



TOWN OF COLUMBIA

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OFFICE OF THE TOWN ADMINISTRATOR

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

FROM: Mark Walter, Town Administrator

DATE: July 1, 2026

RE: Adopted Fiscal Year 2026-2027 Annual Town Budget

This packet constitutes the Adopted Annual Town Budget for Fiscal Year 2026-2027 for the Board of Selectmen (BOS) and the Board of Education (BOE), respectively. For summary purposes, the budget can be segmented as follows: Resources, Requirements, and Mill Rate. The Annual Town Budget was adopted after three referendums: May 22, 2026, June 9, 2026 and June 30, 2026. FiPAC met on July 1, 2026 to set the Mill Rate and the due dates for the property taxes which will be August 1, 2026 and January 1, 2027.

RESOURCES

The adopted budget for the General Fund revenues for FY '26-'27, other than new/current property taxes to be raised, total \$3,343,062 which is an increase of \$232,617 or 7.48% from FY '25-'26. As shown in detail on pages 23 through 25 of this budget packet, several revenue line items for FY '26-'27 may increase, decrease or go unchanged. As of February 7, 2026, the BOS anticipated receiving the following state municipal funding: \$2,316,189 in ECS funding (\$76,739 increase from FY'25-'26), \$45,000 in Special Education Excess Cost Grant (\$5,000 decrease from FY'25-'26), 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'25-'26), \$26,763 for Municipal Projects Grant (no change from FY'25-'26), \$28,393 for Supplemental Revenues Sharing (formerly called Municipal Stabilization Grant; no change from FY'25-'26, and \$6,421 in PILOT-State Owned Property Grant (\$253 increase from FY'25-'26), \$4,587 in Pequot-Mohegan Grant (no change from FY'25-'26). As of May 7, 2026, the State of Connecticut approved its budget and additional municipal aid was awarded to the Town and the Board of Education: Supplemental Education Aid (\$92,648), Supplemental Pequot-Mohegan Funds (\$22,616 and additional PILOT funds (\$253). This additional aid is incorporated in the adopted budget. The new LoCIP entitlement for FY '25-'26 is projected to be \$57,440. This is now being budgeted and accounted for in the Capital Reserve Fund since these funds can only be applied to approved capital projects.

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 proposed BOE Budget and are not part of the adopted FY '26-'27 Town Allocation requested by the BOE. For the FY '26-'27, the BOE Grant funding is anticipated to be \$287,003 which is \$18,669 or 6.11% less than FY'25-'26. The BOE plans on applying for any new Grant funding that becomes available.

Aside from the General Fund revenues, the BOS adopted budget calls for the utilization of \$339,625 in Town Aid Road (TAR) to fund Road projects budgeted in the Capital projects. \$271,650 will be the new FY '26-'27 TAR allocation from the State and \$67,975 will be a carryforward of unused TAR funds from FY'25-'26. The estimated Total Undesignated Fund Balance is projected to be \$3,534,586 as of 06/30/2026 as shown on page 30 and 31 of this budget packet. The estimated Undesignated Fund Balance of \$3,484,586 as of 07/01/26 is equal to 16.39% of the FY '26-'27 proposed General Fund Budgetary Requirements with the use of \$50,000 from the General Fund to offset a portion of the Mill Rate increase.

With respect to new/current property taxes, the BOS adopted budget requires \$17,862,049 to be collected in FY '26-'27 with the consideration of using \$50,000 from the General Fund to minimize the Mill Rate impact on the adopted budget. The adopted property tax revenue requirement represents an increase of \$1,013,024 or 6.01% from FY'25-'26. The 2025 Grand List had an increase of \$5,401,044 or 0.92% which is having an impact on the property taxes that the Town will need to collect as well as on the Mill Rate. This increase is based on the results of the recent review of the Town's assessed values when calculating the 2025 Grand List as well as state changes on assessing motor vehicles and new abatements.

REQUIREMENTS

The adopted BOS Operating Budget for FY '26-'27 is \$5,876,408. That is an increase of \$230,894 or 4.09% over the amount adopted for FY '25-'26. The adopted BOS budget includes no increase in Contingency and maintains it at \$78,000. This is approximately 1.31% of the proposed FY '26-'27 BOS Operating Budget. The Town Charter allows a 2 % of the Annual Town Budget maximum. The adopted FY '26-'27 Capital Budget appropriations for the BOS and the BOE totals \$687,383. That is an overall decrease of \$246,470 or -26.39% from FY '25-'26. A portion of this decrease is due to applying funding from a Town Aid Road (TAR) grant and Local Capital Improvement Plan (LoCIP) grant funds as noted on page 29. Each of the adopted capital budget lines are listed on page 28 of this document. Some of the capital project increases include the Road Projects, Public Works equipment, Facilities Improvements and CVFD Requests. The decreases reflected in the adopted capital projects are the closing out of projects that are either completed, no longer needed or postponed: Preliminary Cost Estimate & Design account and the Marine Patrol Boat Replacement account. Other aspects of the adopted capital projects include adding to current funding of planned projects; such as, funding for next Revaluation, Facilities projects and a Dam Mitigation project. The BOE is not proposing any new capital funding and is concentrating on the completion of the HVAC project in FY '26-'27. Finally, the adopted FY '26-'27 BOS Debt Service Budget includes a request for \$166,000. The Town has short term financing of \$5.5 million to fund the Porter HVAC Improvement Project which will be renewed in June and the funds used until the HVAC project is completed in the FY '26-'27. This financing is needed in order to cover the cost of the project during construction. Once the project is completed, the Town will replace the short term financing with a 20 year bond with an anticipated payments starting in spring 2028. The Town has also been awarded a grant from the State of Connecticut to cover a portion of the cost (\$3,169,181). The Town has received approximately half the grant funds and will continue requesting the funds during the project construction.

The adopted BOE Operating Budget for FY '26-'27 has a Town budgeted allocation of \$14,885,620 which is an increase of \$381,645 or 2.63% from FY '25-'26. The proposed BOE FY '26-'27 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 '26-'27 healthcare plan for employee benefits was originally budgeted in consideration of a 15% increase. The final rates came in at about 12.7% and both the Town and BOE budgets have been updated for this change. Also, the Town has locked in contract for fuel rates for oil, diesel and gasoline for FY '26-'27. The Town is still reviewing the long term capital plan in regards to concerns with culverts and road conditions that may require bonding. Some of these projects are being funded by federal and state grants in future years.

MILL RATE

The adopted budget has a Mill Rate of **30.75** for FY '26-'27 which is an increase of 1.48 mills or 5.06%. The adopted mill rate did take into consideration the use of \$50,000 from the General Fund. The FY '25-'26 Mill Rate of **29.27** was set by FiPAC after the Annual Town Meeting on May 13, 2025. With the adopted FY '26-'27 Mill Rate, a town assessed property may also experience a property tax change this year if there are any changes in their property assessment during the year. For the FY '26-'27, each mill is projected to generate \$580,931 of revenue; compared to \$575,638 in FY '25-'26.

The adopted FY '26-'27 tax collection rate is 98.0%. which is the same as the collection rate for FY '25-'26. This is based on the history of the Town's property tax collection. The tax collection rate for FY '25-'26 is approximately 99%. The tax collection rate for FY '24-'25 is approximately 98.0%. The historical collection rates are have been averaging 98.875%. over the past 8 years.



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date 06/30/26

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Expenditures & Encumbrances as of 06/30/26	2025-20226 Projected variance	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
GENERAL GOVERNMENT										
110	Town Meeting	2,919	3,382	3,419	-	2,932	-	3,419	-	0.00%
112	Executive and General Admin. Services	1,105,082	971,379	1,159,463	(1,964)	1,030,344	-	1,244,341	84,878	7.32%
113	Information Technology	113,221	116,103	105,573	15,922	119,989	-	119,000	13,427	12.72%
115	Town Maintenance Facility (Old Firehouse Bldg)	2,750	4,428	4,700	-	5,016	-	4,900	200	4.26%
116	Chapel on the Green	3,000	3,680	4,200	-	1,320	-	2,000	(2,200)	-52.38%
117	History Place	3,950	4,511	5,450	-	4,372	-	4,960	(490)	-8.99%
120	Judicial & Legal	55,000	53,245	55,000	-	31,963	-	55,000	-	0.00%
130	Registrar of Voters	63,612	48,670	86,016	-	34,558	-	76,311	(9,705)	-11.28%
132	Assessment	166,125	153,492	171,101	-	151,816	-	174,515	3,414	2.00%
133	Tax Collection	98,129	107,652	136,211	-	119,122	-	136,397	186	0.14%
134	Town Clerk/Public Records Services	137,789	130,956	141,642	-	141,628	-	132,468	(9,174)	-6.48%
135	Financial Planning and Auditing	34,225	28,304	41,000	-	33,463	(5,000)	36,600	(4,400)	-10.73%
136	Finance Department	283,426	243,186	298,302	-	198,505	30,000	291,537	(6,765)	-2.27%
140	Board of Assessment Appeals	1,446	16	1,462	-	-	-	1,481	19	1.30%
		2,070,674	1,869,005	2,213,539	13,958	1,875,028	25,000	2,282,929	69,390	3.13%
HEALTH & HUMAN SERVICES										
210	Health Care / Inspect. Services (EHHD)	31,246	31,245	32,399	-	32,398	-	33,601	1,202	3.71%
230	Social Services	67,149	30,724	37,265	-	33,204	-	39,604	2,339	6.28%
240	Drug & Alcohol Abuse Prevention	-	-	-	-	-	-	-	-	#DIV/0!
250	Elderly & Transportation Services	123,441	126,032	141,019	-	131,224	-	152,678	11,659	8.27%
260	Beckish Senior Center	117,257	111,873	124,149	-	114,112	-	128,531	4,382	3.53%
270	Youth Services	54,284	54,284	56,999	-	56,998	-	59,849	2,850	5.00%
		393,377	354,158	391,831	-	367,937	-	414,263	22,432	5.72%
PUBLIC SAFETY										
310	Police Protection	164,055	133,874	122,931.00	2,811	131,343	-	131,700.00	8,769.00	7.13%
320	Fire Fighting & Emerg. (Medical Services)	311,100	318,006	334,100.00	-	331,738	-	366,590.00	32,490.00	9.72%
330	Fire Prevention Services	36,881	31,434	37,751.00	-	31,898	-	40,829.00	3,078.00	8.15%
345	Emer. Management Director	8,235	4,042	8,347.00	-	4,843	-	8,472.00	125.00	1.50%
350	Lake Management Services	29,357	45,319	31,697.00	-	33,151	-	51,733.00	20,036.00	63.21%
		549,628	532,674	534,826	2,811	532,972	-	599,324	64,498	12.06%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date 06/30/26

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Expenditures & Encumbrances as of 06/30/26	2025-20226 Projected variance	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
PUBLIC WORKS										
410	Public Works Maint. Services	827,967	746,454	881,120	-	745,521	30,000	913,587	32,467	3.68%
420	Waste Dipsosal Services	314,427	269,421	328,225.00	-	302,343	-	342,726.00	14,501.00	4.42%
440	Street Lighting Services	13,500	9,872	13,500	-	9,814	-	12,500	(1,000)	-7.41%
		1,155,894	1,025,747	1,222,845	-	1,057,678	30,000	1,268,813	45,968	3.76%
LAND USE SERVICES										
510	Planning and Zoning + Inland/Wetland Services	138,089	133,347	136,382.00	1,396	129,304	-	137,325.00	943.00	0.69%
520	Inland Wetland Commission	-	-	-	-	-	-	-	-	#DIV/0!
530	Facilities Maintenance	261,236	285,759	310,903	-	320,783	-	283,393	(27,510)	-8.85%
540	Conservation and Agricultural	12,528	10,223	13,126.00	-	11,707	-	13,277.00	151.00	1.15%
550	Zoning Appeals Services	-	-	-	-	-	-	-	-	#DIV/0!
560	Building Appeal Services	900	843	900.00	-	424	-	1,050.00	150.00	16.67%
570	Building & Land Use Department	85,572	88,418	89,290.00	-	91,137	-	140,753.00	51,463.00	57.64%
		498,325	518,590	550,601	1,396	553,356	-	575,798	25,197	4.58%
MISCELLANEOUS										
610	Public Celebrations	8,800	12,709	14,300.00	-	12,980	-	13,800.00	(500.00)	-3.50%
620	Library Services	464,366	464,366	482,208.00	-	482,208	-	486,740.00	4,532.00	0.94%
630	Lake Management Advisory Committee	36,250	54,734	53,750.00	-	41,418	-	50,450.00	(3,300.00)	-6.14%
640	Beach Services	52,716	48,708	55,004.00	-	36,713	-	61,562.00	6,558.00	11.92%
660	Recreation Area Operations	15,765	10,334	17,050.00	-	11,416	-	16,650.00	(400.00)	-2.35%
670	Recreation	107,342	91,768	109,560.00	-	92,561	-	112,579.00	3,019.00	2.76%
		685,239	682,619	731,872	-	677,295	-	741,781	9,909	1.35%
BOARD OF SELECTMEN TOTAL		5,353,137	4,982,794	5,645,514	18,165	5,064,266	55,000	5,882,908	237,394	4.21%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date 06/30/26

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Expenditures & Encumbrances as of 06/30/26	2025-2026 Projected variance	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
BOARD OF EDUCATION										
111	Certified Salaries	5,280,549	5,320,077	5,763,261	-	5,735,422	-	5,810,315	47,054	0.82%
112	Noncertified Salaries	1,285,615	1,260,035	1,383,568	-	1,412,076	-	1,406,192	22,624	1.64%
210	Employee Benefits - Hosp	1,447,561	1,307,074	1,605,245	-	1,589,453	-	1,694,406	89,161	5.55%
211	Employee Benefits - Group Life	8,703	8,647	9,650	-	9,777	-	9,652	2	0.02%
213	Employer FICA Taxes	94,000	88,076	93,000	-	90,097	-	93,905.00	905	0.97%
214	Employer Medicare Taxes	97,588	94,079	102,000	-	101,321	-	107,775.00	5,775	5.66%
250	Benefit - Unemployment	45,228	8,534	10,000	-	-	-	5,000	(5,000)	-50.00%
260	Benefit - Worker's Compensation	70,000	69,100	71,000	-	67,557	-	71,000.00	-	0.00%
290	Other Benefits	93,500	72,013	82,485	-	89,055	-	102,900.00	20,415	24.75%
310	Board of Education Legal Services	30,000	24,492	30,000	-	23,485	-	45,000.00	15,000	50.00%
320	Instructional Improvement	15,952	13,687	12,714	-	11,956	-	5,348.00	(7,366)	-57.94%
330	Professional Services	262,500	277,782	33,750	-	24,741	-	31,500.00	(2,250)	-6.67%
340	Technical/Contracted Services	340,865	369,012	336,424	-	362,885	-	362,622.00	26,198	7.79%
411	Water/Air Testing and Sewage	8,000	3,145	8,000	-	6,493	-	5,000.00	(3,000)	-37.50%
421	Sanitary Refuse	16,000	13,945	16,000	-	13,866	-	18,000.00	2,000	12.50%
422	Snow Plowing	29,550	29,504	31,500	-	30,700	-	29,450.00	(2,050)	-6.51%
430	Repairs and Maintenance	46,950	68,553	46,350	-	124,693	-	44,450.00	(1,900)	-4.10%
440	Copier Rental and Usage	27,809	26,891	28,864	-	26,326	-	28,864.00	-	0.00%
510	Student Transportation	880,300	889,172	866,316	-	876,594	-	896,885.00	30,569	3.53%
520	Property Insurance	70,125	67,172	66,150	-	71,818	-	69,150.00	3,000	4.54%
530	Telephone	12,000	10,878	11,500	-	10,890	-	12,000.00	500	4.35%
531	Postage	3,000	2,960	2,500	-	2,356	-	1,000.00	(1,500)	-60.00%
540	Advertising	500	191	-	-	-	-	-	-	#DIV/0!
560	Tuition	3,146,366	3,083,929	3,323,141	-	3,232,301	-	3,492,408.00	169,267	5.09%
580	Travel	9,250	2,021	3,530	-	307	-	1,575.00	(1,955)	-55.38%
610	Supplies	186,632	121,732	130,804	-	104,872	-	117,359.00	(13,445)	-10.28%
613	Custodial Supplies	25,000	25,590	25,000	-	25,967	-	26,000.00	1,000	4.00%
622	Electricity	75,000	69,023	82,000	-	68,237	-	70,000.00	(12,000)	-14.63%
623	Propane Gas	4,500	1,939	2,500	-	1,401	-	2,000.00	(500)	-20.00%
624	Heating Oil	84,000	83,557	74,000	-	70,924	-	60,000.00	(14,000)	-18.92%
626	Diesel Fuel	45,000	37,228	42,000	-	41,081	-	38,000.00	(4,000)	-9.52%
640	Software	81,292	71,255	62,196	-	64,561	-	92,509.00	30,313	48.74%
641	Textbooks/Workbooks	41,538	22,394	59,121	-	30,870	-	30,227.00	(28,894)	-48.87%
642	Library Books	4,000	3,958	4,000	-	4,610	-	4,000.00	-	0.00%
643	Periodicals	3,730	1,931	3,722	-	2,767	-	3,407.00	(315)	-8.46%
730	Equipment	121,448	55,094	64,343	-	64,544	-	82,266.00	17,923	27.86%
810	Dues and Fees	15,715	12,564	17,341	-	11,424	-	15,455.00	(1,886)	-10.88%
Board of Education Total		14,009,766	13,617,233	14,503,975	-	14,405,425	-	14,885,620	381,645	2.63%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

EXPENDITURES (SUMMARY)

Date 06/30/26

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Expenditures & Encumbrances as of 06/30/26	2025-20226 Projected variance	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
	Board of Selectmen's Budget	5,353,137	4,982,794	5,645,514	18,165	5,064,266	55,000	5,882,908	237,394	4.21%
	Contingency	78,000	67,677	78,000	61,765	-	-	78,000	-	0.00%
	Debt Service	-	-	220,000	-	-	-	166,000	(54,000)	-24.55%
	Board of Education's Budget	14,009,766	13,617,233	14,503,975	-	14,405,425	-	14,885,620	381,645	2.63%
	TOTAL GENERAL FUND 10	19,440,903	18,667,704	20,447,489	79,930	19,469,691	55,000	21,012,528	565,039	2.76%
	TOTAL GENERAL FUND TRANSFERS OUT	650,594	1,422,594	331,981	191,760	408,791		249,083	(82,898)	-24.97%
	TOTAL GENERAL FUND & TRANSFERS	20,091,497	20,090,298	20,779,470	271,690	19,878,482	55,000	21,261,611	482,141	2.32%
	Capital Fund	903,741	721,519	1,131,750		1,734,731		1,391,160	259,410	22.92%
	Dog Fund	32,104	31,915	34,498	-	23,160	-	37,878	3,380	9.80%
	Open Space Land Acquisition	-	-	-		-		-	-	#DIV/0!
	Internal Service Fund	25,000	6,454	25,000		-		25,000	-	0.00%
	Szegda Farm	6,750	7,307	6,750	-	3,564	-	7,550	800	11.85%
	Columbia Emergency Mgmt Fund	-	-	25,000	-	-	-	6,500	(18,500)	-74.00%
	Columbia Beautification/ Gardents	-	-	1,200		-		1,200	-	0.00%
	Sr. Center Fund	-	84	-		4,355		-	-	#DIV/0!
	Recreation Fund	10,000	568	10,000		5,378		10,000	-	0.00%
	TOTAL ALL FUNDS ABOVE	21,069,092	20,858,146	22,013,668	271,690	21,649,671	55,000	22,740,899	727,231	3.30%

SUMMARY OF FISCAL YEAR 2025-2026 TRANSFERS AS REQUIRED BY ADOPTED BUDGET								
TRANSFERS FROM	TRANSFER TO							TRANSFERS FROM TOTAL
	General Fund	Capital Projects	Dog Fund	Int Service Fund	Community Emergency Mgmt	Szegda Farm	Columbia Gardens	
General Fund		179,333	36,000	25,000	-	7,550	1,200	249,083
Capital Projects								0
Dog Fund								0
Town Aid Rd. Fund		271,650						271,650
Land Acquis. Fund								0
Int. Service Fund								0
Land Record Fees	15,000							15,000
Recreation Fund *	10,000							10,000
TOTAL	25,000	450,983	36,000	25,000	-	7,550	1,200	545,733

* 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 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
110	TOWN MEETING									
120	Telephone/Communication	1,419	1,418	1,419		1,418.09		1,419	-	0.00%
130	Legal Notices	1,500	1,963	2,000		1,513.61		2,000	-	0.00%
		2,919	3,382	3,419	-	2,931.70	-	3,419	-	0.00%
112	EXECUTIVE AND GENERAL ADMINISTRATIVE SERVICES									
10	Salaries & Wages	226,510	223,691	234,364		217,178.62		241,571	7,207	3.08%
12	Auto Allowance	3,600	3,600	3,600	2,400.00	6,000.00		6,000	2,400	66.67%
20	Payroll Taxes	167,500	156,819	178,500		158,127.32		186,000	7,500	4.20%
22	Unemployment Compensation	5,000	-	5,000		-		5,000	-	0.00%
30	Worker's Compensation	25,000	21,821	25,000		22,519.25		25,000	-	0.00%
40	Group Insurance	388,452	316,199	408,579	(13,321.00)	346,049.92		447,900	39,321	9.62%
50	Pension 401a plan	124,100	116,195	133,500		138,314.61		161,000	27,500	20.60%
60	Def Comp Match 457b plan	54,000	41,219	57,500		45,116.19		56,500	(1,000)	-1.74%
110	Postage	3,500	3,198	3,500		4,389.39		4,000	500	14.29%
120	Telephone/Communication	7,000	8,971	7,000	8,957.00	13,257.68		8,500	1,500	21.43%
130	Legal Notices	2,500	463	2,500		-		2,500	-	0.00%
140	Advertising	750	249	750		13.86		750	-	0.00%
230	Electricity	16,000	11,083	20,000		10,966.86		15,000	(5,000)	-25.00%
240	Fuel	7,300	3,522	7,300		4,908.22		6,300	(1,000)	-13.70%
300	General Supplies	5,000	2,320	3,000		3,062.09		3,000	-	0.00%
420	Grants & Subsidies	5,100	5,100	5,100		5,100.00		6,600	1,500	29.41%
421	Town Historian	1,500	765	1,500		446.00		1,800	300	20.00%
422	Economic Dev Committee	1,000	-	1,000		-		1,000	-	0.00%
460	Commercial Insurance	44,000	41,160	44,000		41,413.38		47,000	3,000	6.82%
500	Professional/Technical	500	250	500		137.00		500	-	0.00%
515	Contracted Services	-	-	-		-		-	-	#DIV/0!
520	Printing	3,000	2,541	3,000		1,042.51		4,000	1,000	33.33%
550	Miscellaneous Services & Chgs	250	-	250		-		250	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	#DIV/0!
710	Professional Improvement	270	85	270		75.00		270	-	0.00%
720	Professional Dues	12,250	11,584	12,750		11,610.22		12,900	150	1.18%
750	Conferences/Seminars	500	375	500		428.00		500	-	0.00%
770	Transportation	500	171	500		187.95		500	-	0.00%
811	Machinery/Equip.<5000	-	-	-		-		-	-	#DIV/0!
		1,105,082	971,379	1,159,463	(1,964.00)	1,030,344.07	-	1,244,341	84,878	7.32%
113	INFORMATION/TECHNOLOGY									
300	General Supplies	4,500	4,245	5,000		4,497.42		5,000	-	0.00%
500	Professional/Technical	80,109	57,752	62,073	12,722.00	74,794.97		75,000	12,927	20.83%
515	Contracted Services (Copiers + IT)	15,612	29,771	18,000	3,200.00	23,373.73		26,000	8,000	44.44%
600	Repairs/Maintenance	500	-	500		-		500	-	0.00%
811	Machinery/Equip.<5000	12,500	24,335	20,000		17,323.08		12,500	(7,500)	-37.50%
		113,221	116,103	105,573	15,922.00	119,989.20	-	119,000	13,427	12.72%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
115	TOWN MAINTENANCE FACILITY (Old CVFD)									
120	Telephone	1,000	1,198	1,200		1,506.49		1,400	200	16.67%
230	Electricity	1,750	3,230	3,500		3,509.90		3,500	-	0.00%
240	Fuel	-	-	-		-		-	-	#DIV/0!
515	Contracted Services								-	0.00%
600	Repairs								-	0.00%
		2,750	4,428	4,700	-	5,016.39	-	4,900	200	4.26%
116	CHAPEL ON THE GREEN									
230	Electricity	3,000	3,680	4,200		1,319.62		2,000	(2,200)	-52.38%
600	Repairs	-	-	-		-		-	-	0.00%
		3,000	3,680	4,200	-	1,319.62	-	2,000	(2,200)	-52.38%
117	HISTORY PLACE									
120	Telephone	1,950	1,600	1,950		1,693.33		1,960	10	0.51%
230	Electricity	2,000	2,911	3,500		2,678.92		3,000	(500)	-14.29%
240	Fuel	-	-	-		-		-	-	#DIV/0!
600	Repairs & Maintenance		-			-			-	0.00%
		3,950	4,511	5,450	-	4,372.25	-	4,960	(490)	-8.99%
120	JUDICIAL & LEGAL									
500	Professional/Technical	55,000	53,245	55,000		31,962.50		55,000	-	0.00%
		55,000	53,245	55,000	-	31,962.50	-	55,000	-	0.00%
130	REGISTRAR OF VOTERS									
10	Salaries & Wages	27,186	22,157	28,758		20,047.16		30,935	2,177	7.57%
16	Election Workers	20,780	6,761	43,906	(447.00)	4,196.60		27,704	(16,202)	-36.90%
110	Postage	620	772	664		247.33		724	60	9.04%
130	Legal Notices	180	189	320		179.15		320	-	0.00%
300	General Supplies	4,005	3,291	3,590		2,408.67		3,865	275	7.66%
500	Professional/Technical	2,250	4,619	755	447.00	1,477.00		3,339	2,584	342.25%
515	Contracted Services	750	-	1,575		945.00		1,890	315	20.00%
520	Printing	4,600	3,885	3,155		2,903.80		4,707	1,552	49.19%
550	Miscellaneous Services & Chgs	80	60	80		60.00		80	-	0.00%
600	Repairs & Maintenance	-	-	-		-		-	-	0.00%
720	Professional Dues	210	200	210		200.00		210	-	0.00%
750	Conferences/Seminars	2,600	4,040	2,600		1,680.00		2,120	(480)	-18.46%
770	Transportation	351	100	403		213.64		417	14	3.47%
811	Mach/Equip <\$5000		2,595			-		-	-	0.00%
		63,612	48,670	86,016	-	34,558.35	-	76,311	(9,705)	-11.28%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
132	ASSESSMENT									
10	Salaries & Wages	129,180	124,807	133,376		124,104.84		136,945	3,569	2.68%
110	Postage	1,500	202	1,000		1,133.06		1,500	500	50.00%
130	Legal Notices	300	-	300		-		300	-	0.00%
300	General Supplies	3,900	1,747	3,900		1,155.32		3,900	-	0.00%
500	Professional/Technical	23,165	21,947	23,815		22,409.39		25,980	2,165	9.09%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	-	-	-		-		-	-	0.00%
710	Professional Improvement	2,800	205	3,300		500.00		3,400	100	3.03%
720	Professional Dues	700	560	700		550.00		650	(50)	-7.14%
750	Conferences/Seminars	1,240	735	1,380		995.00		480	(900)	-65.22%
770	Transportation	3,340	3,290	3,330		968.22		1,360	(1,970)	-59.16%
811	Mach/Equip <\$5000		-			-			-	0.00%
		166,125	153,492	171,101	-	151,815.83	-	174,515	3,414	2.00%
133	TAX COLLECTION									
10	Salaries & Wages	71,928	86,539	109,828		94,046.05		108,583	(1,245)	-1.13%
110	Postage	1,518	1,361	1,518		2,872.25		1,518	-	0.00%
130	Legal Notices	1,890	1,344	1,890		1,139.72		1,890	-	0.00%
300	General Supplies	620	717	620		360.22		620	-	0.00%
500	Professional/Technical	19,829	15,107	19,891		18,903.98		21,000	1,109	5.58%
505	State DMV Fee	250	250	250		250.00		350	100	40.00%
710	Professional Improvement	300	10	200		-		200	-	0.00%
720	Professional Dues	150	110	140		95.00		140	-	0.00%
750	Conferences/Seminars	815	810	1,020		1,000.00		1,200	180	17.65%
770	Transportation	829	555	854		455.24		896	42	4.92%
811	Mach/Equip<\$5,000		849						-	0.00%
		98,129	107,652	136,211	-	119,122.46	-	136,397	186	0.14%
134	TOWN CLERK/PUBLIC RECORDS SERVICES									
10	Salaries & Wages	114,969	112,695	118,706		121,577.58		109,399	(9,307)	-7.84%
110	Postage	1,275	499	1,075		693.45		1,002	(73)	-6.79%
130	Legal Notices	4,000	1,608	3,500		4,185.18		3,300	(200)	-5.71%
300	General Supplies	3,805	2,353	3,605		2,381.27		3,095	(510)	-14.15%
500	Professional/Technical	10,200	9,210	11,368		11,118.40		13,468	2,100	18.47%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc. Services & Chgs	50	-	25		-		25	-	0.00%
600	Repairs & Maintenance	400	-	250		-		-	(250)	-100.00%
630	Rental	430	404	430		404.25		430	-	0.00%
710	Professional Improvement	500	350	500		85.00		300	(200)	-40.00%
720	Professional Dues	340	200	340		200.00		290	(50)	-14.71%
750	Conferences/Seminars	1,300	656	1,300		688.20		800	(500)	-38.46%
770	Transportation	520	209	543		294.40		359	(184)	-33.89%
811	Mach/Equip < \$5,000		2,773	-		-		-	-	#DIV/0!
		137,789	130,956	141,642	-	141,627.73	-	132,468	(9,174)	-6.48%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
135	FINANCIAL PLANNING AND AUDITING									
110	Postage	850	547	850		641.82		900	50	5.88%
130	Legal Notices	625	292	625		446.40		625	-	0.00%
500	Professional/Technical	31,575	26,575	38,300		32,375.00	(5,000)	33,850	(4,450)	-11.62%
520	Printing	1,175	890	1,225		-		1,225	-	0.00%
		34,225	28,304	41,000	-	33,463.22	(5,000)	36,600	(4,400)	-10.73%
136	FINANCE DEPARTMENT									
10	Salaries & Wages	238,736	197,107	246,487		171,391.41	30,000	235,797	(10,690)	-4.34%
110	Postage	3,900	2,991	3,900		996.36		3,900	-	0.00%
300	General Supplies	3,000	1,504	3,000		760.77		3,000	-	0.00%
500	Professional/Technical	36,000	40,903	43,100		24,739.23		47,000	3,900	9.05%
515	Contracted Services	-	-	-		-		-	-	0.00%
550	Misc Svc/Charges	-	-	-		-		-	-	0.00%
600	Repairs/Maintenance	-	-	-		-		-	-	0.00%
710	Professional Improvement	500	-	500		-		500	-	0.00%
720	Professional Dues	415	309	415		250.00		415	-	0.00%
750	Conferences/Seminars	400	-	400		-		400	-	0.00%
770	Transportation	475	371	500		367.21		525	25	5.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		283,426	243,186	298,302	-	198,504.98	30,000	291,537	(6,765)	-2.27%
140	BOARD OF ASSESSMENT APPEALS (Tax Review Services)									
10	Salaries & Wages	491	16	507		-		526	19	3.75%
110	Postage	75	-	75		-		75	-	0.00%
130	Legal Notices	630	-	630		-		630	-	0.00%
300	General Supplies	100	-	100		-		100	-	0.00%
710	Professional Improvement	150	-	150		-		150	-	0.00%
		1,446	16	1,462	-	-	-	1,481	19	1.30%
210	HEALTH CARE / INSPECT. SERVICES (Eastern Highland Health District - EHHD)									
500	Professional/Technical	31,246	31,245	32,399		32,398.20		33,601	1,202	3.71%
		31,246	31,245	32,399	-	32,398.20	-	33,601	1,202	3.71%
230	SOCIAL SERVICES									
10	Salaries & Wages	64,872	28,604	33,354		30,184.03		35,927	2,573	7.71%
110	Postage	375	219	219	(14.00)	25.51		237	18	8.22%
120	Telephone	-	-	396		183.11		480	84	21.21%
300	General Supplies	650	786	650	350.00	769.93		650	-	0.00%
550	Professional/Technical	432	181	1,296	(336.00)	1,693.90		960	(336)	-25.93%
720	Professional Dues	120	200	200		200.00		200	-	0.00%
750	Conferences/Seminars	200	200	400		-		400	-	0.00%
770	Transportation	500	534	750		147.70		750	-	0.00%
811	Mach/Equip <\$5000	-	-	-		-		-	-	0.00%
		67,149	30,724	37,265	-	33,204.18	-	39,604	2,339	6.28%
240	DRUG & ALCOHOL ABUSE PREV.									
420	Grants	-	-	-		-		-	-	0.00%
		-	-	-	-	-	-	-	-	0.00%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
250	ELDERLY & TRANSPORTATION SERVICES									
10	Salaries & Wages (Senior Transportation)	94,670	100,445	107,532		102,793.45		115,198	7,666	7.13%
110	Postage	420	438	438		-		316	(122)	-27.85%
120	Telephone	1,000	1,003	1,188		1,092.87		1,188	-	0.00%
130	Legal Notices	-	220	-		221.65		-	-	#DIV/0!
240	Fuel	7,000	2,540	4,000		2,689.63		4,000	-	0.00%
300	General Supplies	1,060	256	1,060		339.95		1,060	-	0.00%
420	Grants & Subsidies	11,231	11,231	15,881		15,881.00		16,696	815	5.13%
500	Professional/Technical	1,720	1,646	1,720		1,626.00		1,720	-	0.00%
515	Contracted Services	-	-	-		-		-	-	#DIV/0!
540	Commission on Aging	1,140	-	-		-		-	-	#DIV/0!
600	Repairs & Maintenance	5,200	8,254	9,200		6,579.52		12,500	3,300	35.87%
710	Professional Improvement		-						-	0.00%
770	Transportation		-			-			-	0.00%
		123,441	126,032	141,019	-	131,224.07	-	152,678	11,659	8.27%
260	SENIOR CENTER SERVICES									
10	Salaries & Wages	83,802	84,506	88,864		82,355.31		97,021	8,157	9.18%
120	Telephone	1,950	2,031	1,950		1,770.74		2,030	80	4.10%
230	Electricity	12,000	12,218	14,000		12,131.86		13,000	(1,000)	-7.14%
240	Fuel	13,500	7,691	12,500	(5,655.00)	6,199.84		10,000	(2,500)	-20.00%
300	General Supplies	1,850	1,736	1,650		2,134.66		2,170	520	31.52%
515	Contracted Services	2,400	2,141	3,200		2,638.59		2,400	(800)	-25.00%
550	Misc. Services & Chgs	400	286	400		338.00		400	-	0.00%
600	Repair/Maintenance	-	-	-		-		-	-	0.00%
710	Professional Improvement	380	120	610		-		610	-	0.00%
720	Professional Dues	125	50	125		50.00		50	(75)	-60.00%
770	Transportation	850	1,093	850		838.09		850	-	0.00%
811	Mach/Equip<\$5,000				5,655.00	5,655.00			-	#DIV/0!
		117,257	111,873	124,149	-	114,112.09	-	128,531	4,382	3.53%
270	YOUTH SERVICES (AHM Youth & Family Services)									
300	Supplies	-	-	-		-		-	-	
420	Grants & Subsidies	54,284	54,284	56,999		56,998.20		59,849	2,850	5.00%
		54,284	54,284	56,999	-	56,998.20	-	59,849	2,850	5.00%
310	POLICE PROTECTION									
120	Telecommunications/ Internet	-	-	-		-		-	-	0.00%
300	General Supplies	-	-	-	322.00	322.00		200	200	0.00%
500	Professional/Technical	164,055	133,874	122,931	(102.00)	128,430.74		129,000	6,069	4.94%
600	Repair/Maintenance	-	-	-		-		-	-	0.00%
811	ME < \$5,000	-	-	-	2,591.00	2,590.25		2,500	2,500	0.00%
		164,055	133,874	122,931	2,811.00	131,342.99	-	131,700	8,769	7.13%
320	FIRE FIGHTING AND EMERGENCY (Medical Services)									
10	Salaries & Wages	-	-	-		-		-	-	0.00%
30	Worker's Comp. Insurance	-	-	-		-		-	-	0.00%
420	Grants & Subsidies	266,100	266,100	284,100		284,100.00		314,590	30,490	10.73%
500	Professional/Technical	45,000	51,906	50,000		47,638.00		52,000	2,000	4.00%
		311,100	318,006	334,100	-	331,738.00	-	366,590	32,490	9.72%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
330	FIRE PREVENTION SERVICES/ FIRE MARSHAL									
10	Salaries & Wages	26,781	25,652	27,651		26,485.25		30,329	2,678	9.69%
300	General Supplies	600	640	600		2,123.21		1,000	400	66.67%
515	Contracted Services	1,000	55	1,000		549.85		1,000	-	0.00%
710	Professional Improvement	600	-	600		520.00		600	-	0.00%
720	Professional Dues	600	178	600		435.00		600	-	0.00%
770	Transportation	800	576	800		928.20		800	-	0.00%
811	ME < \$5,000	6,500	4,334	6,500		856.50		6,500	-	0.00%
		36,881	31,434	37,751	-	31,898.01	-	40,829	3,078	8.15%
345	EMER. MANAGEMENT DIRECTOR									
10	Salaries	3,460	3,459	3,572		3,571.76		3,697	125	3.50%
110	Postage	50	-	50		-		50	-	0.00%
300	General Supplies	200	118	200		68.68		200	-	0.00%
500	Professional/Technical	100	-	100		-		100	-	0.00%
710	Professional Improvement	200	-	200		-		200	-	0.00%
770	Transportation	225	146	225		113.34		225	-	0.00%
811	ME < \$5,000	4,000	319	4,000		1,089.00		4,000	-	0.00%
		8,235	4,042	8,347	-	4,842.78	-	8,472	125	1.50%
350	LAKE MANAGEMENT SERVICES									
	Marine Patrol & Gate Monitoring									
10	Salaries & Wages	23,372	32,260	25,297		26,995.80		40,583	15,286	60.43%
120	Telephone/Communication	1,160	1,096	1,350		969.28		1,350	-	0.00%
300	General Supplies	1,575	1,958	1,800	(75.00)	2,265.63		2,000	200	11.11%
500	Professional/Technical	500	2,601	500		-		3,300	2,800	560.00%
520	Printing	1,000	1,129	1,000		878.59		1,250	250	25.00%
550	Misc. Services & Chgs	-	-	-		-		-	-	0.00%
600	Repairs & Maintenance	1,750	2,587	1,750		2,037.88		3,250	1,500	85.71%
710	Professional Improvement	-	-	-		-		-	-	#DIV/0!
770	Transportation	-	53	-	75.00	3.36		-	-	#DIV/0!
811	Mach/Equip < \$5,000	-	3,636	-		-		-	-	0.00%
		29,357	45,319	31,697	-	33,150.54	-	51,733	20,036	63.21%
410	PUBLIC WORKS MAINT. SERVICES									
10	Salaries & Wages	535,046	478,286	559,978	(4,000.00)	467,806.44	30,000	567,579	7,601	1.36%
11	Salaries & Wages-OT	48,289	37,504	49,858	4,000.00	52,534.24		51,603	1,745	3.50%
120	Telephone	3,904	2,212	3,904		2,146.00		2,904	(1,000)	-25.61%
230	Electricity	5,000	7,649	8,000		6,698.60		8,000	-	0.00%
240	Fuel	47,000	34,535	47,000	(161.00)	30,136.71		36,000	(11,000)	-23.40%
300	General Supplies	6,140	7,574	7,700		6,811.62		7,435	(265)	-3.44%
500	Professional/Technical	2,215	1,245	2,658		480.00		2,658	-	0.00%
515	Contracted Services	43,201	41,270	48,749		39,945.34		75,250	26,501	54.36%
600	Repairs & Maintenance	119,027	118,039	130,628		125,611.74		136,753	6,125	4.69%
610	Bldgs/Grounds Rep/Maint	12,550	13,127	12,550		8,820.28		15,310	2,760	21.99%
630	Rental	4,120	3,874	7,120		2,794.69		7,120	-	0.00%
710	Professional Development	1,000	1,140	2,500		1,500.00		2,500	-	0.00%
720	Professional Dues	400	-	400		-		400	-	0.00%
770	Transportation	75	-	75	161.00	235.27		75	-	0.00%
		827,967	746,454	881,120	-	745,520.93	30,000	913,587	32,467	3.68%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
420	WASTE DISPOSAL SERVICES									
10	Salaries & Wages	53,136	32,265	54,863		51,947.50		63,600	8,737	15.93%
11	Salaries & Wages-OT	3,263	7,219	3,512		814.00		2,512	(1,000)	-28.47%
110	Postage	425	293	425		-		425	-	0.00%
230	Electricity	2,100	1,222	2,500		1,556.50		2,500	-	0.00%
300	General Supplies	2,300	2,285	2,300		2,258.45		2,300	-	0.00%
500	Professional /Technical	224,253	206,094	234,954		223,764.46		241,288	6,334	2.70%
515	Contracted Services	14,350	8,873	14,880		9,416.00		14,880	-	0.00%
520	Printing	200	-	200		-		200	-	0.00%
600	Repairs & Maintenance	6,000	2,988	6,000		3,269.25		6,000	-	0.00%
630	Rental	8,400	8,181	8,591		9,317.12		9,021	430	5.01%
		314,427	269,421	328,225	-	302,343.28	-	342,726	14,501	4.42%
440	STREET LIGHTING SERVICES									
230	Electricity	13,500	9,872	13,500		9,813.73		12,500	(1,000)	-7.41%
		13,500	9,872	13,500	-	9,813.73	-	12,500	(1,000)	-7.41%
510	PLANNING AND ZONING + INLAND/ <i>Starting in 26/27, combined Planning & Zoning Services and Inland/Wetlands Commission</i>									
10	Salaries & Wages	76,574	72,580	71,989		65,245.60		72,354	365	0.51%
110	Postage	-	-	-	804.00	803.40		-	-	#DIV/0!
120	Telephone	-	-	-	396.00	396.00		396	396	#DIV/0!
130	Legal Notices	4,800	4,043	4,800	-	7,876.25		5,050	250	5.21%
300	General Supplies	-	396	-	621.00	621.00		-	-	#DIV/0!
500	Professional/Technical	3,000	-	3,000	(1,229.00)	1,000.00		3,000	-	0.00%
515	Contracted Services	50,000	54,000	52,900		50,400.00		52,400	(500)	-0.95%
520	Printing	-	-	-	864.00	863.77		200	200	0.00%
550	Miscellaneous Services & Chgs	395	364	473	(60.00)	390.00		400	(73)	-15.43%
600	Repairs/Maint	-	-	-		-		-	-	0.00%
710	Professional Improvement	300	255	300		-		550	250	83.33%
720	Professional Dues	670	1,125	670		255.00		700	30	4.48%
750	Conferences/Seminars	1,250	-	1,150		845.00		1,625	475	41.30%
770	Transportation	1,100	396	1,100	-	608.13		650	(450)	-40.91%
811	Mach/Equip<\$5,000	-	188	-	-	-		-	-	#DIV/0!
		138,089	133,347	136,382	1,396.00	129,304.15	-	137,325	943	0.69%
520	INLAND WETLAND COMMISSION <i>Starting in 26/27, combined Planning & Zoning Services and Inland/Wetlands Commission</i>									
10	Salaries & Wages	-	-	-		-		-	-	-100.00%
120	Telephone	-	-	-		-		-	-	-100.00%
130	Legal Notices	-	-	-		-		-	-	-100.00%
300	General Supplies	-	-	-		-		-	-	-100.00%
420	Grants & Subsidies	-	-	-		-		-	-	-100.00%
500	Professional/Technical	-	-	-		-		-	-	-100.00%
710	Professional Improvement	-	-	-		-		-	-	-100.00%
720	Professional Dues	-	-	-		-		-	-	-100.00%
750	Conferences/Seminars	-	-	-		-		-	-	-100.00%
770	Transportation	-	-	-		-		-	-	-100.00%
811	Mach/Equip<\$5,000	-	-	-		-		-	-	-100.00%
		-	-	-	-	-	-	-	-	-100.00%
530	FACILITIES MAINTENANCE <i>Starting in 26/27, Building Inspections was moved to Land Use. Department is now Building Maintenance Only.</i>									
10	Salaries & Wages	165,352	143,135	189,621		177,417.14		157,116	(32,505)	-17.14%
11	Salaries & Wages-OT	8,392	2,014	14,039	(5,000.00)	6,778.40		14,530	491	3.50%
120	Telephone/Communication	792	908	1,188		1,188.00		792	(396)	-33.33%
240	Fuel	2,300	1,239	2,000		2,275.14		2,000	-	0.00%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
300	General Supplies	33,200	24,689	32,550	(66.00)	33,428.17		35,050	2,500	7.68%
500	Professional/Technical	22,180	62,427	33,200	10,500.00	65,165.76		31,700	(1,500)	-4.52%
515	Contracted Services	22,520	39,311	29,520	(6,131.00)	24,160.68		31,520	2,000	6.78%
520	Printing	100	420	100	66.00	348.19		100	-	0.00%
600	Repairs/Maintenance	-	3,997	2,500	631.00	3,130.28		4,000	1,500	60.00%
720	Professional Dues	250	-	250		-		250	-	0.00%
750	Conferences/Seminars	250	-	860		96.90		360	(500)	-58.14%
770	Transportation	1,600	1,575	2,200		1,911.45		600	(1,600)	-72.73%
811	Mach/Equip < \$5,000	4,300	6,046	2,875		4,883.05		5,375	2,500	86.96%
		261,236	285,759	310,903	-	320,783.16	-	283,393	(27,510)	-8.85%
540	CONSERVATION & AGRICULTURE									
10	Salaries & Wages	3,753	5,129	4,306		2,260.65		4,457	151	3.51%
110	Postage	1,000	815	500	315.00	-		500	-	0.00%
300	General Supplies	4,600	2,112	4,000	(315.00)	5,311.09		4,000	-	0.00%
420	Grants & Subsidies	1,000	1,000	2,000		2,000.00		2,000	-	0.00%
500	Professional/Technical	500	813	600		1,500.00		600	-	0.00%
515	Contracted Services	-	-	-		-		-	-	0.00%
520	Printing	1,000	-	500		-		500	-	0.00%
720	Professional Dues	175	25	670		195.00		670	-	0.00%
750	Conferences/Seminars	300	330	350	90.00	440.00		350	-	0.00%
770	Transportation	200	-	200	(90.00)	-		200	-	0.00%
		12,528	10,223	13,126	-	11,706.74	-	13,277	151	1.15%
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	900	843	900		424.44		900	-	0.00%
710	Professional Improvement	-	-	-		-		150	150	#DIV/0!
		900	843	900	-	424.44	-	1,050	150	16.67%
570	BUILDING AND LAND USE DEPT. Starting in 26/27, Building Inspections was moved to Land Use.									
10	Salaries & Wages	75,947	80,323	78,415		83,117.13		125,532	47,117	60.09%
110	Postage	1,500	467	1,750		678.60		1,000	(750)	-42.86%
120	Telephone/Communication	-	-	-		-		396	396	#DIV/0!
300	General Supplies	1,500	1,407	1,350		1,094.03		1,350	-	0.00%
515	Contracted Services	6,000	6,220	7,200		6,167.40		7,200	-	0.00%
520	Printing	-	-	-		-		300	300	#DIV/0!
710	Professional Improvement	625	-	575		60.00		-	(575)	-100.00%
720	Professional Dues	-	-	-		20.00		-	-	0.00%
750	Conferences/Seminars	-	-	-	-	-		500	500	#DIV/0!
770	Transportation	-	-	-		-		1,600	1,600	0.00%
811	Machinery/Equipment <\$5000	-	-	-		-		2,875	2,875	0.00%
		85,572	88,418	89,290	-	91,137.16	-	140,753	51,463	57.64%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026-	2026-2027	\$ Variance	% Variance
		Original Budgeted Expenditures	Actual Expenditures & Encumbrances.	Budgeted Expenditures	Posted Transfers as of 06/30/26	Posted Expenditures & Encumbrances as of 6/30/26	2025 Projected variances	Proposed Expenditures	b/t FY 26/27 Proposed & FY 25/26 Budgeted	b/t FY 26/27 Proposed & FY 25/26 Budgeted
610	PUBLIC CELEBRATIONS									
300	General Supplies	2,500	2,509	4,000		2,779.65		5,500	1,500	37.50%
420	Grants & Subsidies	6,000	10,000	10,000		10,000.00		8,000	(2,000)	-20.00%
500	Professional/Technical	300	200	300		200.00		300	-	0.00%
		8,800	12,709	14,300	-	12,979.65	-	13,800	(500)	-3.50%
620	LIBRARY SERVICES									
420	Grants & Subsidies	464,366	464,366	482,208		482,208.00		486,740	4,532	0.94%
500	Professional/Technical		-			-			-	0.00%
		464,366	464,366	482,208	-	482,208.00	-	486,740	4,532	0.94%
630	LAKE MANAGEMENT ADVISORY COMMITTEE									
110	Postage	1,000	-	1,000		-		1,000	-	0.00%
300	Supplies	1,000	84	1,000		140.95		1,000	-	0.00%
420	Grants & Subsidies	150	150	150		150.00		150	-	0.00%
500	Professional/Technical	32,900	54,501	50,400		39,980.95		47,100	(3,300)	-6.55%
520	Printing	1,200	-	1,200		1,146.12		1,200	-	0.00%
720	Professional Dues	-	-	-		-		-	-	0.00%
811	Mach & Equipment > \$5,000		-			-			-	#DIV/0!
		36,250	54,734	53,750	-	41,418.02	-	50,450	(3,300)	-6.14%
640	BEACH SERVICES									
10	Salaries & Wages	48,866	45,392	50,454		35,233.35		56,712	6,258	12.40%
110	Postage	100	293	100		-		100	-	0.00%
120	Telephone/Communication	-	-	-		-		-	-	0.00%
140	Advertising	-	-	-		-		-	-	0.00%
300	General Supplies	1,500	1,745	2,200		443.04		2,500	300	13.64%
500	Professional/Technical	1,500	993	1,500		749.30		1,500	-	0.00%
515	Contracted Services	300	-	300		-		300	-	0.00%
520	Printing	300	285	300		287.50		300	-	0.00%
600	Repairs & Maintenance	150	-	150		-		150	-	0.00%
811	Machinery/Equipment < \$5000	-	-	-		-		-	-	0.00%
		52,716	48,708	55,004	-	36,713.19	-	61,562	6,558	11.92%
660	RECREATION AREA OPERATIONS									
120	Telephone/Internet - Rec Park	665	580	700		480.12		100	(600)	-85.71%
230	Electricity	1,500	1,238	1,750		1,035.50		1,750	-	0.00%
300	General Supplies	2,400	2,563	3,400		1,769.11		5,600	2,200	64.71%
515	Contracted Services	7,200	5,225	7,200		4,913.00		5,200	(2,000)	-27.78%
600	Repairs/Maintenance	-	-	-		-		-	-	0.00%
811	Machinery/Equipment < \$5000	4,000	728	4,000		3,218.00		4,000	-	0.00%
		15,765	10,334	17,050	-	11,415.73	-	16,650	(400)	-2.35%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
670	RECREATION (Administrative Office)									
10	Salaries	93,740	80,375	93,830		79,060.59		95,049	1,219	1.30%
110	Postage	100	-	100		598.98		100	-	0.00%
120	Telephone/Communication	2,392	2,055	2,600		2,286.00		2,600	-	0.00%
140	Advertising	500	544	500		-		600	100	20.00%
230	Electricity	1,800	4,022	5,000		4,085.91		5,000	-	0.00%
240	Fuel	1,300	-	-		-		-	-	0.00%
300	General Supplies	2,800	1,752	2,800	(140.00)	2,506.05		4,500	1,700	60.71%
500	Professional/Technical	2,800	2,800	2,800	140.00	3,211.00		3,100	300	10.71%
520	Printing	-	-	-		-		-	-	0.00%
720	Professional Dues	110	120	130		240.00		130	-	0.00%
750	Conf / Seminars	600	-	600		-		600	-	0.00%
770	Transportation	1,200	99	1,200		572.09		900	(300)	-25.00%
831	F & F <\$5000	-	-	-		-		-	-	0.00%
		107,342	91,768	109,560	-	92,560.62	-	112,579	3,019	2.76%
	TOTAL BOARD OF SELECTMEN	5,353,137.00	4,982,794	5,645,514.00	18,165.00	5,064,266.16	55,000.00	5,882,908.00	237,394.00	4.21%
5100	EDUCATION SERVICES (BOE)									
	TOTAL BOARD OF EDUCATION	14,009,766	13,617,233	14,503,975	-	14,503,975.00	-	14,885,620	381,645	2.63%
700	DEBT SERVICE									
962	01 ST Financing Notes/Bond Principal	-	-	-		-		-	-	0.00%
963	01 ST Financing Notes/Bond Interest	-	-	220,000		-		166,000	(54,000)	-24.55%
	TOTAL DEBT SERVICE	-	-	220,000	-	-	-	166,000	(54,000)	100.00%
800	CONTINGENCY									
900	Reserve for Contingency	78,000	67,677	78,000	61,765.00			78,000	-	0.00%
	FUND TOTALS-GENERAL FUND	19,440,903	18,667,704	20,447,489	(43,600.00)	19,568,241.16	55,000	21,012,528	565,039	2.76%
8900	Transfers From General Fund									
To	Capital Fund	598,594	1,360,594	250,281.00	191,760.00	408,791.00		179,333	(70,948)	-28.35%
To	Dog Fund	25,000	25,000	27,000.00	-	27,000.00		36,000	9,000	33.33%
To	Internal Service Fund	25,000	25,000	25,000.00	-	25,000.00		25,000	-	0.00%
To	Community Emergency Management		10,000	25,000.00	-	25,000.00		-	(25,000)	-100.00%
To	Szedga Farm	2,000	2,000	3,500.00	-	3,500.00		7,550	4,050	115.71%
To	Columbia Garden Beautification			1,200.00	-	1,200.00		1,200	-	0.00%
To	BOE NonLapsing Account	-	-	-		-		-	-	0.00%
	TOTAL TRANSFERS OUT	650,594	1,422,594	331,981	191,760.00	490,491.00	-	249,083	(82,898)	-24.97%
	TOTAL GENERAL FUND & TRANSFERS	20,091,497	20,090,298	20,779,470	148,160.00	20,058,732.16	55,000	21,261,611	482,141	2.32%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

DEPT	DESCRIPTION	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/26	2025-2026 Posted Expenditures & Encumbrances as of 6/30/26	2025-2026- 2025 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
Fund 28 SZEGDA FARM										
190	Community Garden expenses		433			12.46	-		-	0.00%
191	Maintenance of Szegda Farm		-				-		-	0.00%
300	General Supplies	750	1,156	750		266.32		750	-	0.00%
500	Professional/Technical	-	-	-				-	-	0.00%
515	Contracted Services	3,500	870	3,500		285.00		3,500	-	0.00%
600	Repairs & Maintenance	2,500	4,848	2,500		3,000.00		3,300	800	32.00%
	TOTAL SZEGDA FARM	6,750	7,307	6,750	-	3,563.78	-	7,550	800	11.85%
DOG FUND										
30-4134 PUBLIC RECORDS SERVICES										
110	Postage	466	424	466	-	504.80		524	58	12.45%
300	General Supplies	258	139	258	-	-		258	-	0.00%
500	Professional/Technical	-	-	-	-	-		-	-	0.00%
550	Miscellaneous Services & Chgs		-		-	-			-	0.00%
	AGENCY TOTALS	724	563	724	-	504.80	-	782	58	8.01%
30-4360 CANINE CONTROL SERVICES										
10	Salaries & Wages	27,480	27,330	28,374		21,305.39		30,296	1,922	6.77%
12	Auto Allowance	-	-	-		-		-	-	0.00%
120	Telephone/Communication	-	-	-		-		-	-	0.00%
140	Advertising	200	-	200		-		200	-	0.00%
300	General Supplies	300	-	300		-		300	-	0.00%
500	Professional/Technical	500	1,322	1,000		-		1,200	200	20.00%
515	Contracted Services	2,700	2,700	3,700		1,350.00		4,900	1,200	32.43%
550	Miscellaneous Services & Chgs	200	-	200		-		200	-	0.00%
710	Professional Development	-	-	-		-		-	-	0.00%
	AGENCY TOTALS	31,380	31,352	33,774	-	22,655.39	-	37,096	3,322	9.84%
	FUND TOTALS - DOG FUND	32,104	31,915	34,498	-	23,160.19	-	37,878	3,380	9.80%



COLUMBIA BOARD OF EDUCATION FY 26-27 ADOPTED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

Account Number	Account Description	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of 06/30/2026	2025-2026 Adjusted Budget	2025-2026 Expenditures & Encumbrances as of 6/30/2026	2025-2026 Projected variances	2026-2027 Proposed Expenditures (Net of Grants)	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
CERTIFIED SALARIES											
10-00-100-2320-111	Salaries-Superintendent	185,000	194,715	192,400	-	192,400	192,400.00		200,096	7,696	4.00%
10-00-100-2350-111	Salaries-Before/After School Care	-	4,806	11,174	-	11,174	6,174.00		-	(11,174)	-100.00%
10-00-101-2320-111	Car Allowance - Superintendent	-	4,200	4,200	-	4,200	4,200.00		-	(4,200)	-100.00%
10-10-100-1100-111	Salaries-CTA Reg. Ed. Teachers	3,399,158	3,318,012	3,577,092	-	3,577,092	3,602,247.01		3,639,422	62,330	1.74%
10-10-100-1120-111	Salaries-CTA-Reg.Ed.Substitute	53,000	178,054	75,000	-	75,000	83,177.89		75,000	-	0.00%
10-10-100-1140-111	Salaries-CTA-Reg.Ed.Co-Curric.	24,427	15,438	44,541	-	44,541	9,420.50		18,821	(25,720)	-57.74%
10-10-100-1290-111	Salaries-Reg.Ed. Tutoring	1,500	-	1,500	-	1,500	-		-	(1,500)	-100.00%
10-10-100-2211-111	Salaries-Afterschool Program	25,800	22,300	25,800	-	25,800	26,475.80		-	(25,800)	-100.00%
10-10-100-2212-111	Salaries-CTA-Reg.-Student Act.	68,631	57,035	64,633	-	64,633	66,013.50		23,970	(40,663)	-62.91%
10-10-100-2214-111	Salaries-CTA-Longevity-Reg Ed	14,375	13,822	3,325	-	3,325	3,125.00		7,500	4,175	125.56%
10-10-100-2215-111	Tuition Assist.-CTA Reg. Educ.	10,000	10,000	10,000	-	10,000	10,000.00		10,000	-	0.00%
10-10-100-2220-111	Salaries-Librarian	96,938	96,988	99,846	-	99,846	99,846.00		102,393	2,547	2.55%
10-10-100-2400-111	Salaries-Administration Reg.Ed	282,764	275,316	294,075	-	294,075	294,075.00		305,838	11,763	4.00%
10-30-200-1240-111	Salaries-CTA-Spec.Ed. Teachers	939,055	960,159	1,183,218	-	1,183,218	1,162,615.00		1,247,945	64,727	5.47%
10-30-200-1250-111	Salaries-CTA Special Ed. Subs	6,500	4,003	5,000	-	5,000	4,157.50		4,500	(500)	-10.00%
10-30-200-1290-111	Salaries-Homebound Tutoring	2,000	612	1,500	-	1,500	-		1,000	(500)	-33.33%
10-30-200-1291-111	Salaries-CTA-Spec.Ed.Summer Prog	20,000	7,980	12,500	-	12,500	14,038.00		10,000	(2,500)	-20.00%
10-30-200-1292-111	Salaries-CTA-Longevity	-	3,125	-	-	-	-		-	-	#DIV/0!
10-30-285-2100-111	Salaries-Admin- Special Education	151,401	153,514	157,457	-	157,457	157,457.00		163,830	6,373	4.05%
		5,280,549	5,320,077	5,763,261	-	5,763,261	5,735,422.20	0.00	5,810,315	47,054	0.82%
NONCERTIFIED SALARIES											
10-00-100-2310-112	Salaries-BOE Minutes	2,543	1,700	2,352	-	2,352	2,184.10		-	(2,352)	-100.00%
10-00-100-2320-112	Salaries-Admin. Secretary	70,902	74,752	77,662	-	77,662	77,662.00		81,069	3,407	4.39%
10-00-100-2350-112	Salaries-Door Monitor	-	1,596	-	-	-	2,384.31		-	-	#DIV/0!
10-10-100-1130-112	Salaries-AFSCME-Reg.Ed Asst.	183,643	203,191	237,096	-	237,096	199,396.97		198,487	(38,609)	-16.28%
10-10-100-1131-112	Salaries-AFSCME-Longevity-Reg.	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-1150-112	Salaries-AFSCME-Reg. Ed. Subs	17,000	3,113	9,000	-	9,000	2,722.50		5,000	(4,000)	-44.44%
10-10-100-2400-112	Salaries-AFSCME-Clerical	149,910	153,193	165,110	-	165,110	161,281.65		133,668	(31,442)	-19.04%
10-10-100-2600-112	Salaries-AFSCME-Facility Techs	185,652	151,721	188,664	-	188,664	191,329.70		214,959	26,295	13.94%
10-10-100-2601-112	Salaries - Facility Manager	85,845	93,876	91,565	-	91,565	84,521.56		95,528	3,963	4.33%
10-10-100-2610-112	Salaries - School Safety Officer	58,823	51,288	65,113	-	65,113	71,628.69		65,928	815	1.25%
10-10-100-2650-112	Salaries-AFSCME-Fac.Tech. Subs	5,000	23,591	5,000	-	5,000	10,016.76		5,000	-	0.00%
10-10-100-3200-112	Payroll - Hot Lunch	-	-	-	-	-	-		-	-	#DIV/0!
10-10-220-2130-112	Salaries-AFSCME-Health Office	75,922	72,158	78,581	-	78,581	96,722.19		82,020	3,439	4.38%
10-10-220-2132-112	Salaries-AFSCME-Nurse Subs	4,000	12,971	5,000	-	5,000	7,492.50		4,000	(1,000)	-20.00%
10-30-200-1240-112	Salaries-AFSCME-Spec.Ed. Asst.	369,239	337,446	377,462	-	377,462	423,867.01		431,551	54,089	14.33%
10-30-200-1242-112	Salaries-AFSCME-Longevity-Spec	-	-	-	-	-	-		-	-	#DIV/0!
10-30-200-1250-112	Salaries-AFSCME-Spec.Ed. Subs	11,000	13,398	8,500	-	8,500	7,062.50		15,000	6,500	76.47%
10-30-200-1291-112	Salaries-AFSCME-Spec.Ed. Summe	7,200	3,540	4,700	-	4,700	4,325.16		3,200	(1,500)	-31.91%
10-30-285-2100-112	Salaries-AFSCMB-Spec.Ed.Cleric	58,936	62,502	67,763	-	67,763	69,478.02		70,782	3,019	4.46%
		1,285,615	1,260,035	1,383,568	-	1,383,568	1,412,075.62	0.00	1,406,192	22,624	1.64%
EMPL BENEFIT-HOSP/SURG											
10-10-100-1100-210	BC/BS-Reg Ed - Anthem Premiums	1,447,561	1,307,074	1,605,245	-	1,605,245	1,589,452.77		1,694,406	89,161	5.55%
		1,447,561	1,307,074	1,605,245	-	1,605,245	1,589,452.77	0.00	1,694,406	89,161	5.55%
EMPL BENEFIT-GROUP LIFE											
10-10-100-1100-211	Group Life-Reg Ed	8,703	8,647	9,650	-	9,650	9,776.50		9,652	2	0.02%
10-10-100-3200-211	Group Life-Hot Lunch	-	-	-	-	-	-		-	-	#DIV/0!
		8,703	8,647	9,650	-	9,650	9,776.50	0.00	9,652	2	0.02%



COLUMBIA BOARD OF EDUCATION FY 26-27 ADOPTED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

Account Number	Account Description	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of	2025-2026 Adjusted Budget	2025-2026 Expenditures & Encumbrances as	2025-2026 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY	% Variance b/t FY 26/27 Proposed & FY
EMPLOYER FICA TAXES											
10-10-100-1100-213	FICA-REG ED	94,000	88,076	93,000	-	93,000	90,096.85		93,905	905	0.97%
		94,000	88,076	93,000	-	93,000	90,096.85	0.00	93,905	905	0.97%
EMPLOYER MEDICARE TAXES											
10-10-100-1100-214	MEDI-REG ED	97,588	94,079	102,000	-	102,000	101,321.00		107,775	5,775	5.66%
		97,588	94,079	102,000	-	102,000	101,321.00	0.00	107,775	5,775	5.66%
BENEFIT-UNEMPLOYMENT											
10-00-100-2310-250	Unemployment Compensation	45,228	8,534	10,000	-	10,000			5,000	(5,000)	-50.00%
10-00-100-3200-250	Unemployment Comp - Hot Lunch	-	-	-	-	-	-		-	-	#DIV/0!
		45,228	8,534	10,000	-	10,000	-	0.00	5,000	(5,000)	-50.00%
BENEFIT-WORKERS COMPENSATION											
10-10-100-1100-260	Insurance-Work Comp	70,000	69,100	71,000	-	71,000	67,556.75		71,000	-	0.00%
		70,000	69,100	71,000	-	71,000	67,556.75	0.00	71,000	-	0.00%
OTHER BENEFITS											
10-00-100-2320-290	Other Benefits-Superintendent	15,000	13,928	14,675	-	14,675	14,096.00		10,500	(4,175)	-28.45%
10-10-100-1100-290	Benefits-AFSCME/CTA/CASA-Reg.	20,000	12,817	22,506	-	22,506	15,006.00		34,100	11,594	51.52%
10-10-100-2400-290	Other Benefits-Admin	29,000	21,282	25,304	-	25,304	23,167.84		28,800	3,496	13.82%
10-10-100-3200-290	Other Benefits - Hot Lunch	-	-	-	-	-	-		-	-	#DIV/0!
10-30-285-2100-290	Benefits-AFSCMA/CTA/CASA-Spec.	29,500	23,986	20,000	-	20,000	36,784.98		29,500	9,500	47.50%
		93,500	72,013	82,485	-	82,485	89,054.82	0.00	102,900	20,415	24.75%
PROF SERVICES - HOT LUNCH											
10-00-100-2320-300	Cafeteria Expense	-	-	-	-	-	-		-	-	#DIV/0!
		-	-	-	-	-	-	0.00	-	-	#DIV/0!
BD OF ED LEGAL SERVICES											
10-00-100-2310-310	Legal Services -Board of Ed	30,000	24,492	30,000	-	30,000	23,484.50		45,000	15,000	50.00%
		30,000	24,492	30,000	-	30,000	23,484.50	0.00	45,000	15,000	50.00%
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	125	425	-	425	1,575.00		500	75	17.65%
10-10-100-1118-320	Instr Svc-Athletics	820	550	240	-	240	530.00		330	90	37.50%
10-10-100-2130-320	Instr Svc-Health Services	750	350	1,000	-	1,000	350.00		1,000	-	0.00%
10-10-100-2213-320	Instr Svc-Conf/Wkshp	1,482	3,710	2,300	-	2,300	5,045.00		218	(2,082)	-90.52%
10-10-100-2400-320	Instr/Workshops-Principal	8,900	4,193	5,000	-	5,000	1,720.00		1,000	(4,000)	-80.00%
10-10-100-2600-320	Instr/Workshops-Facilities	500	-	500	-	500	172.45		500	-	0.00%
10-10-100-2610-320	Instr/Workshops-School Safety Officer	1,500	650	1,000	-	1,000	950.00		1,000	-	0.00%
10-30-200-2213-320	Confer/Wkshp-Spec Ed	1,000	4,109	1,749	-	1,749	1,614.00		300	(1,449)	-82.85%
		15,952	13,687	12,714	-	12,714	11,956.45	0.00	5,348	(7,366)	-57.94%
PROFESSIONAL SERVICES											
10-00-100-2320-330	Prof Services-District	-	1,500	1,500	-	1,500	52.86		1,000	(500)	-33.33%
10-10-100-1100-330	School-Prof Svcs-Interns	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-1101-330	Prof Serv Curricular Support	750	10,870	-	-	-	-		-	-	#DIV/0!
10-10-100-1113-330	Prof Serv Social Studies	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-1117-330	Prof Serv - Drama/Musical	750	-	750	-	750	-		750	-	0.00%
	Accomp/Choreographer										
10-10-100-1118-330	Prof Serv-Athl/Referee	6,000	4,826	6,500	-	6,500	5,102.83		6,000	(500)	-7.69%
10-10-100-2130-330	Prof Serv-Health Services	-	311	-	-	-	-		-	-	#DIV/0!
10-10-100-2131-330	Prof Serv-Medical Advisor	2,000	1,500	2,000	-	2,000	1,500.00		1,500	(500)	-25.00%
10-10-100-3200-330	Prof Serv-Hot Lunch	-	-	-	-	-	-		-	-	#DIV/0!
10-30-200-1290-330	Prof Serv-Homebound/Tutoring	1,500	-	1,500	-	1,500	-		750	(750)	-50.00%
10-30-285-2100-330	Prof Serv - Outside Evaluation	15,000	8,250	15,000	-	15,000	8,312.00		15,000	-	0.00%
10-30-285-2101-330	Prof Serv - OT/PT Services	152,000	139,900	-	-	-	-		-	-	#DIV/0!
10-30-285-2102-330	Prof Serv - Program Consultant	2,500	-	-	-	-	175.00		2,500	2,500	#DIV/0!
10-30-285-2103-330	Prof Serv-Speech/Oral Motor	4,000	2,097	2,500	-	2,500	1,361.80		4,000	1,500	60.00%
10-30-285-2104-330	Prof Serv-BCBA Services	78,000	108,528	4,000	-	4,000	8,236.20		-	(4,000)	-100.00%
		262,500	277,782	33,750	-	33,750	24,740.69	0.00	31,500	(2,250)	-6.67%



COLUMBIA BOARD OF EDUCATION FY 26-27 ADOPTED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

Account Number	Account Description	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of	2025-2026 Adjusted Budget	2025-2026 Expenditures & Encumbrances as	2025-2026 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY	% Variance b/t FY 26/27 Proposed & FY
TECH/CONTRACTED SERVICES											
10-00-100-2320-340	Prof Tech/Contr Svcs-District	64,980	82,023	64,000	-	64,000	59,917.17		63,360	(640)	0.00%
10-00-100-2330-340	Tech/Contr Service Finance Dpt	4,500	2,391	8,500	-	8,500	4,208.00		6,500	(2,000)	-23.53%
10-00-100-2500-340	Auditor	12,750	12,750	13,000	-	13,000	14,050.00		15,000	2,000	15.38%
10-00-200-2320-340	Contracted Svcs-CompuClaim	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-1100-340	Tech/Contr Services K-8	6,600	538	2,000	-	2,000	400.00		1,000	(1,000)	-50.00%
10-10-100-1107-340	Information Tech Svc / Maint	174,335	166,127	182,074	-	182,074	177,213.90		210,962	28,888	15.87%
10-10-100-2220-340	Media Center	3,000	834	3,000	-	3,000	-		1,500	(1,500)	-50.00%
10-10-100-2400-340	School Office	1,500	1,128	1,600	-	1,600	1,600		1,800	200	12.50%
10-10-100-2600-340	Tech/Contr Serv-Maint	47,200	61,580	38,000	-	38,000	78,889.21		38,000	-	0.00%
10-10-100-2600-340	Prof/Tech - Security	2,000	994	-	-	-	1,043.70		-	-	#DIV/0!
10-10-100-3200-340	Tech/Contracted Svcs-Hot Lunch	24,000	40,649	24,250	-	24,250	26,162.76		24,500	250	1.03%
10-30-200-1240-340	Tech/Contr Serv-Spec Service	-	-	-	-	-	1,000.00		-	-	#DIV/0!
		340,865	369,012	336,424	-	336,424	362,884.74	0.00	362,622	26,198	7.79%
WATER/SEWAGE											
10-10-100-2600-411	Water/Air Testing/Sewer/Compliance	8,000	3,145	8,000	-	8,000	6,493.00		5,000	(3,000)	-37.50%
		8,000	3,145	8,000	-	8,000	6,493.00	0.00	5,000	(3,000)	-37.50%
SANITARY REFUSE											
10-10-100-2600-421	Refuse Disposal	16,000	13,945	16,000	-	16,000	13,865.60		18,000	2,000	12.50%
		16,000	13,945	16,000	-	16,000	13,865.60	0.00	18,000	2,000	12.50%
SNOWPLOWING											
10-10-100-2600-422	Snowplowing	29,550	29,504	31,500	-	31,500	30,700.00		29,450	(2,050)	-6.51%
		29,550	29,504	31,500	-	31,500	30,700.00	0.00	29,450	(2,050)	-6.51%
REPAIRS/MAINTENANCE											
10-10-100-1100-430	Rep/Maint-Reg Ed	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-1102-430	Rep/Maint-Art	100	-	100	-	100	-		200	100	100.00%
10-10-100-1105-430	Repair/Maint-District Tech.	1,250	-	1,250	-	1,250	-		1,250	-	0.00%
10-10-100-1107-430	Repair/Maint-Computer Ed.	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-1112-430	Rep/Maint-Band	3,400	1,737	2,500	-	2,500	761.00		1,500	(1,000)	-40.00%
10-10-100-1116-430	Rep/Maint-Life Skills	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-1118-430	Rep/Maint-Athletics	500	-	500	-	500	640.93		500	-	0.00%
10-10-100-2130-430	Rep/Maint-Health Services	200	125	500	-	500	130.00		500	-	0.00%
10-10-100-2220-430	Rep/Maint-Library	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-2400-430	Rep/Maint-School Office	500	-	500	-	500	-		500	-	0.00%
10-10-100-2600-430	Rep/Maint-Grnds/Bldg/Equip	35,500	66,690	35,500	-	35,500	122,674.74		36,000	500	1.41%
10-10-100-2610-430	Rep/Maint-Bldg Contracts/Security	1,500	-	1,500	-	1,500	-		1,000	(500)	-33.33%
10-10-100-3200-430	Rep/Maint-Hot Lunch	4,000	-	4,000	-	4,000	485.86		3,000	(1,000)	-25.00%
10-30-100-2100-430	Repair/Maint-Special Services	-	-	-	-	-	-		-	-	#DIV/0!
		46,950	68,553	46,350	-	46,350	124,692.53	0.00	44,450	(1,900)	-4.10%
RENTAL											
10-10-170-1100-440	Rental-Usage	15,000	14,927	16,000	-	16,000	14,362.14		16,000	-	0.00%
10-10-180-1100-440	Rental-Copiers	12,809	11,964	12,864	-	12,864	11,964.00		12,864	-	0.00%
		27,809	26,891	28,864	-	28,864	26,326.14	0.00	28,864	-	0.00%
PUPIL TRANSPORTATION											
10-10-100-2700-510	Transportation-Elementary	290,100	284,395	299,528	-	299,528	295,485.28		309,263	9,735	3.25%
10-10-100-2790-510	Transportation-Non Reimb	20,900	17,970	18,900	-	18,900	13,680.77		18,000	(900)	-4.76%
10-10-200-2700-510	Transp-Student Services	279,200	296,477	248,360	-	248,360	261,962.50		260,360	12,000	4.83%
10-20-100-2700-510	Transp-High Schl/Voag	290,100	290,330	299,528	-	299,528	305,465.63		309,263	9,735	3.25%
10-20-100-2701-510	Transportation-Magnet School	-	-	-	-	-	-		-	-	#DIV/0!
		880,300	889,172	866,316	-	866,316	876,594.18	0.00	896,885	30,569	3.53%
INSURANCE											
10-10-100-1107-520	Insurance - Technology	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-2130-520	Insurance - Nurse Malpractice	125	127	150	-	150	131.00		150	-	0.00%
10-10-100-2600-520	Insur-Commercial Package	70,000	67,045	66,000	-	66,000	71,687.18		69,000	3,000	4.55%
		70,125	67,172	66,150	-	66,150	71,818.18	0.00	69,150	3,000	4.54%
TELEPHONE											
10-10-100-2600-530	Telephone	12,000	10,878	11,500	-	11,500	10,890.25		12,000	500	4.35%
		12,000	10,878	11,500	-	11,500	10,890.25	0.00	12,000	500	4.35%
POSTAGE											



COLUMBIA BOARD OF EDUCATION FY 26-27 ADOPTED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

Account Number	Account Description	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of	2025-2026 Adjusted Budget	2025-2026 Expenditures & Encumbrances as	2025-2026 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY	% Variance b/t FY 26/27 Proposed & FY
10-10-100-2600-531	Postage	3,000	2,960	2,500	-	2,500	2,355.67		1,000	(1,500)	-60.00%
		3,000	2,960	2,500	-	2,500	2,355.67	0.00	1,000	(1,500)	-60.00%
ADVERTISING											
10-00-100-2320-540	Advertising	500	191	-	-	-	-		-	-	#DIV/0!
		500	191	-	-	-	-	0.00	-	-	#DIV/0!
TUITION											
10-10-100-1100-560	Tuition - Other	-	-	-	-	-	-		-	-	0.00%
10-20-100-1100-560	Bolton High School	213,462	227,692	206,206	-	206,206	157,378.77		121,376	(84,830)	-41.14%
10-20-100-1106-560	Magnet School Tuition	105,881	55,784	85,105	-	85,105	53,246.00		47,827	(37,278)	-43.80%
10-20-100-1107-560	High School Tuition - Other	-	-	-	-	-	-		-	-	#DIV/0!
10-20-100-1108-560	E.O. Smith High School	2,072,023	1,973,748	2,092,089	-	2,092,089	2,134,559.16		2,256,678	164,589	7.87%
10-20-100-1109-560	RHAM High School	-	7,571	136,116	-	136,116	149,727.60		344,036	207,920	0.00%
10-20-300-1100-560	Tuition VoAg	35,470	27,700	31,660	-	31,660	29,282.48		40,938	9,278	29.31%
10-30-200-1240-560	Program Out Placement	466,000	426,972	378,575	-	378,575	313,024.28		274,797	(103,778)	-27.41%
10-30-200-1241-560	High School Services	250,183	358,933	392,443	-	392,443	390,672.63		403,548	11,105	2.83%
10-30-600-1100-560	Adult Education	3,347	5,530	947	-	947	4,410.00		3,208	2,261	238.75%
		3,146,366	3,083,929	3,323,141	-	3,323,141	3,232,300.92	0.00	3,492,408	169,267	5.09%
TRAVEL											
10-00-100-2310-580	Travel-BOE	-	-	-	-	-	-		-	-	#DIV/0!
10-00-100-2320-580	Travel-Supt	4,400	-	250	-	250	-		75	(175)	-70.00%
10-10-100-1100-580	Travel-Reg Ed Staff	1,000	-	580	-	580	-		400	(180)	-31.03%
10-10-100-2400-580	Travel-Principal	1,850	1,543	500	-	500	-		250	(250)	-50.00%
10-10-220-2130-580	Travel-Health Services	-	-	200	-	200	-		100	(100)	0.00%
10-10-100-2600-580	Travel-Facilities	500	-	250	-	250	-		250	-	0.00%
10-10-100-2610-580	Travel-School Safety Officer	-	170	250	-	250	-		-	(250)	-100.00%
10-30-200-1240-580	Travel-Spec Ed	1,500	309	1,500	-	1,500	307.37		500	(1,000)	-66.67%
		9,250	2,021	3,530	-	3,530	307.37	0.00	1,575	(1,955)	-55.38%
SUPPLIES											
10-00-100-2310-610	Supplies-Board of Ed	500	267	500	-	500	36.25		500	-	0.00%
10-00-100-2320-610	District Office	3,000	2,709	3,000	-	3,000	1,545.38		3,000	-	0.00%
10-00-100-2500-610	Supplies-Main Office	3,700	4,391	2,700	-	2,700	2,203.60		2,700	-	100.00%
10-10-100-1100-610	Supplies-Reg K-8	30,000	21,108	26,200	-	26,200	23,231.48		28,000	1,800	6.87%
10-10-100-1101-610	Supplies-Copier	7,500	6,680	7,500	-	7,500	7,399.69		8,000	500	100.00%
10-10-100-1102-610	Supplies-Art	9,000	7,739	8,932	-	8,932	7,700.28		10,571	1,639	18.35%
10-10-100-1104-610	Supplies-Lang Arts	16,873	3,173	7,874	-	7,874	4,120.38		1,640	(6,234)	-79.17%
10-10-100-1105-610	Supplies-Tech Ed	1,000	3,984	3,937	-	3,937	3,620.14		4,000	63	1.60%
10-10-100-1107-610	Supplies-Computer Ed	-	-	-	-	-	-		4,624	4,624	#DIV/0!
10-10-100-1108-610	Supplies-World Language	400	192	250	-	250	776.32		218	(32)	-12.80%
10-10-100-1110-610	Supplies-Science	15,000	2,644	8,526	-	8,526	1,691.60		4,869	(3,657)	-42.89%
10-10-100-1111-610	Supplies-Math	6,600	3,204	4,044	-	4,044	4,132.74		1,500	(2,544)	-62.91%
10-10-100-1112-610	Supplies-Band	6,300	2,248	3,000	-	3,000	2,820.76		1,500	(1,500)	-50.00%
10-10-100-1113-610	Supplies-Soc Studies	1,000	218	1,709	-	1,709	346.55		771	(938)	-54.89%
10-10-100-1115-610	Supplies-Music General/Chorus	1,300	945	5,300	-	5,300	2,190.46		800	(4,500)	-84.91%
10-10-100-1116-610	Supplies-Life Skills	-	-	-	-	-	740.00		-	-	#DIV/0!
10-10-100-1117-610	Supplies-Drama	1,500	706	1,000	-	1,000	2,003.14		750	(250)	-25.00%
10-10-100-1118-610	Supplies-Athletics	10,170	16,716	-	-	-	-		32	32	#DIV/0!
10-10-100-1119-610	Supplies-Phys Ed	4,664	3,035	-	-	-	-		250	250	#DIV/0!
10-10-100-1121-610	Supplies-SRBI	25,100	-	11,000	-	11,000	482.90		250	(10,750)	-97.73%
10-10-100-1140-610	Supplies-District Technology	4,500	5,408	7,500	-	7,500	7,707.13		10,000	2,500	33.33%
10-10-100-2130-610	Supplies-Health Services	6,000	2,841	4,000	-	4,000	4,534.13		5,000	1,000	25.00%
10-10-100-2211-610	Supplies-Afterschool Program	4,500	4,950	2,500	-	2,500	2,909.59		-	(2,500)	-100.00%
10-10-100-2213-610	Supplies-Enrichment	-	-	-	-	-	-		-	-	#DIV/0!
10-10-100-2220-610	Supplies-Library	825	25	228	-	228	438.56		500	272	119.30%
10-10-100-2400-610	Supplies-Principal	200	325	200	-	200	885.96		500	300	150.00%
10-10-100-2600-610	Supplies-Maintenance	10,000	9,127	8,000	-	8,000	8,065.23		8,000	-	0.00%
10-10-100-2610-610	Supplies-School Safety Officer	2,500	2,362	1,500	-	1,500	715.89		1,500	-	0.00%
10-10-100-3200-610	Supplies-Hot Lunch	-	-	-	-	-	202.13		-	-	#DIV/0!
10-10-210-1210-610	Supplies-Enrichment/STEM	5,000	-	-	-	-	53.35		2,484	2,484	#DIV/0!
10-30-100-2100-610	Special Ed Dept Supplies	8,000	16,649	8,904	-	8,904	14,318.65		14,500	5,596	62.85%
10-30-100-2120-610	Spec Ed.- Guidance	500	-	500	-	500	-		400	(100)	-20.00%



COLUMBIA BOARD OF EDUCATION FY 26-27 ADOPTED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

Account Number	Account Description	2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of	2025-2026 Adjusted Budget	2025-2026 Expenditures & Encumbrances as	2025-2026 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY	% Variance b/t FY 26/27 Proposed & FY
10-30-100-2150-610	Spec Ed.- Speech/Hearing	-	-	1,000	-	1,000	-	-	-	(1,000)	-100.00%
10-30-200-1240-610	Spec Ed.- Summer Sch Supplies	1,000	85	1,000	-	1,000	-	-	500	(500)	-50.00%
10-30-285-2110-610	Supplies-Soc Wkr	-	-	-	-	-	-	-	-	-	#DIV/0!
		186,632	121,732	130,804	-	130,804	104,872.29	0.00	117,359	(13,445)	-10.28%
MAINT SUPPLIES											
10-10-100-2600-613	Custodial Supplies	25,000	25,590	25,000	-	25,000	25,966.86	-	26,000	1,000	4.00%
		25,000	25,590	25,000	-	25,000	25,966.86	0.00	26,000	1,000	4.00%
ELECTRICITY											
10-10-100-2600-622	Electricity	75,000	69,023	82,000	-	82,000	68,236.90	-	70,000	(12,000)	-14.63%
		75,000	69,023	82,000	-	82,000	68,236.90	0.00	70,000	(12,000)	-14.63%
PROPANE GAS											
10-10-100-2600-623	Propane Gas	4,500	1,939	2,500	-	2,500	1,401.00	-	2,000	(500)	-20.00%
		4,500	1,939	2,500	-	2,500	1,401.00	0.00	2,000	(500)	-20.00%
HEATING OIL											
10-10-100-2600-624	Heating Oil	84,000	83,557	74,000	-	74,000	70,924.00	-	60,000	(14,000)	-18.92%
		84,000	83,557	74,000	-	74,000	70,924.00	0.00	60,000	(14,000)	-18.92%
DIESEL FUEL											
10-10-100-2700-626	Diesel Fuel	45,000	37,228	42,000	-	42,000	41,081.16	-	38,000	(4,000)	-9.52%
		45,000	37,228	42,000	-	42,000	41,081.16	0.00	38,000	(4,000)	-9.52%
SOFTWARE											
10-00-100-2320-640	Software-District	700	4,640	1,400	-	1,400	3,625.00	-	2,000	600	42.86%
10-10-100-1100-640	Software-Reg Ed	5,850	3,313	5,850	-	5,850	9,371.22	-	3,500	(2,350)	-40.17%
10-10-100-1102-640	Software-Art	432	420	468	-	468	820.77	-	440	(28)	-5.98%
10-10-100-1104-640	Software-Lang Arts	19,250	19,191	15,380	-	15,380	22,642.50	-	8,020	(7,360)	-47.85%
10-10-100-1105-640	Software-Tech Ed	3,200	1,537	2,990	-	2,990	1,712.80	-	2,000	(990)	-33.11%
10-10-100-1107-640	Software-Contract Renewal	1,000	-	1,000	-	1,000	-	-	-	(1,000)	-100.00%
10-10-100-1108-640	Software-World Language	1,200	1,125	1,200	-	1,200	1,443.75	-	1,200	-	0.00%
10-10-100-1110-640	Software-Science	3,700	1,795	1,999	-	1,999	1,695.00	-	4,849	2,850	142.57%
10-10-100-1111-640	Software-Math	26,500	21,586	11,805	-	11,805	1,080.00	-	42,600	30,795	260.86%
10-10-100-1113-640	Software-Social Studies	3,100	-	1,139	-	1,139	619.50	-	738	(401)	-35.21%
10-10-100-1115-640	Software-Music	3,100	960	3,040	-	3,040	959.99	-	1,140	(1,900)	-62.50%
10-10-100-1116-640	Software-Health/PE	-	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1118-640	Software-Athletics	2,500	2,345	2,125	-	2,125	2,050.00	-	2,500	375	17.65%
10-10-100-1121-640	Software-SRBI	-	-	6,580	-	6,580	5,248.57	-	10,200	3,620	55.02%
10-10-100-2130-640	Software-Health Services	1,500	1,999	1,700	-	1,700	1,555.00	-	2,100	400	23.53%
10-10-100-2220-640	Software-Media Center	5,100	3,919	3,950	-	3,950	4,093.96	-	5,711	1,761	44.58%
10-10-100-2400-640	Software-School Office	1,400	4,531	-	-	-	2,835.00	-	-	-	#DIV/0!
10-10-100-3200-640	Software-Hot Lunch	-	-	-	-	-	-	-	-	-	#DIV/0!
10-10-210-1210-640	Software- Enrichment/STEM	-	-	-	-	-	-	-	-	-	#DIV/0!
10-30-100-2100-640	Software - Special Education	-	594	-	-	-	2,439.88	-	-	-	#DIV/0!
10-30-100-2120-640	Software-Guidance	-	-	-	-	-	-	-	-	-	#DIV/0!
10-30-200-1240-640	Software - Student Svcs	2,760	3,303	1,570	-	1,570	2,367.78	-	5,511	3,941	251.02%
		81,292	71,255	62,196	-	62,196	64,560.72	0.00	92,509	30,313	48.74%



COLUMBIA BOARD OF EDUCATION FY 26-27 ADOPTED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

		2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of	2025-2026 Adjusted Budget	2025-2026 Expenditures & Encumbrances as	2025-2026 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY	% Variance b/t FY 26/27 Proposed & FY
TXTBKS/WKBKS/ANCMAT											
10-10-100-1100-641	Txtbks/Wkbks-Reg Ed	250	-	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1104-641	Txtbks/Wkbks-Lang Arts	15,000	10,147	10,922	-	10,922	6,441.55	7,675	(3,247)	-29.73%	
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	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1110-641	Txtbks/Wkbks-Science	3,300	1,222	1,136	-	1,136	-	367	(769)	-67.69%	
10-10-100-1111-641	Txtbks/Wkbks-Math	8,200	6,415	33,000	-	33,000	22,579.05	1,176	(31,824)	-96.44%	
10-10-100-1113-641	Txtbks/Wkbks-Soc Studies	400	130	1,553	-	1,553	-	1,047	(506)	-32.58%	
10-10-100-1114-641	Music-Chorus	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1115-641	Txtbks/Wkbks-Music General	150	-	-	-	-	-	4,000	4,000	#DIV/0!	
10-10-100-1117-641	Txtbks/Wkbks-Drama	1,000	740	-	-	-	-	-	-	#DIV/0!	
10-10-100-1119-641	Txtbks/Wkbks-Phys Ed	30	-	-	-	-	-	5,500	5,500	#DIV/0!	
10-10-100-1121-641	Txtbks/Wkbks-SRBI	10,358	3,323	10,357	-	10,357	1,812.80	8,500	(1,857)	-17.93%	
10-10-210-1210-641	Txtbks/Wkbks-Enrich/STEM	-	-	-	-	-	-	-	-	#DIV/0!	
10-30-100-2120-641	Txtbks/Wkbks-Guidance	850	-	-	-	-	-	-	-	#DIV/0!	
10-30-200-1240-641	Txtbks/Wkbks-Student Services	2,000	417	2,153	-	2,153	36.73	1,962	(191)	-8.87%	
		41,538	22,394	59,121	-	59,121	30,870.13	0.00	30,227	(28,894)	-48.87%
LIBRARY BOOKS											
10-10-100-2220-642	Library Books	4,000	3,958	4,000	-	4,000	4,609.70	4,000	-	0.00%	
		4,000	3,958	4,000	-	4,000	4,609.70	0.00	4,000	-	0.00%
PERIODICALS											
10-00-100-2320-643	Periodicals-District Office	200	338	375	-	375	390.00	375	-	0.00%	
10-10-100-1100-643	Periodicals-Elem. Ed. K-8	500	311	500	-	500	-	350	(150)	-30.00%	
10-10-100-1102-643	Periodicals-Art	30	-	29	-	29	-	29	-	0.00%	
10-10-100-1104-643	Periodicals-Lang Arts	200	-	132	-	132	-	239	107	81.06%	
10-10-100-1105-643	Periodicals-Tech Ed	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1108-643	Periodicals-World Lang	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1110-643	Periodicals-Science	750	275	1,087	-	1,087	1,130.70	1,254	167	15.36%	
10-10-100-1111-643	Periodicals-Math	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1113-643	Periodicals-Soc Studies	1,800	1,007	1,449	-	1,449	1,246.47	860	(589)	-40.65%	
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	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-210-1210-643	Periodicals-Enrichment	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-2130-643	Periodicals-Health Services	100	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-2220-643	Periodicals-Library/Media Cent	-	-	-	-	-	-	-	-	#DIV/0!	
10-30-100-2100-643	Periodicals-Student Services	-	-	-	-	-	-	200	200	#DIV/0!	
10-30-100-2120-643	Periodicals-Guidance	150	-	150	-	150	-	100	(50)	-33.33%	
		3,730	1,931	3,722	-	3,722	2,767.17	0.00	3,407	(315)	-8.46%
EQUIPMENT											
10-00-100-2320-730	Equip-District Office	-	2,848	-	-	-	62.99	500	500	#DIV/0!	
10-10-100-1100-730	Equip-Reg Ed UNDER \$500	-	521	-	-	-	-	-	-	#DIV/0!	
10-10-100-1101-730	Equip-Reg Ed OVER \$500	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1102-730	Equipment Art	-	-	-	-	-	-	120	120	#DIV/0!	
10-10-100-1104-730	Equipment Language Arts	500	247	40	-	40	-	490	450	1125.00%	
10-10-100-1105-730	Equip-Technology K-8	89,240	29,838	45,300	-	45,300	42,430.44	44,000	(1,300)	-2.87%	
10-10-100-1107-730	Equipment-Technology Ed	-	268	-	-	-	-	1,100	1,100	#DIV/0!	
10-10-100-1108-730	Equipment-World Language	-	-	50	-	50	54.87	-	(50)	-100.00%	
10-10-100-1110-730	Equipment-Science	6,300	584	-	-	-	91.00	855	855	#DIV/0!	
10-10-100-1111-730	Equipment-Math	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1112-730	Equipment-Music/Band	10,698	919	-	-	-	2,253.22	13,028	13,028	#DIV/0!	
10-10-100-1113-730	Equipment-Social Studies	2,700	-	-	-	-	-	422	422	#DIV/0!	
10-10-100-1115-730	Equipment-Music	-	-	2,750	-	2,750	1,055.57	-	(2,750)	-100.00%	
10-10-100-1116-730	Equipment-Life Skills	-	-	-	-	-	-	-	-	#DIV/0!	



COLUMBIA BOARD OF EDUCATION FY 26-27 ADOPTED BUDGET

Date: 06/30/26

EXPENDITURES (DETAIL)

		2024-2025 Original Budgeted Expenditures	2024-2025 Actual Expenditures & Encumbrances.	2025-2026 Budgeted Expenditures	2025-2026 Posted Transfers as of	2025-2026 Adjusted Budget	2025-2026 Expenditures & Encumbrances as	2025-2026 Projected variances	2026-2027 Proposed Expenditures	\$ Variance b/t FY 26/27 Proposed & FY	% Variance b/t FY 26/27 Proposed & FY
10-10-100-1117-730	Equipment-Music/Drama	1,500	2,105	-	-	-	-	-	-	-	#DIV/0!
10-10-100-1118-730	Equipment-Athletics	-	5,593	6,178	-	6,178	1,204.57	9,117	2,939	47.57%	
10-10-100-1119-730	Equipment-Phys Ed	-	-	3,706	-	3,706	3,270.65	5,289	1,583	42.71%	
10-10-100-1121-730	Equipment-SRBI	35	-	35	-	35	-	-	(35)	-100.00%	
10-10-100-2130-730	Equipment-Nurse	500	-	2,950	-	2,950	4,768.71	2,995	45	1.53%	
10-10-100-2211-730	Equipment-Afterschool Program	875	-	976	-	976	514.73	-	(976)	-100.00%	
10-10-100-2220-730	Equipment-Library/Media Center	1,200	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-2223-730	Equipment-Audio/Visual	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-2400-730	Equipment-School Office	900	6,312	-	-	-	(1,060.64)	-	-	#DIV/0!	
10-10-100-2600-730	Equipment-Facility	-	4,342	-	-	-	9,711.79	1,500	1,500	#DIV/0!	
10-10-100-2610-730	Equipment-Security	5,000	60	-	-	-	-	500	500	#DIV/0!	
10-10-100-3200-730	Equipment-Hot Lunch	-	127	-	-	-	-	1,000	1,000	#DIV/0!	
10-10-210-1210-730	Equipment-Enrich/STEM	1,000	-	-	-	-	-	-	-	#DIV/0!	
10-30-100-2100-730	Equipment-Spec Serv	1,000	515	700	-	700	125.98	1,350	650	92.86%	
10-30-200-1240-730	Technology Equipment-Spec Serv	-	816	1,658	-	1,658	59.97	-	(1,658)	-100.00%	
		121,448	55,094	64,343	-	64,343	64,543.85	0.00	82,266	17,923	27.86%
DUES/FEES											
10-00-100-2310-810	Dues/Fees-Board of Education	3,200	3,106	3,250	-	3,250	3,199.00	3,300	50	1.54%	
10-00-100-2320-810	Dues/Fees-District Office	6,200	5,698	6,300	-	6,300	5,674.00	6,000	(300)	-4.76%	
10-00-100-2500-810	Dues/Fees-Finan/ Admin	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1100-810	Dues/Fees-Regular Ed K-8	700	385	700	-	700	165.55	425	(275)	-39.29%	
10-10-100-1102-810	Dues/Fees-Art	1,065	745	110	-	110	260.00	260	150	136.36%	
10-10-100-1105-810	Dues/Fees-Tech Ed	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1107-810	Dues/fees-Computer Ed	-	-	-	-	-	-	1,030	1,030	#DIV/0!	
10-10-100-1110-810	Dues/Fees-Science	300	-	1,896	-	1,896	-	-	(1,896)	-100.00%	
10-10-100-1111-810	Dues/Fees-Math	200	-	-	-	-	-	470	470	#DIV/0!	
10-10-100-1112-810	Dues/Fees-Band	650	284	620	-	620	165.00	620	-	0.00%	
10-10-100-1113-810	Dues/Fees-Social Studies	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1116-810	Dues/Fees-Life Skills	-	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-1118-810	Dues/Fees-Athletics	800	1,270	2,120	-	2,120	1,385.00	1,700	(420)	-19.81%	
10-10-100-1119-810	Dues/Fees-PE/Health	250	-	490	-	490	-	-	(490)	-100.00%	
10-10-100-2130-810	Dues/Fees-Nurse	100	-	-	-	-	-	350	350	#DIV/0!	
10-10-100-2211-810	Dues/Fees-Afterschool Program	700	250	545	-	545	-	-	(545)	-100.00%	
10-10-100-2220-810	Dues/Fees-Library/Media Center	150	136	160	-	160	136.00	150	(10)	-6.25%	
10-10-100-2400-810	Dues/Fees-School Office	250	-	-	-	-	-	-	-	#DIV/0!	
10-10-100-2600-810	Dues/Fees-Facilities	350	300	350	-	350	300.00	350	-	0.00%	
10-10-210-1210-810	Dues/Fees-Enrichment/STEM	150	-	-	-	-	-	-	-	#DIV/0!	
10-30-100-2100-810	Dues/Fees-Student Svc Director	300	250	300	-	300	-	-	(300)	-100.00%	
10-30-100-2101-810	Dues/Fees-Student Services	350	140	350	-	350	139.92	650	300	85.71%	
10-30-285-2110-810	Dues/Fees-Guidance	-	-	150	-	150	-	150	-	0.00%	
		15,715	12,564	17,341	-	17,341	11,424.47	0.00	15,455	(1,886)	-10.88%
		14,009,766	13,617,233	14,503,975	-	14,503,975	14,405,424.98	0.00	14,885,620	381,645	2.63%
										381,645	2.63%

Total Overall BOE Budget 15,172,623

Net Difference between Total Overall BOE Budget and Town Appropriation is Grants 287,003



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

REVENUES

Date 06/30/26

	Description	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual Posted as of 06/30/2026	2025-2026 Projected Variance	2026-2027 Proposed	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
TAXES									
10-3000-110	Current Property Taxes	16,372,570	16,565,204	16,849,025	16,894,681	45,000			0.00%
10-3000-115	Refunds-Current Taxes	(20,000)	(7,162)	(20,000)	(29,725)	(9,000)	(20,000)	-	0.00%
10-3000-117	Refunds-Prior FY Taxes	(4,000)	(12,830)	(4,000)	(5,697)	(1,600)	(4,000)	-	0.00%
10-3000-120	Delinquent Property Taxes	95,000	234,917	95,000	160,247	13,000	100,000	5,000	5.26%
10-3000-130	Property Tax Interest	75,000	91,897	75,000	91,797	16,000	80,000	5,000	6.67%
10-3000-140	Property Tax Lien Fees	900	840	900	648		900	-	0.00%
10-3000-150	Other Fees-Tax Collector	600	8,681	750	1,602		1,000	250	33.33%
	TOTAL TAXES	16,520,070	16,881,548	16,996,675	17,113,551	63,400	157,900	10,250	
LICENSE AND PERMITS									
10-3112-225	Pistol Permit Fees	3,200	3,430	3,200	3,430		3,200	-	0.00%
10-3134-221	Real Estate Conveyance Fees	70,000	87,165	80,000	104,343	24,000	100,000	20,000	25.00%
10-3134-224	Recording Fees	20,000	18,307	20,000	19,271		20,000	-	0.00%
10-3510-223	Zoning Permit Fees	2,000	3,450	2,000	2,720		2,500	500	25.00%
10-3530-222	Building, Machine, & Septic Fees	80,000	146,389	95,000	159,636	3,000	127,000	32,000	33.68%
	TOTAL LICENSE AND PERMITS	175,200	258,741	200,200	289,400	27,000	252,700	52,500	26.22%
INTERGOVERNMENTAL REVENUES									
Municipal Aid Estimates per CCM as of 02/04/26 and 05/7/26									
10-3000-320	Homeland Security Grant	3,000	10,669	3,000	971		5,000	2,000	66.67%
10-3000-352	Education Equalization (ECS) Grant	2,316,189	2,324,825	2,239,450	2,313,196	76,738	2,316,189	76,739	3.43%
10-3000-352	Supplemental Education Aid - NEW						92,648	92,648	#DIV/0!
10-3800-353	Special Education Grant	75,000	56,984	50,000	41,436	(8,500)	45,000	(5,000)	-10.00%
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		705		702	702		-	0.00%
10-3000-365	Veterans Tax Relief		2,643		2,225	2,225		-	0.00%
10-3000-367	Municipal Revenue Sharing				844			-	0.00%
10-3000-367	Supplemental Revenue Sharing	28,393	28,393	28,393	28,393		28,393	-	0.00%
10-3000-367	Municipal Grant-in-Aid	26,763	26,763	26,763	26,763		26,763	-	0.00%
10-3000-368	Municipal Stabilization Grant							-	#DIV/0!
10-3000-382	PILOT - State Owned Property - New Tiered	7,406	7,406	6,168	6,187		6,421	253	4.10%
10-3000-383	Pequot-Mohegan Fund Grant	4,857	4,857	4,857	4,857		4,857	-	0.00%
10-3000-383	Supplemental Pequot-Mohegan Grant - NEW						22,616	22,616	#DIV/0!
10-3000-685	LoCIP reimbursement: Budget Moved to Capital	213,269		57,414			5,000	5,000	#DIV/0!
10-3000-686	STEAP reimbursement		128,000					(57,414)	-100.00%
	TOTAL INTERGOVERNMENT	2,674,877	2,591,245	2,416,045	2,425,574	71,165	2,552,887	136,842	5.66%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

REVENUES

Date 06/30/26

	Description	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual Posted as of 06/30/2026	2025-2026 Projected Variance	2026-2027 Proposed	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
CHARGES FOR SERVICES									
Multiple-410	Notary Fees	350	65	350	46		350	-	0.00%
Multiple-411	Photocopy Fees	4,500	4,299	4,500	3,710		4,500	-	0.00%
10-3134-416	Town Clerk Fees	6,000	6,361	6,000	6,189		6,000	-	0.00%
10-3250-417	Senior Van Donations	2,500	2,120	2,500	1,789		2,500	-	0.00%
10-3510-413	Planning & Zoning Fees	2,500	2,020	2,000	5,850	3,800	2,500	500	25.00%
10-3520-415	Inland/Wetland Fees	6,000	4,270	6,000	4,325		6,000	-	0.00%
10-3550-414	Zoning Board of Appeals	750	600	750	750		750	-	0.00%
	TOTAL SERVICES	22,600	19,735	22,100	22,658	3,800	22,600	500	2.26%
MISCELLANEOUS									
10-3000-611	Interest on Investments	75,000	95,112	75,000	45,674	(29,000)	65,000	(10,000)	-13.33%
10-3000-642	Bid and Spec Fees	-		-			-	-	0.00%
10-3000-660	Telecommunication Prop Relief	8,000	26,660	8,000	43,559	35,000	25,000	17,000	212.50%
10-3000-689	Insurance Claim Settlement				20,664	20,664		-	#DIV/0!
10-3000-690	Miscellaneous	8,000	10,202	8,000	15,130	7,000	10,000	2,000	25.00%
10-3112-412	Passport Fees	2,000	1,225	2,000	1,645		2,000	-	0.00%
10-3112-500	Court Judgments	-	16,639	-	-		-	-	0.00%
10-3310-510	Court fines	1,500	2,175	1,200	1,575	300	2,000	800	66.67%
10-3330-412	Fire Marshal Fees				200			-	#DIV/0!
10-3350-622	Boating Fees	3,500	4,225	3,500	3,510		4,350	850	24.29%
10-3420-625	Transfer Station Fees	30,000	26,649	30,000	30,124		37,500	7,500	25.00%
10-3420-626	Transfer Station Stickers	63,750	63,510	63,750	95,510	30,000	95,625	31,875	50.00%
10-3570-650	State Fees-Land Use Dept	200	409	200	307		200	-	0.00%
10-3640-623	Town Beach Use Fees	35,000	33,219	36,000	25,380	(8,000)	40,000	4,000	11.11%
10-3800-680	Preschool Tuition Fees	85,000	55,499	85,000	64,762	(20,000)	70,000	(15,000)	-17.65%
Multiple-621	Facilities Rental	1,800	1,250	1,800	2,800		1,800	-	0.00%
	TOTAL MISC	313,750	336,773	314,450	350,839	35,964	353,475	39,025	12.41%
TRANSFER IN FROM AMERICAN RELIEF FUND		-	64,350	-			-	-	#DIV/0!
TRANSFER IN FROM RECREATION		10,000	568	10,000	5,378		10,000	-	0.00%
TOTAL GENERAL FUND RESOURCES		19,716,497	20,152,959	19,959,470	20,207,401	201,329	3,349,562	239,117	7.69%
								Note: Variances excludes current Property Taxes	



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

REVENUES

Date 06/30/26

	Description	2024-2025 Budget	2024-2025 Actual	2025-2026 Budget	2025-2026 Actual Posted as of 06/30/2026	2025-2026 Projected Variance	2026-2027 Proposed	\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted
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OTHER REVENUES

DOG FUND									
30-3134-224	Dog License Fees	1,500	1,732	1,500	299		1,500	-	0.00%
30-3134-225	Dog License Surcharge	100	118	100	80		100	-	0.00%
30-3360-421	Redemption and Sale of Dogs	40		40			40	-	0.00%
TOTAL DOG FUND		1,640	1,849	1,640	379	-	1,640	-	0.00%

CAPITAL PROJECTS RESERVE FUND									
20-3000-611	Interest on Investment	85,000	137,201	85,000	124,009		85,000	-	0.00%
TOTAL MISC RESERVE FUNDS		85,000	137,201	85,000	124,009	-	85,000	-	0.00%

RECREATION FUND									
29-3270-Multip	Recreation Revenue	10,000	568	10,000	5,378		10,000	-	0.00%

MISCELLANEOUS STATE FUNDS									
41-3410-756	Town Aid Road Grant	203,675	203,676	203,675	271,650	67,975	271,650	67,975	33.37%
TOTAL FOR MISC STATE FUNDS		203,675	203,676	203,675	271,650	67,975	271,650	67,975	33.37%

TOTAL OTHER REVENUES		300,315	343,294	300,315	401,416	67,975	368,290	67,975	22.63%
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GRAND TOTAL RESOURCES		20,016,812	20,496,253	20,259,785	20,608,817	269,304	3,717,852	307,092	9.00%
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(Total 25/26
General Fund
Revenue
Budget
Without
Current
Property Tax =
\$3,110,455)

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



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

GRANTS AND SUBSIDIES SUMMARY

Date: 06/30/26

Dept / Fund#	Agency	2024-2025 Budget	2025-2026 Budget	2026-2027 Proposed Budget	\$ Change b/t Proposed FY 26-27 & Budgeted FY 26-26	% Change b/t Proposed FY 26-27 & Budgetd FY 25-26
112	Salmon River Watershed Partnership (SRWP)	600	600	600	-	0.00%
	United Services	1,000	1,000	1,000	-	0.00%
	Sexual Assault Crisis Center	500	500	500	-	0.00%
	Town of Windham/Windham Advisory Council (veterans)	500	500	1,000	500	100.00%
	Covenant Soup Kitchen	500	500	1,000	500	100.00%
	Willimantic No-Freeze Shelter	500	500	1,000	500	100.00%
	Eastern CT Conservation District	500	500	500	-	0.00%
	Access Community Action Agency	1,000	1,000	1,000	-	0.00%
	Total	5,100	5,100	6,600		
250	Windham Region Transit District	9,857	10,153	10,458	305	3.00%
	TVCCA Assessment	1,374	5,728	6,238	510	8.90%
	Total	11,231	15,881	16,696		
270	AHM Youth Services	54,284	56,999	59,849	2,850	5.00%
320	Columbia Volunteer Fire Dept.	266,100	284,100	314,590	30,490	10.73%
540	Conservation & Agriculture					
	Friends of Mono Pond	1,000	1,000	1,000	-	0.00%
	Airline Trail State Park Alliance		1,000	1,000	-	0.00%
	Total	1,000	2,000	2,000		
610	Columbia Lions Club	6,000	10,000	10,000	-	0.00%
620	Saxton B. Little Free Library	464,366	482,208	486,740	4,532	0.94%
630	Connecticut Federation of Lakes	150	150	150	-	0.00%
Fund 32	United Services (Opioid Funds)		3,000	3,000	-	100.00%
Fund 42	Columbia Beautification Committee		1,200	1,000	(200)	100.00%
	TOTAL	808,231	856,438	896,625	37,872	4.42%



COLUMBIA BOARD OF EDUCATION FY 26-27 ADOPTED BUDGET

STATE AND FEDERAL GRANTS

Date: 06/30/2026

Grant Name	Designated Use of Grant Funds	2024-2025 Original Budgeted Amount	2024-2025 Actual Amount	2025-2026 Original Budgeted Amount	2025-2026 Unbudgeted Amount	2025-2026 Actual & Encumbrances as of 01/19/26	2026-2027 Budgeted Amount	Variance from Prior Year Budget	% Change
Title I	Noncertified/ Certified Salary	39,066	38,749	47,287		18,915	59,535		
			317	426		145	500		
	Total	39,066	39,066	47,713	-	19,060	60,035	12,322	25.83%
Title II, Part A	Professional Services	9,668	9,668	9,871		-	9,692		
	Total	9,668	9,668	9,871	-	-	9,692	(179)	-1.81%
Title III, Part A	Supplies								
	ELL Salaries								
	Total	-	-	-	-	-	-	-	#DIV/0!
Title IV - New Grant in 2017-2018	Professional Services	10,000	10,000	10,000			10,000		
	Total	10,000	10,000	10,000	-	-	10,000	-	0.00%
IDEA B, Part 611 (See Note #2 below)	Instructional Salary	136,000	136,645	136,645	(8,224)	51,368	128,000		
	Instructional Supplies								
	Total	136,000	136,645	136,645	(8,224)	51,368	128,000	(8,645)	-6.33%
IDEA B, Part 619 (See Note #2 below)	Noncertified Salary	5,500	5,643	5,643	(390)	2,101	5,200		
	Transportation								
	Total	5,500	5,643	5,643	(390)	2,101	5,200	(443)	-7.85%
IDEA B, Part 619 - Extended Support	Professional Services		3,000						
	Other Professional Services		5,000						
	Total	-	8,000	-	-	-	-	-	#DIV/0!
Magnet School Transportation (Available to BOE but no students quali	Professional Services								
	Total	-	-	-	-	-	-	-	#DIV/0!
Rural Education Achievement Program (See Note #1 below)	Technology Equipment	42,000	51,661	50,000	(1,279)	48,721			
	Technology Equipment - Prior Year Carryf	-	-	-					
	26/27 Estimated Award						46,000		
	Total	42,000	51,661	50,000	(1,279)	48,721	46,000	(4,000)	-8.00%
Adult Education (See Note #3 below)	Adult Education Tuition	2,153	2,095	2,400			3,292		
	Total	2,153	2,095	2,400	-	-	3,292	892	37.17%
ARPA Mental Health Grant	Salaries			43,400		17,360			
ARPA Mental Health Grant	Professional Services	62,000	62,000						
	Total	62,000	62,000	43,400	-	17,360	-	(43,400)	-100.00%
ARPS ESSER-Right to Read	Books/Curriculum Materials		9,781		1,252	161			
	Total	-	9,781	-	1,252	161	-	-	#DIV/0!
Special Education Expansion & Development (SEED) Grant (See Note #5 below)	Salaries				19,146		24,784		
		-	-	-	19,146	-	24,784	24,784	#DIV/0!
Paraeducators Training	Professional Services		7,000		-		-		
		-	7,000	-	-	-	-	-	#DIV/0!
Total Grants		306,387	341,559	305,672	10,505	138,772	287,003	(18,669)	-6.11%

NOTES:

- (1) For 26/27, 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 2026-2027 budget needed is the estimated grant award. Also, the state adjusted original award as noted in unbudgeted column
- (3) Estimate of 2025-2026 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) New grant awarded to the BOE by the State. It is available for the 25/26 and 26/27 year. Future of this grant depends on state approval in next biennial budget.



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 06/30/2026

ACCT#	DESCRIPTION	2024-2025 Balance as of 06/30/2025	2025-2026 Budget Appropriation	25-226 Add'l Appropriation/ Transfer	2025-2026 YTD Spent/ Encumbered as of 06/30/2026	2025-2026 Anticipated Spending	2025-2026 Projected Ending Balance	2026-2027 Proposed Budget Appropriation	07-01-2026 Projected Balance	2026-2027 Projected Spending	2026-2027 Projected Spending Balance	2027-2028	2028-2029	2029-2030	2030-2031
Board of Selectmen Capital Projects:															
20-6187-001	Road resurfacing (entire town)	249,335	595,587		432,434		412,488	567,000	979,488	817,000	162,488	648,000	648,000	648,000	648,000
20-6187-004	Box Culvert Replacement/Repair	517,210		(105,000)	345,431		66,778	42,701	109,480	262,000	(152,520)	2,000,000	2,000,000	50,000	50,000
20-6188-001	Town Land Acquisition	-			-		-	-	-	-	-				
20-6189-001	Preliminary Design and Cost Estimate Account	3,299	5,000		-		8,299	(8,299)	-	-	-				
20-6190-001	Rec Area Improvement Fund	6,805			-		6,805		6,805	5,000	1,805	19,000			60,000
20-6201-001	Revaluation	49,044	11,199		15,991		44,252	15,000	59,252	75,000	(15,748)				
20-6205-001	DPW Equipment	12,645	125,000	67,500	192,408		12,736	-	12,736	75,000	(62,264)	270,000	270,000	270,000	270,000
NEW	DPW Structure/Building	-			-		-	-	-	-	-				
20-6205-002	Transfer Station Equipment/Upgrades/Repairs	13,865			-	13,000	865	-	865	30,000	(29,135)	45,000	10,000	10,000	10,000
20-6206-002	Facilities Cap Improv - Buildings	16,995	63,000	163,350	217,834		25,511	35,000	60,511	35,000	25,511	133,000	103,000	90,000	15,000
20-6205-007	Facilities Truck/Equipment	-			-		-	25,000	25,000			25,000	25,000	30,000	
20-6206-008	Bridge: Hop River Road	24,948			-		24,948		24,948		24,948				
20-6403-026	Dam Mitigation and Repairs	40,692	(30,000)	24,750	34,868		574	11,500	12,074		12,074	4,000		4,000	
20-6208-001	Hazardous Tree Removal/Trimming	129,903			58,713		71,190		71,190	60,000	11,190	25,000	25,000	25,000	25,000
20-6208-017	Senior Center Equipment	2,032	20,772		20,772		2,032		2,032		2,032	20,000	15,000		
20-6208-019	Village Hill Rd Bridge		8,500		3,400		5,100		5,100						
20-6208-021	Senior Center Transportation Vehicle	-	15,000	32,660	-	15,500	32,160		32,160	32,160	-				
20-6403-017	Marine Patrol Replacement	520			-		520	(520)	-		-				
20-6388-013	Open Space Land Acquisition	3,058			-		3,058		3,058		3,058				
20-6403-006	CVFD Capital Projects	818,853	310,795		5,228	7,966	1,116,455	-	1,116,455		1,116,455	404,791	386,981	346,756	311,756
20-6206-999	Cap Project Reserve - Future Projects						-		-		-				
Columbia Board of Education Capital Projects:															
20-6206-010	HWP: Floor replacement/repair	14,128			-		14,128	-	14,128		14,128	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	10,000	10,000
20-6206-012	HWP: Security Project	-			-		-	-	-		-	10,000	10,000	10,000	10,000
20-6206-015	HWP: HVAC Improvements	666,158	(200,000)		407,653		58,506	-	58,506		58,506				
20-6206-019	HWP: Ceiling tile replacement	-			-		-	-	-		-		10,000	10,000	10,000
20-6206-024	HWP: Painting Wings/ Classrooms & Hallways	20,000			-		20,000	-	20,000		20,000	10,000	10,000	10,000	10,000
20-6206-029	HWP: Kitchen Appliances	17,500	17,500		-		35,000	-	35,000		35,000	32,500			
20-6206-030	HWP: Drainage Projects	10,000	9,000		-		19,000	-	19,000		19,000				
20-6206-031	HWP: Fencing (between playground & Dartmouth)	9,000	(9,000)		-		-	-	-		-				
Future Projects:															
<i>Future</i>	All pending engineering & design quotes														
<i>Future</i>	Pine Street Box Culvert (\$1,780,000) - AWARDED \$890,000 State Bridge Grant; being engineered & designed; planned construction in spring/summer 2026 - planning to bond balance net of grant														
<i>Future</i>	Thompson Hill Road Box Culvert (\$1,800,000) - TRIP grant pending (80% State, 20% Town) being engineered & designed; planned construction in spring/summer 2026 - planning to bond balance net of grant														
<i>Future</i>	Doubleday Road Road Drainage Improvements (\$2,000,000) - engineering services have been contracted; currently not eligible for a grant but still researching														
<i>Future</i>	Edgerton Road Culvert (\$2,000,000) - pending engineering and design services and bid process; construction projected for 2027-2028														
<i>Future</i>	Macht Road Culvert (\$2,000,000)-pending engineering and design services and bid process; construction projected for 2027-2028														
<i>Future</i>	Latham Hill Culverts - postponed and pending further review														
<i>Future</i>	Senior Center Parking Lot- pricing to be determined														
<i>2025-2026</i>	Porter School HVAC Improvements: Received State Grant(\$3,169,181.30) plus Town Approved appropriation for \$5,500,000 in bonding/financing. Anticipated completion is Fall 2026.														
<i>Future</i>	HW Porter School Parking Lot (pending further review)														
TOTAL		2,638,485	933,853	191,760	1,734,731	36,466	1,992,900	687,383	2,680,284	1,391,160	1,259,024	3,671,291	3,537,981	1,518,756	1,434,756
Breakdown:															
Board of Selectman		1,889,203	1,116,353	191,760	1,327,079	36,466	1,833,771	687,383	2,521,154	1,391,160	1,099,894	3,593,791	3,482,981	1,473,756	1,389,756
Board of Education		749,282	(182,500)	-	407,653	-	159,129	-	159,129	-	159,129	77,500	55,000	45,000	45,000
Net Board of Selectman and Board of Education		2,638,485	933,853	191,760	1,734,731	36,466	1,992,900	687,383	2,680,284	1,391,160	1,259,024	3,671,291	3,537,981	1,518,756	1,434,756

\$ Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	(246,470)
% Variance b/t FY 26/27 Proposed & FY 25/26 Budgeted	-26.39%



TOWN OF COLUMBIA FY 26-27 PROPOSED BUDGET

CAPITAL BUDGET & CAPITAL RESERVE FUND PLAN

Date: 06/30/2026

CAPITAL PROJECTS RESERVE FUND
Budget Year FY 2026-2027
CASH BASIS FUND RECONCILIATION

	Fund Balance 6/30/25	FY 25/26 Projected Income	FY 25/26 Additional Transfers	FY 25/26 Projected Spending	6/30/2026 Projected Fund Balance	FY 26/27 Projected Income	FY 26/27 Projected July 1 Balance	FY 26/27 Transfer from Gen. Fd
DESIGNATED RESERVE FUNDS	2,638,485							
UNDESIGNATED								
Anticipated Investment Income		85,000				85,000		
Transfer From TAR		203,675				339,625		
Transfer From General Fund (budget)		250,281						
Transfer From General Fund & Contingency(add'l)		191,760	-					
Transfer from Land Acquisition Fund								
Transfer from Land Record Recording Fees								
Transfers out								
LoCIP Entitlement Funds		116,564						
LoCIP Grant Funds		36,734				195,480		
NONSPENDABLE FUNDS AS OF 6/30/25	-							
	-							
ASSIGNED/(UNASSIGNED) AS OF 6/30/25	129,544							
AVAILABLE FOR IDENTIFIED PROJECTS	2,768,029	884,014	-	1,771,197	1,880,846	620,105	2,680,284	179,333
TRANSFER FROM GENERAL FUND REQUIRED								
					-			
PROJECTED ASSIGNED/ (UNASSIGNED) AS OF 06/30/25					112,055			

TOTAL PROJECTED COMMITTED FUND BALANCE AS OF 06/30/25 1,992,900

	Balance 6/30/25	2025-2026 Anticipated Revenue		2025-2026 Anticipated Spending	Projected Balance 6/30/26	2026-2027 Projected Revenue	2026-2027 Projected Spending	Projected Balance 6/30/27
NON-GENERAL FUND REVENUE SOURCES	6/30/25	IN	State Adjust.	OUT	6/30/2026	IN	OUT	6/30/2027
TOWN AID ROAD FUND - Fund 41	-	203,675	67,975	203,675	67,975	271,650	339,625	-
LAND ACQUISITION FUND (per Ordinance 8-13) - Fund 35	34,810	350			35,160	350		35,510
STATE LoCIP ENTITLEMENT FOR COLUMBIA	114,853	59,921		36,734	138,040	57,440	195,480	-
LAND RECORD RECORDING FEES (per Public Act 05-228) - Fund 59	93,166	6,000		5,200	93,966	6,000		99,966
					-			-



TOWN OF COLUMBIA FY 26-27 ADOPTED BUDGET

Date: 6/30/2026

FY 25-26 ESTIMATED ENDING FUND BALANCES AS of 06/30/26

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Lnd Acq. Fnd Fund 35	Internal Srvc Fund Fund 27	Sr. Center Fund 36	Rec. Pgrms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection	Total All Funds
ACTUAL FUND BALANCE 6/30/25	4,707,027	2,768,028.62	10,121	-	34,810	23,546	4,827	30,820	4,996	300,000	93,166	7,977,341
UNASSIGNED/ ASSIGNED FUND BALANCE	3,546,767	129,543.98	10,121					25,555				
NONSPENDABLE FUND BALANCE-PPD EXPENSES	57,983							5,265				
FUND BALANCE DESIGNATED FOR FY 25-26	820,000	2,638,484.64										
FY 25-26 ENCUMBRANCES	282,277											
NET FUND BALANCE 6/30/25	4,707,027	2,768,028.62	10,121					30,820				
ASSIGNED / RESERVED FOR ENCUMBRANCES	(282,277)											(282,277)
NONSPENDABLE FUND BALANCE-PPD EXPENSES	(57,983)							(5,265)				(63,247)
												-
AVAILABLE FUND BALANCE AS OF 06/30/25	4,366,767	2,768,028.62	10,121	-	34,810	23,546	4,827	25,555	4,996	300,000	93,166	7,631,817
FY 25-26 RESOURCES												-
PROPERTY TAXES (BUDGETED)	16,849,025											16,849,025
INTERGOVERNMENTAL (BUDGETED)	2,416,045			203,675								2,619,720
OTHER REVENUE (BUDGETED)	684,400	85,000.00	1,640					10,000				781,040
FUNDS TRANSFERRED TO (BUDGETED)	10,000	453,956.00	27,000			25,000			3,500			519,456
TOTAL FY 25-26 RESOURCES	19,959,470	538,956.00	28,640	203,675	-	25,000	-	10,000	3,500	-	-	20,769,241
REVENUE VARIANCE - ACTUAL VS BUDGET	201,329	-	-				12,389					213,718
ADDITIONAL TRANSFERS TO (During FY 25-26)		-										-
TOTAL RESOURCES INCLUDING FUND BALANCE	24,527,566	3,306,984.62	38,761	203,675	34,810	48,546	17,216	35,555	8,496	300,000	93,166	28,614,776
FY 25-26 REQUIREMENTS												-
BOARD OF SELECTMEN BUDGET	5,645,514	687,383.10	34,498						6,750			6,374,145
CONTINGENCY	78,000											78,000
DEBT SERVICE	220,000											220,000
BOARD OF EDUCATION BUDGET	14,503,975											14,503,975
	-											-
TOTAL ORIGINAL BUDGET	20,447,489	687,383.10	34,498	-	-	-	-	-	6,750	-	-	21,176,120
ORIGINAL BUDGETED TRANSFERS OUT	331,981			203,675				10,000				545,656
APPROPRIATION VARIANCE (actual vs. budget)						6,454	4,355				5,200	16,010
EXPENSE VARIANCE (actual vs. budget)	55,000											55,000
TRANSFER VARIANCE (actual vs. budget)	191,760											191,760
TOTAL OUTLAY	21,026,230	687,383.10	34,498	203,675	-	6,454	4,355	10,000	6,750	-	5,200	21,984,546
ESTIMATED FUND BALANCE 06/30/26:												
TOTAL RESOURCES LESS TOTAL OUTLAY	3,501,336	2,619,601.52	4,263	-	34,810	42,092	12,861	25,555	1,746	300,000	87,966	6,630,230



TOWN OF COLUMBIA FY 26-27 ADOPTED BUDGET

Date: 6/30/2026

FY 25-26 DEVELOPMENT OF AMOUNT TO BE RAISED BY TAXES FOR FY 26-27

	General Fund Fund 10	Capital Fund Fund 20	Dog Fund Fund 30	Road Fund Fund 41	Open Space Land Acq. Fund Fund 35	Internal Srvc Fund Fund 27	Sr. Center Fund 36	Rec. Prgms Fund 29	Szedga Farm Fund 28	BOE Non-Lapsing Fund 23	Land Protection Fund 59	Total All Funds
ESTIMATED UNASSIGNUNDESIGNATED FB 7/1/25	3,501,336	2,619,602	4,263	-	34,810	42,092	12,861	25,555	1,746	300,000	87,966	6,630,231
TOTAL AVAILABLE FUND BALANCE	3,451,336											3,451,336
ESTIMATED FUNDS AVAILABLE FOR EXPENDITURES	50,000	2,619,602	4,263	-	34,810	42,092	12,861	25,555	1,746	300,000	87,966	3,178,894
FY 26-27 RESOURCES												
INTERGOVERNMENTAL	2,552,887	-		271,650								2,824,537
OTHER	786,675	85,000	1,640					10,000				883,315
FUNDS TRANSFERRED TO	10,000	450,983	36,000			25,000			7,550			529,533
TOTAL RESOURCES	3,349,562	535,983	37,640	271,650	-	25,000	-	10,000	7,550		-	4,237,385
AVAILABLE BALANCE PLUS RESOURCES	3,399,562	3,155,585	41,903	271,650	34,810	67,092	12,861	35,555	9,296	300,000	87,966	7,416,279
FY 26-27 REQUIREMENTS												
Board of Selectmen Budget	5,882,908	1,391,160	300		1,311	20,000	8,013	10,602	6,108			7,320,401
Contingency	78,000											78,000
Debt Service	166,000											166,000
Board of Education Budget	14,885,620											14,885,620
Total Original General Fund Budget	21,012,528	1,391,160	300	-	1,311	20,000	8,013	10,602	6,108	-	-	22,450,021
Originally Budgeted Transfers Out	249,083	-	-	271,650	-	-					-	520,733
FUNDS RESERVED-FUTURE ACTIVITY		1,764,425	41,603		33,499	47,092	4,849	24,953	3,188	300,000	87,966	2,307,575
TOTAL REQUIREMENTS	21,261,611	3,155,585	41,903	271,650	34,810	67,092	12,861	35,555	9,296	300,000	87,966	25,278,328
AMOUNT TO BE RAISED BY TAXES in 26/27	17,862,049	0	-	-	-	-	-	-	-	-	-	17,862,049
2024 NET GRAND LIST (budget purposes)	587,385,914											
2025 NET GRAND LIST (budget purposes)	592,786,958											
Change from 2024 Net Grand List	5,401,044	0.92%										

	FY 25-26 VALUE OF ONE MILL	FY 25-26 COLLECTION RATE	FY 25-26 MILL RATE	PROPOSED VALUE OF ONE MILL	PROPOSED COLLECTION RATE FY 26-27	PROPOSED MILL RATE FY 2026-2027
FY 26-27 PROPERTY TAX SUMMARY	575,638	98.00%	29.27	580,931.22	98.00%	30.75

NOTE: 25/26 Amount to be Raised by Taxes = \$16,849,025
For 25/26, net grand list decreased 1.13%

Net Mill Increase/(Decrease) 1.48
Percent Increase/(Decrease) 5.06%

NOTE: \$ 50,000 FY25-26 Mill Rate included the use of this amount from the general fund to put the mill rate increase at 1.15 mills.
16.47% Percent of anticipated unassigned/undesignated fund balance as of 07/01/26 to the Total General Fund Budget Requirement
16.23% Percent of available fund balance as of 07/01/26 to the Total General Fund Budget Requirement after the use of
\$50,000 from the General Fund to reduce the Mill Rate impact in FY 26-27.
1.33% Amount of contingency in comparison to the total BOS budget excluding debt service.