,000	-	240,000	157,962	122,000	(118,000)	-49.17%
10-20-100-2700-510	Transp-High Schl/Voag	255,631	265,231	263,556	-	263,556	263,555	272,124	8,568	3.25%
10-20-100-2701-510	Transportation-Magnet School	-	292	-	-	-	-	-	-	0.00%
		732,862	631,927	793,712	-	793,712	692,157	688,848	(104,864)	-13.21%



# COLUMBIA BOARD OF EDUCATION FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

Account Number	Account Description	2020-2021 Original Budget	2020-2021 Original Actual Exp & Enc	2021-2022 Original Budget	Add'l Town Approp	2021-2022 Adjusted Budget	2021-2022 Exp & Encumb as of 04/13/22	2022-2023 Proposed Town Budget Net of Grants	\$ Variance from 21/22 Budget	% Change From 21/22 Budget
<b>INSURANCE</b>										
10-10-100-1107-520	Insurance - Technology	-	-	-	-	-	-	-	-	0.00%
10-10-100-2130-520	Insurance - Nurse Malpractice	200	46	200	-	200	111	200	-	0.00%
10-10-100-2600-520	Insurance-Commercial Package	53,000	58,291	63,300	-	63,300	59,049	68,000	4,700	7.42%
		53,200	58,337	63,500	-	63,500	59,160	68,200	4,700	7.40%
<b>TELEPHONE</b>										
10-10-100-2600-530	Telephone	8,000	8,879	8,000	-	8,000	7,875	8,800	800	10.00%
		8,000	8,879	8,000	-	8,000	7,875	8,800	800	10.00%
<b>POSTAGE</b>										
10-10-100-2600-531	Postage	6,000	4,719	6,000	-	6,000	1,524	6,000	-	0.00%
		6,000	4,719	6,000	-	6,000	1,524	6,000	-	0.00%
<b>ADVERTISING</b>										
10-00-100-2320-540	Advertising	-	-	-	-	-	865	1,000	1,000	0.00%
		-	-	-	-	-	865	1,000	1,000	0.00%
<b>TUITION</b>										
10-20-100-1100-560	Bolton High School	581,747	559,807	448,830	-	448,830	397,535	293,406	(155,424)	-34.63%
10-20-100-1106-560	Magnet School Tuition	140,756	122,008	123,600	-	123,600	145,799	135,807	12,207	9.88%
10-20-100-1107-560	High School Tuition - Other	-	-	-	-	-	2,700	-	-	0.00%
10-20-100-1108-560	E.O. Smith High School	2,006,131	2,028,328	2,117,291	-	2,117,291	2,045,668	2,153,081	35,790	1.69%
10-20-300-1100-560	Tuition VoAg	13,800	20,469	20,469	-	20,469	15,352	21,084	615	3.00%
10-30-200-1240-560	Program Out Placement	558,500	378,643	558,500	-	558,500	387,705	433,000	(125,500)	-22.47%
10-30-200-1241-560	High School Services	325,000	390,755	354,830	-	354,830	212,782	395,100	40,270	11.35%
10-30-600-1100-560	Adult Education	5,053	4,952	5,167	-	5,167	4,968	5,000	(167)	-3.23%
		3,630,987	3,504,962	3,628,687	-	3,628,687	3,212,508	3,436,478	(192,209)	-5.30%
<b>TRAVEL</b>										
10-00-100-2310-580	Travel-BOE	-	-	-	-	-	-	-	-	0.00%
10-00-100-2320-580	Travel-Supt	795	-	795	-	795	-	795	-	0.00%
10-10-100-1100-580	Travel-Reg Ed Staff	1,000	-	1,000	-	1,000	84	1,000	-	0.00%
10-10-100-2400-580	Travel-Principal	1,200	-	1,200	-	1,200	-	1,500	300	25.00%
10-10-220-2130-580	Travel-Health Services	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-580	Travel-Facilities	500	-	500	-	500	-	500	-	0.00%
10-30-200-1240-580	Travel-Spec Ed	2,000	353	2,000	-	2,000	905	2,000	-	0.00%
		5,495	353	5,495	-	5,495	990	5,795	300	5.46%
<b>SUPPLIES</b>										
10-00-100-2310-610	Supplies-Board of Ed	2,000	210	2,000	-	2,000	843	2,000	-	0.00%
10-00-100-2320-610	District Office	3,500	2,738	3,000	-	3,000	734	3,000	-	0.00%
10-00-100-2500-610	Supplies-Main Office	4,200	1,659	2,000	-	2,000	1,828	2,000	-	0.00%
10-10-100-1100-610	Supplies-Reg K-8	25,000	39,261	25,000	-	25,000	29,536	29,250	4,250	17.00%
10-10-100-1101-610	Supplies-Copier	5,000	3,219	5,000	-	5,000	5,274	5,500	500	10.00%
10-10-100-1102-610	Supplies-Art	6,965	6,579	6,920	-	6,920	6,362	6,770	(150)	-2.17%
10-10-100-1104-610	Supplies-Lang Arts	2,144	1,330	5,006	-	5,006	7,602	7,383	2,377	47.48%
10-10-100-1105-610	Supplies-Tech Ed	1,010	498	500	-	500	47	-	(500)	-100.00%
10-10-100-1107-610	Supplies-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-610	Supplies-Foreign Language	217	-	412	-	412	334	412	-	0.00%
10-10-100-1110-610	Supplies-Science	4,039	743	1,456	-	1,456	3,516	4,608	3,152	216.48%
10-10-100-1111-610	Supplies-Math	1,046	761	-	-	-	4,068	3,000	3,000	#DIV/0!
10-10-100-1112-610	Supplies-Band	3,350	2,511	3,000	-	3,000	3,274	5,000	2,000	66.67%
10-10-100-1113-610	Supplies-Soc Studies	2,402	78	725	-	725	-	1,500	775	106.90%
10-10-100-1115-610	Supplies-Music General/Chorus	1,200	2,185	1,000	-	1,000	869	1,950	950	0.00%



# COLUMBIA BOARD OF EDUCATION FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

Account Number	Account Description	2020-2021 Original Budget	2020-2021 Original Actual Exp & Enc	2021-2022 Original Budget	Add'l Town Approp	2021-2022 Adjusted Budget	2021-2022 Exp & Encumb as of 04/13/22	2022-2023 Proposed Town Budget Net of Grants	\$ Variance from 21/22 Budget	% Change From 21/22 Budget
10-10-100-1116-610	Supplies-Life Skills	3,300	252	3,400	-	4,734	-	-	(4,734)	-100.00%
10-10-100-1117-610	Supplies-Drama	1,500	-	1,500	-	1,500	-	1,500	-	0.00%
10-10-100-1118-610	Supplies-Athletics	768	1,266	816	-	816	3,092	800	(16)	-1.96%
10-10-100-1119-610	Supplies-Phys Ed	1,500	1,661	-	-	-	-	-	-	#DIV/0!
10-10-100-1121-610	Supplies-SRBI	1,500	255	1,500	-	1,500	121	9,625	8,125	541.67%
10-10-100-1140-610	Supplies-District Technology	5,000	5,270	4,000	-	4,000	6,017	5,000	1,000	25.00%
10-10-100-2130-610	Supplies-Health Services	5,400	1,522	5,824	-	5,824	2,893	7,500	1,676	28.78%
10-10-100-2211-610	Supplies-Afterschool Program	2,000	471	2,000	-	2,000	3,906	2,000	-	0.00%
10-10-100-2220-610	Supplies-Library	787	1,078	313	-	313	713	350	37	11.82%
10-10-100-2400-610	Supplies-Principal	-	-	-	-	-	-	-	-	0.00%
10-10-100-2600-610	Supplies-Maintenance	8,000	4,382	8,000	-	8,000	4,464	10,000	2,000	25.00%
10-10-100-3200-610	Supplies-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-10-210-1210-610	Supplies-Enrichment/STEM	1,500	-	1,500	-	1,500	125	1,000	(500)	-33.33%
10-30-100-2100-610	Special Ed Dept Supplies	8,500	10,416	5,000	-	5,000	10,025	5,000	-	0.00%
10-30-100-2120-610	Spec Ed.- Guidance	1,538	350	1,788	-	1,788	545	1,000	(788)	-44.07%
10-30-200-1240-610	Spec Ed.- Summer Sch Supplies	700	88	700	-	700	-	700	-	0.00%
		104,066	88,782	92,360	-	93,694	96,189	116,848	23,154	24.71%
<b>CUSTODIAL SUPPLIES</b>										
10-10-100-2600-613	Custodial Supplies	20,000	17,668	22,000	-	22,000	15,589	22,000	-	0.00%
		20,000	17,668	22,000	-	22,000	15,589	22,000	-	0.00%
<b>ELECTRICITY</b>										
10-10-100-2600-622	Electricity	105,000	111,981	117,000	-	117,000	87,141	117,000	-	0.00%
		105,000	111,981	117,000	-	117,000	87,141	117,000	-	0.00%
<b>PROPANE GAS</b>										
10-10-100-2600-623	Propane Gas	5,000	1,597	5,500	-	5,500	2,589	5,500	-	0.00%
		5,000	1,597	5,500	-	5,500	2,589	5,500	-	0.00%
<b>HEATING OIL</b>										
10-10-100-2600-624	Heating Oil	61,000	68,064	61,000	-	61,000	50,277	84,000	23,000	37.70%
		61,000	68,064	61,000	-	61,000	50,277	84,000	23,000	37.70%
<b>DIESEL FUEL</b>										
10-10-100-2700-626	Diesel Fuel	44,000	24,635	44,000	-	44,000	20,205	55,000	11,000	25.00%
		44,000	24,635	44,000	-	44,000	20,205	55,000	11,000	25.00%
<b>SOFTWARE</b>										
10-00-100-2320-640	Software-District	4,325	19,047	4,500	-	4,500	7,157	4,500	-	0.00%
10-10-100-1100-640	Software-Reg Ed	-	10,665	-	-	-	9,342	-	-	0.00%
10-10-100-1102-640	Software-Art	260	360	260	-	260	384	400	140	0.00%
10-10-100-1104-640	Software-Lang Arts	2,000	4,695	4,695	-	4,695	4,900	9,272	4,577	97.49%
10-10-100-1105-640	Software-Tech Ed	683	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1107-640	Software-Contract Renewal	-	-	5,638	-	5,638	-	6,000	362	0.00%
10-10-100-1110-640	Software-Science	2,671	1,967	2,970	-	2,970	1,249	-	(2,970)	-100.00%
10-10-100-1111-640	Software-Math	10,200	9,240	10,000	-	10,000	5,127	6,500	(3,500)	0.00%
10-10-100-1115-640	Software-Music	-	-	4,200	-	4,200	2,800	3,040	(1,160)	0.00%
10-10-100-1116-640	Software-Health/PE	500	-	-	-	-	-	-	-	0.00%
10-10-100-1121-640	Software-SRBI	-	-	-	-	-	-	-	-	0.00%
10-10-100-2130-640	Software-Health Services	325	334	334	-	334	1,229	1,359	1,025	0.00%
10-10-100-2220-640	Software-Media Center	1,784	792	4,324	-	4,324	2,304	3,089	(1,235)	-28.56%
10-10-100-2400-640	Software-School Office	-	691	-	-	-	612	-	-	#DIV/0!
10-10-210-1210-640	Software- Enrichment/STEM	-	-	-	-	-	-	9,200	9,200	0.00%



# COLUMBIA BOARD OF EDUCATION FY 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

Account Number	Account Description	2020-2021 Original Budget	2020-2021 Original Actual Exp & Enc	2021-2022 Original Budget	Add'l Town Approp	2021-2022 Adjusted Budget	2021-2022 Exp & Encumb as of 04/13/22	2022-2023 Proposed Town Budget Net of Grants	\$ Variance from 21/22 Budget	% Change From 21/22 Budget
10-30-100-2120-640	Software-Guidance	1,500	-	595	-	595	-	595	-	0.00%
10-30-200-1240-640	Software - Student Svcs	2,424	1,944	3,784	-	3,784	1,818	-	(3,784)	-100.00%
		26,672	49,734	41,300	-	41,300	36,921	43,955	2,655	6.43%
<b>TXTBKS/WKBKS/ANCMAT</b>										
10-10-100-1100-641	Txtbks/Wkbks-Reg Ed	500	-	-	-	-	-	-	-	0.00%
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	1,198	22,391	10,779	-	10,779	11,701	8,000	(2,779)	-25.78%
10-10-100-1106-641	Txtbks/Wkbks-Health	-	5,655	-	-	-	-	-	-	0.00%
10-10-100-1107-641	Txtbks/Wkbks-Computer Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1108-641	Txtbks/Wkbks-Foreign Lang	-	-	1,825	-	1,825	431	186	(1,639)	100.00%
10-10-100-1110-641	Txtbks/Wkbks-Science	696	-	1,994	-	1,994	4,139	6,790	4,796	240.52%
10-10-100-1111-641	Txtbks/Wkbks-Math	440	363	-	-	-	6,260	-	-	0.00%
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	3,600	136	1,000	-	1,000	-	156	(844)	0.00%
10-10-100-1114-641	Music-Chorus	-	-	-	-	-	-	1,750	1,750	0.00%
10-10-100-1115-641	Txtbks/Wkbks-Music General	500	45	1,160	-	1,160	353	210	(950)	0.00%
10-10-100-1117-641	Txtbks/Wkbks-Drama	700	-	1,000	-	1,000	-	1,000	-	0.00%
10-10-100-1119-641	Txtbks/Wkbks-Phys Ed	-	-	-	-	-	-	-	-	0.00%
10-10-100-1121-641	Txtbks/Wkbks-SRBI	400	-	-	-	-	-	-	-	#DIV/0!
10-10-210-1210-641	Txtbks/Wkbks-Enrichment/STEM	-	-	-	-	-	-	-	-	0.00%
10-30-100-1240-641	Txtbks/Wkbks-Guidance	-	-	-	-	-	-	-	-	0.00%
10-30-200-1240-641	Txtbks/Wkbks-Student Services	1,935	200	2,050	-	2,050	-	-	(2,050)	-100.00%
		9,969	28,791	19,808	-	19,808	22,883	18,092	(1,716)	-8.66%
<b>LIBRARY BOOKS</b>										
10-10-100-2220-642	Library Books	3,800	4,801	6,300	-	6,300	6,660	6,500	200	3.17%
		3,800	4,801	6,300	-	6,300	6,660	6,500	200	3.17%
<b>PERIODICALS</b>										
10-00-100-2320-643	Periodicals-District Office	1,000	717	692	-	692	564	700	8	1.16%
10-10-100-1100-643	Periodicals-Elem. Ed. K-8	-	-	-	-	-	-	-	-	0.00%
10-10-100-1102-643	Periodicals-Art	54	-	50	-	50	25	50	-	0.00%
10-10-100-1104-643	Periodicals-Lang Arts	782	879	500	-	500	624	500	-	0.00%
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	659	-	315	-	315	321	1,054	739	234.60%
10-10-100-1111-643	Periodicals-Math	-	-	-	-	-	-	-	-	0.00%
10-10-100-1113-643	Periodicals-Soc Studies	1,879	562	1,072	-	1,072	888	3,750	2,678	249.81%
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	350	24	59	-	59	-	59	-	0.00%
10-10-100-2220-643	Periodicals-Library/Media Center	285	273	-	-	-	-	-	-	#DIV/0!
10-10-210-1210-643	Periodicals-Enrichment/STEM	300	-	-	-	-	-	-	-	#DIV/0!
10-30-100-2100-643	Periodicals-StudentServices	500	766	500	-	500	245	500	-	0.00%
		5,809	3,221	3,188	-	3,188	2,666	6,613	3,425	107.43%
<b>EQUIPMENT</b>										
10-00-100-2320-730	Equip-District Office	-	-	-	-	-	1,767	-	-	0.00%
10-10-100-1100-730	Equip-Reg Ed UNDER \$500	265	-	-	-	-	749	-	-	#DIV/0!
10-10-100-1101-730	Equip-Reg Ed OVER \$500	-	-	-	-	-	27,604	-	-	0.00%
10-10-100-1102-730	Equipment Art	200	-	-	-	-	-	430	430	0.00%
10-10-100-1104-730	Equipment-Lang Arts	1,160	-	-	-	-	-	-	-	0.00%
10-10-100-1105-730	Equip-Technology K-8	2,800	125,488	-	-	-	23,601	38,212	38,212	#DIV/0!
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 22-23 BUDGET

Date: 05/11/2022

## EXPENDITURES (DETAIL)

Account Number	Account Description	2020-2021 Original Budget	2020-2021 Original Actual Exp & Enc	2021-2022 Original Budget	Add'l Town Approp	2021-2022 Adjusted Budget	2021-2022 Exp & Encumb as of 04/13/22	2022-2023 Proposed Town Budget Net of Grants	\$ Variance from 21/22 Budget	% Change From 21/22 Budget
10-10-100-1110-730	Equipment-Science	372	-	300	-	300	-	300	-	0.00%
10-10-100-1111-730	Equipment-Math	-	-	-	-	-	-	-	-	0.00%
10-10-100-1112-730	Equipment-Music/Band	1,454	8,582	2,890	-	2,890	2,703	5,998	3,108	107.54%
10-10-100-1116-730	Equipment-Life Skills	2,404	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1117-730	Equipment-Music/Drama	1,000	-	1,000	-	1,000	-	1,000	-	0.00%
10-10-100-1118-730	Equipment-Athletics	2,711	204	1,618	-	1,618	-	1,600	(18)	-1.11%
10-10-100-1119-730	Equipment-Phys Ed	109	-	2,212	-	2,212	-	3,419	1,207	54.57%
10-10-100-1121-730	Equipment-SRBI	-	-	-	-	-	-	-	-	0.00%
10-10-100-2130-730	Equipment-Nurse	750	-	-	-	-	4,335	-	-	#DIV/0!
10-10-100-2220-730	Equipment-Library/Media Center	-	8,983	6,140	-	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	1,406	-	-	-	1,060	-	-	#DIV/0!
10-10-100-2600-730	Equipment-Facility	2,400	13,218	2,400	-	2,400	3,137	2,400	-	0.00%
10-10-100-2610-730	Equipment-Security	2,000	595	3,000	-	3,000	595	3,000	-	0.00%
10-10-100-3200-730	Equipment-Hot Lunch	-	-	-	-	-	-	-	-	0.00%
10-10-210-1210-730	Equipment-Enrichment/STEM	-	-	-	-	-	-	1,500	1,500	0.00%
10-30-100-2100-730	Equipment-Spec Serv	2,513	2,409	-	-	-	-	-	-	#DIV/0!
10-30-200-1240-730	Technology Equipment-Spec Serv	1,940	1,478	2,090	-	2,090	74	-	(2,090)	-100.00%
		23,078	162,364	21,650	-	21,650	65,625	57,859	36,209	167.25%
<b>DUES/FEES</b>										
10-00-100-2310-810	Dues/Fees-Board of Education	4,400	2,746	2,750	-	2,750	2,815	2,900	150	5.45%
10-00-100-2320-810	Dues/Fees-District Office	4,500	5,099	4,500	-	4,500	5,319	5,250	750	16.67%
10-00-100-2500-810	Dues/Fees-Finan/Admin	750	-	-	-	-	-	-	-	0.00%
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	500	385	500	-	500	385	500	-	0.00%
10-10-100-1102-810	Dues/Fees-Art	400	285	300	-	300	180	300	-	0.00%
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	230	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1112-810	Dues/Fees-Band	471	336	617	-	617	380	870	253	41.00%
10-10-100-1113-810	Dues/Fees-Social Studies	220	-	190	-	190	-	-	(190)	0.00%
10-10-100-1116-810	Dues/Fees-Life Skills	-	-	-	-	-	-	-	-	0.00%
10-10-100-1118-810	Dues/Fees-Athletics	2,710	360	2,500	-	2,500	520	2,500	-	0.00%
10-10-100-1119-810	Dues/Fees-PE/Health	400	80	400	-	400	40	400	-	0.00%
10-10-100-2130-810	Dues/Fees-Nurse	100	-	-	-	-	-	-	-	0.00%
10-10-100-2211-810	Dues/Fees-Afterschool Program	-	13	385	-	385	-	385	-	0.00%
10-10-100-2220-810	Dues/Fees-Library/Media Center	140	130	140	-	140	130	140	-	0.00%
10-10-100-2400-810	Dues/Fees-School Office	2,000	-	600	-	600	-	600	-	0.00%
10-10-100-2600-810	Dues/Fees-Facilities	-	-	-	-	-	465	325	325	#DIV/0!
10-10-210-1210-810	Dues/Fees-Enrichment/STEM	-	-	-	-	-	150	2,000	2,000	0.00%
10-30-100-2100-810	Dues/Fees-Student Svc Director	350	250	350	-	350	-	350	-	0.00%
10-30-100-2101-810	Dues/Fees-Student Services	250	-	355	-	355	-	355	-	0.00%
10-30-285-2110-810	Dues/Fees-Guidance	195	-	195	-	195	-	-	(195)	-100.00%
		17,616	9,684	13,782	-	13,782	10,384	16,875	3,093	22.44%
		12,716,543	12,427,627	12,882,608	-	12,883,942	12,316,773	12,883,942	-	0.00%
									-	0.00%





# TOWN OF COLUMBIA FY 22-23 BUDGET

## REVENUES

Date 05/11/2022

	Description	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual as of 04/13/2022	2021-2022 Projected Variance	2022-2023 Proposed	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
<b>TAXES</b>									
10-3000-110	Current Property Taxes	14,239,918	14,558,857	14,347,750	14,665,186	317,436			0.00%
10-3000-115	Refunds-Current Taxes	(20,000)	(34,181)	(20,000)	(55,621)	(35,621)	(20,000)	-	0.00%
10-3000-117	Refunds-Prior FY Taxes	(4,000)	(1,191)	(4,000)	(1,807)	2,193	(4,000)	-	0.00%
10-3000-120	Delinquent Property Taxes	80,000	212,029	90,000	94,635	4,635	90,000	-	0.00%
10-3000-130	Property Tax Interest	50,000	102,359	60,000	54,636	(5,364)	60,000	-	0.00%
10-3000-140	Property Tax Lien Fees	900	960	900	576	(324)	900	-	0.00%
10-3000-150	Other Fees-Tax Collector	500	916	500	1,096	596	600	100	20.00%
	<b>TOTAL TAXES</b>	<b>14,347,318</b>	<b>14,839,748</b>	<b>14,475,150</b>	<b>14,758,701</b>	<b>283,551</b>	<b>127,500</b>	<b>100</b>	
<b>LICENSE AND PERMITS</b>									
10-3112-225	Pistol Permit Fees	2,000	5,600	3,500	1,330		4,500	1,000	28.57%
10-3134-221	Real Estate Conveyance Fees	50,000	102,879	60,000	69,676	10,000	65,000	5,000	8.33%
10-3134-224	Recording Fees	21,000	33,362	21,000	21,764		23,000	2,000	9.52%
10-3510-223	Zoning Permit Fees	1,500	4,535	2,000	1,820		2,000	-	0.00%
10-3530-222	Building, Machine, & Septic Fees	52,000	119,917	57,000	61,196	4,000	65,000	8,000	14.04%
	<b>TOTAL LICENSE AND PERMITS</b>	<b>126,500</b>	<b>266,293</b>	<b>143,500</b>	<b>155,786</b>	<b>14,000</b>	<b>159,500</b>	<b>16,000</b>	<b>11.15%</b>
<b>INTERGOVERNMENTAL REVENUES</b>									
<i>Municipal Aid Estimates per CCM as of December 8, 2021</i>									
10-3000-320	Homeland Security Grant	2,500	1,725	2,500	414		3,000	500	20.00%
10-3000-352	Education Equalization (ECS) Grant	2,316,189	2,259,707	2,255,635	1,158,094	55,342	2,316,189	60,554	2.68%
10-3800-353	Special Education Grant (Excess Cost)	125,000	48,448	35,000	67,203	32,000	50,000	15,000	42.86%
10-3800-354	School Transportation Grant	-	-	-	-		-	-	0.00%
10-3000-362	Circuit Breaker Elderly Tax Relief	-	-	-	-		-	-	0.00%
10-3000-364	Disabled Personal Tax Grant	-	545	-	593		-	-	0.00%
10-3000-365	Veterans Tax Relief	-	3,520	-	3,050		-	-	0.00%
10-3000-367	Municipal Revenue Sharing	-	-	-	-		-	-	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	6,366	6,366		6,366	-	0.00%
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	-	-	-	-		-	-	0.00%
10-3000-685	LoCIP reimbursement	39,068		80,106			117,339	37,233	46.48%
10-3000-686	STEAP reimbursement							-	0.00%
10-3800-757	School Security Project Reimbursement	-	-	-	-		-	-	0.00%
	<b>TOTAL INTERGOVERNMENT</b>	<b>2,546,436</b>	<b>2,377,623</b>	<b>2,439,620</b>	<b>1,267,352</b>	<b>87,342</b>	<b>2,552,907</b>	<b>113,287</b>	<b>4.64%</b>



# TOWN OF COLUMBIA FY 22-23 BUDGET

## REVENUES

Date 05/11/2022

	Description	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual as of 04/13/2022	2021-2022 Projected Variance	2022-2023 Proposed	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
<b>CHARGES FOR SERVICES</b>									
Multiple-410	Notary Fees	350	305	350	138		350	-	0.00%
Multiple-411	Photocopy Fees	5,000	7,636	5,000	5,684		5,500	500	10.00%
10-3134-416	Town Clerk Fees	4,500	7,421	4,500	5,105		6,000	1,500	33.33%
10-3250-417	Senior Van Donations	1,500	1,740	1,500	1,773		1500	-	0.00%
10-3510-413	Planning & Zoning Fees	2,000	2,700	2,500	1,700		2,500	-	0.00%
10-3520-415	Inland/Wetland Fees	3,000	4,165	3,000	5,100	2,100	3,500	500	16.67%
10-3550-414	Zoning Board of Appeals	1,500	975	1,500	25		1,500	-	0.00%
	<b>TOTAL SERVICES</b>	<b>17,850</b>	<b>24,942</b>	<b>18,350</b>	<b>19,525</b>	<b>2,100</b>	<b>20,850</b>	<b>2,500</b>	<b>13.62%</b>

<b>MISCELLANEOUS</b>									
10-3000-611	Interest on Investments	85,000	4,351	7,500	2,036	(4,500)	2,500	(5,000)	-66.67%
10-3000-642	Bid and Spec Fees	-		-			0	-	0.00%
10-3000-660	Telecommunication Prop Relief	8,000	9,933	8,500	8,370		8,200	(300)	-3.53%
10-3000-690	Miscellaneous	8,000	11,901	8,000	3,008		8,000	-	0.00%
10-3112-412	Passport Fees	2,500	70	2,000	490	(1,500)	2,000	-	0.00%
10-3112-500	Court Judgments	-		-			0	-	0.00%
10-3310-510	Court fines	3,000	965	2,800	330	(2,000)	1,500	(1,300)	-46.43%
10-3350-622	Boating Fees	2,500	3,675	2,500	300		3,000	500	20.00%
10-3420-625	Transfer Station Fees	26,000	34,448	28,000	23,797		30,000	2,000	7.14%
10-3420-626	Transfer Station Stickers	40,000	44,205	38,000	7,460		40,000	2,000	5.26%
10-3570-650	State Fees-Land Use Dept	200	525	200	204		200	-	0.00%
10-3640-623	Town Beach Use Fees	32,000	40,552	30,000	4,275		35,000	5,000	16.67%
10-3800-680	Preschool Tuition Fees	52,000	27,778	40,000	57,551	17,500	57,500	17,500	43.75%
Multiple-621	Facilities Rental	2,000	200	2,000	250		1,800	(200)	-10.00%
	<b>TOTAL MISC</b>	<b>261,200</b>	<b>178,603</b>	<b>169,500</b>	<b>108,071</b>	<b>9,500</b>	<b>189,700</b>	<b>20,200</b>	<b>11.92%</b>

<b>TRANSFER IN FROM RECREATION</b>	<b>10,000</b>	<b>7,624</b>	<b>10,000</b>				<b>10,000</b>	<b>-</b>	<b>0.00%</b>
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<b>TOTAL GENERAL FUND RESOURCES</b>	<b>17,309,304</b>	<b>17,694,833</b>	<b>17,256,120</b>	<b>16,309,435</b>	<b>396,493</b>	<b>3,060,457</b>	<b>152,087</b>	<b>5.23%</b>
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Note: Variances excludes current Property Taxes



# TOWN OF COLUMBIA FY 22-23 BUDGET

## REVENUES

Date 05/11/2022

	Description	2020-2021 Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Actual as of 04/13/2022	2021-2022 Projected Variance	2022-2023 Proposed	\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	% Variance b/t FY 22/23 proposed & FY 21/22 budgeted
<b>OTHER REVENUES</b>									
<b>DOG FUND</b>									
30-3134-224	Dog License Fees	1,200	663	1,200	327		1,200	-	0.00%
30-3134-225	Dog License Surcharge	60	59	60	115		60	-	0.00%
30-3360-421	Redemption and Sale of Dogs	40	125	40	-		40	-	0.00%
<b>TOTAL DOG FUND</b>		<b>1,300</b>	<b>847</b>	<b>1,300</b>	<b>442</b>	<b>-</b>	<b>1,300</b>	<b>-</b>	<b>0.00%</b>
<b>CAPITAL PROJECTS RESERVE FUND</b>									
20-3000-611	Interest on Investment	17,500	1,771	1,800	1,212		1,500	(300)	-16.67%
<b>TOTAL MISC RESERVE FUNDS</b>		<b>17,500</b>	<b>1,771</b>	<b>1,800</b>	<b>1,212</b>	<b>-</b>	<b>1,500</b>	<b>(300)</b>	<b>-16.67%</b>
<b>RECREATION FUND</b>									
29-3270-Multip	Recreation Revenue	10,000	7,624	10,000	8,091		10,000	-	0.00%
<b>MISCELLANEOUS STATE FUNDS</b>									
41-3410-756	Town Aid Road Grant	205,305	205,232	205,232	205,292	60	205,292	60	0.03%
<b>TOTAL FOR MISC STATE FUNDS</b>		<b>205,305</b>	<b>205,232</b>	<b>205,232</b>	<b>205,292</b>	<b>60</b>	<b>205,292</b>	<b>60</b>	<b>0.03%</b>
<b>TOTAL OTHER REVENUES</b>		<b>234,105</b>	<b>215,473</b>	<b>218,332</b>	<b>215,036</b>		<b>218,092</b>	<b>(240)</b>	<b>-0.11%</b>
<b>GRAND TOTAL RESOURCES</b>		<b>17,543,409</b>	<b>17,910,307</b>	<b>17,474,452</b>	<b>16,524,471</b>	<b>396,493</b>	<b>3,278,549</b>	<b>151,847</b>	<b>4.86%</b>

(Total 21/22  
Revenue  
Budget  
Without  
Current  
Property Tax  
=\$3,126,702)

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 22-23 BUDGET

## STATE AND FEDERAL GRANTS

Date: 05/11/22

Grant Name	Designated Use of Grant Funds	2020-2021 Actual Amount (final awards)	2021-2022 Budgeted Amount	2021-2022 Unbudgeted Amount / Budget Transfers	2021-2022 Total Budget With Revisions	2021-2022 Actual & Encumbrances as of 04/13/2022	2022-2023 Budgeted Amount	Variance from Prior Year Budget	% Change
Title I	Noncertified Salary	27,734	25,977	200	26,177	20,942	22,056	(3,921)	
	Instructional Supplies		200	(200)	-	-	(200)		
	Total	27,734	26,177	-	26,177	20,942	22,056	(4,121)	-15.74%
Title II, Part A	Professional Services	9,218	8,312		8,312	4,614	7,302		
	Instructional Supplies								
	Total	9,218	8,312	-	8,312	4,614	7,302	(1,010)	-12.15%
Title III ELL	Supplies	234							
	EL Salaries			1,228	1,228	1,228			
	Total	234	-	1,228	1,228	1,228	-	-	#DIV/0!
Title IV (See Note #4 below)	Professional Services	10,000	10,000		10,000	7,150	10,000		
	Total	10,000	10,000	-	10,000	7,150	10,000	-	0.00%
IDEA B, Part 611 (See Note #2 below)	Instructional Salary	114,498	112,000	3,526	115,526	92,421	115,526		
	Instructional Supplies Other Supplies								
	Total	114,498	112,000	3,526	115,526	92,421	115,526	3,526	3.15%
ARP IDEA B, Part 1	Instructional Salary						18,215	18,215	
	Total	-	-	-	-	-	18,215	18,215	#DIV/0!
IDEA B, Part 619 (See Note #2 below)	Noncertified Salary	5,060	5,000	80	5,080	4,064	5,080		
	Transportation								
	Total	5,060	5,000	80	5,080	4,064	5,080	80	1.60%
ARP IDEA B, Part 1	Noncertified Salary						1,732	1,732	
	Total	-	-	-	-	-	1,732	1,732	#DIV/0!
Magnet School Transportation	Professional Services								
	Total	-	-	-	-	-	-	-	0.00%
Rural Education Achievement Program (See Note #1 below)	Technology Equipment	12,056							
	Technology Equipment Estimated Award	36,371	32,182	3,384	35,566		32,988		
	Total	48,427	32,182	3,384	35,566	-	32,988	806	2.50%
Adult Education (See Note #3 below)	Adult Education Tuition	2,451	2,236		2,236	1,527	2,303	67	
	Total	2,451	2,236	-	2,236	1,527	2,303	67	3.00%
Coronavirus Relief Funds ESSER Technology Grant ESSER II	Technology	22,991							
	Intervention Staffing		101,932		101,932	81,546			
CRF Grant	Certified Hybrid Teaching Salaries	12,780							
	Noncertified Facilities Cleaning Salaries	7,893							
CRF Grant (See Note #5 and #6 below)	PPE Supplies	64,787							
	Total	108,451	101,932	-	101,932	81,546	-	(101,932)	0.00%
SPED ESSER Recovery Activities	Behavioral Health			50,000	50,000	50,000	25,000		
	Dylexia						1,950		
	Total	-	-	50,000	50,000	50,000	26,950	26,950	#DIV/0!
ARP ESSER III Grant	Intervention Staffing						136,576	136,576	
	Total	-	-	-	-	-	136,576	136,576	#DIV/0!
<b>Total Grants</b>		<b>326,073</b>	<b>297,839</b>	<b>58,218</b>	<b>356,057</b>	<b>263,491</b>	<b>378,728</b>	<b>80,889</b>	<b>27.16%</b>

**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 2022-2023 budget needed to estimate grant award.
- (3) Estimate of 2022-2023 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 were currently only available for the 2020-2021 School Year.
- (6) The State has received additional funding (ESSER II grant) to be used in the 2022-2023 and going forward School Year to cover the COVID impact on school districts.
- (7) American Rescue Funds (ESSER III) were awarded to the District and were applied in the 2021-2022 school year as well as in the proposed 2022-2023 school year budget.



# TOWN OF COLUMBIA FY 22-23 BUDGET

## CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 05/11/2022

ACCT#	DESCRIPTION	2020-2021 Balance as of 06/30/2021	2021-2022 Budget Appropriation	21-22 Add'l Appropriation /Transfer	2021-2022 YTD Spent/ Encumbered as of 04/13/2022	2021-2022 Anticipated Spending	2021-2022 Projected Ending Balance	2022-2023 Budget Appropriation	07-01-2022 Projected Balance	2022-2023 Projected Spending	2022-2023 Projected Spending Balance	2023-2024	2024-2025	2025-2026	2026-2027
<b>Board of Selectmen Capital Projects:</b>															
20-6187-001	Road resurfacing (entire town)	102,340	270,000		29,657	292,700	49,983	246,500	296,483	246,500	49,983	369,500	364,500	379,500	384,500
20-6187-002	Hennequin Road drainage	109,627	(60,000)				49,627		49,627		49,627				
20-6187-003	Erdoni Road improvements	5,074					5,074		5,074		5,074				
20-6187-004	Box Culvert Replacement/Repair (Hunt Rd & Macht Rd)	248,345	125,000		51,495		321,850	125,000	446,850		446,850	75,000			
20-6188-001	Town Land Acquisition	-					-		-		-				
20-6189-001	Preliminary Design and Cost Estimate Account	17,114			11,420		5,694	10,000	15,694		15,694	10,000	10,000	10,000	10,000
20-6190-001	Rec Area Improvement Fund	60,337		75,000	94,472		40,865		40,865		40,865			60,000	
20-6201-001	Revaluation	111,591			89,546		6	10,000	10,006		10,006	10,000	10,000	10,000	
20-6202-007	Town-wide Network / Information Technology	2,032					2,032	(2,032)	-		-				
20-6205-001	DPW Equipment	26,808	120,500		139,159		8,149	13,000	21,149		21,149	205,000	250,000	300,000	210,000
20-6205-002	Transfer Station Equipment /Upgrades/Repairs	20,865	5,000				25,865	10,000	35,865	10,000	25,865	10,000	10,000	73,000	
20-6205-007	Facilities Equipment	7,389	(4,500)		93		2,796	(2,796)	-		-				
20-6206-002	Facilities Cap Improv - Buildings	84,958			12,800		72,158	20,000	92,158		92,158	20,000	260,000	85,000	
20-6206-008	Bridge: Hop River Road	113,000	55,974				168,974	55,974	224,948	224,948	-				
20-6206-016	Bridge: Latham Hill/Synagogue Road	15,000					15,000		15,000		15,000				
	<i>New</i> Dam Mitigation and Repairs						-	55,000	55,000		55,000				
20-6208-005	Bridge: Roses Hill/Pucker Street replace (w/ Coventry)	4,718	1,238			1,948	4,007	(4,007)	-		-				
20-6208-019	Village Hill Bridge	1,963	(1,963)				-		-		-				
20-6208-001	Hazardous Tree Removal/Trimming	1,725	100,000		60,230	40,000	1,495	100,000	101,495	100,000	1,495	100,000	50,000	25,000	25,000
20-6208-017	Senior Center Equipment	5,974			4,983		991		991		991	10,000			
20-6388-013	Open Space Land Acquisition	101,001			47,500		53,501		53,501		53,501				
20-6403-006	CVFD Capital Projects	2,475					2,475	322,293	324,768	322,293	2,475	322,320	322,320	297,320	281,070
20-6206-999	Cap Project Reserve - Future Projects						-								
<b>Columbia Board of Education Capital Projects:</b>															
20-6206-004	HWP: Driveway & Sidewalks		20,000				20,000		20,000		20,000	266,900			
20-6206-010	HWP: Floor replacement/repair	9,460	5,000				14,460	15,000	29,460		29,460	15,000	15,000	15,000	15,000
20-6206-011	HWP: Window replacement/repair	12,496					12,496		12,496		12,496	10,000	10,000		
20-6206-019	HWP: Ceiling tile replacement	6,259					6,259		6,259		6,259	10,000	10,000	10,000	10,000
20-6206-024	HWP: Painting Wings/ Classrooms & Hallways	10,000					10,000	10,000	20,000		20,000	10,000	10,000	10,000	10,000
20-6206-026	HWP: Emergency generator upgrade	666	(666)				-		-		-				
20-6206-027	HWP: Install All-weather Track	8,069	35,000		4,903	38,000	165		165		165				
	<i>New</i> HWP: Dishwasher												15,000		
<b>Future Projects:</b>															
<i>Future</i>	Latham Hill Culverts: (\$350,000 to \$450,000)														
<i>Future</i>	Marine Patrol Boat Replacement in 2030 (\$30,000)														
<i>Future</i>	Senior Center Parking Lot (\$109,500)														
<i>Future</i>	DPW 6 Bay Garage (\$770,000)														
	<b>TOTAL</b>	1,089,284	670,583	75,000	546,259	372,648	893,922	983,932	1,877,854	903,741	974,113	1,443,720	1,336,820	1,274,820	945,570

<b>Breakdown:</b>															
	Board of Selectman	1,042,335	611,249	75,000	541,355	334,648	830,542	958,932	1,789,474	903,741	885,733	1,131,820	1,276,820	1,239,820	910,570
	Board of Education	46,949	59,334	-	4,903	38,000	63,380	25,000	88,380	-	88,380	311,900	60,000	35,000	35,000
	<b>Net Board of Selectman and Board of Education</b>	<b>1,089,284</b>	<b>670,583</b>	<b>75,000</b>	<b>546,259</b>	<b>372,648</b>	<b>893,922</b>	<b>983,932</b>	<b>1,877,854</b>	<b>903,741</b>	<b>974,113</b>	<b>1,443,720</b>	<b>1,336,820</b>	<b>1,274,820</b>	<b>945,570</b>

\$ Variance b/t FY 22/23 proposed & FY 21/22 budgeted	313,349
% Variance b/t FY 22/23 proposed & FY 21/22 budgeted	46.73%



# TOWN OF COLUMBIA FY 22-23 BUDGET

## CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 05/11/2022

**CAPITAL PROJECTS RESERVE FUND**  
Budget Year FY 2022-2023  
**CASH BASIS FUND RECONCILIATION**

	Fund Balance 6/30/21	FY 21/22 Projected Income	FY 21/22 Additional Transfers	FY 21/22 Projected Spending	6/30/2022 Projected Fund Balance	FY 22/23 Projected Income	FY 22/23 Projected July 1 Balance	FY 22/23 Transfer from Gen. Fd
<b>DESIGNATED RESERVE FUNDS</b>	1,089,284							
<b>UNDESIGNATED</b>								
Anticipated Investment Income		1,800				1,800		
Transfer From TAR		245,162				205,292		
Transfer From General Fund (budget)		438,646						
Transfer From General Fund & Contingency(add'l)			75,000					
Transfer from Land Acquisition Fund								
Transfer from Land Record Recording Fees								
Transfers out								
<b>UNASSIGNED AS OF 6/30/21</b>	(15,753)							
<b>AVAILABLE FOR IDENTIFIED PROJECTS</b>	1,073,531	685,608	75,000	918,907	915,232	207,092	1,877,854	755,530
<b>TRANSFER FROM GENERAL FUND REQUIRED</b>								
					-			
					<b>PROJECTED UNASSIGNED AS OF 06/30/22</b>			
					(21,310)			

TOTAL PROJECTED COMMITTED FUND BALANCE AS OF 06/30/22 893,922

	Balance 6/30/21	IN	OUT	Balance 6/30/2022	IN	OUT	Balance 6/30/2023
<b>NON-GENERAL FUND REVENUE SOURCES</b>							
TOWN AID ROAD FUND - Fund 41	39,930	205,292	245,162	59,55	205,232	205,292	-
LAND ACQUISITION FUND (per Ordinance 8-13) - Fund 35	24,089	50		24,139			24,139
STATE LoCIP ENTITLEMENT FOR COLUMBIA	39,113	39,113		78,226	39,113		117,339
LAND RECORD RECORDING FEES (per Public Act 05-228) - Fund 59	61,363	10,000		71,363	10,000		81,363
				-			-



# TOWN OF COLUMBIA FY 22-23 BUDGET

## GRANTS AND SUBSIDIES SUMMARY

Date: 05/11/2022

Dept #	Agency	2020-2021 Budget	2021-2022 Budget	2022-2023 Budget	\$ Change b/t proposed FY 22-23 & approved FY 21-22	% Change b/t proposed FY 22-23 & approved FY 21-22
112	Salmon River Watershed Partnership (SRWP)	500	500	500	0	0.00%
	United Services	1,000	1,000	1,000	0	0.00%
	Sexual Assault Crisis Center	500	500	500	0	0.00%
	Windham Regional Community Council. (veterans)	500	500	500	0	0.00%
	Covenant Soup Kitchen	500	500	500	0	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	1,000	1,000	1,000	0	0.00%
	<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>		
250	Wind. Reg. Transit District	8,887	9,337	9,570	233	2.50%
	TVCCA Assessment	1,100	1,100	1,210	110	10.00%
	<b>Total</b>	<b>9,987</b>	<b>10,437</b>	<b>10,780</b>		
270	AHM Youth Services	47,776	48,975	50,195	1,220	2.49%
320	Columbia Volunteer Fire Dept.	197,550	218,400	252,400	34,000	15.57%
610	Columbia Lions Club	6,000	6,000	6,000	0	0.00%
620	Saxton B. Little Free Library	411,553	421,428	439,626	18,198	4.32%
630	Connecticut Federation of Lakes	150	150	150	0	0.00%
	<b>TOTAL</b>	<b>678,016</b>	<b>710,390</b>	<b>764,151</b>	<b>53,761</b>	<b>7.57%</b>



# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## 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 Svc Fund Fund 27	Sr. Center Fund 36	Rec. Prgms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection Fund 59	American Relief Plan Fund 24	Total All Funds
ACTUAL FUND BALANCE 6/30/21	5,100,742	1,073,531	8,808	39,930	24,089	13,637	5,281	28,779	10,977	300,000	61,363	795,961	7,463,097
UNASSIGNED FUND BALANCE	4,376,827	(15,753)	8,808					28,779					
NONSPENDABLE FUND BALANCE-PPD EXPENSES	43,177	1,089,284											
FUND BALANCE DESIGNATED FOR FY 21-22	558,360												
FY 20-21 ENCUMBRANCES	122,379												
NET FUND BALANCE 6/30/21	5,100,742	1,073,531	8,808					28,779					
ASSIGNED / RESERVED FOR ENCUMBRANCES	(122,379)												(122,379)
NONSPENDABLE FUND BALANCE-PPD EXPENSES	(43,177)							(3,779)					(46,955)
AVAILABLE FUND BALANCE AS OF 06/30/21	4,935,187	1,073,531	8,808	39,930	24,089	13,637	5,281	25,000	10,977	300,000	61,363	795,961	7,293,763
FY 21-22 RESOURCES													-
PROPERTY TAXES (BUDGETED)	14,347,750												14,347,750
INTERGOVERNMENTAL (BUDGETED)	2,439,620			205,232									2,644,852
OTHER REVENUE (BUDGETED)	458,750	1,800	1,300					20,000					481,850
FUNDS TRANSFERRED TO (BUDGETED)	10,000	772,079	10,000			10,000			3,000				805,079
TOTAL FY 21-22 RESOURCES	17,256,120	773,879	11,300	205,232	-	10,000	-	20,000	3,000	-	-	-	18,279,531
REVENUE VARIANCE - ACTUAL VS BUDGET	396,493	-	-	60	21		4,330		390		11,480		412,774
ADDITIONAL TRANSFERS TO (During FY 21-22)		75,000											75,000
TOTAL RESOURCES INCLUDING FUND BALANCE	22,587,800	1,922,410	20,108	245,221	24,110	23,637	9,611	45,000	14,367	300,000	72,843	795,961	26,061,068
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
TOTAL ORIGINAL BUDGET	17,352,834	754,215	14,722	-	-	10,000	-	10,000	4,900	-	-	-	18,146,671
ORIGINAL BUDGETED TRANSFERS OUT	461,646			245,162				10,000					716,808
APPROPRIATION VARIANCE (actual vs. budget)						10,857	1,045						11,902
EXPENSE VARIANCE (actual vs. budget)	100,000	164,692										786,376	1,051,068
TRANSFER VARIANCE (actual vs. budget)	75,000												75,000
TOTAL OUTLAY	17,989,480	918,907	14,722	245,162	-	20,857	1,045	20,000	4,900	-	-	786,376	20,001,449
ESTIMATED FUND BALANCE 06/30/22: TOTAL RESOURCES LESS TOTAL OUTLAY	4,598,320	1,003,503	5,386	59	24,110	2,780	8,566	25,000	9,467	300,000	72,843	9,585	6,059,619





# TOWN OF COLUMBIA FY 22-23 BUDGET

Date: 05/11/2022

## FY 22-23 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 Svc Fund Fund 27	Sr. Center Fund Fund 36	Rec. Prgms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection Fund 59	American Relief Plan	Total All Funds
ESTIMATED FUND BALANCE 7/1/22	4,598,320	1,003,504	5,386	59	24,110	2,780	8,566	25,000	9,467	300,000	72,843	9,585	6,059,619
ESTIMATED FUNDS UNASSIGNED/UNDESIGNATED	3,902,564												3,902,564
ESTIMATED FUNDS AVAILABLE FOR EXPENDITURES	695,756	1,003,504	5,386	59	24,110	2,780	8,566	25,000	9,467	300,000	72,843	9,585	2,157,055
<b>FY 22-23 RESOURCES</b>													
INTERGOVERNMENTAL	2,552,907	-		205,292									2,758,199
OTHER	497,550	1,500	1,300					10,000					510,350
FUNDS TRANSFERRED TO	10,000	960,822	28,501			25,000			3,000				1,027,323
TOTAL RESOURCES	3,060,457	962,322	29,801	205,292	-	25,000	-	10,000	3,000				4,295,872
AVAILABLE BALANCE PLUS RESOURCES	3,756,213	1,965,825	35,187	205,351	24,110	27,780	8,566	35,000	12,467	300,000	72,843	9,585	6,452,927
<b>FY 22-23 REQUIREMENTS</b>													
Board of Selectmen Budget	4,733,084	903,741	28,501			10,000		10,000	4,950				5,690,276
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	17,695,026	903,741	28,501	-	-	10,000	-	10,000	4,950	-	-	-	18,652,218
Originally Budgeted Transfers Out	812,031	-	-	205,292	-	-		10,000					1,027,323
FUNDS RESERVED-FUTURE ACTIVITY		1,062,084	6,686	60	24,110	17,780	8,566	15,000	7,517	300,000	72,843	9,585	1,524,230
TOTAL REQUIREMENTS	18,507,057	1,965,825	35,187	205,351	24,110	27,780	8,566	35,000	12,467	300,000	72,843	9,585	21,203,771
AMOUNT TO BE RAISED BY TAXES	14,750,844	-	-	-	-	-	-	-	-	-	-	(0)	14,750,844
2020 NET GRAND LIST (budget purposes)	501,726,600												
2021 NET GRAND LIST (budget purposes)	584,914,851												
Change from 2020 Net Grand List	83,188,251	16.58%											

	FY 21-22 VALUE OF ONE MILL	FY 21-22 COLLECTION RATE	FY 22-23 MILL RATE	PROPOSED VALUE OF ONE MILL	PROPOSED COLLECTION RATE FY 22-23	PROPOSED MILL RATE FY 22-23
FY 22-23 PROPERTY TAX SUMMARY	489,183	97.50%	29.33	570,292	97.50%	25.87

NOTE: 21/22 Amount to be Raised by Taxes = \$14,347,750  
For 21/22, net grand list increased 0.76%

Net Mill Increase/(Decrease) (3.46)  
Percent Increase/(Decrease) -11.81%

NOTE: FY 21-22 Mill Rate includes the use of \$558,360 from the general fund to remove any mill rate increase in FY 2021-2022.  
24.85% Percent of anticipated fund balance as of 07/01/22 to the Total General Fund Budget Requirement  
21.09% Percent of unassigned/undesignated fund balance as of 07/01/22 to the Total General Fund Budget Requirement with the use of \$695,756 from the General Fund to reduce the Mill Rate impact in FY 22-23.  
1.65% Amount of contingency in comparison to the total BOS budget excluding debt service.