



TOWN OF COLUMBIA

323 Jonathan Trumbull Highway, Columbia, CT 06237
(860) 228-0110 FAX: (860) 228-1952

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 10, 2023

RE: **Adopted Fiscal Year 2023-2024 Annual Town Budget**

This packet constitutes the Adopted Annual Town Budget for Fiscal Year 2023-2024 for the Board of Selectmen (BOS) and the Board of Education (BOE), respectively, which was approved at the Annual Town Meeting on Tuesday, May 9, 2023 at 7:00pm, Yeomans Hall. For summary purposes, the budget can be segmented as follows: Resources, Requirements, and Mill Rate.

RESOURCES

The adopted budget for the General Fund revenues for FY '23-'24, other than new/current property taxes to be raised, total \$3,140,309 which is an increase of \$79,852 or 2.61% from FY '22-'23. As shown in detail on pages 23 through 25 of this budget packet, several revenue line items for FY '23-'24 are projected to increase, decrease or go unchanged. Based on the estimated state municipal aid for FY '23-'24, the following intergovernmental revenue line items stand out. The BOS anticipates receiving the following state funding: \$2,240,359 in ECS funding (\$75,830 decrease from FY'22-'23 which is based on a new formula announced by the State), \$112,000 in Special Education Excess Cost Grant (\$62,000 increase from FY'22-'23), 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'22-'23), \$26,763 for Municipal Projects Grant (no change from FY'22-'23), \$28,393 for Supplemental Revenues Sharing (formerly called Municipal Stabilization Grant; no change from FY'22-'23), and \$6,878 in PILOT-State Owned Property Grant (no change from FY'22-'23 based on new tiered formula set by the State), \$4,587 in Pequot-Mohegan Grant (no change from FY'22-'23). The new LoCIP entitlement for FY '23-'24 is projected to be \$38,945 plus the Town has a LoCIP balance for FY '22-'23 totaling \$116,564. The Town will apply for these funds with an applicable capital project in FY '23-'24. Anticipated funding from the State of Connecticut could change during the review of the Governor's budget proposal. The approved intergovernmental revenue budget is based on the latest information received from the state as of February 9, 2023.

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 '23-'24 Town Allocation requested by the BOE. The adopted budget also includes the final ESSER grant funding for COVID relief totaling \$59,394. This is the final COVID relief funding available to the BOE.

Aside from the General Fund revenues, the BOS adopted budget calls for the utilization of \$203,820 in Town Aid Road (TAR) to fund Road projects budgeted in the Capital projects. The TAR funds will be the new allocation from the state for FY '23-'24. The estimated Undesignated Fund Balance is projected to be \$4,689,869 as of 06/30/2023 as shown on page 30 and 31 of this budget packet. The estimated Undesignated Fund Balance of \$4,689,869 as of 07/01/23 is equal to 23.98% of the FY '23-'24 adopted General Fund Budgetary Requirements. The adopted Budget includes the use of \$1,300,000 from the General Funds for FY '23-'24 in order to put the Mill Rate increase at 0.04 mills or 0.14%.

With respect to new/current property taxes, the BOS adopted budget requires \$15,113,146 to be collected in FY '23-'24 with the consideration of using \$1,300,000 from the General Fund to minimize the Mill Rate impact to 0.04 or 0.15% on the proposed budget. The adopted property tax revenue requirement represents an increase of \$362,302 or 2.45% from FY'22-'23. The Grand List growth of \$10,349,337 or 1.7% assisted to offset any potential impact of an increase in property taxes. This growth is based on the results of the recent review of the Town's assessed values when calculating the 2022 Grand List.

REQUIREMENTS

The adopted BOS Operating Budget for FY '23-'24 is \$5,028,821. That is an increase of \$295,737 or 6.25% over the amount adopted for FY '22-'23. The adopted BOS budget includes no increase in Contingency and maintains it at \$78,000. This is approximately 1.55% of the proposed FY '23-'24 BOS Operating Budget. The Town Charter allows a 2 % of the Annual Town Budget maximum. The adopted FY '23-'24 Capital Budget appropriations for the BOS and the BOE totals \$1,044,887. That is an overall increase of \$60,955 or 6.2% from FY '22-'23. 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, Box Culvert Repairs/Replacement, Public Works equipment, and CVFD Requests. Three of the decreases in the adopted capital projects are the closing out of projects that are completed or are no longer needed: Erdoni Road Improvements, Transfer Station Upgrades and the HWP Track. The last decrease was actually a shift of \$200,000 funding from the Hop River Bridge project (which is being funded by federal and state funds) to the Box Culvert Repairs/Replacement project. Other aspects of the adopted capital projects include adding to current funding of planned projects; such as, funding for next Revaluation, HVAC fund, Dam Gate Repairs, Hazardous Tree Removal and Senior Center projects. The BOE did not propose/request any capital funding for FY '23-'24;. Finally, the adopted FY '23-'24 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 '23-'24 has a Town budgeted allocation of \$13,614,762 which is an increase of \$730,820 or 5.67% from FY '22-'23 . The adopted BOE FY '23-'24 town allocated budget is inline with the Minimum Budget Requirements mandated by the state.

Please note that the following BOS and BOE budget items impacted this budget process. The FY '23-'24 healthcare plan for employee benefits increase was projected to be 7.5%. Also, the Town has locked in the fuel rates for oil, diesel and gasoline. Currently, the Town is locked in a contract which will expire October 31, 2023 as well as also locked into fuel pricing as of November, 2023.

MILL RATE

The adopted budget is showing a Mill Rate of **25.91** for FY '23-'24 which is an increase of 0.04 mills or 0.14%. The adopted mill rate does take into consideration the use of \$1,300,000 from the General Fund. The FY '23-'24 Mill Rate of **25.91** was set by FiPAC after the Annual Town Meeting on May 9, 2023. With the adopted FY '23-'24 Mill Rate, a town assessed property may experienced a property tax change this year based on any change in their property assessment during the year. In FY '23-'24, each mill is projected to generate \$583,359 of revenue; compared to \$570,292 in FY '22-'23.

The adopted FY '23-'24 tax collection rate is 98.0%. which is an increase of 0.5% from FY '22-'23. This is based on the history of the Town's property tax collection. The tax collection rate for FY '22-'23 is approximately 99%. There is a Town Tax Sale scheduled for May 2023. The tax collection rate for FY '21-'22 is 99.0%. The historical collection rates are as follows: 99.0 % for '20-'21, 98.83% for '19-'20, 98.8% for FY '18-'19, 99.25% for FY '17-'18 (tax sale held in '17-'18), 98.36% for '16-'17 , 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 23-24 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date: 04/14/2023

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variance	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
GENERAL GOVERNMENT										
110	Town Meeting	2,851	2,732	2,919	-	1,697	-	2,990	71	2.43%
112	Executive and General Admin. Services	912,443	878,658	995,944	(1,257)	737,777	47,700	1,085,630	89,686	9.01%
113	Information Technology	72,500	48,285	77,750	-	70,232	-	114,761	37,011	47.60%
115	Town Maintenance Facility (Old Firehouse Bldg)	3,100	2,570	3,585	-	2,191	-	3,350	(235)	-6.56%
116	Chapel on the Green	3,000	1,959	3,000	-	1,221	-	3,000	-	0.00%
117	History Place	4,336	3,719	4,336	-	2,523	-	4,300	(36)	-0.83%
120	Judicial & Legal	55,000	32,064	55,000	-	21,242	20,000	55,000	-	0.00%
130	Registrar of Voters	34,160	14,185	34,995	-	25,015	2,000	36,804	1,809	5.17%
132	Assessment	149,155	131,484	146,628	-	108,450	-	152,261	5,633	3.84%
133	Tax Collection	87,290	85,156	90,661	-	64,695	-	97,937	7,276	8.03%
134	Town Clerk/Public Records Services	121,752	115,473	125,970	-	81,307	-	135,335	9,365	7.43%
135	Financial Planning and Auditing	26,525	25,542	27,385	-	22,210	3,000	34,485	7,100	25.93%
136	Finance Department	233,431	226,472	263,218	-	166,335	20,000	278,779	15,561	5.91%
140	Board of Assessment Appeals	1,270	1,275	1,405	-	-	-	1,425	20	1.42%
		1,706,813	1,569,576	1,832,796	(1,257)	1,304,896	92,700	2,006,057	173,261	9.45%
HEALTH & HUMAN SERVICES										
210	Health Care / Inspect. Services (EHHD)	31,680	30,580	30,790	-	22,657	-	30,490	(300)	-0.97%
230	Social Services	40,388	38,441	59,906	-	33,953	-	63,823	3,917	6.54%
240	Drug & Alcohol Abuse Prevention	-	-	-	-	-	-	-	-	#DIV/0!
250	Elderly & Transportation Services	97,206	99,070	114,250	-	85,914	1,500	125,349	11,099	9.71%
260	Beckish Senior Center	101,532	96,750	112,807	-	70,293	5,000	117,151	4,344	3.85%
270	Youth Services	48,975	48,970	50,195	-	50,194	-	52,102	1,907	3.80%
		319,781	313,811	367,948	-	263,011	6,500	388,915	20,967	5.70%
PUBLIC SAFETY										
310	Police Protection	182,000	178,997	186,400	-	437	-	165,000	(21,400)	-11.48%
320	Fire Fighting & Emerg. (Medical Services)	251,900	266,418	295,400	5,000	291,790	-	306,250	10,850	3.67%
330	Fire Prevention Services	28,217	25,687	29,047	-	20,596	-	30,290	1,243	4.28%
345	Emer. Management Director	4,626	3,187	5,733	-	3,068	-	8,094	2,361	41.18%
350	Lake Management Services	23,481	24,246	25,125	4,040	21,931	-	27,768	2,643	10.52%
		490,224	498,536	541,705	9,040	337,820	-	537,402	(4,303)	-0.79%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date: 04/14/2023

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variance	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
PUBLIC WORKS										
410	Public Works Maint. Services	662,441	619,361	685,798	-	470,717	-	708,326	22,528	3.28%
420	Waste Dipsosal Services	238,721	218,569	251,327	-	162,758	10,000	262,183	10,856	4.32%
440	Street Lighting Services	13,500	8,753	13,500	(650)	6,578	-	13,500	-	0.00%
		914,662	846,684	950,625	(650)	640,053	10,000	984,009	33,384	3.51%
LAND USE SERVICES										
510	Planning and Zoning Services	85,932	77,787	88,700	-	59,361	-	101,104	12,404	13.98%
520	Inland Wetland Commission	23,100	38,654	32,712	-	20,434	-	33,267	555	1.70%
530	Building Inspections / Facilities Maintenance	185,365	182,475	212,735	13,400	165,282	-	215,797	3,062	1.44%
540	Conservation and Agricultural	1,255	55	1,255	500	630	-	13,995	12,740	1015.14%
550	Zoning Appeals Services	-	-	-	-	-	-	-	-	#DIV/0!
560	Building Appeal Services	350	359	400	401	801	-	900	500	125.00%
570	Land Use Department	68,324	62,239	76,624	-	49,724	-	79,120	2,496	3.26%
		364,326	361,569	412,426	14,301	296,231	-	444,183	31,757	7.70%
MISCELLANEOUS										
610	Public Celebrations	7,700	7,953	7,700	856	1,930	-	8,800	1,100	14.29%
620	Library Services	421,428	421,428	439,626	-	439,626	-	466,865	27,239	6.20%
630	Lake Management Advisory Committee	23,093	14,914	26,050	-	20,304	-	23,650	(2,400)	-9.21%
640	Beach Services	44,323	34,734	48,184	650	25,641	-	50,559	2,375	4.93%
660	Recreation Area Operations	13,406	15,795	15,406	650	7,248	-	15,765	359	2.33%
670	Recreation	85,136	84,909	90,618	-	72,042	-	102,616	11,998	13.24%
		595,086	579,733	627,584	2,156	566,791	-	668,255	40,671	6.48%
	BOARD OF SELECTMEN TOTAL	4,390,892	4,169,907	4,733,084	23,590	3,408,802	109,200	5,028,821	295,737	6.25%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date: 04/14/2023

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variance	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
BOARD OF EDUCATION										
111	Certified Salaries	4,752,966	4,686,252	4,819,708	-	5,060,203		5,435,712	616,004	12.78%
112	Noncertified Salaries	1,083,629	1,174,440	1,173,142	-	1,130,371		1,241,779	68,637	5.85%
210	Employee Benefits - Hosp	1,181,963	1,105,640	1,127,150		1,282,425		1,421,621	294,471	26.13%
211	Employee Benefits - Group Life	8,310	8,094	8,500		8,244		9,100	600	7.06%
213	Employer FICA Taxes	80,000	84,500	86,000		78,453		86,000	-	0.00%
214	Employer Medicare Taxes	85,000	85,274	93,000		81,249		105,000	12,000	12.90%
250	Benefit - Unemployment	33,748	4,118	15,600		8,910		15,600	-	0.00%
260	Benefit - Worker's Compensation	75,000	70,789	78,000		66,839		72,000	(6,000)	-7.69%
290	Other Benefits	66,104	66,173	77,604		64,446		90,000	12,396	15.97%
310	Board of Education Legal Services	25,000	50,224	27,000		18,941		35,000	8,000	29.63%
320	Instructional Improvement	6,388	4,472	10,900		3,538		16,506	5,606	51.43%
330	Professional Services	156,908	147,210	240,808		251,082		202,400	(38,408)	-15.95%
340	Technical/Contracted Services	255,600	287,225	239,567	-	268,056		303,414	63,847	26.65%
411	Water/Air Testing and Sewage	6,500	2,835	6,500		3,453		6,500	-	0.00%
421	Sanitary Refuse	9,500	10,107	10,000		11,699		16,000	6,000	60.00%
422	Snow Plowing	24,750	25,500	25,500		27,000		28,750	3,250	12.75%
430	Repairs and Maintenance	44,400	233,937	45,100	-	20,170		45,100	-	0.00%
440	Copier Rental and Usage	33,500	26,126	34,500		27,637		33,412	(1,088)	-3.15%
510	Student Transportation	793,712	719,745	688,848		846,274		752,638	63,790	9.26%
520	Property Insurance	63,500	59,160	68,200		55,198		96,550	28,350	41.57%
530	Telephone	8,000	10,237	8,800		8,456		10,980	2,180	24.77%
531	Postage	6,000	2,081	6,000		1,161		4,000	(2,000)	-33.33%
540	Advertising	-	865	1,000		34		1,000	-	0.00%
560	Tuition	3,628,687	3,217,239	3,436,478		3,133,878		2,846,044	(590,434)	-17.18%
580	Travel	5,495	1,048	5,795		1,828		5,250	(545)	-9.40%
610	Supplies	93,694	192,098	116,848		68,520		121,259	4,411	3.77%
613	Custodial Supplies	22,000	24,089	22,000		17,861		22,000	-	0.00%
622	Electricity	117,000	111,023	117,000	-	47,971		75,000	(42,000)	-35.90%
623	Propane Gas	5,500	3,006	5,500		1,817		5,000	(500)	-9.09%
624	Heating Oil	61,000	80,989	84,000		76,880		84,000	-	0.00%
626	Diesel Fuel	44,000	31,539	55,000		28,596		45,000	(10,000)	-18.18%
640	Software	41,300	37,071	43,955		41,758		111,672	67,717	154.06%
641	Textbooks/Workbooks	19,808	80,129	18,092		21,759		105,903	87,811	485.36%
642	Library Books	6,300	6,520	6,500		3,040		6,500	-	0.00%
643	Periodicals	3,188	3,195	6,613		1,997		4,770	(1,843)	-27.87%
730	Equipment	21,650	128,708	57,859		13,234		137,302	79,443	137.30%
810	Dues and Fees	13,782	10,634	16,875		14,211		16,000	(875)	-5.19%
Board of Education Total		12,883,942	12,792,292	12,883,942	-	12,797,188		13,614,762	730,820	5.67%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date: 04/14/2023

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variance	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
	Board of Selectmen's Budget	4,390,892	4,169,907	4,733,084	23,590	3,408,802	109,200	5,028,821	295,737	6.25%
	Contingency	78,000	55,441	78,000	23,590			78,000	-	0.00%
	Debt Service	-	-	-	-	-	-	-	-	#DIV/0!
	Board of Education's Budget	12,883,942	12,792,292	12,883,942	-	12,797,188	-	13,614,762	730,820	5.67%
	TOTAL GENERAL FUND 10	17,352,834	17,017,641	17,695,026	47,180	16,205,990	109,200	18,721,583	1,026,557	5.80%
	TOTAL TRANSFERS OUT	461,646	550,346	812,031	133,000	-	-	831,872	19,841	2.44%
	TOTAL GENERAL FUND & TRANSFERS	17,814,480	17,567,987	18,507,057	180,180	16,205,990	109,200	19,553,455	1,046,398	5.65%
	Capital Fund	956,130	721,519	903,741		644,007		1,131,750	228,009	25.23%
	Dog Fund	14,722	19,755	28,501		19,620		28,612	111	0.39%
	Open Space Land Acquisition	-	-	-		-		-	-	#DIV/0!
	Internal Service Fund	10,000	-	25,000		6,109		25,000	-	0.00%
	Szedga Farm	4,900	1,498	4,950		924		6,750	1,800	36.36%
	Sr. Center Fund	-	84	-		14,437		-	-	#DIV/0!
	Recreation Fund	10,000	8,726	10,000		4,494		10,000	-	0.00%
	TOTAL ALL FUNDS ABOVE	18,810,232	18,319,569	19,479,249	180,180	16,895,581	109,200	20,755,567	1,276,318	6.55%

SUMMARY OF FISCAL YEAR 2022-2023 TRANSFERS AS REQUIRED BY ADOPTED BUDGET								
TRANSFERS FROM	TRANSFER TO							TRANSFERS FROM TOTAL
	General Fund	Capital Projects	Dog Fund	Town Aid Road	Land Acquisition	Int Service Fund	Szedga Farm	
General Fund		776,260	28,612			25,000	2,000	831,872
Capital Projects								0
Dog Fund								0
Town Aid Rd. Fund		203,820						203,820
Land Acquis. Fund								0
Int. Service Fund								0
Land Record Fees								0
Recreation Fund *	10,000							10,000
TOTAL	10,000	980,080	28,612	-	-	25,000	2,000	1,045,692

* 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 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
110	TOWN MEETING									
120	Telephone/Communication	1,351	1,351	1,419		1,418		1,490	71	5.00%
130	Legal Notices	1,500	1,382	1,500		279		1,500	-	0.00%
		2,851	2,732	2,919	-	1,697	-	2,990	71	2.43%
112	EXECUTIVE AND GENERAL ADMINISTRATIVE SERVICES									
10	Salaries & Wages	179,852	186,359	201,679		148,385		211,900	10,221	5.07%
12	Auto Allowance	3,600	3,600	3,600		2,700		3,600	-	0.00%
20	Payroll Taxes	136,000	138,286	150,000		103,455	10,000	153,000	3,000	2.00%
22	Unemployment Compensation	5,000	184	5,000	1,735	6,735		5,000	-	0.00%
30	Worker's Compensation	25,000	19,966	25,000		22,280	2,700	25,000	-	0.00%
40	Group Insurance	318,724	292,204	357,701	(4,308)	270,815	25,000	411,500	53,799	15.04%
50	Pension 401a plan	107,500	104,364	109,500		77,367	5,000	114,750	5,250	4.79%
60	Def Comp Match 457b plan	46,500	43,490	48,000		29,736	5,000	50,000	2,000	4.17%
110	Postage	3,000	2,910	3,000		2,450		3,000	-	0.00%
120	Telephone/Communication	6,284	6,056	6,400		4,723		6,400	-	0.00%
130	Legal Notices	2,000	2,539	2,000	(401)	713		2,000	-	0.00%
140	Advertising	750	498	750	-	-		750	-	0.00%
230	Electricity	13,200	12,544	16,000		6,129		16,000	-	0.00%
240	Fuel	3,500	4,575	5,700		5,296		7,300	1,600	28.07%
300	General Supplies	3,450	1,802	3,450		1,371		3,450	-	0.00%
420	Grants & Subsidies	5,000	5,000	5,000		5,000		5,000	-	0.00%
421	Town Historian	695	613	730		633		730	-	0.00%
422	Economic Dev Committee	650	430	650	1,080	1,730		1,730	1,080	166.15%
460	Commercial Insurance	35,000	39,177	35,000		31,260		47,600	12,600	36.00%
500	Professional/Technical	500	365	500		70		500	-	0.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	2,600	960	2,600		1,360		2,600	-	0.00%
550	Miscellaneous Services & Chgs	250	59	250		-		250	-	0.00%
600	Repairs & Maintenance	50	-	50		-		50	-	0.00%
710	Professional Improvement	270	-	270	600	600		270	-	0.00%
720	Professional Dues	12,068	11,994	12,114		12,084		12,250	136	1.12%
750	Conferences/Seminars	500	389	500	37	537		500	-	0.00%
770	Transportation	500	295	500		171		500	-	0.00%
811	Machinery/Equip.<5000	-	-	-		2,177		-	-	0.00%
		912,443	878,658	995,944	(1,257)	737,777	47,700	1,085,630	89,686	9.01%
113	INFORMATION/TECHNOLOGY									
300	General Supplies	4,500	3,634	4,500		2,451		4,500	-	0.00%
500	Professional/Technical	38,000	24,249	40,000		31,239		84,285	44,285	110.71%
515	Contracted Services (Copiers + IT)	19,500	16,319	22,750		27,148		15,476	(7,274)	-31.97%
600	Repairs/Maintenance	500	-	500		-		500	-	0.00%
811	Machinery/Equip.<5000	10,000	4,083	10,000		9,395		10,000	-	0.00%
		72,500	48,285	77,750	-	70,232	-	114,761	37,011	47.60%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
115	TOWN MAINTENANCE FACILITY (Old CVFD)									
120	Telephone	600	723	735		671		850	115	15.65%
230	Electricity	2,000	1,847	2,500		1,520		2,500	-	0.00%
240	Fuel	500	-	350		-		-	(350)	-100.00%
515	Contracted Services					-			-	0.00%
600	Repairs					-			-	0.00%
		3,100	2,570	3,585	-	2,191	-	3,350	(235)	-6.56%
116	CHAPEL ON THE GREEN									
230	Electricity	3,000	1,959	3,000		1,221		3,000	-	0.00%
600	Repairs	-	-	-		-		-	-	0.00%
		3,000	1,959	3,000	-	1,221	-	3,000	-	0.00%
117	HISTORY PLACE									
120	Telephone	1,536	1,440	1,536		1,300		1,800	264	17.19%
230	Electricity	2,200	1,888	2,200		1,224		2,500	300	13.64%
240	Fuel	600	392	600		-		-	(600)	-100.00%
600	Repairs & Maintenance		-			-		-	-	0.00%
		4,336	3,719	4,336	-	2,523	-	4,300	(36)	-0.83%
120	JUDICIAL & LEGAL									
500	Professional/Technical	55,000	32,064	55,000		21,242	20,000	55,000	-	0.00%
		55,000	32,064	55,000	-	21,242	20,000	55,000	-	0.00%
130	REGISTRAR OF VOTERS									
10	Salaries & Wages	15,614	6,856	16,158		11,056		16,843	685	4.24%
16	Election Workers	7,929	2,290	8,220		5,923	2,000	8,768	548	6.67%
110	Postage	540	620	540		493		580	40	7.41%
130	Legal Notices	180	139	180		172		180	-	0.00%
300	General Supplies	2,140	964	2,140		1,318		2,015	(125)	-5.84%
500	Professional/Technical	2,325	928	2,325	(95)	1,813		2,075	(250)	-10.75%
515	Contracted Services	675	675	675	75	750		750	75	11.11%
520	Printing	3,300	964	3,300		2,590		3,000	(300)	-9.09%
550	Miscellaneous Services & Chgs	80	60	80		-		80	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
720	Professional Dues	170	190	170	20	190		190	20	11.76%
750	Conferences/Seminars	1,000	360	1,000		510		1,980	980	98.00%
770	Transportation	207	138	207		200		343	136	65.70%
811	Mach/Equip <\$5000		-			-		-	-	0.00%
		34,160	14,185	34,995	-	25,015	2,000	36,804	1,809	5.17%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
132	ASSESSMENT									
10	Salaries & Wages	123,695	114,635	118,858		87,937		123,076	4,218	3.55%
110	Postage	690	146	1,510		-		1,200	(310)	-20.53%
130	Legal Notices	250	-	300		-		300	-	0.00%
300	General Supplies	2,500	1,083	2,500		2,360		2,500	-	0.00%
500	Professional/Technical	14,440	14,738	15,410		15,273		17,980	2,570	16.68%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
710	Professional Improvement	2,400	300	2,400		105		2,400	-	0.00%
720	Professional Dues	620	535	760		445		760	-	0.00%
750	Conferences/Seminars	1,000	46	1,000		970		1,070	70	7.00%
770	Transportation	3,560	-	3,890		1,360		2,975	(915)	-23.52%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		149,155	131,484	146,628	-	108,450	-	152,261	5,633	3.84%
133	TAX COLLECTION									
10	Salaries & Wages	65,659	63,809	67,977		48,190		72,602	4,625	6.80%
110	Postage	850	844	890		764		1,379	489	54.94%
130	Legal Notices	1,890	1,918	1,890		1,124		1,890	-	0.00%
300	General Supplies	620	527	620		53		620	-	0.00%
500	Professional/Technical	16,881	15,482	17,176		13,151		19,234	2,058	11.98%
505	State DMV Fee	250	250	250		250		250	-	0.00%
710	Professional Improvement	200	20	300		-		200	(100)	-33.33%
720	Professional Dues	150	95	150		95		150	-	0.00%
750	Conferences/Seminars	475	685	695		755		815	120	17.27%
770	Transportation	315	648	713		313		797	84	11.78%
811	Mach/Equip <\$5,000	-	878	-		-		-	-	0.00%
		87,290	85,156	90,661	-	64,695	-	97,937	7,276	8.03%
134	TOWN CLERK/PUBLIC RECORDS SERVICES									
10	Salaries & Wages	101,857	99,006	105,417		70,943		113,416	7,999	7.59%
110	Postage	1,009	1,007	1,103		763		1,179	76	6.89%
130	Legal Notices	4,000	3,316	4,000		846		4,000	-	0.00%
300	General Supplies	3,505	2,299	3,505		567		3,605	100	2.85%
500	Professional/Technical	8,870	8,170	8,915		5,923		10,200	1,285	14.41%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc. Services & Chgs	50	-	50		-		50	-	0.00%
600	Repairs & Maintenance	200	-	200		-		200	-	0.00%
630	Rental	396	347	396		353		430	34	8.59%
710	Professional Improvement	200	-	250		150		250	-	0.00%
720	Professional Dues	230	240	280		275		340	60	21.43%
750	Conferences/Seminars	1,000	1,005	1,400		1,320		1,180	(220)	-15.71%
770	Transportation	435	85	454		166		485	31	6.83%
		121,752	115,473	125,970	-	81,307	-	135,335	9,365	7.43%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
135	FINANCIAL PLANNING AND AUDITING									
110	Postage	800	460	850		-		800	(50)	-5.88%
130	Legal Notices	325	132	325		-		350	25	7.69%
500	Professional/Technical	24,400	24,400	25,210		22,210	3,000	32,335	7,125	28.26%
520	Printing	1,000	550	1,000		-		1,000	-	0.00%
		26,525	25,542	27,385	-	22,210	3,000	34,485	7,100	25.93%
136	FINANCE DEPARTMENT									
10	Salaries & Wages	193,906	193,079	221,453		143,180	20,000	234,851	13,398	6.05%
110	Postage	2,500	1,475	3,550		615		3,775	225	6.34%
300	General Supplies	2,500	700	2,800		239		3,000	200	7.14%
500	Professional/Technical	33,000	30,724	33,700		21,924		35,388	1,688	5.01%
515	Contracted Services		-	-		-		-	-	0.00%
550	Misc Svc/Charges	-	-	-		-		-	-	0.00%
600	Repairs/Maintenance	-	-	-		-		-	-	0.00%
710	Professional Improvement	500	65	500		65		500	-	0.00%
720	Professional Dues	300	160	415		160		415	-	0.00%
750	Conferences/Seminars	400	-	400		-		400	-	0.00%
770	Transportation	325	268	400		151		450	50	12.50%
811	Mach/Equip <\$5000		-	-		-		-	-	0.00%
		233,431	226,472	263,218	-	166,335	20,000	278,779	15,561	5.91%
140	BOARD OF ASSESSMENT APPEALS (Tax Review Services)									
10	Salaries & Wages	430	741	450		-		470	20	4.44%
110	Postage	60	65	75		-		75	-	0.00%
130	Legal Notices	630	345	630		-		630	-	0.00%
300	General Supplies		24	100		-		100	-	0.00%
710	Professional Improvement	150	100	150		-		150	-	0.00%
		1,270	1,275	1,405	-	-	-	1,425	20	1.42%
210	HEALTH CARE / INSPECT. SERVICES (Eastern Highland Health District - EHHD)									
500	Professional/Technical	31,680	30,580	30,790		22,657		30,490	(300)	-0.97%
		31,680	30,580	30,790	-	22,657	-	30,490	(300)	-0.97%
230	SOCIAL SERVICES									
10	Salaries & Wages	38,528	38,158	58,046		33,861		61,963	3,917	6.75%
110	Postage	350	12	350		12		350	-	0.00%
300	General Supplies	350	126	350		-		350	-	0.00%
550	Professional/Technical	360	-	360		-		360	-	0.00%
720	Professional Dues	100	80	100		80		100	-	0.00%
750	Conferences/Seminars	200	-	200		-		200	-	0.00%
770	Transportation	500	65	500		-		500	-	0.00%
		40,388	38,441	59,906	-	33,953	-	63,823	3,917	6.54%
240	DRUG & ALCOHOL ABUSE PREV.									
420	Grants	-	-	-		-		-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
250	ELDERLY & TRANSPORTATION SERVICES									
10	Salaries & Wages (Senior Transportation)	67,030	70,185	80,999		62,109		90,527	9,528	11.76%
110	Postage	200	-	232		180		315	83	35.78%
120	Telephone	660	606	660		454		1,000	340	51.52%
240	Fuel	5,000	3,772	7,500		3,336	1,500	8,000	500	6.67%
300	General Supplies	900	603	1,100	(110)	145		900	(200)	-18.18%
420	Grants & Subsidies	10,437	10,437	10,780		10,780		11,188	408	3.78%
500	Professional/Technical	1,200	1,200	1,200	110	1,310		1,640	440	36.67%
515	Contracted Services	7,179	7,179	7,179		7,179		7,179	-	0.00%
540	Commission on Aging	600	667	600		300		600	-	0.00%
600	Repairs & Maintenance	4,000	4,421	4,000		122		4,000	-	0.00%
710	Professional Improvement		-			-			-	0.00%
770	Transportation		-			-			-	0.00%
		97,206	99,070	114,250	-	85,914	1,500	125,349	11,099	9.71%
260	SENIOR CENTER SERVICES									
10	Salaries & Wages	68,533	71,210	75,298		51,270		78,262	2,964	3.94%
120	Telephone	1,380	1,334	1,380		1,200		1,950	570	41.30%
230	Electricity	15,000	10,989	15,000		5,792	3,000	15,000	-	0.00%
240	Fuel	12,190	10,615	16,500		8,540	2,000	16,500	-	0.00%
300	General Supplies	1,450	717	1,650		1,297		1,450	(200)	-12.12%
515	Contracted Services	1,380	1,436	1,380		1,557		2,400	1,020	73.91%
550	Misc. Services & Chgs	244	244	244		208		234	(10)	-4.10%
600	Repair/Maintenance	-	-	-		-		-	-	0.00%
710	Professional Improvement	380	-	380		179		380	-	0.00%
720	Professional Dues	125	-	125		-		125	-	0.00%
770	Transportation	850	203	850		249		850	-	0.00%
		101,532	96,750	112,807	-	70,293	5,000	117,151	4,344	3.85%
270	YOUTH SERVICES (AHM Youth & Family Services)									
300	Supplies	-	-	-		-		-	-	
420	Grants & Subsidies	48,975	48,970	50,195		50,194		52,102	1,907	3.80%
		48,975	48,970	50,195	-	50,194	-	52,102	1,907	3.80%
310	POLICE PROTECTION									
120	Telecommunications/ Internet	-	-	-		-		-	-	0.00%
300	General Supplies	-	-	-		-		-	-	0.00%
500	Professional/Technical	182,000	178,997	186,400		437		165,000	(21,400)	-11.48%
600	Repair/Maintenance		-	-		-		-	-	0.00%
811	ME < \$5,000		-	-		-		-	-	0.00%
		182,000	178,997	186,400	-	437	-	165,000	(21,400)	-11.48%
320	FIRE FIGHTING AND EMERGENCY (Medical Services)									
10	Salaries & Wages	-	-	-		-		-	-	0.00%
30	Worker's Comp. Insurance		-	-		-		-	-	0.00%
420	Grants & Subsidies	218,400	218,400	252,400	5,000	257,400		262,250	9,850	3.90%
500	Professional/Technical	33,500	48,018	43,000		34,390		44,000	1,000	2.33%
		251,900	266,418	295,400	5,000	291,790	-	306,250	10,850	3.67%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
330	FIRE PREVENTION SERVICES/ FIRE MARSHAL									
10	Salaries & Wages	23,717	23,717	24,547		18,177		25,590	1,043	4.25%
300	General Supplies	400	345	400	227	539		400	-	0.00%
515	Contracted Services	1,400	807	1,400	(227)	-		1,000	(400)	-28.57%
710	Professional Improvement	600	74	600		540		600	-	0.00%
720	Professional Dues	500	202	500		345		500	-	0.00%
770	Transportation	600	444	600		336		700	100	16.67%
811	ME < \$5,000	1,000	99	1,000		659		1,500	500	50.00%
		28,217	25,687	29,047	-	20,596	-	30,290	1,243	4.28%
345	EMER. MANAGEMENT DIRECTOR									
10	Salaries	3,076	3,075	3,183		2,387		3,319	136	4.27%
110	Postage	50	-	50		-		50	-	0.00%
300	General Supplies	200	75	200		-		200	-	0.00%
500	Professional/Technical	100	-	100		-		100	-	0.00%
710	Professional Improvement		-		199	199		200	200	0.00%
770	Transportation	200	37	200		-		225	25	12.50%
811	ME < \$5,000	1,000	-	2,000	(199)	481		4,000	2,000	100.00%
		4,626	3,187	5,733	-	3,068	-	8,094	2,361	41.18%
350	LAKE MANAGEMENT SERVICES									
	Marine Patrol & Gate Monitoring									
10	Salaries & Wages	18,071	18,107	19,140		12,989		22,133	2,993	15.64%
120	Telephone/Communication	1,160	1,052	1,160		814		1,160	-	0.00%
300	General Supplies	1,500	2,392	1,575		747		1,575	-	0.00%
500	Professional/Technical	-	-	500	-	-		500	-	0.00%
520	Printing	500	379	500		352		650	150	30.00%
550	Misc. Services & Chgs	-	-	-		-		-	-	0.00%
600	Repairs & Maintenance	1,750	2,316	1,750	4,040	5,264		1,750	-	0.00%
710	Professional Improvement	500	-	500		-		-	(500)	-100.00%
811	Mach/Equip < \$5,000	-	-	-	-	1,765		-	-	0.00%
		23,481	24,246	25,125	4,040	21,931	-	27,768	2,643	10.52%
410	PUBLIC WORKS MAINT. SERVICES									
10	Salaries & Wages	427,160	414,581	443,003		301,522		450,706	7,703	1.74%
11	Salaries & Wages-OT	31,807	28,846	34,231		19,368		36,328	2,097	6.13%
120	Telephone	3,904	2,671	3,904		2,004		3,904	-	0.00%
230	Electricity	2,750	2,436	3,100		1,890		5,000	1,900	61.29%
240	Fuel	32,972	34,589	44,900		35,358		47,000	2,100	4.68%
300	General Supplies	4,200	3,153	4,200		2,624		4,200	-	0.00%
500	Professional/Technical	7,850	1,697	2,215		1,042		2,215	-	0.00%
515	Contracted Services	31,050	19,927	31,050		5,152		34,530	3,480	11.21%
600	Repairs & Maintenance	102,050	94,414	102,150		92,931		106,698	4,548	4.45%
610	Bldgs/Grounds Rep/Maint	13,603	14,265	11,950		5,481		12,150	200	1.67%
630	Rental	4,120	2,681	4,120		2,043		4,120	-	0.00%
710	Professional Development	500	100	500	275	1,175		1,000	500	100.00%
720	Professional Dues	400	-	400	(275)	125		400	-	0.00%
770	Transportation	75	-	75		-		75	-	0.00%
		662,441	619,361	685,798	-	470,717	-	708,326	22,528	3.28%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
420	WASTE DISPOSAL SERVICES									
10	Salaries & Wages	44,371	39,267	47,483		21,529	10,000	49,963	2,480	5.22%
11	Salaries & Wages-OT	1,584	229	2,910		751		2,967	57	1.96%
110	Postage	425	230	425		-		425	-	0.00%
230	Electricity	1,870	1,223	2,100		1,088		2,100	-	0.00%
300	General Supplies	2,100	1,579	2,100		2,058		2,100	-	0.00%
500	Professional /Technical	166,921	161,931	174,859		130,817		181,678	6,819	3.90%
515	Contracted Services	6,850	1,096	6,850		1,505		8,350	1,500	21.90%
520	Printing	200	275	200		-		200	-	0.00%
600	Repairs & Maintenance	6,000	4,796	6,000		1,039		6,000	-	0.00%
630	Rental	8,400	7,943	8,400		3,971		8,400	-	0.00%
		238,721	218,569	251,327	-	162,758	10,000	262,183	10,856	4.32%
440	STREET LIGHTING SERVICES									
230	Electricity	13,500	8,753	13,500	(650)	6,578		13,500	-	0.00%
		13,500	8,753	13,500	(650)	6,578	-	13,500	-	0.00%
510	PLANNING AND ZONING SERVICES									
10	Salaries & Wages	78,827	73,502	81,595	(24,000)	42,583		43,399	(38,196)	-46.81%
130	Legal Notices	3,200	2,387	3,200		2,924		3,500	300	9.38%
500	Professional/Technical	1,500	1,067	1,500		1,435		1,500	-	0.00%
515	Contracted Services	-	-	-	24,000	12,000		50,000	50,000	0.00%
520	Printing	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	395	260	395		328		395	-	0.00%
600	Repairs/Maint	-	-	-		-		-	-	0.00%
710	Professional Improvement	300	-	300		-		300	-	0.00%
720	Professional Dues	510	365	510		-		510	-	0.00%
750	Conferences/Seminars	700	55	700		90		1,000	300	42.86%
770	Transportation	500	152	500		-		500	-	0.00%
		85,932	77,787	88,700	-	59,361	-	101,104	12,404	13.98%
520	INLAND WETLAND COMMISSION									
10	Salaries & Wages	19,740	37,001	29,352		19,102		29,457	105	0.36%
120	Telephone	-	-	-		-		-	-	0.00%
130	Legal Notices	1,000	1,201	1,000	(125)	1,011		1,300	300	30.00%
420	Grants & Subsidies	-	-	-		-		-	-	0.00%
500	Professional/Technical	1,500	-	1,500		-		1,500	-	0.00%
710	Professional Improvement	-	-	-		-		-	-	0.00%
720	Professional Dues	160	65	160	(30)	65		160	-	0.00%
750	Conferences/Seminars	100	125	100	155	255		250	150	150.00%
770	Transportation	600	114	600		-		600	-	0.00%
811	Mach/Equip<\$5,000	-	148	-		-		-	-	0.00%
		23,100	38,654	32,712	-	20,434	-	33,267	555	1.70%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
530	BUILDING INSPECTIONS / FACILITIES MAINTENANCE									
10	Salaries & Wages	110,178	111,209	134,298		89,929		132,908	(1,390)	-1.04%
11	Salaries & Wages-OT	5,305	2,455	5,305	(51)	2,912		7,447	2,142	40.38%
120	Telephone/Communication	792	792	792		594		792	-	0.00%
240	Fuel	1,000	1,943	1,500		1,346		2,300	800	53.33%
300	General Supplies	25,650	23,850	27,350		17,463		29,350	2,000	7.31%
500	Professional/Technical	12,150	20,730	12,800	13,400	26,977		14,780	1,980	15.47%
515	Contracted Services	19,490	16,520	20,690		17,661		21,720	1,030	4.98%
520	Printing	300	142	50	51	101		100	50	100.00%
720	Professional Dues	250	-	250		-		250	-	0.00%
750	Conferences/Seminars	250	245	250		100		250	-	0.00%
770	Transportation	1,400	1,400	1,400		776		1,600	200	14.29%
811	Mach/Equip < \$5,000	8,600	3,188	8,050		7,424		4,300	(3,750)	-46.58%
		185,365	182,475	212,735	13,400	165,282	-	215,797	3,062	1.44%
540	CONSERVATION & AG									
10	Salaries & Wages	-	-	-		-		3,600	3,600	0.00%
110	Postage	-	-	-		-		-	-	0.00%
300	General Supplies	200	-	200		-		4,420	4,220	2110.00%
420	Grants & Subsidies	-	-	-	500	500		2,000	2,000	0.00%
500	Professional/Technical	380	-	380		65		500	120	31.58%
515	Contracted Services	-	-	-		-		2,800	2,800	0.00%
520	Printing	-	-	-		-		-	-	0.00%
720	Professional Dues	175	25	175		-		175	-	0.00%
750	Conferences/Seminars	300	30	300		65		300	-	0.00%
770	Transportation	200	-	200		-		200	-	0.00%
		1,255	55	1,255	500	630	-	13,995	12,740	1015.14%
550	ZONING APPEALS SERVICES									
130	Legal Notices	-	-	-		-		-	-	0.00%
550	Miscellaneous Services & Chgs	-	-	-		-		-	-	0.00%
750	Conferences/Seminars	-	-	-		-		-	-	0.00%
770	Transportation	-	-	-		-		-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%
560	BUILDING APPEAL SERVICES									
130	Legal Notices	350	359	400	401	801		900	500	125.00%
		350	359	400	401	801	-	900	500	125.00%
570	LAND USE DEPARTMENT									
10	Salaries & Wages	64,699	58,215	66,999		44,124		69,495	2,496	3.73%
110	Postage	1,500	1,062	1,500		767		1,500	-	0.00%
300	General Supplies	1,500	1,351	1,500		1,173		1,500	-	0.00%
515	Contracted Services	-	1,611	6,000		3,660		6,000	-	0.00%
710	Professional Improvement	625	-	625		-		625	-	0.00%
720	Professional Dues	-	-	-		-		-	-	0.00%
770	Transportation	-	-	-		-		-	-	0.00%
811	Machinery/Equipment <\$5000	-	-	-		-		-	-	0.00%
		68,324	62,239	76,624	-	49,724	-	79,120	2,496	3.26%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
610	PUBLIC CELEBRATIONS									
300	General Supplies	1,700	1,953	1,700	856	1,930		2,500	800	47.06%
420	Grants & Subsidies	6,000	6,000	6,000	-	-		6,000	-	0.00%
500	Professional/Technical				-	-		300	300	0.00%
		7,700	7,953	7,700	856	1,930	-	8,800	1,100	14.29%
620	LIBRARY SERVICES									
420	Grants & Subsidies	421,428	421,428	439,626		439,626		466,865	27,239	6.20%
500	Professional/Technical		-			-			-	0.00%
		421,428	421,428	439,626	-	439,626	-	466,865	27,239	6.20%
630	LAKE MANAGEMENT ADVISORY COMMITTEE									
110	Postage	1,000	-	1,000		206		500	(500)	-50.00%
300	Supplies	900	-	900		-		500	(400)	-44.44%
420	Grants & Subsidies	150	150	150		150		150	-	0.00%
500	Professional/Technical	19,043	14,764	22,000		19,948		22,000	-	0.00%
520	Printing	-	-	-		-		500	500	0.00%
720	Professional Dues	-	-	-		-		-	-	0.00%
811	Mach & Equipment > \$5,000	2,000	-	2,000		-			(2,000)	-100.00%
		23,093	14,914	26,050	-	20,304	-	23,650	(2,400)	-9.21%
640	BEACH SERVICES									
10	Salaries & Wages	37,703	28,301	41,564		22,790		46,709	5,145	12.38%
110	Postage	250	230	250		-		100	(150)	-60.00%
120	Telephone/Communication	-	-	-		-		-	-	0.00%
140	Advertising	-	-	-		-		-	-	0.00%
230	Electricity - for 23/24 Moved to Rec Dept	1,320	1,411	1,320	650	1,519		-	(1,320)	-100.00%
240	Fuel - for 23/24, Moved to Rec Dept	1,300	1,015	1,300		549		-	(1,300)	-100.00%
300	General Supplies	1,500	1,641	1,500		783		1,500	-	0.00%
500	Professional/Technical	1,500	1,827	1,500		-		1,500	-	0.00%
515	Contracted Services	300	35	300		-		300	-	0.00%
520	Printing	300	275	300		-		300	-	0.00%
600	Repairs & Maintenance	150	-	150		-		150	-	0.00%
811	Machinery/Equipment < \$5000	-	-	-		-		-	-	0.00%
		44,323	34,734	48,184	650	25,641	-	50,559	2,375	4.93%
660	RECREATION AREA OPERATIONS									
120	Telephone/Internet - Rec Park				650	545		665	665	0.00%
230	Electricity	1,200	895	1,200		780		1,500	300	25.00%
300	General Supplies	400	1,005	2,400		369		2,400	-	0.00%
515	Contracted Services	7,806	7,754	7,806		3,890		7,200	(606)	-7.76%
600	Repairs/Maintenance	-	-	-		-		-	-	0.00%
811	Machinery/Equipment < \$5000	4,000	6,142	4,000		1,663		4,000	-	0.00%
		13,406	15,795	15,406	650	7,248	-	15,765	359	2.33%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
670	RECREATION (Administrative Office)									
10	Salaries	78,639	77,600	82,681	(300)	65,395		89,014	6,333	7.66%
110	Postage	100	-	100	(45)	-		100	-	0.00%
120	Telephone/Communication	792	2,131	2,232		1,640		2,392	160	7.17%
140	Advertising	500	457	500		-		500	-	0.00%
230	Electricity - for 23/24 Moved from Beach Svc					-		1,800	1,800	0.00%
240	Fuel - for 23/24, Moved from Beach Svcs					-		1,300	1,300	0.00%
300	General Supplies	1,500	1,418	1,500		1,453		2,800	1,300	86.67%
500	Professional/Technical	2,200	2,300	2,200	300	2,500		2,800	600	27.27%
520	Printing	-	-	-	55	-		-	-	0.00%
720	Professional Dues	105	105	105	(10)	160		110	5	4.76%
750	Conf / Seminars	600	-	600		590		600	-	0.00%
770	Transportation	700	898	700		304		1,200	500	71.43%
831	F & F <\$5000	-	-	-		-		-	-	0.00%
		85,136	84,909	90,618	-	72,042	-	102,616	11,998	13.24%
	TOTAL BOARD OF SELECTMEN	4,390,892	4,169,907	4,733,084	23,590	3,408,802	109,200	5,028,821	295,737	6.25%
5100	EDUCATION SERVICES (BOE)									
	TOTAL BOARD OF EDUCATION	12,883,942	12,792,292	12,883,942	-	12,797,188		13,614,762	730,820	5.67%
700	DEBT SERVICE									
962	01 Bond Principal Payment	-	-	-		-		-	-	0.00%
963	01 Bond Interest Payment	-	-	-		-		-	-	0.00%
	TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-	0.00%
800	CONTINGENCY									
900	Reserve for Contingency	78,000	55,441	78,000	23,590		20,000	78,000	-	0.00%
	FUND TOTALS-GENERAL FUND	17,352,834	17,017,641	17,695,026	-	16,205,990	129,200	18,721,583	1,026,557	5.80%
8900	Transfers From General Fund									
To	Capital Fund	438,646	513,646	755,530	133,000			776,260	20,730	2.74%
To	Dog Fund	10,000	16,200	28,501				28,612	111	0.39%
To	Internal Service Fund	10,000	17,500	25,000				25,000	-	0.00%
To	Szedga Farm	3,000	3,000	3,000				2,000	(1,000)	-33.33%
To	BOE NonLapsing Account	-	-	-				-	-	0.00%
	TOTAL TRANSFERS OUT	461,646	550,346	812,031	133,000	-	-	831,872	19,841	2.44%
	TOTAL GENERAL FUND & TRANSFERS	17,814,480	17,567,987	18,507,057	133,000	16,205,990	129,200	19,553,455	1,046,398	5.65%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2021-2022 Original Budgeted Expenditures	2021-2022 Actual Expenditures & Encumbrances.	2022-2023 Budgeted Expenditures	2022-2023 Transfers as of 04/14/2023	2022-2023 Expenditures & Encumbrances as of 04/14/2023	2022-2023 Projected variances	2023-2024 Proposed Expenditures	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
Fund 28	SZEGDA FARM									
190	Community Garden expenses		-		-	-	-	-	-	0.00%
191	Maintenance of Szegda Farm		-		-	-	-	-	-	0.00%
300	General Supplies	400	625	450		218		750	300	66.67%
500	Professional/Technical	-	-	-		-		-	-	0.00%
515	Contracted Services	2,000	667	2,000		406		3,500	1,500	75.00%
600	Repairs & Maintenance	2,500	206	2,500		300		2,500	-	0.00%
	TOTAL SZEGDA FARM	4,900	1,498	4,950	-	924	-	6,750	1,800	36.36%
	DOG FUND									
30-4134	PUBLIC RECORDS SERVICES									
110	Postage	-	-	343	-	343		424	81	23.62%
300	General Supplies	258	40	258	-	-		258	-	0.00%
500	Professional/Technical	-	-	-	-	-		-	-	0.00%
550	Miscellaneous Services & Chgs	-	-	-	-	-		-	-	0.00%
	AGENCY TOTALS	258	40	601	-	343	-	682	81	13.48%
30-4360	CANINE CONTROL SERVICES									
10	Salaries & Wages	11,114	16,866	24,000		17,640		24,030	30	0.13%
12	Auto Allowance	2,600	1,400	-		-		-	-	0.00%
120	Telephone/Communication	-	-	-		-		-	-	0.00%
140	Advertising	100	-	200		-		200	-	0.00%
300	General Supplies	150	11	300		-		300	-	0.00%
500	Professional/Technical	350	89	500		287		500	-	0.00%
515	Contracted Services	-	1,350	2,700		1,350		2,700	-	0.00%
550	Miscellaneous Services & Chgs	150	-	200		-		200	-	0.00%
710	Professional Development	-	-	-		-		-	-	0.00%
	AGENCY TOTALS	14,464	19,716	27,900	-	19,277	-	27,930	30	0.11%
	FUND TOTALS - DOG FUND	14,722	19,755	28,501	-	19,620	-	28,612	111	0.39%



COLUMBIA BOARD OF EDUCATION FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

Account Number	Account Description	2021-2022 Original Budget	2021-2022 Actual Exp & Enc	2022-2023 Original Budget	Add'l Town Approp	2022-2023 Adjusted Budget	2022-2023 Exp & Encumb as of 04/14/23	2023-2024 Proposed Town Budget Net of Grants	Variance from Original 22/23 Budget	% Change
CERTIFIED SALARIES										
10-00-100-2320-111	Salaries-Superintendent	160,290	170,990	165,100	-	165,100	183,965	170,053	4,953	3.00%
10-00-100-2350-111	Salaries-Before/After School Care	8,827	8,430	9,400	-	9,400	9,400	9,400	-	0.00%
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	2,953,275	2,905,263	3,042,818	-	3,042,818	3,315,598	3,599,692	556,874	18.30%
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	74,240	86,876	75,000	-	75,000	43,669	75,000	-	0.00%
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	53,880	55,404	58,438	-	58,438	58,014	43,120	(15,318)	-26.21%
10-10-100-1290-111	Salaries-Reg.Ed. Tutoring	5,000	-	5,000	-	5,000	-	-	(5,000)	-100.00%
10-10-100-2211-111	Salaries-Afterschool Program	25,800	14,425	25,800	-	25,800	26,353	25,800	-	0.00%
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	56,823	48,090	57,815	-	57,815	57,815	58,391	576	1.00%
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	7,500	7,500	3,500	-	3,500	2,500	-	(3,500)	-100.00%
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	90,098	90,098	91,954	-	91,954	91,954	94,115	2,161	2.35%
10-10-100-2400-111	Salaries-Administration Reg.Ed	310,853	310,037	259,638	-	259,638	264,341	265,480	5,842	2.25%
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	837,038	807,644	845,870	-	845,870	847,769	912,583	66,713	7.89%
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	6,200	3,103	6,200	-	6,200	3,950	6,200	-	0.00%
10-30-200-1290-111	Salaries-Homebound Tutoring	3,300	-	3,300	-	3,300	-	5,000	1,700	51.52%
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Prog	10,600	3,653	15,000	-	15,000	-	15,300	300	2.00%
10-30-200-1292-111	Salaries-CTA-Longevity	-	-	2,500	-	2,500	2,500	-	(2,500)	-100.00%
10-30-285-2100-111	Salaries-Admin- Special Education	139,242	164,742	142,375	-	142,375	142,375	145,578	3,203	2.25%
		4,752,966	4,686,252	4,819,708	-	4,819,708	5,060,203	5,435,712	616,004	12.78%
NONCERTIFIED SALARIES										
10-00-100-2310-112	Salaries-BOE Minutes	2,747	993	2,725	-	2,725	2,725	2,275	(450)	-16.51%
10-00-100-2320-112	Salaries-Admin. Secretary	64,260	66,940	66,550	-	66,550	66,512	68,175	1,625	2.44%
10-00-100-2350-112	Salaries-Door Monitor	9,844	3,236	10,000	-	10,000	10,000	9,150	(850)	-8.50%
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	176,087	42,135	42,438	-	42,438	171,914	198,172	155,734	366.97%
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	5,000	-	750	-	750	-	-	(750)	-100.00%
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	5,400	60,801	8,500	-	8,500	19,200	9,000	500	5.88%
10-10-100-2400-112	Salaries-AFSCME-Clerical	131,438	145,406	137,100	-	137,100	125,866	135,176	(1,924)	-1.40%
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	206,254	191,644	189,486	-	189,486	159,361	172,887	(16,599)	-8.76%
10-10-100-2601-112	Salaries - Facility Manager	77,804	80,066	80,550	-	80,550	80,530	82,543	1,993	2.47%
10-10-100-2610-112	Salaries - School Safety Officr	-	-	-	-	-	-	80,000	80,000	#DIV/0!
10-10-100-2650-112	Salaries-AFSCME-Fac. Tech. Subs	6,120	20,635	10,000	-	10,000	513	5,000	(5,000)	-50.00%
10-10-100-3200-112	Payroll - Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
10-10-220-2130-112	Salaries-AFSCME-Health Office	67,145	82,873	98,785	-	98,785	70,471	73,002	(25,783)	-26.10%
10-10-220-2132-112	Salaries-AFSCME-Nurse Subs	1,350	10,097	4,000	-	4,000	6,598	4,000	-	0.00%
10-30-200-1240-112	Salaries-AFSCME-Spec.Ed. Asst.	267,254	402,631	447,058	-	447,058	349,914	332,430	(114,628)	-25.64%
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	1,000	1,000	2,500	-	2,500	3,500	-	(2,500)	-100.00%
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	7,200	12,175	15,000	-	15,000	7,255	10,000	(5,000)	-33.33%
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	2,400	3,413	2,400	-	2,400	947	3,300	900	37.50%
10-30-285-2100-112	Salaries-AFSCME-Spec.Ed.Cleric	52,326	50,394	55,300	-	55,300	55,065	56,669	1,369	2.48%
		1,083,629	1,174,440	1,173,142	-	1,173,142	1,130,371	1,241,779	68,637	5.85%
EMPL BENEFIT-HOSP/SURG										
10-10-100-1100-210	BC/BS-Reg Ed - Anthem Premiums	1,181,963	1,105,640	1,127,150	-	1,127,150	1,282,425	1,421,621	294,471	26.13%
		1,181,963	1,105,640	1,127,150	-	1,127,150	1,282,425	1,421,621	294,471	26.13%
EMPL BENEFIT-GROUP LIFE										
10-10-100-1100-211	Group Life-Reg Ed	8,310	8,094	8,500	-	8,500	8,244	9,100	600	7.06%
10-10-100-3200-211	Group Life-Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
		8,310	8,094	8,500	-	8,500	8,244	9,100	600	7.06%
EMPLOYER FICA TAXES										
10-10-100-1100-213	FICA-REG ED	80,000	84,500	86,000	-	86,000	78,453	86,000	-	0.00%
		80,000	84,500	86,000	-	86,000	78,453	86,000	-	0.00%



COLUMBIA BOARD OF EDUCATION FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

Account Number	Account Description	2021-2022 Original Budget	2021-2022 Actual Exp & Enc	2022-2023 Original Budget	Add'l Town Approp	2022-2023 Adjusted Budget	2022-2023 Exp & Encumb as of 04/14/23	2023-2024 Proposed Town Budget Net of Grants	Variance from Original 22/23 Budget	% Change
EMPLOYER MEDICARE TAXES										
10-10-100-1100-214	MEDI-REG ED	85,000	85,274	93,000	-	93,000	81,249	105,000	12,000	12.90%
		85,000	85,274	93,000	-	93,000	81,249	105,000	12,000	12.90%
BENEFIT-UNEMPLOYMENT										
10-00-100-2310-250	Unemployment Compensation	33,748	4,118	15,600	-	15,600	8,910	15,600	-	0.00%
10-00-100-3200-250	Unemployment Comp - Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
		33,748	4,118	15,600	-	15,600	8,910	15,600	-	0.00%
BENEFIT-WORKERS COMPENSATION										
10-10-100-1100-260	Insurance-Work Comp	75,000	70,789	78,000	-	78,000	66,839	72,000	(6,000)	-7.69%
		75,000	70,789	78,000	-	78,000	66,839	72,000	(6,000)	-7.69%
OTHER BENEFITS										
10-00-100-2320-290	Other Benefits-Superintendent	5,000	11,468	9,000	-	9,000	10,407	15,000	6,000	66.67%
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	30,500	18,763	25,000	-	25,000	11,100	27,000	2,000	8.00%
10-10-100-2400-290	Other Benefits-Admin	15,604	11,911	15,604	-	15,604	14,979	16,000	396	2.54%
10-10-100-3200-290	Other Benefits - Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
10-30-285-2100-290	Benefits-AFSCMA/CTA/CASA-Spec.	15,000	24,031	28,000	-	28,000	27,960	32,000	4,000	14.29%
		66,104	66,173	77,604	-	77,604	64,446	90,000	12,396	15.97%
PROF SERVICES - HOT LUNCH										
10-00-100-2320-300	Cafeteria Expense	-	-	-	-	-	-	-	-	#DIV/0!
		-	-	-	-	-	-	-	-	#DIV/0!
BD OF ED LEGAL SERVICES										
10-00-100-2310-310	Legal Services -Board of Ed	25,000	50,224	27,000	-	27,000	18,941	35,000	8,000	29.63%
		25,000	50,224	27,000	-	27,000	18,941	35,000	8,000	29.63%
INSTR IMPROV-STAFF										
10-00-100-2310-320	Conf/Wkshps-Boe	500	-	500	-	500	-	500	-	0.00%
10-00-100-2320-320	Conf/Wkshp-Supt	500	30	500	-	500	525	500	-	0.00%
10-10-100-1118-320	Instr Svc-Athletics	1,200	170	1,200	-	1,200	480	500	(700)	-58.33%
10-10-100-2130-320	Instr Svc-Health Services	-	900	-	-	-	1,300	1,500	1,500	#DIV/0!
10-10-100-2213-320	Instr Svc-Conf/Wkshp	1,688	1,567	5,000	-	5,000	-	256	(4,744)	-94.88%
10-10-100-2400-320	Instr/Workshops-Principal	-	-	1,200	-	1,200	683	5,500	4,300	358.33%
10-10-100-2600-320	Instr/Workshops-Facilities	500	-	500	-	500	-	500	-	0.00%
10-10-100-2610-320	Instr/Workshops - School Safety Officer	-	-	-	-	-	-	7,000	7,000	#DIV/0!
10-30-200-2213-320	Confer/Wkshp-Spec Ed	2,000	1,805	2,000	-	2,000	550	250	(1,750)	-87.50%
		6,388	4,472	10,900	-	10,900	3,538	16,506	5,606	51.43%
PROFESSIONAL SERVICES										
10-00-100-2320-330	Prof Services-District	-	330	-	-	-	-	15,000	15,000	#DIV/0!
10-10-100-1101-330	Prof Serv Curricular Support	10,000	10,455	57,800	-	57,800	52,691	3,900	(53,900)	-93.25%
10-10-100-1101-330	Prof Serv Curricular Support-5yr plan	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1113-330	Prof Serv Social Studies	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1117-330	Prof Serv - Drama	4,000	175	4,000	-	4,000	-	2,000	(2,000)	-50.00%
10-10-100-1118-330	Prof Serv-Athl/Referee	5,908	4,329	5,908	-	5,908	2,506	6,000	92	1.56%
10-10-100-2130-330	Prof Serv-Health Services	-	1,229	-	-	-	-	-	-	#DIV/0!
10-10-100-2131-330	Prof Serv-Medical Advisor	2,000	1,500	2,100	-	2,100	-	2,500	400	19.05%
10-10-100-3200-330	Prof Serv-Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	5,000	-	5,000	-	5,000	-	5,000	-	0.00%
10-30-285-2100-330	Prof Serv - Outside Evaluation	10,000	1,500	10,000	-	10,000	48,870	10,000	-	0.00%
10-30-285-2101-330	Prof Serv - OT/PT Services	90,000	97,793	111,000	-	111,000	135,800	138,000	27,000	24.32%
10-30-285-2102-330	Prof Serv - Program Consultant	25,000	28,150	40,000	-	40,000	10,250	15,000	(25,000)	-62.50%
10-30-285-2103-330	Prof Serv-Speech/Oral Motor	5,000	1,750	5,000	-	5,000	965	5,000	-	0.00%
		156,908	147,210	240,808	-	240,808	251,082	202,400	(38,408)	-15.95%



COLUMBIA BOARD OF EDUCATION FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

Account Number	Account Description	2021-2022 Original Budget	2021-2022 Actual Exp & Enc	2022-2023 Original Budget	Add'l Town Approp	2022-2023 Adjusted Budget	2022-2023 Exp & Encumb as of 04/14/23	2023-2024 Proposed Town Budget Net of Grants	Variance from Original 22/23 Budget	% Change
TECH/CONTRACTED SERVICES										
10-00-100-2320-340	Prof Tech/Contr Svcs-District	67,891	73,767	75,513	-	75,513	73,222	63,463	(12,050)	-15.96%
10-00-100-2330-340	Tech/Contr Service Finance Dpt	5,545	5,374	3,475	-	3,475	3,149	3,310	(165)	-4.75%
10-00-100-2500-340	Auditor	8,650	8,650	9,240	-	9,240	9,240	9,240	-	0.00%
10-00-200-2320-340	Contracted Svcs-CompuClaim	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1100-340	Tech/Contr Services K-8	-	2,735	-	-	-	350	-	-	#DIV/0!
10-10-100-1107-340	Information Tech Svc / Maint	120,864	131,316	88,416	-	88,416	121,750	169,228	80,812	91.40%
10-10-100-2220-340	Media Center	750	3,224	750	-	750	757	2,900	2,150	286.67%
10-10-100-2400-340	School Office	1,000	1,154	1,200	-	1,200	1,223	1,300	100	8.33%
10-10-100-2600-340	Tech/Contr Serv-Maint	19,960	29,907	29,473	-	29,473	28,183	29,473	-	0.00%
10-10-100-2610-340	Tech/Contr Serv - Security	-	-	-	-	-	551	750	750	#DIV/0!
10-10-100-3200-340	Tech/Contracted Svcs-Hot Lunch	23,000	23,000	23,500	-	23,500	23,500	23,750	250	1.06%
10-30-200-1240-340	Tech/Contr Serv-Spec Service	8,000	8,098	8,000	-	8,000	6,132	-	(8,000)	-100.00%
		255,660	287,225	239,567	-	239,567	268,056	303,414	63,847	26.65%
WATER/SEWAGE										
10-10-100-2600-411	Water/Air Testing/Sewer/Compliance	6,500	2,835	6,500	-	6,500	3,453	6,500	-	0.00%
		6,500	2,835	6,500	-	6,500	3,453	6,500	-	0.00%
SANITARY REFUSE										
10-10-100-2600-421	Refuse Disposal	9,500	10,107	10,000	-	10,000	11,699	16,000	6,000	60.00%
		9,500	10,107	10,000	-	10,000	11,699	16,000	6,000	60.00%
SNOWPLOWING										
10-10-100-2600-422	Snowplowing	24,750	25,500	25,500	-	25,500	27,000	28,750	3,250	12.75%
		24,750	25,500	25,500	-	25,500	27,000	28,750	3,250	12.75%
REPAIRS/MAINTENANCE										
10-10-100-1100-430	Rep/Maint-Reg Ed	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1102-430	Rep/Maint-Art	-	-	100	-	100	-	100	-	0.00%
10-10-100-1105-430	Repair/Maint.-District Tech.	1,500	-	1,500	-	1,500	375	1,500	-	0.00%
10-10-100-1107-430	Repair/Maint.-Computer Ed.	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1112-430	Rep/Maint-Band	3,000	2,377	3,000	-	3,000	2,214	3,000	-	0.00%
10-10-100-1116-430	Rep/Maint-Life Skills	850	193	-	-	-	-	-	-	#DIV/0!
10-10-100-1118-430	Rep/Maint-Athletics	400	400	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-430	Rep/Maint-Health Services	-	125	500	-	500	-	500	-	0.00%
10-10-100-2220-430	Rep/Maint-Library	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2400-430	Rep/Maint-School Office	-	474	500	-	500	-	500	-	0.00%
10-10-100-2600-430	Rep/Maint-Grnds/Bldg/Equip	35,500	226,119	35,500	-	35,500	16,359	35,500	-	0.00%
10-10-100-2610-430	Rep/Maint-Bldg Contracts/Security	1,500	1,553	1,500	-	1,500	665	1,500	-	0.00%
10-10-100-3200-430	Rep/Maint-Hot Lunch	1,650	2,697	2,500	-	2,500	433	2,500	-	0.00%
10-30-100-2100-430	Repair/Maint.-Special Services	-	-	-	-	-	125	-	-	#DIV/0!
		44,400	233,937	45,100	-	45,100	20,170	45,100	-	0.00%
RENTAL										
10-10-170-1100-440	Rental-Usage	18,000	11,619	18,000	-	18,000	12,388	18,000	-	0.00%
10-10-180-1100-440	Rental-Copiers	15,500	14,507	16,500	-	16,500	15,249	15,412	(1,088)	-6.59%
		33,500	26,126	34,500	-	34,500	27,637	33,412	(1,088)	-3.15%
PUPIL TRANSPORTATION										
10-10-100-2700-510	Transportation-Elementary	267,556	263,555	272,124	-	272,124	272,124	280,969	8,845	3.25%
10-10-100-2790-510	Transportation-Non Reimb	22,600	14,121	22,600	-	22,600	9,516	22,600	-	0.00%
10-10-200-2700-510	Transp-Student Services	240,000	178,513	122,000	-	122,000	290,931	168,100	46,100	37.79%
10-20-100-2700-510	Transp-High Schl/Voag	263,556	263,555	272,124	-	272,124	273,703	280,969	8,845	3.25%
10-20-100-2701-510	Transportation-Magnet School	-	-	-	-	-	-	-	-	#DIV/0!
		793,712	719,745	688,848	-	688,848	846,274	752,638	63,790	9.26%



COLUMBIA BOARD OF EDUCATION FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

Account Number	Account Description	2021-2022 Original Budget	2021-2022 Actual Exp & Enc	2022-2023 Original Budget	Add'l Town Approp	2022-2023 Adjusted Budget	2022-2023 Exp & Encumb as of 04/14/23	2023-2024 Proposed Town Budget Net of Grants	Variance from Original 22/23 Budget	% Change
INSURANCE										
10-10-100-1107-520	Insurance - Technology	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-520	Insurance - Nurse Malpractice	200	111	200	-	200	113	200	-	0.00%
10-10-100-2600-520	Insur-Commercial Package	63,300	59,049	68,000	-	68,000	55,085	96,350	28,350	41.69%
		63,500	59,160	68,200	-	68,200	55,198	96,550	28,350	41.57%
TELEPHONE										
10-10-100-2600-530	Telephone	8,000	10,237	8,800	-	8,800	8,456	10,980	2,180	24.77%
		8,000	10,237	8,800	-	8,800	8,456	10,980	2,180	24.77%
POSTAGE										
10-10-100-2600-531	Postage	6,000	2,081	6,000	-	6,000	1,161	4,000	(2,000)	-33.33%
		6,000	2,081	6,000	-	6,000	1,161	4,000	(2,000)	-33.33%
ADVERTISING										
10-00-100-2320-540	Advertising	-	865	1,000	-	1,000	34	1,000	-	0.00%
		-	865	1,000	-	1,000	34	1,000	-	0.00%
TUITION										
10-10-100-1100-560	Tuition - Other	-	-	-	-	-	-	-	-	#DIV/0!
10-20-100-1100-560	Bolton High School	448,830	397,535	293,406	-	293,406	303,575	180,500	(112,906)	-38.48%
10-20-100-1106-560	Magnet School Tuition	123,600	145,799	135,807	-	135,807	142,963	134,816	(991)	-0.73%
10-20-100-1107-560	High School Tuition - Other	-	2,700	-	-	-	900	1,000	1,000	#DIV/0!
10-20-100-1108-560	E.O. Smith High School	2,117,291	2,015,386	2,153,081	-	2,153,081	1,999,600	1,934,503	(218,578)	-10.15%
10-20-300-1100-560	Tuition VoAg	20,469	19,900	21,084	-	21,084	8,870	35,000	13,916	66.00%
10-30-200-1240-560	Program Out Placement	558,500	400,428	433,000	-	433,000	408,853	381,000	(52,000)	-12.01%
10-30-200-1241-560	High School Services	354,830	230,439	395,100	-	395,100	263,662	175,528	(219,572)	-55.57%
10-30-600-1100-560	Adult Education	5,167	5,051	5,000	-	5,000	5,455	3,697	(1,303)	-26.06%
		3,628,687	3,217,239	3,436,478	-	3,436,478	3,133,878	2,846,044	(590,434)	-17.18%
TRAVEL										
10-00-100-2310-580	Travel-BOE	-	-	-	-	-	-	-	-	#DIV/0!
10-00-100-2320-580	Travel-Supt	795	-	795	-	795	20	750	(45)	-5.66%
10-10-100-1100-580	Travel-Reg Ed Staff	1,000	84	1,000	-	1,000	80	1,000	-	0.00%
10-10-100-2400-580	Travel-Principal	1,200	59	1,500	-	1,500	1,627	1,000	(500)	-33.33%
10-10-220-2130-580	Travel-Health Services	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2600-580	Travel-Facilities	500	-	500	-	500	100	500	-	0.00%
10-30-200-1240-580	Travel-Spec Ed	2,000	905	2,000	-	2,000	-	2,000	-	0.00%
		5,495	1,048	5,795	-	5,795	1,828	5,250	(545)	-9.40%
SUPPLIES										
10-00-100-2310-610	Supplies-Board of Ed	2,000	843	2,000	-	2,000	126	1,000	(1,000)	-50.00%
10-00-100-2320-610	District Office	3,000	1,282	3,000	-	3,000	853	2,500	(500)	-16.67%
10-00-100-2500-610	Supplies-Main Office	2,000	1,879	2,000	-	2,000	1,944	2,085	85	4.25%
10-10-100-1100-610	Supplies-Reg K-8	25,000	25,707	29,250	-	29,250	13,889	25,000	(4,250)	-14.53%
10-10-100-1101-610	Supplies-Copier	5,000	7,713	5,500	-	5,500	5,226	5,500	-	0.00%
10-10-100-1102-610	Supplies-Art	6,920	6,434	6,770	-	6,770	5,461	6,500	(270)	-3.99%
10-10-100-1104-610	Supplies-Lang Arts	5,006	18,279	7,383	-	7,383	4,533	8,325	942	12.76%
10-10-100-1105-610	Supplies-Tech Ed	500	44,854	-	-	-	68	1,000	1,000	#DIV/0!
10-10-100-1107-610	Supplies-Computer Ed	-	334	-	-	-	-	-	-	#DIV/0!
10-10-100-1108-610	Supplies-World Language	412	3,580	412	-	412	115	200	(212)	-51.46%
10-10-100-1110-610	Supplies-Science	1,456	6,006	4,608	-	4,608	2,985	8,750	4,142	89.89%
10-10-100-1111-610	Supplies-Math	-	-	3,000	-	3,000	2,274	6,625	3,625	120.83%
10-10-100-1112-610	Supplies-Band	3,000	3,314	5,000	-	5,000	2,566	3,000	(2,000)	-40.00%
10-10-100-1113-610	Supplies-Soc Studies	725	-	1,500	-	1,500	-	4,000	2,500	166.67%
10-10-100-1115-610	Supplies-Music General/Chorus	1,000	1,088	1,950	-	1,950	1,781	1,500	(450)	-23.08%



COLUMBIA BOARD OF EDUCATION FY 23-24 PROPOSED BUDGET

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EXPENDITURES (DETAIL)

Account Number	Account Description	2021-2022 Original Budget	2021-2022 Actual Exp & Enc	2022-2023 Original Budget	Add'l Town Approp	2022-2023 Adjusted Budget	2022-2023 Exp & Encumb as of 04/14/23	2023-2024 Proposed Town Budget Net of Grants	Variance from Original 22/23 Budget	% Change
10-10-100-1116-610	Supplies-Life Skills	4,734	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1117-610	Supplies-Drama	1,500	-	1,500	-	1,500	247	1,500	-	0.00%
10-10-100-1118-610	Supplies-Athletics	816	3,726	800	-	800	4,333	800	-	0.00%
10-10-100-1119-610	Supplies-Phys Ed	-	-	-	-	-	307	-	-	#DIV/0!
10-10-100-1121-610	Supplies-SRBI	1,500	121	9,625	-	9,625	-	2,000	(7,625)	-79.22%
10-10-100-1140-610	Supplies-District Technology	4,000	11,758	5,000	-	5,000	2,435	7,000	2,000	40.00%
10-10-100-2130-610	Supplies-Health Services	5,824	2,849	7,500	-	7,500	3,429	6,000	(1,500)	-20.00%
10-10-100-2211-610	Supplies-Afterschool Program	2,000	4,254	2,000	-	2,000	1,742	2,000	-	0.00%
10-10-100-2213-610	Supplies-Enrichment	1,500	125	-	-	-	-	-	-	#DIV/0!
10-10-100-2220-610	Supplies-Library	313	713	350	-	350	-	350	-	0.00%
10-10-100-2400-610	Supplies-Principal	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2600-610	Supplies-Maintenance	8,000	8,764	10,000	-	10,000	7,510	10,000	-	0.00%
10-10-100-2610-610	Supplies - School Safety Officer	-	-	-	-	-	-	2,439	2,439	#DIV/0!
10-10-100-3200-610	Supplies-Hot Lunch	-	-	-	-	-	977	-	-	#DIV/0!
10-10-210-1210-610	Supplies-Enrichment/STEM	-	19,519	1,000	-	1,000	968	1,200	200	20.00%
10-30-100-2100-610	Special Ed Dept Supplies	5,000	18,416	5,000	-	5,000	4,753	7,500	2,500	50.00%
10-30-100-2120-610	Spec Ed.- Guidance	1,788	545	1,000	-	1,000	-	1,485	485	48.50%
10-30-100-2150-610	Spec Ed.- Speech/Hearing	-	-	-	-	-	-	-	-	#DIV/0!
10-30-200-1240-610	Spec Ed.- Summer Sch Supplies	700	-	700	-	700	-	3,000	2,300	328.57%
10-30-285-2110-610	Supplies-Soc Wkr	-	-	-	-	-	-	-	-	#DIV/0!
		93,694	192,098	116,848	-	116,848	68,520	121,259	4,411	3.77%
MAINT SUPPLIES										
10-10-100-2600-613	Custodial Supplies	22,000	24,089	22,000	-	22,000	17,861	22,000	-	0.00%
		22,000	24,089	22,000	-	22,000	17,861	22,000	-	0.00%
ELECTRICITY										
10-10-100-2600-622	Electricity	117,000	111,023	117,000	-	117,000	47,971	75,000	(42,000)	-35.90%
		117,000	111,023	117,000	-	117,000	47,971	75,000	(42,000)	-35.90%
PROPANE GAS										
10-10-100-2600-623	Propane Gas	5,500	3,006	5,500	-	5,500	1,817	5,000	(500)	-9.09%
		5,500	3,006	5,500	-	5,500	1,817	5,000	(500)	-9.09%
HEATING OIL										
10-10-100-2600-624	Heating Oil	61,000	80,989	84,000	-	84,000	76,880	84,000	-	0.00%
		61,000	80,989	84,000	-	84,000	76,880	84,000	-	0.00%
DIESEL FUEL										
10-10-100-2700-626	Diesel Fuel	44,000	31,539	55,000	-	55,000	28,596	45,000	(10,000)	-18.18%
		44,000	31,539	55,000	-	55,000	28,596	45,000	(10,000)	-18.18%
SOFTWARE										
10-00-100-2320-640	Software-District	4,500	7,157	4,500	-	4,500	576	825	(3,675)	-81.67%
10-10-100-1100-640	Software-Reg Ed	-	9,342	-	-	-	1,775	27,475	27,475	#DIV/0!
10-10-100-1102-640	Software-Art	260	384	400	-	400	360	400	-	0.00%
10-10-100-1104-640	Software-Lang Arts	4,695	4,900	9,272	-	9,272	15,243	24,900	15,628	168.55%
10-10-100-1105-640	Software-Tech Ed	-	-	-	-	-	2,503	3,500	3,500	#DIV/0!
10-10-100-1107-640	Software-Contract Renewal	5,638	-	6,000	-	6,000	8,790	1,600	(4,400)	-73.33%
10-10-100-1108-640	Software-World Language	-	-	-	-	-	-	1,050	1,050	#DIV/0!
10-10-100-1110-640	Software-Science	2,970	1,249	-	-	-	1,584	2,438	2,438	#DIV/0!
10-10-100-1111-640	Software-Math	10,000	5,127	6,500	-	6,500	145	30,145	23,645	363.77%
10-10-100-1113-640	Software-Social Studies	-	-	-	-	-	578	4,115	4,115	#DIV/0!
10-10-100-1115-640	Software-Music	4,200	2,800	3,040	-	3,040	3,015	3,100	60	1.97%
10-10-100-1116-640	Software-Health/PE	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1118-640	Software-Athletics	-	-	-	-	-	2,145	2,200	2,200	#DIV/0!



COLUMBIA BOARD OF EDUCATION FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

Account Number	Account Description	2021-2022	2021-2022	2022-2023	Add'l	2022-2023	2022-2023	2023-2024	Variance from	%
		Original Budget	Actual Exp & Enc	Original Budget		Town Approp	Adjusted Budget	Exp & Encumb as of 04/14/23		
10-10-100-1121-640	Software-SRBI	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-640	Software-Health Services	334	1,229	1,359	-	1,359	1,369	1,500	141	10.38%
10-10-100-2220-640	Software-Media Center	4,324	2,304	3,089	-	3,089	1,797	-	(3,089)	-100.00%
10-10-100-2400-640	Software-School Office	-	612	-	-	-	864	650	650	#DIV/0!
10-10-100-3200-640	Software-Hot Lunch	-	-	-	-	-	-	-	-	#DIV/0!
10-10-210-1210-640	Software- Enrichment/STEM	-	-	9,200	-	9,200	-	5,000	(4,200)	-45.65%
10-30-100-2100-640	Software - Special Education	-	150	-	-	-	99	2,024	2,024	#DIV/0!
10-30-100-2120-640	Software-Guidance	595	-	595	-	595	-	750	155	26.05%
10-30-200-1240-640	Software - Student Svcs	3,784	1,818	-	-	-	916	-	-	#DIV/0!
		41,300	37,071	43,955	-	43,955	41,758	111,672	67,717	154.06%
TXTBKS/WKBKS/ANCMAT										
10-10-100-1100-641	Txtbks/Wkbks-Reg Ed	-	-	-	-	-	8,075	875	875	#DIV/0!
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	10,779	46,488	8,000	-	8,000	-	82,452	74,452	930.65%
10-10-100-1106-641	Txtbks/Wkbks-Health	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1107-641	Txtbks/Wkbks-Computer Ed	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1108-641	Txtbks/Wkbks-World Language	1,825	431	186	-	186	55	150	(36)	-19.35%
10-10-100-1110-641	Txtbks/Wkbks-Science	1,994	800	6,790	-	6,790	3,506	1,000	(5,790)	-85.27%
10-10-100-1111-641	Txtbks/Wkbks-Math	-	12,592	-	-	-	7,669	3,150	3,150	#DIV/0!
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	1,000	-	156	-	156	1,590	1,226	1,070	685.90%
10-10-100-1114-641	Music-Chorus	-	-	1,750	-	1,750	-	-	(1,750)	-100.00%
10-10-100-1115-641	Txtbks/Wkbks-Music General	1,160	353	210	-	210	125	200	(10)	-4.76%
10-10-100-1117-641	Txtbks/Wkbks-Drama	1,000	-	1,000	-	1,000	740	1,000	-	0.00%
10-10-100-1119-641	Txtbks/Wkbks-Phys Ed	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1121-641	Txtbks/Wkbks-SRBI	-	-	-	-	-	-	15,000	15,000	#DIV/0!
10-10-210-1210-641	Txtbks/Wkbks-Enrich/STEM	-	19,466	-	-	-	-	-	-	#DIV/0!
10-30-100-2120-641	Txtbks/Wkbks-Guidance	-	-	-	-	-	-	850	850	#DIV/0!
10-30-200-1240-641	Txtbks/Wkbks-Student Services	2,050	-	-	-	-	-	-	-	#DIV/0!
		19,808	80,129	18,092	-	18,092	21,759	105,903	87,811	485.36%
LIBRARY BOOKS										
10-10-100-2220-642	Library Books	6,300	6,520	6,500	-	6,500	3,040	6,500	-	0.00%
		6,300	6,520	6,500	-	6,500	3,040	6,500	-	0.00%
PERIODICALS										
10-00-100-2320-643	Periodicals-District Office	692	946	700	-	700	-	200	(500)	-71.43%
10-10-100-1100-643	Periodicals-Elem. Ed. K-8	-	-	-	-	-	-	600	600	#DIV/0!
10-10-100-1102-643	Periodicals-Art	50	25	50	-	50	28	50	-	0.00%
10-10-100-1104-643	Periodicals-Lang Arts	500	624	500	-	500	-	500	-	0.00%
10-10-100-1108-643	Periodicals-World Lang	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1110-643	Periodicals-Science	315	321	1,054	-	1,054	759	1,100	46	4.36%
10-10-100-1111-643	Periodicals-Math	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1113-643	Periodicals-Soc Studies	1,072	888	3,750	-	3,750	956	1,800	(1,950)	-52.00%
10-10-100-1116-643	Periodicals-Life Skills	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1121-643	Periodicals-SRBI	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2400-643	Periodicals-School Office	-	148	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-643	Periodicals-Health Services	59	-	59	-	59	-	75	16	27.12%
10-10-100-2220-643	Periodicals-Library/Media Cent	-	-	-	-	-	-	-	-	#DIV/0!
10-30-100-2100-643	Periodicals-Student Services	500	245	500	-	500	255	300	(200)	-40.00%
10-30-100-2120-643	Periodicals-Guidance	-	-	-	-	-	-	145	145	#DIV/0!
		3,188	3,195	6,613	-	6,613	1,997	4,770	(1,843)	-27.87%



COLUMBIA BOARD OF EDUCATION FY 23-24 PROPOSED BUDGET

Date: 04/14/2023

EXPENDITURES (DETAIL)

Account Number	Account Description	2021-2022 Original Budget	2021-2022 Actual Exp & Enc	2022-2023 Original Budget	Add'l Town Approp	2022-2023 Adjusted Budget	2022-2023 Exp & Encumb as of 04/14/23	2023-2024 Proposed Town Budget Net of Grants	Variance from Original 22/23 Budget	% Change
EQUIPMENT										
10-00-100-2320-730	Equip-District Office	-	1,767	-	-	-	1,484	-	-	#DIV/0!
10-10-100-1100-730	Equip-Reg Ed UNDER \$500	-	749	-	-	-	-	1,100	1,100	#DIV/0!
10-10-100-1101-730	Equip-Reg Ed OVER \$500	-	10,143	-	-	-	-	-	-	#DIV/0!
10-10-100-1102-730	Equipment Art	-	-	430	-	430	-	-	(430)	-100.00%
10-10-100-1105-730	Equip-Technology K-8	-	57,254	38,212	-	38,212	-	113,102	74,890	195.99%
10-10-100-1108-730	Equipment-World Language	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1110-730	Equipment-Science	300	-	300	-	300	96	100	(200)	-66.67%
10-10-100-1111-730	Equipment-Math	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1112-730	Equipment-Music/Band	2,890	2,703	5,998	-	5,998	1,322	2,500	(3,498)	-58.32%
10-10-100-1115-730	Equipment-Music	-	-	-	-	-	693	-	-	#DIV/0!
10-10-100-1117-730	Equipment-Music/Drama	1,000	-	1,000	-	1,000	310	500	(500)	-50.00%
10-10-100-1118-730	Equipment-Athletics	1,618	4,353	1,600	-	1,600	-	1,600	-	0.00%
10-10-100-1119-730	Equipment-Phys Ed	2,212	-	3,419	-	3,419	483	1,500	(1,919)	-56.13%
10-10-100-1121-730	Equipment-SRBI	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2130-730	Equipment-Nurse	-	7,774	-	-	-	450	-	-	#DIV/0!
10-10-100-2220-730	Equipment-Library/Media Center	6,140	-	-	-	-	1,999	-	-	#DIV/0!
10-10-100-2400-730	Equipment-School Office	-	1,060	-	-	-	4,355	-	-	#DIV/0!
10-10-100-2600-730	Equipment-Facility	2,400	24,086	2,400	-	2,400	-	2,400	-	0.00%
10-10-100-2610-730	Equipment-Security & Sch Sfty Officer	3,000	595	3,000	-	3,000	696	13,000	10,000	333.33%
10-10-210-1210-730	Equipment-Enrich/STEM	-	18,149	1,500	-	1,500	-	-	(1,500)	-100.00%
10-30-100-2100-730	Equipment-Spec Serv	-	-	-	-	-	1,347	1,500	1,500	#DIV/0!
10-30-200-1240-730	Technology Equipment-Spec Serv	2,090	74	-	-	-	-	-	-	#DIV/0!
		21,650	128,708	57,859	-	57,859	13,234	137,302	79,443	137.30%
DUES/FEES										
10-00-100-2310-810	Dues/Fees-Board of Education	2,750	2,815	2,900	-	2,900	2,928	3,200	300	10.34%
10-00-100-2320-810	Dues/Fees-District Office	4,500	5,319	5,250	-	5,250	5,275	6,000	750	14.29%
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	500	385	500	-	500	485	500	-	0.00%
10-10-100-1102-810	Dues/Fees-Art	300	180	300	-	300	465	200	(100)	-33.33%
10-10-100-1110-810	Dues/Fees-Science	-	-	-	-	-	250	190	190	#DIV/0!
10-10-100-1111-810	Dues/Fees-Math	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1112-810	Dues/Fees-Band	617	380	870	-	870	540	750	(120)	-13.79%
10-10-100-1113-810	Dues/Fees-Social Studies	190	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1118-810	Dues/Fees-Athletics	2,500	920	2,500	-	2,500	690	2,000	(500)	-20.00%
10-10-100-1119-810	Dues/Fees-PE/Health	400	40	400	-	400	-	400	-	0.00%
10-10-100-2130-810	Dues/Fees-Health Services	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-2211-810	Dues/Fees-Afterschool Program	385	-	385	-	385	484	500	115	29.87%
10-10-100-2220-810	Dues/Fees-Library/Media Center	140	130	140	-	140	130	150	10	7.14%
10-10-100-2400-810	Dues/Fees-School Office	600	-	600	-	600	120	220	(380)	-63.33%
10-10-100-2600-810	Dues/Fees-Facilities	-	465	325	-	325	300	350	25	7.69%
10-10-210-1210-810	Dues/Fees-Enrichment/STEM	-	-	2,000	-	2,000	300	1,000	(1,000)	-50.00%
10-30-100-2100-810	Dues/Fees-Student Svc Director	350	-	350	-	350	250	350	-	0.00%
10-30-100-2101-810	Dues/Fees-Student Services	355	-	355	-	355	1,994	-	(355)	-100.00%
10-30-285-2110-810	Dues/Fees-Guidance	195	-	-	-	-	-	190	190	#DIV/0!
		13,782	10,634	16,875	-	16,875	14,211	16,000	(875)	-5.19%
		12,883,942	12,792,292	12,883,942	-	12,883,942	12,797,188	13,614,762	730,820	5.67%
									730,820	5.67%



TOWN OF COLUMBIA FY 23-24 BUDGET

REVENUES

Date 04/14/2023

Description		2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual as of 04/14/2023	2022-2023 Projected Variance	2023-2024 Proposed	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
TAXES									
10-3000-110	Current Property Taxes	14,347,750	14,735,150	14,750,844	14,942,251				0.00%
10-3000-115	Refunds-Current Taxes	(20,000)	(55,710)	(20,000)	(12,246)		(20,000)	-	0.00%
10-3000-117	Refunds-Prior FY Taxes	(4,000)	(2,061)	(4,000)	(3,524)		(4,000)	-	0.00%
10-3000-120	Delinquent Property Taxes	90,000	100,537	90,000	139,808		95,000	5,000	5.56%
10-3000-130	Property Tax Interest	60,000	63,485	60,000	91,050		60,000	-	0.00%
10-3000-140	Property Tax Lien Fees	900	480	900	600		900	-	0.00%
10-3000-150	Other Fees-Tax Collector	500	1,280	600	1,286		600	-	0.00%
TOTAL TAXES		14,475,150	14,843,160	14,878,344	15,159,226	250,000	132,500	5,000	
LICENSE AND PERMITS									
10-3112-225	Pistol Permit Fees	3,500	2,800	4,500	2,030		3,200	(1,300)	-28.89%
10-3134-221	Real Estate Conveyance Fees	60,000	94,753	65,000	64,719		65,000	-	0.00%
10-3134-224	Recording Fees	21,000	27,442	23,000	12,732		24,000	1,000	4.35%
10-3510-223	Zoning Permit Fees	2,000	2,565	2,000	2,815		2,000	-	0.00%
10-3530-222	Building, Machine, & Septic Fees	57,000	90,345	65,000	68,625		65,000	-	0.00%
TOTAL LICENSE AND PERMITS		143,500	217,905	159,500	150,920	-	159,200	(300)	-0.19%
INTERGOVERNMENTAL REVENUES									
<i>Municipal Aid Estimates per CCM as of February 9, 2023</i>									
10-3000-320	Homeland Security Grant	2,500	1,711	3,000	-		3,000	-	0.00%
10-3000-352	Education Equalization (ECS) Grant	2,255,635	2,310,989	2,316,189	1,158,094	55,342	2,240,359	(75,830)	-3.27%
10-3800-353	Special Education Grant (Excess Cost)	35,000	87,499	50,000	95,702	45,702	112,000	62,000	124.00%
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	-	593	-	512	512	-	-	0.00%
10-3000-365	Veterans Tax Relief	-	3,050	-	2,484	2,484	-	-	0.00%
10-3000-367	Municipal Revenue Sharing	-	-	-	106,458	106,458	-	-	0.00%
10-3000-367	Supplemental Revenue Sharing	-	-	-	-	-	28,393	28,393	0.00%
10-3000-368	Municipal Projects Grant	26,763	26,763	26,763	-	-	26,763	-	0.00%
10-3000-368	Municipal Stabilization Grant	28,393	28,393	28,393	28,393	-	-	(28,393)	-100.00%
10-3000-382	PILOT - State Owned Property - New Tiered	6,366	6,366	6,366	6,666	-	6,878	512	8.04%
10-3000-383	Pequot-Mohegan Fund Grant	4,857	4,857	4,857	1,619	-	4,857	-	0.00%
10-3000-685	LoCIP reimbursement	80,106	-	117,339	-	(117,339)	155,509	38,170	32.53%
10-3000-686	STEAP reimbursement	-	1,948	-	-	-	-	-	0.00%
TOTAL INTERGOVERNMENT		2,439,620	2,472,170	2,552,907	1,399,927	93,159	2,577,759	24,852	0.97%



TOWN OF COLUMBIA FY 23-24 BUDGET

REVENUES

Date 04/14/2023

Description	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual as of 04/14/2023	2022-2023 Projected Variance	2023-2024 Proposed	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
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CHARGES FOR SERVICES

Multiple-410	Notary Fees	350	176	350	126	350	-	0.00%
Multiple-411	Photocopy Fees	5,000	7,309	5,500	3,585	6,000	500	9.09%
10-3134-416	Town Clerk Fees	4,500	7,142	6,000	4,436	6,000	-	0.00%
10-3250-417	Senior Van Donations	1,500	2,708	1,500	1,703	2,500	1,000	66.67%
10-3510-413	Planning & Zoning Fees	2,500	1,950	2,500	2,675	2,500	-	0.00%
10-3520-415	Inland/Wetland Fees	3,000	6,400	3,500	4,590	6,000	2,500	71.43%
10-3550-414	Zoning Board of Appeals	1,500	175	1,500	300	1,000	(500)	-33.33%
	TOTAL SERVICES	18,350	25,860	20,850	17,415	700	3,500	16.79%

MISCELLANEOUS

10-3000-611	Interest on Investments	7,500	5,395	2,500	45,628	58,000	35,000	32,500	1300.00%
10-3000-642	Bid and Spec Fees	-	-	-	-	-	0	-	0.00%
10-3000-660	Telecommunication Prop Relief	8,500	8,370	8,200	8,740	8,000	(200)	-2.44%	
10-3000-690	Miscellaneous	8,000	13,530	8,000	3,303	8,000	-	0.00%	
10-3112-412	Passport Fees	2,000	1,295	2,000	2,100	2,000	-	0.00%	
10-3112-500	Court Judgments	-	-	-	-	-	0	-	0.00%
10-3310-510	Court fines	2,800	930	1,500	700	1,500	-	0.00%	
10-3350-622	Boating Fees	2,500	4,125	3,000	125	3,000	-	0.00%	
10-3420-625	Transfer Station Fees	28,000	32,807	30,000	14,685	30,000	-	0.00%	
10-3420-626	Transfer Station Stickers	38,000	43,950	40,000	7,445	52,000	12,000	30.00%	
10-3570-650	State Fees-Land Use Dept	200	429	200	312	200	-	0.00%	
10-3640-623	Town Beach Use Fees	30,000	31,489	35,000	6,385	35,000	-	0.00%	
10-3800-680	Preschool Tuition Fees	40,000	66,672	57,500	41,976	60,000	2,500	4.35%	
Multiple-621	Facilities Rental	2,000	400	1,800	2,665	500	1,800	-	0.00%
	TOTAL MISC	169,500	209,393	189,700	134,063	58,500	236,500	46,800	24.67%

TRANSFER IN FROM RECREATION	10,000	8,827	10,000	4,494	(3,000)	10,000	-	0.00%
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TOTAL GENERAL FUND RESOURCES	17,256,120	17,777,315	17,811,301	16,866,047	399,359	3,140,309	79,852	2.61%
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Note: Variances excludes current Property Taxes



TOWN OF COLUMBIA FY 23-24 BUDGET

REVENUES

Date 04/14/2023

	Description	2021-2022 Budget	2021-2022 Actual	2022-2023 Budget	2022-2023 Actual as of 04/14/2023	2022-2023 Projected Variance	2023-2024 Proposed	\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	% Variance b/t FY 23/24 proposed & FY 22/23 budgeted
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OTHER REVENUES

DOG FUND									
30-3134-224	Dog License Fees	1,200	1,587	1,200	369		1,200	-	0.00%
30-3134-225	Dog License Surcharge	60	115	60	91		60	-	0.00%
30-3360-421	Redemption and Sale of Dogs	40	-	40	-		40	-	0.00%
TOTAL DOG FUND		1,300	1,702	1,300	460	-	1,300	-	0.00%

CAPITAL PROJECTS RESERVE FUND									
20-3000-611	Interest on Investment	1,800	3,944	1,500	39,343	45,000	40,000	38,500	2566.67%
TOTAL MISC RESERVE FUNDS		1,800	3,944	1,500	39,343	45,000	40,000	38,500	2566.67%

RECREATION FUND									
29-3270-Multip	Recreation Revenue	10,000	8,827	10,000	4,494		10,000	-	0.00%

MISCELLANEOUS STATE FUNDS									
41-3410-756	Town Aid Road Grant	205,232	205,292	205,292	203,820	(1,472)	203,820	(1,472)	-0.72%
TOTAL FOR MISC STATE FUNDS		205,232	205,292	205,292	203,820	(1,472)	203,820	(1,472)	-0.72%

TOTAL OTHER REVENUES		218,332	219,765	218,092	248,117		255,120	37,028	16.98%
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GRAND TOTAL RESOURCES		17,474,452	17,997,081	18,029,393	17,114,164	399,359	3,395,429	116,880	3.56%
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(Total 22/23 Revenue Budget Without Current Property Tax = \$3,060,457)

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



COLUMBIA BOARD OF EDUCATION FY 23-24 PROPOSED BUDGET

STATE AND FEDERAL GRANTS

Date: 04/14/2023

Grant Name	Designated Use of Grant Funds	2021-2022 Budgeted Amount	2021-2022 Actual Amount	2022-2023 Budgeted Amount	2022-2023 Unbudgeted Amount	2022-2023 Actual & Encumbrances as of 04/14/23	2023-2024 Budgeted Amount	Variance from Prior Year Budget	% Change
Title I	Noncertified Salary	26,177	26,177	22,056		15,439	22,758		
	Total	26,177	26,177	22,056	-	15,439	22,758	702	3.18%
Title II, Part A	Professional Services	8,312	8,312	7,302		7,302	7,744		
	Total	8,312	8,312	7,302	-	7,302	7,744	442	6.05%
Title II, Part A	Supplies ELL Salaries		1,228	-		-	-		
	Total	-	1,228	-	-	-	-	-	#DIV/0!
Title IV - New Grant in 2017-2018	Professional Services	10,000	10,000	10,000		9,000	10,000		
	Total	10,000	10,000	10,000	-	9,000	10,000	-	0.00%
IDEA B, Part 611 <i>(See Note #2 below)</i>	Instructional Salary Instructional Supplies Other Supplies	112,000	115,526	115,526	6,899	85,698	118,000		
	Total	112,000	115,526	115,526	6,899	85,698	118,000	2,474	2.14%
ARP IDEA B, Part 611	Instructional Salary			18,215		12,751			
	Total	-	-	18,215	-	12,751	-	(18,215)	-100.00%
IDEA B, Part 619 <i>(See Note #2 below)</i>	Noncertified Salary Transportation	5,000	5,080	5,080	145	3,658	5,100		
	Total	5,000	5,080	5,080	145	3,658	5,100	20	0.39%
ARP IDEA B, Part 619	Noncertified Salary			1,732		1,212			
	Total	-	-	1,732	-	1,212	-	(1,732)	-100.00%
Magnet School Transportation	Professional Services								
	Total	-	-	-	-	-	-	-	#DIV/0!
Rural Education Achievement Program <i>(See Note #1 below)</i>	Technology Equipment Technology Equipment 23/24 Estimated Award	32,182	23,601	32,988		16,011			
	Total	32,182	23,601	32,988	11,965	27,976	36,998	4,010	12.16%
Adult Education <i>(See Note #3 below)</i>	Adult Education Tuition	2,236	2,352	2,303		1,299	2,303		
	Total	2,236	2,352	2,303	-	1,299	2,303	-	0.00%
Coronavirus Relief Funds' ESSER Technology Grant ESSER II CRF Grant CRF Grant CRF Grant <i>(See Note #5 and #6 below)</i>	Technology Intervention Staffing Certified Hybrid Teaching Salaries Noncertified Facilities Cleaning Salaries PPE Supplies	101,932	101,932						
	Total	101,932	101,932	-	-	-	-	-	#DIV/0!
SPED ESSER Recovery Activities SPED ESSER Recovery Activities SPED ESSER Recovery Activities SPED ESSER Recovery Activities	Salaries - Behavioral Health Salaries - Dyslexia Summer School Salaries & Supplies Paraprofessional Prof Development		50,000	25,000		17,500			
	Total	-	50,000	26,950	15,000	33,865	-	(26,950)	-100.00%
ARP ESSER III Grant	Intervention Staffing			136,576		95,603	59,394		
	Total	-	-	136,576	-	95,603	59,394	(77,182)	-56.51%
Total Grants		297,839	344,208	378,728	34,009	293,803	262,297	(116,431)	-30.74%

NOTES:

- (1) For 23/24, REAP is an estimate. Application needs to be completed. Award amount is pending.
- (2) The state is requiring that IDEA grants be spent in first year of award. For the 2023-2024 budget needed to estimate grant award. Also, the state adjusted original award as noted in unbudgeted column.
- (3) Estimate of 2023-2024 Adult Education Grant per CCM. The unbudgeted column reflects the adjustment for the actual award from budget.
- (4) Title IV is a continuing new grant awarded during school year after application is submitted. Assuming \$10,000 award will remain as is.
- (5) Last year for COVID relief funds. As of 23/24 budget season, only the balance of the ARP ESSER III funds are available for budgeting.



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 04/14/2023

ACCT#	DESCRIPTION	2021-2022 Balance as of 06/30/2022	2022-2023 Budget Appropriation	22-23 Add'l Appropriation /Transfer	2022-2023 YTD Spent/ Encumbered as of 04/14/2023	2022-2023 Anticipated Spending	2022-2023 Projected Ending Balance	2023-2024 Budget Appropriation	07-01-2023 Projected Balance	2023-2024 Projected Spending	2023-2024 Projected Spending Balance	2024-2025	2025-2026	2026-2027	2027-2028
Board of Selectmen Capital Projects:															
20-6187-001	Road resurfacing (entire town)	351,440	246,500		265,768	257,172	75,000	434,500	509,500	484,500	25,000	479,750	495,000	490,250	505,500
20-6187-002	Hennequin Road drainage	49,627			1,770		47,857		47,857		47,857				
20-6187-003	Erdoni Road improvements	5,074					5,074	(5,074)							
20-6187-004	Box Culvert Replacement/Repair	325,970	125,000		10,587		440,383	200,000	640,383	200,000	440,383				
20-6188-001	Town Land Acquisition	-													
20-6189-001	Preliminary Design and Cost Estimate Account	4,796	10,000				14,796		14,796	10,000	4,796	10,000	10,000	10,000	10,000
20-6190-001	Rec Area Improvement Fund	20,346			6,470		13,875		13,875		13,875		60,000		
20-6201-001	Revaluation	19,044	10,000				29,044	10,000	39,044		39,044	10,000	10,000		
20-6202-007	Town-wide Network / Information Technology	2,032	(2,032)												
20-6205-001	DPW Equipment	8,149	13,000	133,000	146,211		7,938	169,000	176,938	169,000	7,938	250,000	255,000	215,000	135,000
20-6205-002	Transfer Station Equipment /Upgrades/Repairs	25,865	10,000				35,865	(15,000)	20,865	15,000	5,865	10,000	65,000	10,000	10,000
20-6205-007	Facilities Equipment	2,796	(2,796)												
20-6206-002	Facilities Cap Improv - Buildings	58,184	20,000		33,532	17,000	27,652	20,000	47,652	40,000	7,652	260,000	20,000	20,000	20,000
20-6206-008	Bridge: Hop River Road	168,974	55,974				224,948	(200,000)	24,948		24,948				
20-6206-016	Bridge: Latham Hill/Synogogue Road	15,000					15,000		15,000		15,000				
20-6403-026	Dam Mitigation and Repairs		55,000		9,000		46,000	5,000	51,000	51,000					
20-6208-005	Bridge: Roses Hill/Pucker Street replace (w/ Coventr	4,007	(4,007)												
20-6208-001	Hazardous Tree Removal/Trimming	35,048	100,000		90,230	44,818		100,000	100,000	100,000		50,000	50,000	25,000	25,000
20-6208-017	Senior Center Equipment	991					991	11,000	11,991	11,000	991	10,000			
20-6388-013	Open Space Land Acquisition	53,501					53,501		53,501		53,501				
20-6403-006	CVFD Capital Projects	2,475	322,293		27,882		296,886	321,070	617,956	51,250	566,706	394,820	271,070	291,070	301,070
20-6206-999	Cap Project Reserve - Future Projects														
Columbia Board of Education Capital Projects:															
20-6206-004	HWP: Driveway & Sidewalks	20,000			20,000							266,900			
20-6206-010	HWP: Floor replacement/repair	14,460	15,000				29,460		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				20,000		20,000		20,000	10,000	10,000	10,000	10,000
20-6206-026	HWP: Emergency generator upgrade														
20-6206-027	HWP: Install All-weather Track	38,165			32,556		5,609	(5,609)							
New	HWP: Dishwasher											15,000			
Future Projects:															
Future	Latham Hill Culverts: (\$350,000 to \$450,000)														
Future	Marine Patrol Boat Replacement in 2030 (\$30,000)														
Future	Senior Center Parking Lot (\$109,500)														
Future	DPW 6 Bay Garage (\$770,000)														
Future	HW Porter School Parking Lot (\$250,000 to \$350,000)														
TOTAL		1,254,698	983,932	133,000	644,007	318,990	1,408,633	1,044,887	2,453,520	1,131,750	1,321,770	1,801,470	1,281,070	1,096,320	1,041,570
Breakdown:															
Board of Selectman		1,153,318	958,932	133,000	591,451	318,990	1,334,810	1,050,496	2,385,306	1,131,750	1,253,556	1,474,570	1,236,070	1,061,320	1,006,570
Board of Education		101,380	25,000	-	52,556	-	73,823	(5,609)	68,214	-	68,214	326,900	45,000	35,000	35,000
Net Board of Selectman and Board of Education		1,254,698	983,932	133,000	644,007	318,990	1,408,633	1,044,887	2,453,520	1,131,750	1,321,770	1,801,470	1,281,070	1,096,320	1,041,570

\$ Variance b/t FY 23/24 proposed & FY 22/23 budgeted	60,955
% Variance b/t FY 23/24 proposed & FY 22/23 budgeted	6.20%



TOWN OF COLUMBIA FY 23-24 PROPOSED BUDGET

CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 04/14/2023

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

	Fund Balance 6/30/22	FY 22/23 Projected Income	FY 22/23 Additional Transfers	FY 22/23 Projected Spending	6/30/2023 Projected Fund Balance	FY 23/24 Projected Income	FY 23/24 Projected July 1 Balance	FY 23/24 Transfer from Gen. Fd
DESIGNATED RESERVE FUNDS	1,254,698							
UNDESIGNATED								
Anticipated Investment Income		46,500				40,000		
Transfer From TAR		205,292				203,820		
Transfer From General Fund (budget)		755,530						
Transfer From General Fund & Contingency(add'l)			133,000					
Transfer from Land Acquisition Fund								
Transfer from Land Record Recording Fees								
Transfers out								
ASSIGNED/(UNASSIGNED) AS OF 6/30/22	1,416							
AVAILABLE FOR IDENTIFIED PROJECTS	1,256,114	1,007,322	133,000	962,997	1,433,440	243,820	2,453,520	776,260
TRANSFER FROM GENERAL FUND REQUIRED								
					-			

PROJECTED ASSIGNED/ (UNASSIGNED) AS OF 06/30/23 (24,807)

TOTAL PROJECTED COMMITTED FUND BALANCE AS OF 06/30/23 1,408,633

	Balance 6/30/22	IN	State Adjust.	OUT	Balance 45,107	IN 203,820	OUT 203,820	Balance 45,473
NON-GENERAL FUND REVENUE SOURCES								
TOWN AID ROAD FUND - Fund 41	60	203,820		203,880	-	203,820	203,820	-
LAND ACQUISITION FUND (per Ordinance 8-13) - Fund 35	25,161	400			25,561			25,561
STATE LoCIP ENTITLEMENT FOR COLUMBIA	78,558	38,506	(500)		116,564	155,509		272,073
LAND RECORD RECORDING FEES (per Public Act 05-228) - Fund 59	75,158	7,500			82,658	10,000		92,658
					-			-



TOWN OF COLUMBIA FY 23-24 BUDGET

GRANTS AND SUBSIDIES SUMMARY

Date: 04/14/2023

Dept #	Agency	2021-2022 Budget	2022-2023 Budget	2023-2024 Budget	\$ Change b/t proposed FY 23-24 & approved FY 22-23	% Change b/t proposed FY 23-24 & approved FY 22-23
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%
	Total	5,000	5,000	5,000		
250	Windham Region Transit District	9,337	9,570	9,857	287	3.00%
	TVCCA Assessment	1,100	1,210	1,331	121	10.00%
	Total	10,437	10,780	11,188		
270	AHM Youth Services	48,975	50,195	52,102	1,907	3.80%
320	Columbia Volunteer Fire Dept.	218,400	252,400	262,250	9,850	3.90%
540	Conservation & Agriculture	0	0	2,000	2,000	#DIV/0!
610	Columbia Lions Club	6,000	6,000	6,000	0	0.00%
620	Saxton B. Little Free Library	421,428	439,626	466,865	27,239	6.20%
630	Connecticut Federation of Lakes	150	150	150	0	0.00%
	TOTAL	710,390	764,151	803,555	41,404	5.42%



TOWN OF COLUMBIA FY 23-24 BUDGET

Date: 04/14/2023

FY 22-23 ESTIMATED ENDING FUND BALANCES AS of 06/30/23

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Lnd Acq. Fund Fund 35	Internal Srvc Fund Fund 27	Sr. Center Fund 36	Rec. Prgrms 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 6/30/22	5,533,105	1,256,114	6,984	60	25,161	6,221	8,304	28,599	12,998	300,000	75,158	394,953	7,647,656
UNASSIGNED/ ASSIGNED FUND BALANCE	4,532,711	1,416	6,984					25,000					
NONSPENDABLE FUND BALANCE-PPD EXPENSES	28,993							3,599					
FUND BALANCE DESIGNATED FOR FY 22-23	695,756	1,254,698											
FY 21-22 ENCUMBRANCES	275,644												
NET FUND BALANCE 6/30/22	5,533,105	1,256,114	6,984					28,599					
ASSIGNED / RESERVED FOR ENCUMBRANCES	(275,644)												(275,644)
NONSPENDABLE FUND BALANCE-PPD EXPENSES	(28,993)							(3,599)					(32,592)
													-
AVAILABLE FUND BALANCE AS OF 06/30/22	5,228,467	1,256,114	6,984	60	25,161	6,221	8,304	25,000	12,998	300,000	75,158	394,953	7,339,419
FY 22-23 RESOURCES													-
PROPERTY TAXES (BUDGETED)	14,750,844												14,750,844
INTERGOVERNMENTAL (BUDGETED)	2,552,907			205,292									2,758,199
OTHER REVENUE (BUDGETED)	497,550	1,500	1,300					20,000					520,350
FUNDS TRANSFERRED TO (BUDGETED)	10,000	960,822	28,501			25,000			3,000				1,027,323
TOTAL FY 22-23 RESOURCES	17,811,301	962,322	29,801	205,292	-	25,000	-	20,000	3,000	-	-	-	19,056,716
REVENUE VARIANCE - ACTUAL VS BUDGET	399,359	45,000	-	(1,472)	2,372		11,322		255		4,988	133,783	595,607
ADDITIONAL TRANSFERS TO (During FY 22-23)		133,000											133,000
TOTAL RESOURCES INCLUDING FUND BALANCE	23,439,126	2,396,436	36,785	203,880	27,532	31,221	19,626	45,000	16,253	300,000	80,146	528,736	27,124,742
FY 22-23 REQUIREMENTS													-
BOARD OF SELECTMEN BUDGET	4,733,084	903,741	28,501			25,000		10,000	4,950				5,705,276
CONTINGENCY	78,000												78,000
DEBT SERVICE	-												-
BOARD OF EDUCATION BUDGET	12,883,942												12,883,942
	-												-
TOTAL ORIGINAL BUDGET	17,695,026	903,741	28,501	-	-	25,000	-	10,000	4,950	-	-	-	18,667,218
ORIGINAL BUDGETED TRANSFERS OUT	812,031			205,292				10,000					1,027,323
APPROPRIATION VARIANCE (actual vs. budget)						(18,891)	14,437						(4,455)
EXPENSE VARIANCE (actual vs. budget)	109,200	59,256		(1,412)								527,971	695,015
TRANSFER VARIANCE (actual vs. budget)	133,000												133,000
TOTAL OUTLAY	18,749,257	962,997	28,501	203,880	-	6,109	14,437	20,000	4,950	-	-	527,971	20,518,101
ESTIMATED FUND BALANCE 06/30/23:													
TOTAL RESOURCES LESS TOTAL OUTLAY	4,689,869	1,433,440	8,284	-	27,532	25,112	5,189	25,000	11,303	300,000	80,146	766	6,606,641



TOWN OF COLUMBIA FY 23-24 BUDGET

Date: 04/14/2023

FY 22-23 DEVELOPMENT OF AMOUNT TO BE RAISED BY TAXES FOR FY 23-24

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Land Acq. Fund Fund 35	Internal Srvc Fund Fund 27	Sr. Center Fund 36	Rec. Prgrms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection Fund 59	American Relief Plan	Total All Funds
ESTIMATED FUND BALANCE 7/1/23	4,689,869	1,433,440	8,284	-	27,532	25,112	5,189	25,000	11,303	300,000	80,146	766	6,606,641
ESTIMATED FUNDS UNASSIGNED/UNDESIGNATED	3,389,869												3,389,869
ESTIMATED FUNDS AVAILABLE FOR EXPENDITURES	1,300,000	1,433,440	8,284	-	27,532	25,112	5,189	25,000	11,303	300,000	80,146	766	3,216,772
FY 23-24 RESOURCES													
INTERGOVERNMENTAL	2,577,759	-		203,820									2,781,579
OTHER	552,550	40,000	1,300					10,000					603,850
FUNDS TRANSFERRED TO	10,000	980,080	28,612			25,000			2,000				1,045,692
TOTAL RESOURCES	3,140,309	1,020,080	29,912	203,820	-	25,000	-	10,000	2,000	-	-	-	4,431,121
AVAILABLE BALANCE PLUS RESOURCES	4,440,309	2,453,521	38,196	203,820	27,532	50,112	5,189	35,000	13,303	300,000	80,146	766	7,647,893
FY 23-24 REQUIREMENTS													
Board of Selectmen Budget	5,028,821	1,131,750	28,612			10,000		10,000	6,750				6,215,933
Contingency	78,000												78,000
Debt Service	-												-
Board of Education Budget	13,614,762												13,614,762
	-												-
Total Original General Fund Budget	18,721,583	1,131,750	28,612	-	-	10,000	-	10,000	6,750	-	-	-	19,908,695
Originally Budgeted Transfers Out	831,872	-	-	203,820	-	-	-	10,000			-	-	1,045,692
FUNDS RESERVED-FUTURE ACTIVITY		1,321,771	9,584		27,532	40,112	5,189	15,000	6,553	300,000	80,146	766	1,806,652
TOTAL REQUIREMENTS	19,553,455	2,453,521	38,196	203,820	27,532	50,112	5,189	35,000	13,303	300,000	80,146	766	22,761,040
AMOUNT TO BE RAISED BY TAXES	15,113,146	(0)	-	-	-	-	-	-	-	-	-	(0)	15,113,146
2021 NET GRAND LIST (budget purposes)	584,914,851												
2022 NET GRAND LIST (budget purposes)	595,264,188												
Change from 2021 Net Grand List	10,349,337	1.77%											

	FY 22-23 VALUE OF ONE MILL	FY 22-23 COLLECTION RATE	FY 22-23 MILL RATE	PROPOSED VALUE OF ONE MILL	PROPOSED COLLECTION RATE FY 23-24	PROPOSED MILL RATE FY 2023-2024
FY 23-24 PROPERTY TAX SUMMARY	570,292	97.50%	25.87	583,359	98.00%	25.91

NOTE: 22/23 Amount to be Raised by Taxes = \$14,750,844
 For 22/23, net grand list increased 16.58% (due to Reval results)

Net Mill Increase/(Decrease) 0.04
 Percent Increase/(Decrease) 0.15%

NOTE: FY 23-24 Mill Rate includes the use of \$1,300,000 from the general fund to put the mill rate increase at 0.04 mills.
 23.98% Percent of anticipated fund balance as of 07/01/23 to the Total General Fund Budget Requirement
 17.34% Percent of unassigned/undesignated fund balance as of 07/01/23 to the Total General Fund Budget Requirement with the use of \$1,300,000 from the General Fund to reduce the Mill Rate impact in FY 23-24.
 1.55% Amount of contingency in comparison to the total BOS budget excluding debt service.