

COLUMBIA SCHOOL DISTRICT**2025-2026****ESTIMATED REVENUE**

	2023-2024	2024-2025	2025-2026	
	REVENUE	REVENUE	PROPOSED REVENUE	VARIANCE
Balance on Hand, June 30th	225,647.00	15,525.00	50,000.00	34,475.00
Adequate Education Grant	338,726.00	338,726.00	329,306.00	(9,420.00)
Kindergarten Aid	0.00	0.00	0.00	0.00
Vocational Revenue	0.00	0.00	0.00	0.00
Earning on Investment	10.00	10.00	10.00	0.00
Medicaid Revenue	0.00	0.00	0.00	0.00
Other Local Revenue	0.00	0.00	0.00	0.00
Other State Aid	0.00	0.00	0.00	0.00
Transfer from Tuition Expendable Trust Fund	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUE	564,383.00	354,261.00	379,316.00	25,055.00

BUDGET SUMMARY				
	2023-2024	2024-2025	2025-2026	
	BUDGET	BUDGET	PROPOSED BUDGET	VARIANCE
Budget (Including Warrant Articles)	1,358,160.00	1,576,110.00	1,519,642.00	(56,468.00)
Less:			-4%	
Estimated Revenue	564,383.00	354,261.00	379,316.00	25,055.00
DISTRICT ASSESSMENT	793,777.00	1,221,849.00	1,140,326.00	(81,523.00)
State Property Tax	129,795.00	145,087.00	140,474.00	(4,613.00)
Local Education Tax Rate	663,982.00	1,076,762.00	999,852.00	(76,910.00)

ESTIMATED TAX RATE				
	2023-2024	2024-2025	2025-2026	
	TAX RATE	TAX RATE	ESTIMATED TAX RATE	VARIANCE
Local Tax Rate	7.43	12.09	11.22	(0.86)
State Education Property Tax	1.91	2.12	2.05	(0.07)
Total School	9.34	14.20	13.27	(0.93)
Town	2.48	3.08		
County	5.02	4.99		
Total	16.84	22.27		
Net Assessed Valuation	89,388,717.00	89,094,576.00	89,094,576.00	
Net Assessed w/o utilities	67,937,017.00	68,552,576.00	68,552,576.00	

Columbia School District

3 Year Comparison

Fiscal Year: 2024-2025

- Print accounts with zero balance
 Round to whole dollars
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 Exclude inactive accounts with zero balance

From Date: 11/1/2024 To Date: 11/30/2024

Definition: Budget Comparison - School Budget Summary Report

Account	Description	2023-2024 Adopted Budget	2023-2024 Actual Expenditures	2024-2025 Adopted Budget	2025-2026 Proposed Budget	Variance	
000.1100.561.00.000.0000	Tuition to Other NH LEAs	\$1,028,307.00	\$1,090,247.64	\$1,201,250.00	\$1,204,000.00	\$2,750.00	A.
FUNCTION: Regular Education Programs - 1100		\$1,028,307.00	\$1,090,247.64	\$1,201,250.00	\$1,204,000.00	\$2,750.00	
000.1210.323.00.000.0504	Professional Services - Pupils	\$0.00	\$4,193.95	\$0.00	\$0.00	\$0.00	
000.1210.323.00.000.1200	Professional Services - Pupils	\$48,384.00	\$15,457.91	\$17,595.00	\$46,774.00	\$29,179.00	B.
000.1210.561.00.000.1200	Tuition to Other NH LEAs	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	
000.1210.564.00.000.1200	Tuition to Private Schools	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	
FUNCTION: Special Education Programs - 1210		\$48,584.00	\$19,651.86	\$17,795.00	\$46,974.00	\$29,179.00	
000.1300.562.00.000.0000	Tuition to LEAs Outside of NH	\$22,000.00	\$27,438.89	\$23,000.00	\$12,000.00	(\$11,000.00)	C.
FUNCTION: Vocational Education - 1300		\$22,000.00	\$27,438.89	\$23,000.00	\$12,000.00	(\$11,000.00)	
000.2140.323.00.000.1200	Professional Services - Pupils	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
FUNCTION: Psychological Services - 2140		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	
000.2150.323.00.000.0504	Professional Services - Pupils	\$0.00	\$1,720.15	\$0.00	\$0.00	\$0.00	
000.2150.323.00.000.1200	Professional Services - Pupils	\$15,111.00	\$4,551.33	\$26,149.00	\$15,173.00	(\$10,976.00)	D.
FUNCTION: Speech Pathology & Audiology Services - 2150		\$15,111.00	\$6,271.48	\$26,149.00	\$15,173.00	(\$10,976.00)	
000.2160.323.00.000.0504	Professional Services - Pupils	\$0.00	\$411.27	\$0.00	\$0.00	\$0.00	
000.2160.323.00.000.1200	Professional Services - Pupils	\$5,523.00	\$3,000.82	\$8,975.00	\$11,551.00	\$2,576.00	E.
FUNCTION: Physical & Occupational Therapy Services - 2160		\$5,523.00	\$3,412.09	\$8,975.00	\$11,551.00	\$2,576.00	

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000.2190.323.00.000.0000	Professional Services - Pupils	\$3,050.00	\$0.00	\$3,050.00	\$3,050.00	\$0.00
000.2190.580.00.000.0000	Travel	\$336.00	\$0.00	\$336.00	\$336.00	\$0.00
FUNCTION: Other Support Services - Students - 2190		\$3,386.00	\$0.00	\$3,386.00	\$3,386.00	\$0.00
000.2310.110.00.000.0000	Salaries - Regular Employees	\$2,050.00	\$2,000.00	\$2,815.00	\$2,815.00	\$0.00
000.2310.220.00.000.0000	Social Security Tax	\$157.00	\$153.00	\$216.00	\$216.00	\$0.00
000.2310.260.00.000.0000	Worker's Compensation	\$12.00	\$400.00	\$17.00	\$17.00	\$0.00
000.2310.320.00.000.0000	Professional Educational Services	\$0.00	\$1,855.00	\$10,885.00	\$8,605.00	(\$2,280.00)
000.2310.330.00.000.0000	Other Professional Services	\$7,740.00	\$7,240.00	\$0.00	\$0.00	\$0.00
000.2310.521.00.000.0000	Insurance - Other	\$3,435.00	\$3,300.00	\$3,735.00	\$4,318.00	\$583.00
000.2310.540.00.000.0000	Advertising	\$1,000.00	\$397.04	\$1,000.00	\$1,000.00	\$0.00
000.2310.580.00.000.0000	Travel	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00
000.2310.610.00.000.0000	Supplies	\$0.00	\$49.58	\$0.00	\$0.00	\$0.00
000.2310.810.00.000.0000	Dues & Fees	\$2,600.00	\$2,555.36	\$2,600.00	\$3,500.00	\$900.00
000.2310.890.00.000.0000	Other Expenses	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
FUNCTION: School Board Services - 2310		\$17,344.00	\$17,949.98	\$21,618.00	\$20,821.00	(\$797.00) F.
000.2321.339.00.000.0000	Appropriations	\$77,031.00	\$77,031.07	\$86,584.00	\$73,507.00	(\$13,077.00) G.
FUNCTION: Office of the Superintendent - 2321		\$77,031.00	\$77,031.07	\$86,584.00	\$73,507.00	(\$13,077.00)

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000.2329.580.00.000.0000	Travel	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2329.580.00.000.1200	Travel	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Coordinator of Special Services - 2329		\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.2721.519.00.000.0000	Purchased Transportation Services	\$82,946.00	\$73,771.94	\$79,424.00	\$80,930.00	\$1,506.00 H.
FUNCTION: Student Transportation - Regular Programs - 2721		\$82,946.00	\$73,771.94	\$79,424.00	\$80,930.00	\$1,506.00
000.2722.511.00.000.1200	Transportation Purchased From Other LEA	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Student Transportation - Special Programs - 2722		\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.2743.511.00.000.0000	Transportation Purchased From Other LEA	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
000.2743.580.00.000.0000	travel	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00
FUNCTION: Vocational Transportation - 2743		\$100.00	\$0.00	\$100.00	\$100.00	\$0.00
000.5225.930.00.000.0000	Transfer to Expendable Trust	\$50,000.00	\$50,000.00	\$100,000.00	\$50,000.00	(\$50,000.00) I.
FUNCTION: Transfer to Expendable Trust - 5225		\$50,000.00	\$50,000.00	\$100,000.00	\$50,000.00	(\$50,000.00)
000.5252.000.00.000.0000	Transfer from Expendable Trust Funds	\$0.00	(\$60,000.00)	\$0.00	\$0.00	\$0.00
FUNCTION: Transfer to Other Expendable Trust Funds - 5252		\$0.00	(\$60,000.00)	\$0.00	\$0.00	\$0.00
000.5310.564.00.000.0000	Tuition to Private Schools	\$0.00	\$6,628.13	\$0.00	\$0.00	\$0.00
000.5310.569.00.000.0000	Residential Costs	\$6,628.00	\$0.00	\$6,629.00	\$0.00	(\$6,629.00) J.

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		Adopted Budget	Actual Expenditures	Adopted Budget	Proposed Budget	
FUNCTION:	Allocations to Charter Schools - 5310	\$6,628.00	\$6,628.13	\$6,629.00	\$0.00	(\$6,629.00)
Grand Total:		\$1,358,160.00	\$1,312,403.08	\$1,576,110.00	\$1,519,642.00	(\$56,468.00)

End of Report

COLUMBIA SD PROPOSED BUDGET FY 26 CHANGES

Letter/Account	Explanation of Increase/Decrease	Dollar Amount
A. (1100-561)	Tuition for students based on current students enrolled plus an additional 4 unanticipated. There are two less students anticipated compared to last year's estimate of enrollment.	\$2,750.00
B. (1210)	Special Education costs anticipated to increase based on student needs and services	\$29,179.00
C. (1300-562)	Canaan CTE Center Anticipated Tuition Amount and based on 1 unanticipated student attending. Budgeted 2 last year.	(\$11,000.00)
D. (2150)	Speech Services anticipated are lower than last year's budget	(\$10,976.00)
E. (2160)	Occupational and Physical Therapy Services have an anticipated increase due to student needs	\$2,576.00
F. (2310-320,521,810)	(320)Professional services decreased due to reduction of NHSBA superintendent search fees (\$2280) (521) Anticipated increase in our liability insurance through Primex \$583 (810) Increase in dues and fees to NHSBA for annual dues and other service fees \$900	(\$797.00)
G. (2321)	SAU Office Assessment 5.59% this year. Was 6.11% last year. Decrease in overall Superintendent's Office budget for FY 26	(\$13,077.00)
I. (5225)	Raise and add \$50,000 into the Tuition Expendable Trust. We had raised and deposited \$100,000 in FY 25. Current balance without this addition is \$387,195	(\$50,000.00)
J. (5310)	Not anticipating enrollment in North Country Charter School for FY 26	(\$6,629.00)