

Columbia School District Budget 2003-04

**Approved by the
Board of Education
June 19, 2003**

Russell C. Still, President
J.C. Headley, Vice President
David P. Ballenger, Member
Dr. Kerry Crist, Member
Karla DeSpain, Member
Elton Fay, Member
Donald Ludwig, Member



Columbia Public Schools
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Dr. James R. Ritter, Superintendent

JULY - DECEMBER
- Administrators evaluate existing programs
- Administrators solicit requests from budget managers

JUNE
- Administration presents final budget recommendation
- Board holds public hearing
- Adoption of *FINAL BUDGET* by Board of Education

JANUARY - FEBRUARY
- Administrators prioritize district needs

**COLUMBIA
SCHOOL
DISTRICT
BUDGET
CYCLE
CALENDAR**

MAY
- Administration presents *PROPOSED BUDGET*
- Board holds hearing on *PROPOSED BUDGET*

MARCH - APRIL
- Administration presents initial budget projections



Dr. James Ritter
Superintendent of Schools

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June 2003

Members of the Board of Education:

Enclosed is the proposed budget for the 2003-04 school year. However, as you meet to discuss and consider this budget at your regular meeting on June 9, 2003, the state legislature is in special session and may be revising state funding for education which may– or may not– change the basic assumptions of the proposed 2003-04 budget.

As discussed in recent months at Board of Education meetings, it has become increasingly difficult to prepare local budgets that depend significantly on state funding when the information is not finalized until the middle of May. To further complicate the process, while the state budget was being debated this past spring, each funding option discussed significantly varied the level of funding to local districts. This did not allow the Columbia School District to prepare a budget document prior to June 2003, although many of the assumptions and principles of the 2003-04 budget have been discussed since early spring.

Below we have presented the financial highlights of the 2003-04 budget.

Revenues

- Total revenues for all funds equals \$153,431,493. Total revenues for the district operating funds (General Operating, Teachers, and Free Text funds) equals \$117,776,696. This is a **decrease** in the total revenues of the district operating funds of \$1,543,334, or 1.29 percent, even after approval of the \$0.19 tax levy.
- The assessed valuation of the district is projected to increase by 3.6 percent, based on discussions with the county assessor. This is projected to increase current tax collections for all funds, along with the \$0.19 tax levy, by \$4.3 million over this year's collections, using a collection ratio of 95.3 percent. This will increase collections by \$3.7 million in the Teachers and Operating funds.
- The district's tax rate is assumed to be \$4.9444. This includes the increase of \$0.19 in the operating tax rate, as approved by voters in April 2003, increasing the rate to \$4.1425. The debt service tax rate remains \$0.8019. The actual tax will be calculated after completing the state auditor's worksheet and the Proposition C sales tax rollback forms, which may change the distribution of the tax levy– although it is anticipated the total will remain at \$4.9444.

- The proration factors for the state foundation formula are currently at .895 and .845. Based on the latest information available to us as we were preparing this budget (estimates ranged from .87 to .91 and .82 to .86 respectively), we believe the proration factors we used in this budget are reasonable. The greatest challenge in 2003-04 will be whether or not there will be withholdings similar to the withholdings experienced this current fiscal year, now estimated to be in excess of \$2 million.
- State aid, through the foundation formula, decreased by \$5.8 million for all funds. For the Teachers and Operating funds, state aid decreased by \$5.5 million.
- Categorical state aid, including aid for transportation, Parents As Teachers, gifted programs, and remedial reading programs decreased by \$.5 million.
- Proposition C sales tax is estimated to decrease from \$765 per prior year eligible pupils (original estimate for 2002-03 was \$780) to \$760 for 2003-04 per prior year eligible pupils.
- State aid for special education is expected to remain essentially the same; however, the district's federal entitlement is budgeted to increase by \$.27 million.
- Investment income will continue to decline as interest rates stay at a level of just above one percent, but the average for the year 2003-04 will be down from 2002-03.

Expenditures

- Total expenditures for all funds equals \$165,264,944. Total expenditures for the district operating funds (General Operating, Teachers, and Free Text funds) equals \$120,413,862. This is an **increase** of less than one percent in expenditures in the district operating funds for fiscal year 2003-04.
- The 2003-04 budget includes the operation of the staff salary schedules at a cost of \$2.1 million, including related benefits such as retirement and Social Security. The operation of the salary schedule equates to an average salary increase of 1.91% for teachers and 2.59% for support staff.
- Board-paid medical and dental benefits are scheduled to increase 4 percent this next year, while the rates for dependent coverage (premiums paid by employees) will remain the same.
- Personnel costs, salaries and benefits, are 82.9% of the total expenditures for the district operating funds.
- Due to limited resources available at the state level, it will be necessary for the Columbia School District to make reductions in staff and the service/supply budget in order to not reduce reserves beyond a reasonable

level. Due to voter approval of the \$0.19 tax levy in April, reductions are not as great as first estimated. The reductions include:

- 22.7 FTE elementary and secondary teachers
 - 2.0 FTE Home-School Communicators
 - 7.95 FTE district-level coordinators and support staff
 - \$279,500 reduction in supplies, travel, and extended contracts
- The district's transportation contract renewal included a 3.25 percent rate increase, or \$180,694, for 2003-04.
 - Utilities will increase \$128,350.
 - The district's voters approved a bond authorization of \$23.8 million in April 2002. The first issue of \$15 million was sold in March 2003 and the remaining \$8.8 million is expected to be sold during 2003-04. The funds in the district's beginning balances in the Capital Projects Fund will be spent on larger projects at Hickman High School and Jefferson, Oakland, and West junior high schools, with smaller projects at buildings throughout the district and equipment purchases included upgrading technology district-wide.

Fund Balances

For the district's operating funds, the district will be reducing its reserves by 10 percent for 2003-04 to fund the budget. This will decrease the reserves for the Teachers and Operating funds from a level of 21.96 percent of the budgeted expenditures for 2003-04 to a level of 19.77 percent. ***(Please note: Actual reserves will be less as of June 30, 2003; the final state withholding amount is not included at this time.)***

As noted above, the Capital Projects Fund will be reducing its fund balance, as planned, with major projects and technology equipment purchases being scheduled during the year.

The Debt Services Fund currently shows an increase in the fund balance; however, the debt service schedule does not include the \$8.8 million in general obligation bonds to be sold (the remainder of the 2002 authorization).

The Food Service Fund is reducing reserves by 13 percent for 2003-04 after allowing for equipment purchases, personnel reductions, and programming changes this next year. No price increase is included in next year's budget; however, it will be necessary to consider a price increase for the 2004-05 budget. The last price increase for reimbursable meals was in the 1996 school year.

The remaining funds remain essentially unchanged.

Forecast

The condition of the state economy and the state budget is a major concern to local school districts for the next few years. The state provides approximately one-third of the district's funding for the district's Operating and Teachers funds. The state foundation entitlement program, the basic state aid for public education in Missouri, has not been fully funded for the past two years, with the percentage of funding continuing to decrease each year. The state announced several withholdings of funds already allocated from public schools for the current school year to meet the state's budget shortfall. It is anticipated this practice of withholding funds allocated to public schools will continue, at least through the 2003-04 school year. Several respected analysts have projected state deficits for the next three to five years unless new sources of funding are found.

At the local level, the district continues to receive strong support. This past year, district patrons approved the \$0.19 tax levy. In addition, assessed valuation continues to grow at a reasonable rate, considering the overall economy. Columbia, for many years, has been known for its extremely low unemployment rate when compared to the state and the nation, and that trend continues today; we believe it will into the future.

District voters have shown their continued support by approving 23 consecutive bond authorizations, totaling \$187.6 million, dating back to 1960. Due to ongoing facilities and equipment needs, some time in the near future the district will need to go to district voters for additional bond authorization.

Summary

This budget provides for our current programming; however, our reduced state funding seriously impairs our ability to continue to deliver a wide variety of high quality programs. The district remains seriously concerned about its inability during the past two years to provide reasonable increases in salary to teachers and support staff. In order to continue to attract and retain high quality teachers, this issue will need to be addressed in the near future. If the state foundation formula continues to be underfunded, we will need to address new resources in order to deliver our current level of programming with quality teachers.

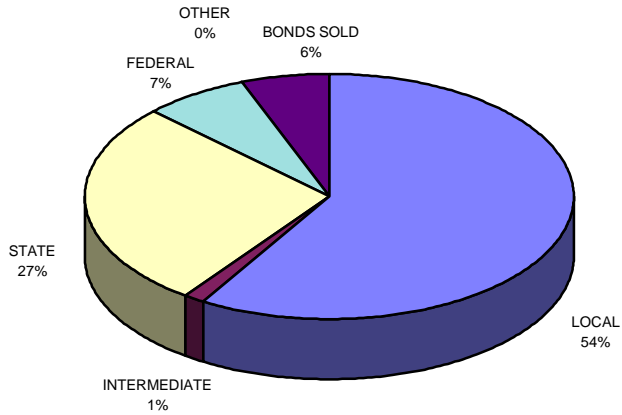
Sincerely,



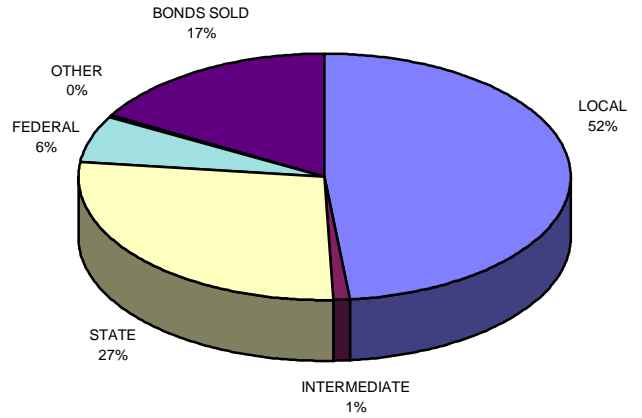
James R. Ritter
Superintendent

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

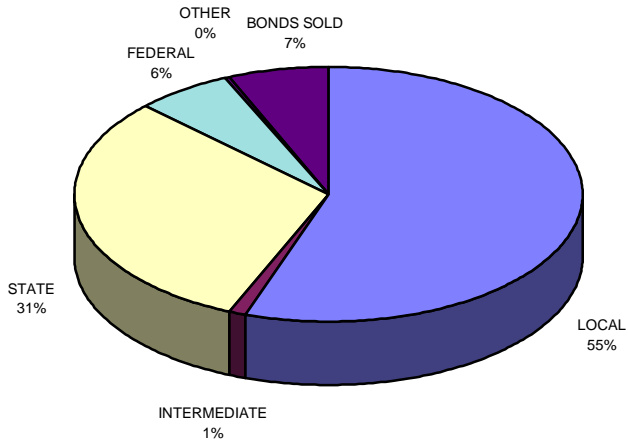
**REVENUES
BUDGET 2003-04**



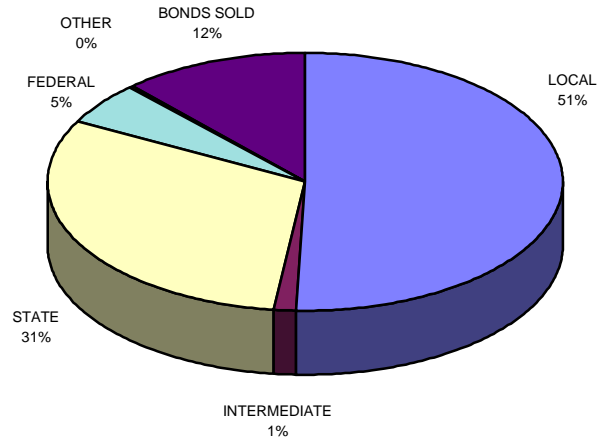
**REVENUES
PROJECTED ACTUAL 2002-03**



**REVENUES
ACTUAL 2001-02**

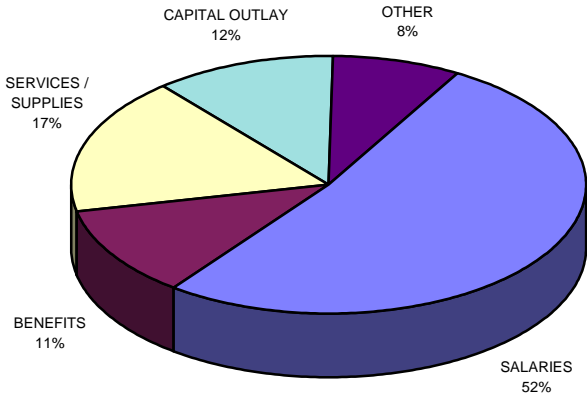


**REVENUES
ACTUAL 2000-01**

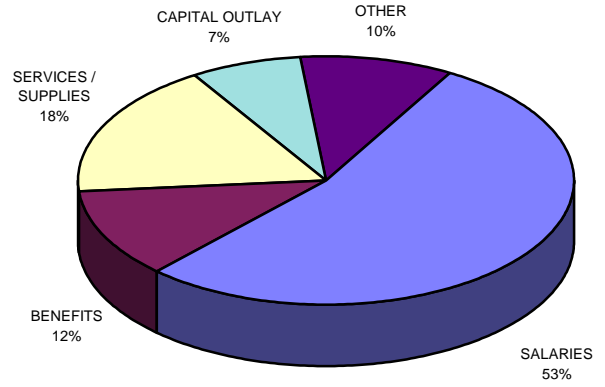


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

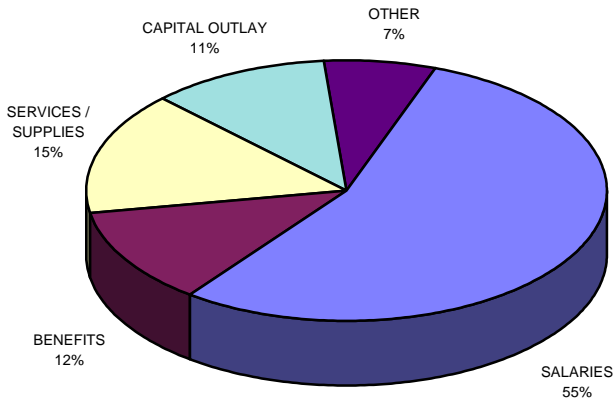
**EXPENDITURES
BUDGET 2003-04**



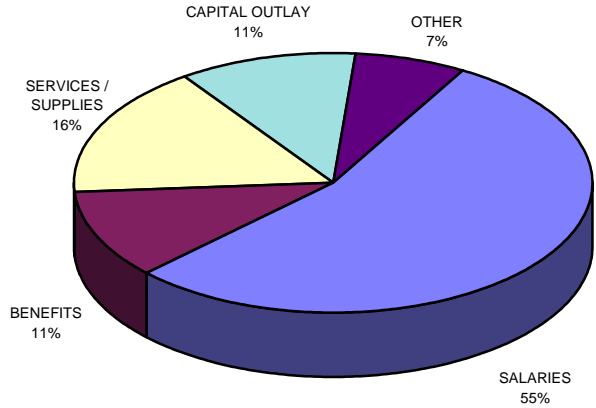
**EXPENDITURES
PROJECTED ACTUAL 2002-03**



**EXPENDITURES
ACTUAL 2001-02**



**EXPENDITURES
ACTUAL 2000-01**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

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REVENUES

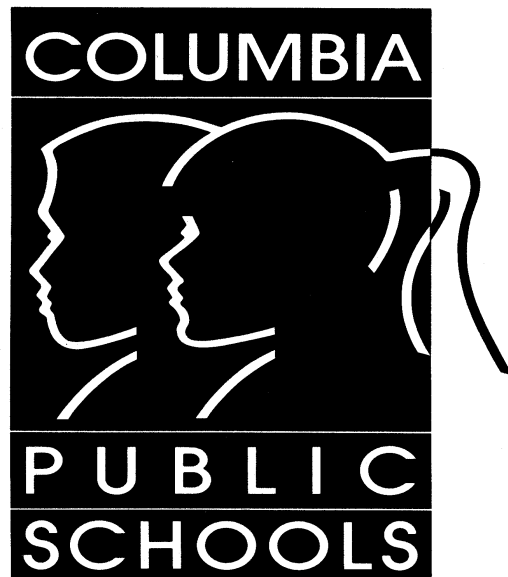
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Final Budget
2003-04

Expenditures
District Operating Funds



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund
Free Text Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Elementary Instruction

**Function(s): Elementary Instruction
1111 through 1129**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 16,815,251	\$ 17,755,435	\$ 18,431,483	\$ 18,402,208
Employee Benefits	\$ 3,385,980	\$ 3,806,489	\$ 3,864,296	\$ 3,880,252
Services/Supplies/Capital Outlay	<u>\$ 1,655,890</u>	<u>\$ 1,111,195</u>	<u>\$ 1,190,755</u>	<u>\$ 973,637</u>
Total	<u>\$ 21,857,121</u>	<u>\$ 22,673,119</u>	<u>\$ 23,486,534</u>	<u>\$ 23,256,097</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Number of Schools	18	18	19	19
Number of Students (September enrollment)	7,522	7,430	7,313	7,175
Per Pupil Cost \$	2,906	3,052	3,212	3,241
Staff FTE:				
Teachers	421.52	422.63	427.44	416.93
Fellows Participants	15.00	15.00	14.00	8.00
Instructional Aides	11.00	14.78	7.35	7.35
Support Staff	30.68	31.93	33.45	33.45

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129

Mission: The mission of elementary instruction is to develop each child to his or her natural limits in accord with his or her abilities by providing the best in educational opportunities that the District can offer.

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts. Budget allocations for this program are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

Variance Discussion: This budget includes the improvement of salary and benefits. Initial reductions included 13.51 FTE teachers (as well as 6.0 Teaching Fellows which are not counted as staff FTE) however 3.0 FTE teachers will need to be added to replace Teaching Fellows. This budget includes the net reduction in staff of 10.51 FTE elementary teachers for salary and benefits (this includes a .5 FTE for the half-day kindergarten program, 1.0 FTE for the Elementary Language Arts Specialist, 1.7 FTE for the 4th grade swim program and .31 FTE for coordination of Elementary P.E. and Music). Services/Supplies/Capital Outlay is decreasing due to declining participation in the Fellows Program (\$90,000), a reduction in supplies of 5.15% and a reduction in the Free Text budget (\$93,821).

Expenditures for 2000-01 Services/Supplies included \$479,387 for literacy materials and \$86,100 for kindergarten materials for the all-day kindergarten program.

Funding Sources: District operating funds.

Unfunded Priorities: Additional teaching staff to work as permanent substitutes for teachers involved in professional development in literacy.
Teaching staff to provide additional literacy support to teachers and students in non-Title I schools.
Additional art, music and physical education staff to allow for integration with classroom curriculum and to allow more uninterrupted blocks of teaching time for classroom teachers.
Additional staff to adequately support elementary instruction and reduce class size.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Middle / Junior High Instruction

**Function(s): Middle / Junior High Instruction
1130 through 1149**

Expenditure Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
Salaries	\$ 12,308,194	\$ 13,238,766	\$ 13,321,239	\$ 13,471,193
Employee Benefits	\$ 2,398,050	\$ 2,738,944	\$ 2,722,710	\$ 2,769,717
Services/Supplies/Capital Outlay	\$ 765,659	\$ 805,199	\$ 1,014,667	\$ 1,096,899
Total	<u>\$ 15,471,903</u>	<u>\$ 16,782,909</u>	<u>\$ 17,058,616</u>	<u>\$ 17,337,809</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Number of Schools	6	6	6	6
Number of Students (September enrollment)	4,870	4,968	5,047	5,134
Per Pupil Cost \$	3,177	3,378	3,380	3,377
Staff FTE:				
Teachers	300.23	303.45	301.42	298.17
Fellows Participants	6.00	6.00	10.50	8.00
Instructional Aides	3.00	4.00	4.00	4.00
Support Staff	3.33	3.59	3.43	3.43

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

- Program:** Middle / Junior High Instruction
- Function(s):** Middle / Junior High Instruction
1130 through 1149
- Mission:** The mission of middle/junior high instruction is to develop each child to his or her natural limits in accord with his or her abilities by providing the best in educational opportunities that the District can offer.
- Program Information:** This program represents District expenditures for the instructional program for grade 6 through grade 9. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, human environmental science, industrial technology, speech, journalism, physical education and language arts.
- Budget allocations for this program are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.
- Variance Discussion:** Variance is primarily due to the improvement of salaries and benefits. Initial reductions included 4.5 FTE teachers, however 1.25 teachers will need to be added to replace teaching Fellows. This budget includes a net reduction in staff of 3.25 FTE middle and junior high teachers for salaries and benefits.
- The 2003-04 Services/Supplies budget includes a reduction of 5.15% in supplies, a reduction in the Fellows Program (\$37,500) due to declining participation and an increase of \$140,513 in the Free Text budget.
- The 2002-03 Services/Supplies budget includes \$50,000 for the Fellows Program and \$37,500 for expenditures formerly charged to capital outlay.*
- Funding Sources:** District operating funds.
- Unfunded Priorities:** Additional staff to support alternative schedule of instructional programming for at-risk students.
Additional staff to adequately support middle/junior high instruction.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Senior High Instruction

**Function(s): Senior High Instruction
1150 through 1189**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 7,662,325	\$ 8,265,126	\$ 8,529,916	\$ 8,567,781
Employee Benefits	\$ 1,501,867	\$ 1,708,558	\$ 1,711,907	\$ 1,725,989
Services/Supplies/Capital Outlay	<u>\$ 553,716</u>	<u>\$ 567,304</u>	<u>\$ 783,164</u>	<u>\$ 717,953</u>
Total	<u>\$ 9,717,908</u>	<u>\$ 10,540,988</u>	<u>\$ 11,024,987</u>	<u>\$ 11,011,723</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Number of Schools	2	2	2	2
Number of Students (September enrollment)	3,351	3,560	3,520	3,474
Per Pupil Cost \$	2,900	2,961	3,132	3,170
Staff FTE:				
Teachers	174.72	179.81	178.71	175.21
Fellows Participants	2.00	2.00	5.00	3.00
Instructional Aides	0.00	0.00	0.00	0.00
Support Staff	9.53	8.03	10.85	10.85

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Senior High Instruction

Function(s): Senior High Instruction
1150 through 1189

Mission: The mission of senior high instruction is to develop each child to his or her natural limits in accord with his or her abilities by providing the best in educational opportunities that the District can offer.

Program Information: This program represents District expenditures for the instructional program for grade 10 through grade 12. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, human environmental science, industrial technology, speech, journalism, computer science, photography, humanities, publications, physical education, language arts, and the senior high summer school program.

Budget allocations for this program are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. Initial reductions included 4.5 FTE, however, 1.0 teacher will need to be added to replace teaching Fellows. Salaries and benefits include a net reduction in staff of 3.5 FTE in senior high teachers.

The 2003-04 Services/Supplies budget includes a reduction of 5.15% in supplies and a reduction in the Fellows Program (\$30,000) due to declining participation in the program.

The 2002-03 Services/Supply budget includes \$75,000 for the Fellows Program, an additional \$60,760 in Free Text funds and an additional \$15,147 for field trip expenditures.

Funding Sources: District operating funds.

Unfunded Priorities: Additional staff to support coordination of advanced placement programs.
Additional staff to support alternative schedule of instructional programming for at-risk students.
Additional staff to adequately support senior high instruction.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Expenditure Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
Salaries	\$ 642,291	\$ 565,405	\$ 580,854	\$ 575,324
Employee Benefits	\$ 121,050	\$ 132,303	\$ 129,232	\$ 129,339
Services/Supplies/Capital Outlay	\$ 46,329	\$ 47,482	\$ 57,938	\$ 52,023
Total	<u>\$ 809,670</u>	<u>\$ 745,190</u>	<u>\$ 768,024</u>	<u>\$ 756,686</u>

Program Data:	2000-01	2001-02	2002-03	2003-04
Number of Students (September enrollment)	187	201	215	215
Per Pupil Cost \$	4,330	3,707	3,572	3,519
Staff FTE:				
Teachers	16.09	15.05	15.09	14.59
Instructional Aides	0.00	1.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Mission: Through the academic and social opportunities offered, our at risk students will demonstrate progress while developing and refining self esteem, life and communication skills, and their ability to make decisions as responsible citizens.

Program Information: This represents District expenditures for the instructional "at risk" magnet programs of Douglass High School. This includes instruction for health, art, science, math, social studies, reading, business, human environmental sciences, language arts, publications, physical education and the "entrepreneurship" programs that have been established at the various satellite sites. Budget allocations for these programs are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on serving approximately 250 students.

Business Partners have provided classroom space, utilities and various supplies and equipment to many of our students at no cost to the District.

- ?? MBS Textbook Exchange Inc. has provided two classrooms,
- ?? The Columbia Daily Tribune two classrooms,
- ?? Veterans Administration Hospital one classroom, and
- ?? Forty students are located at the Parkade Center, however, this space is rented from Parkade Plaza.

Variance Discussion: Variance is primarily due to the improvements of salaries and benefits. Salaries and benefits include a reduction in staff of .5 FTE teacher.

The 2003-04 Services/Supplies budget includes a reduction of 5.15% and the Free Text budget has been reduced by \$1,103.

The Services/Supplies budget for 2002-03 included additional expenditures of \$10,456 for transportation and the instructional budget.

Funding Sources: District operating funds.

Unfunded Priorities: Additional program options for at-risk students.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: General Instruction

**Function(s): General Instruction
1190 through 1199**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 106,062	\$ 110,352	\$ 111,633	\$ 113,751
Employee Benefits	\$ 18,149	\$ 21,817	\$ 21,986	\$ 22,647
Services/Supplies/Capital Outlay	<u>\$ 7,933</u>	<u>\$ 4,415</u>	<u>\$ 7,425</u>	<u>\$ 7,095</u>
Total	<u>\$ 132,144</u>	<u>\$ 136,584</u>	<u>\$ 141,044</u>	<u>\$ 143,493</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:				
Teachers	3.50	2.50	2.50	2.50
Instructional Aides	1.00	0.00	0.00	0.00
Support Staff	0.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: General Instruction

Function(s): General Instruction
1190 through 1199

Mission: The mission of general instruction is to provide each child with the knowledge and skills needed for personal effectiveness and productive citizenship.

Program Information: This program represents District expenditures for the alternative instructional programs (the juvenile justice center).

Budget allocations for this program are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits.

The supplies budget has been reduced by 5.15%.

Funds budgeted in fiscal year 2001-02 for secondary summer school and general instruction of \$3,474 were not spent.

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Special Education Instruction

**Function(s): Special Education Instruction
1210 and 1292**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 9,905,469	\$ 11,215,335	\$ 11,160,318	\$ 11,430,955
Employee Benefits	\$ 2,053,231	\$ 2,895,517	\$ 2,811,575	\$ 2,892,207
Services/Supplies/Capital Outlay	<u>\$ 126,995</u>	<u>\$ 219,492</u>	<u>\$ 212,200</u>	<u>\$ 185,187</u>
Total	<u>\$ 12,085,695</u>	<u>\$ 14,330,344</u>	<u>\$ 14,184,093</u>	<u>\$ 14,508,349</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Number of Students (September enrollment)	2,710	2,736	2,726	2,726
Per Pupil Cost \$	4,460	5,238	5,203	5,322
Staff FTE:				
Teachers	222.63	237.79	233.54	233.04
Fellows Participants	0.00	0.00	5.50	4.00
Instructional Aides	14.17	16.59	13.39	13.39
Support Staff	145.34	162.51	156.79	156.79

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Special Education Instruction

Function(s): Special Education Instruction
1210 and 1292

Mission: The mission of special education is to provide free and appropriate education to students with disabilities through identification activities and provision of services in accordance with state and federal guidelines.

Program Information: Special Education services are especially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.

Variance Discussion: This budget includes improvement of salaries and benefits. This budget also includes the net reduction of .5 FTE special education staff (hospital school instruction). Initial reductions included 1.0 FTE teacher, however due to the decreasing participation in the Fellows program for 2003-04 it will be necessary to replace one Fellow with a .5 FTE teacher.

The Services/Supplies budget includes a 5.15% reduction and additional \$22,500 reduction due to the decline in the Fellows Program.

Supplies/Services expenditures for 2001-02 included an additional \$85,629 for special services, including \$29,021 in equipment, \$24,662 in professional services, and \$38,215 in supplies. The Early Childhood Program also had additional expenditures of \$7,444.

Funding Sources: District operating funds. This includes state funding (Exceptional Pupil Aid) which is based on reimbursement levels for various staff members involved in the program and federal funding (Entitlement Funds) which is based on reimbursement per student served.

Beginning with the 1998-99 school year, additional funds are available from the state, by application, for partial reimbursement of excess cost and residential placements.

The funding for the entire special education program is:

Federal funding	21.7%
State funding	33.1%
Other District operating funds	45.2%

Unfunded Priorities: Additional departmental clerical support.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Gifted Program

**Function(s): Gifted Program
1211**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 635,267	\$ 689,769	\$ 726,017	\$ 739,075
Employee Benefits	\$ 108,299	\$ 130,875	\$ 142,431	\$ 146,613
Services/Supplies/Capital Outlay	<u>\$ 65,284</u>	<u>\$ 71,488</u>	<u>\$ 75,737</u>	<u>\$ 76,391</u>
Total	<u>\$ 808,850</u>	<u>\$ 892,132</u>	<u>\$ 944,185</u>	<u>\$ 962,079</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Number of Students (September enrollment)	845	877	877	877
Per Pupil Cost \$	957	1,017	1,077	1,097
Staff FTE:	15.42	14.64	16.48	16.48

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Gifted Program
Function(s):	Gifted Program 1211
Mission:	The mission of the gifted program is to identify and provide specialized instruction to academically gifted students in kindergarten through twelfth grade.
Program Information:	The Gifted Program provides an academic environment beyond that offered through standard grade level curriculum for academically advanced students.
Variance Discussion:	Variance is primarily due to the improvement of salaries and benefits.
Funding Sources:	District operating funds. This includes state funding for the gifted program which currently is approximately 50% of expenses.
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Title I

**Function(s): Title I
1250 through 1252**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 1,697,678	\$ 1,813,293	\$ 2,095,400	\$ 2,129,586
Employee Benefits	\$ 280,824	\$ 322,330	\$ 414,616	\$ 432,088
Services/Supplies/Capital Outlay	<u>\$ 77,002</u>	<u>\$ 24,223</u>	<u>\$ 108,306</u>	<u>\$ 122,000</u>
Total	<u>\$ 2,055,504</u>	<u>\$ 2,159,846</u>	<u>\$ 2,618,322</u>	<u>\$ 2,683,674</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Number of Students:				
Regular School Program	1,019	934	934	934
Summer School Program	632	693	563	780
Staff FTE:	41.08	42.34	42.97	42.97

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Title I
Function(s):	Title I 1250 through 1252
Mission:	The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through the primary grades.
Program Information:	Title I provides a wide range of services for young children. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices. Children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, and through instruction provided for children in small groups.
Variance Discussion:	Variance is primarily due to the improvement of salaries and benefits.
Funding Sources:	District operating funds. This includes federal and state funding for the support of this program.
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: English - Second Language

Function(s): English - Second Language
1271

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 417,606	\$ 482,283	\$ 500,673	\$ 509,784
Employee Benefits	\$ 73,983	\$ 101,774	\$ 103,256	\$ 106,307
Services/Supplies/Capital Outlay	<u>\$ 30,191</u>	<u>\$ 39,843</u>	<u>\$ 37,452</u>	<u>\$ 38,286</u>
Total	<u>\$ 521,780</u>	<u>\$ 623,900</u>	<u>\$ 641,381</u>	<u>\$ 654,377</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Number of Students (September Enrollment)	290	385	368	385
Per Pupil Cost \$	1,799	1,621	1,743	1,700
Staff FTE:	11.55	12.17	12.23	12.23

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: English - Second Language

Function(s): English - Second Language
1271

Mission: The mission of the English as a Second Language program is to identify and assess the educational needs of students whose native or home languages are other than English and to provide appropriate programs to address these unique needs.

Program Information: ESL instruction focuses on an integrated approach to language through topics of interest and need for students in grades K-12. English for academic and communication purposes is emphasized. The program serves approximately 400 students.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits.

Funding Sources: District operating funds.

Unfunded Priorities: Staffing to support ESL program district-wide.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

Expenditure Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
Salaries	\$ 1,705,311	\$ 2,054,585	\$ 2,032,482	\$ 2,003,693
Employee Benefits	\$ 298,335	\$ 415,469	\$ 408,747	\$ 397,667
Services/Supplies/Capital Outlay	<u>\$ 548,134</u>	<u>\$ 465,791</u>	<u>\$ 472,456</u>	<u>\$ 466,742</u>
Total	<u>\$ 2,551,780</u>	<u>\$ 2,935,845</u>	<u>\$ 2,913,685</u>	<u>\$ 2,868,102</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Number of Students (September enrollment)	1,775	1,953	1,953	2,150
Per Pupil Cost \$	1,438	1,503	1,492	1,334
Staff FTE:	37.97	43.51	41.21	40.21

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

- Program:** Vocational Instruction
- Function(s):** Vocational Instruction
1301 through 1399
- Mission:** The mission of vocational instruction is to provide secondary students with educational experiences which will prepare students for employment and/or continuing technical education after high school.
- Program Information:** This program represents District expenditures for the vocational instructional programs with grades 7 through 12 housed in several secondary school facilities. This includes specific areas of instruction in agriculture, business/computer education, marketing and business management, health, human environmental sciences, technical and industrial.
- Variance Discussion:** Variance is primarily due to the improvement of salaries and benefits. This budget includes a reduction of 1 FTE vocational instructor.
- Matching funds are provided for enhancement grants. For 2003-04 \$233,010 is included in the Operating Fund budget for matching funds.
- Services/Supplies expenditures for fiscal 2001-02 includes the elimination of the administration of vocational consortium program (\$136,000) and an increase in one-time operational needs of \$38,000.***
- Funding Sources:** This includes state funding for salary reimbursement based on an "effectiveness index" and equipment match funds, by application. Federal funding is also provided through Carl Perkins funds. In addition, tuition payments by sending districts provides reimbursement for services provided.
- Unfunded Priorities:** Adequate staffing for enrollments.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Student Activities - Athletics

**Function(s): Student Activities - Athletics
1420 through 1499**

Expenditure Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
Salaries	\$ 394,454	\$ 408,207	\$ 397,897	\$ 405,992
Employee Benefits	\$ 48,724	\$ 54,394	\$ 48,028	\$ 49,319
Services/Supplies/Capital Outlay	\$ 317,820	\$ 313,800	\$ 351,435	\$ 334,077
Total	<u>\$ 760,998</u>	<u>\$ 776,401</u>	<u>\$ 797,360</u>	<u>\$ 789,388</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
<u>Athletic Expenditures by School:</u>				
All Schools	\$ 1,608	\$ 2,768	\$ 2,139	\$ 2,353
All Senior High Schools	\$ 9,162	\$ 7,709	\$ 14,500	\$ 14,500
Hickman High School	\$ 274,022	\$ 267,615	\$ 263,388	\$ 259,478
Rock Bridge High School	\$ 232,643	\$ 248,268	\$ 264,514	\$ 261,128
Douglass High School	\$ 10,069	\$ 11,340	\$ 11,203	\$ 11,129
All Junior High Schools	\$ 3,905	\$ 2,295	\$ -	\$ -
Jefferson Jr. High School	\$ 53,049	\$ 54,941	\$ 56,469	\$ 56,031
Oakland Jr. High School	\$ 55,662	\$ 62,816	\$ 68,058	\$ 67,968
West Jr. High School	\$ 63,577	\$ 63,711	\$ 61,477	\$ 61,245
All Middle Schools	\$ 1,427	\$ 1,270	\$ -	\$ -
Gentry Middle School	\$ 18,666	\$ 19,438	\$ 19,801	\$ 19,819
Lange Middle School	\$ 18,776	\$ 16,587	\$ 16,818	\$ 16,760
Smithton Middle School	\$ 18,432	\$ 17,643	\$ 18,993	\$ 18,977

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Student Activities - Athletics

Function(s): Student Activities - Athletics
1420 through 1499

Mission: The mission of the student activities (athletics) program is to provide a comprehensive and competitive athletic program for the purpose of developing a more total person.

Program Information: This program represents District expenditures for athletics for services, supplies, and minor equipment purchases.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits.

The supplies budget includes a 5.15% reduction.

Funding Sources: District operating funds. This includes gate receipts which covers a portion of the total cost of the program. The amount received by school, in gate receipts, is provided below.

<u>Athletic Revenues by School</u>	<u>Actual 2001-02</u>	<u>Projected 2002-03</u>
Hickman High	\$41,293	\$51,165
Rock Bridge High	34,935	38,986
Douglass High	1,476	1,578
Jefferson Junior High	7,724	7,894
Oakland Junior High	6,455	7,167
West Junior High	4,023	3,327
Gentry Middle	1,777	1,714
Lange Middle	2,981	4,035
Smithton Middle	2,940	3,524

Unfunded Priorities: Additional coaching / instructional staff to address student weight training.
Restore district athletic director to full FTE.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Adult Basic Education

**Function(s): Adult Basic Education
1601 through 1699**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 43,207	\$ 43,154	\$ 44,276	\$ 45,122
Employee Benefits	\$ 5,548	\$ 5,927	\$ 6,921	\$ 7,128
Services/Supplies/Capital Outlay	<u>\$ 4,960</u>	<u>\$ 3,159</u>	<u>\$ 4,960</u>	<u>\$ 4,705</u>
Total	<u>\$ 53,715</u>	<u>\$ 52,240</u>	<u>\$ 56,157</u>	<u>\$ 56,955</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	0.76	0.76	0.76	0.76

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: **Adult Basic Education**

Function(s): **Adult Basic Education
1601 through 1699**

Mission: The mission of the adult basic education program is to identify and provide for the continuing educational needs of the public.

Program Information: This program represents District expenditures for the coordination services of the adult basic education program.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits.

The supplies budget includes a 5.15% reduction.

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Tuition Payments

Function(s): Tuition Payments
1901 through 1999

Expenditure Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 264,226</u>	<u>\$ 325,486</u>	<u>\$ 325,000</u>	<u>\$ 325,000</u>
Total	<u>\$ 264,226</u>	<u>\$ 325,486</u>	<u>\$ 325,000</u>	<u>\$ 325,000</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Tuition Payments

Function(s): Tuition Payments
1901 through 1999

Mission: Tuition payments provide appropriate educational experiences for children with severe handicaps who need a non-public school setting.

Program Information: This program represents payments to other districts, including state schools, for which resident students of the District are legally assigned to attend.

Variance Discussion: N/A

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Pupil Services
Function(s): Pupil Services
2101 through 2199

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 5,199,867	\$ 5,765,754	\$ 5,910,655	\$ 5,905,018
Employee Benefits	\$ 975,322	\$ 1,240,898	\$ 1,223,965	\$ 1,240,079
Services/Supplies/Capital Outlay	<u>\$ 238,368</u>	<u>\$ 238,278</u>	<u>\$ 371,456</u>	<u>\$ 434,211</u>
Total	<u>\$ 6,413,557</u>	<u>\$ 7,244,930</u>	<u>\$ 7,506,076</u>	<u>\$ 7,579,308</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	135.65	148.49	147.48	144.98

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Pupil Services
Function(s):	Pupil Services 2101 through 2199
Mission:	Pupil services include counseling and guidance, home-school communications, pupil health services, pupil accounting, and ancillary services.
Program Information:	This program represents District expenditures for activities which are designed to assess and improve the well-being of students and to supplement the teaching process. Of the total expenditures for this program, counseling and guidance accounts for 51%, home school communication services accounts for 13%, pupil health services accounts for 14%, pupil accounting accounts for 2%, and ancillary services accounts for 20%.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits. This budget also includes the reduction of 2.5 FTE salaries and benefits for home school communicators and a reduction in the extended days for junior high guidance.</p> <p>The 2003-04 Services/Supplies budget includes funding for software in the guidance program (\$59,500) and funding for a postgraduate follow-up survey (\$15,000).</p> <p><i>The 2001-02 Salary budget included additional staffing for the crisis counselors and District funding for the nurses and health aides formerly funded by Caring Communities.</i></p> <p><i>The 2002-03 Services/Supply budget includes \$84,506 for testing materials, \$7,500 for guidance software license fees, \$7,500 for nursing Fellows and \$17,660 for A+.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	Additional counseling staff. Additional staff to support pupil health services. Additional home school communicators. Restore elementary guidance coordinator.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Instructional Services

**Function(s): Instructional Services
2201 through 2299**

Expenditure Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
Salaries	\$ 3,388,681	\$ 3,730,695	\$ 3,889,698	\$ 3,739,549
Employee Benefits	\$ 598,087	\$ 792,132	\$ 788,847	\$ 782,873
Services/Supplies/Capital Outlay	<u>\$ 1,020,599</u>	<u>\$ 1,194,585</u>	<u>\$ 1,528,466</u>	<u>\$ 1,538,213</u>
Total	<u>\$ 5,007,367</u>	<u>\$ 5,717,412</u>	<u>\$ 6,207,011</u>	<u>\$ 6,060,635</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	89.32	96.80	96.78	94.14

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Instructional Services
Function(s):	Instructional Services 2201 through 2299
Mission:	Instructional services include curriculum development and coordination, staff development, Parent Advisory Council, library and media services, Title II grant projects, and other grant projects.
Program Information:	This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits. This budget also includes reassignment and reduction of the time allowed the coordinators for district coordination of subject areas. The equivalent of 2.64 FTE has been reduced from the district coordinators by reassignment. In addition, extended day contracts have been reduced in this area as well (\$14,445).</p> <p>The supplies budget for most Functions has been reduced by 5.15%; the Instructional Media Services budget has been increased by 15% for technology related expenditures.</p> <p><i>The 2002-03 Services/Supply budget includes \$115,076 in Title II funds in past years accounted for in the Grants and Donations Fund (Special Funded Programs), \$30,500 for expenditures in past years budgeted in the Capital Projects Fund (Special Funded Programs) and an increase in the Instructional Media Services budget of \$35,280 for the Nova Net license fee.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	Additional IMS technicians and administrative services. Restore districtwide curriculum coordinators.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Administrative Services

**Function(s): Administrative Services
2301 through 2399**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 1,179,749	\$ 1,194,691	\$ 1,258,589	\$ 1,255,351
Employee Benefits	\$ 188,551	\$ 225,040	\$ 220,338	\$ 227,014
Services/Supplies/Capital Outlay	<u>\$ 390,485</u>	<u>\$ 487,858</u>	<u>\$ 519,840</u>	<u>\$ 509,549</u>
Total	<u>\$ 1,758,785</u>	<u>\$ 1,907,589</u>	<u>\$ 1,998,767</u>	<u>\$ 1,991,914</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	22.00	22.00	21.00	21.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Administrative Services
Function(s):	Administrative Services 2301 through 2399
Mission:	Administrative services include Board of Education operations, District administration, and grants development.
Program Information:	<p>This program represents District expenditures for activities associated with establishing and administering policy for the District. This includes the positions of:</p> <p style="padding-left: 40px;">superintendent, assistant superintendents, director of student services, director of human resources, coordinator of grants, coordinator of substitute personnel, and support staff.</p>
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits.</p> <p>The 2003-04 Services/Supplies budget also includes a reduction of 5.15% in supplies for District administration, however items such as legal expenses, elections, auditing and insurance for Board of Education operations remain the same for 2003-04.</p> <p><i>The 2001-02 Services/Supplies expenditures include additional legal expenses (\$101,015).</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	Reinstate administrative assistant to the superintendent. Additional central office staff to meet MSIP criteria.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Other Administrative Services

**Function(s): Other Administrative Services
2401 through 2499**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 5,314,848	\$ 5,691,268	\$ 6,103,409	\$ 6,092,092
Employee Benefits	\$ 930,957	\$ 1,194,204	\$ 1,253,273	\$ 1,273,067
Services/Supplies/Capital Outlay	<u>\$ 286,031</u>	<u>\$ 255,373</u>	<u>\$ 268,332</u>	<u>\$ 262,037</u>
Total	<u>\$ 6,531,836</u>	<u>\$ 7,140,845</u>	<u>\$ 7,625,014</u>	<u>\$ 7,627,196</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	132.61	137.25	142.89	141.89

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Other Administrative Services
Function(s):	Other Administrative Services 2401 through 2499
Mission:	Other administrative services include building administration, special education administration, vocational education administration, evaluation of instruction, and commencement expenses.
Program Information:	This program represents District expenditures for activities associated with the administration of a school and/or specialized instructional program.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits. Also included in this budget is the reduction of 1.0 FTE in Special Education administration for an assistant director.</p> <p>The 2003-04 Services/Supplies budget includes a reduction of 5.15% in supplies although the commencement budget, which includes the rental of the Hearn Center, remains the same for 2003-04.</p>
Funding Sources:	District operating funds.
Unfunded Priorities:	A second assistant director of special education.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Business Services

**Function(s): Business Services
2525**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 458,607	\$ 527,960	\$ 563,031	\$ 577,334
Employee Benefits	\$ 104,303	\$ 145,850	\$ 188,074	\$ 192,286
Services/Supplies/Capital Outlay	<u>\$ 112,731</u>	<u>\$ 106,090</u>	<u>\$ 126,375</u>	<u>\$ 138,222</u>
Total	<u>\$ 675,641</u>	<u>\$ 779,900</u>	<u>\$ 877,480</u>	<u>\$ 907,842</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	12.00	13.00	13.00	13.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: **Business Services**

Function(s): **Business Services**
2525

Mission: Business services provide the fiscal functions of the District.

Program Information: This program represents District expenditures for activities associated with the fiscal operation of the District including payroll, employee benefits, accounting, accounts payable, investments, purchasing, and risk management.

Variance Discussion: This budget includes the improvement of salaries and benefits.

The 2003-04 Services/Supplies budget includes a reduction of 5.15% in supplies, however, the maintenance expense for the timeclock system is being transferred from the budget of Administrative Computer Services to Business Services (\$18,355).

Funding Sources: District operating funds.

Unfunded Priorities: Additional clerical assistance supporting employee benefits.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Maintenance Services

**Function(s): Maintenance Services
2542 through 2546**

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 3,783,599	\$ 3,823,633	\$ 4,248,782	\$ 4,329,018
Employee Benefits	\$ 1,293,884	\$ 1,199,859	\$ 1,287,316	\$ 1,332,659
Services/Supplies/Capital Outlay	<u>\$ 6,138,956</u>	<u>\$ 6,030,575</u>	<u>\$ 6,901,880</u>	<u>\$ 7,268,412</u>
Total	<u>\$ 11,216,439</u>	<u>\$ 11,054,067</u>	<u>\$ 12,437,978</u>	<u>\$ 12,930,089</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	167.00	178.92	175.84	175.84
Utilities:				
Electric	\$ 1,256,492	\$ 1,326,105	\$ 1,351,000	\$ 1,410,000
Natural Gas	\$ 853,790	\$ 595,823	\$ 800,000	\$ 850,000
Water/Sewer	\$ 157,482	\$ 164,887	\$ 227,000	\$ 238,350
Refuse Removal	\$ 108,952	\$ 120,493	\$ 152,000	\$ 160,000
Rental	\$ 901,303	\$ 1,050,386	\$ 951,951	\$ 967,397

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Maintenance Services
Function(s):	Maintenance Services 2541 through 2546
Mission:	Maintenance services provide for the operation, maintenance, and security of the District's physical plants and campuses.
Program Information:	This program represents District expenditures for activities associated with maintaining the grounds and facilities of the District including custodial services, repair of buildings and equipment, rental of facilities and equipment and utilities. This program also includes security services for the District including District employees and contract services.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits.</p> <p>The Services/Supplies/Capital Outlay budget includes \$500,000 for Special maintenance reserve projects (detailed budget is included in the supplemental section of this budget).</p> <p>The 2003-04 Services/Supplies budget includes \$128,350 for anticipated utility increases; \$15,446 for anticipated building rental increases and \$209,960 for projects previously scheduled and in progress at July 1, 2003. In addition, the District has submitted a proposal to obtain and occupy the downtown Federal Building. Funds are included, and earmarked, in this budget in anticipation of approval of this proposal (\$120,000) for opening, maintenance and operation of this building.</p> <p><i>The Services/Supply budget for 2002-03 includes increases for utilities, rent, insurance and prior year projects.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	Additional funding for salary improvements. Additional staffing for custodial, grounds and maintenance services. Additional part-time security for secondary extra-curricular activities.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Transportation Services

**Function(s): Transportation Services
 2550 through 2559**

<u>Expenditure Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>
Salaries	\$ 46,441	\$ 50,000	\$ 39,375	\$ 40,395
Employee Benefits	\$ 8,036	\$ 10,059	\$ 7,704	\$ 7,961
Services/Supplies/Capital Outlay	<u>\$ 4,596,165</u>	<u>\$ 4,861,255</u>	<u>\$ 5,273,485</u>	<u>\$ 5,454,179</u>
Total	<u>\$ 4,650,642</u>	<u>\$ 4,921,314</u>	<u>\$ 5,320,564</u>	<u>\$ 5,502,535</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
<u>Contracted Services:</u>				
Number of Buses	129	129	133	133
Eligible Miles	1,701,177	2,015,172	2,003,607	2,070,775
Students Transported	7,495	7,024	7,322	7,201
Staff FTE:	1.00	1.00	0.75	0.75

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

Program Information: This program represents District expenditures for activities associated with transporting students to and from school and special programs (vocational shuttles and Title I summer school).

Variance Discussion: This budget includes the increase in the contract rate of 3.25%.

Funding Sources: District operating funds. This includes state funding for the operation of the student transportation program.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Print Shop

**Function(s): Print Shop
2574**

<u>Expenditure Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>
Salaries	\$ 44,230	\$ 46,521	\$ 46,986	\$ 48,203
Employee Benefits	\$ 7,604	\$ 9,542	\$ 9,439	\$ 9,752
Services/Supplies/Capital Outlay	<u>\$ 118,755</u>	<u>\$ 132,424</u>	<u>\$ 135,500</u>	<u>\$ 137,700</u>
Total	<u>\$ 170,589</u>	<u>\$ 188,487</u>	<u>\$ 191,925</u>	<u>\$ 195,655</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	1.00	1.00	1.00	1.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Print Shop

Function(s): Print Shop
2574

Mission: The print shop provides affordable, quality copies for use in the District.

Program Information: This program represents District expenditures for activities associated with the operation of a print shop to handle the majority of the printing and copying jobs within the District.

Variance Discussion: This budget includes the improvement of salaries and benefits.

The Services/Supplies budget also includes a 1.6% increase due to cost of operations.

Funding Sources: District operating funds. This includes charges assessed to building and departmental users of the print shop.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Administrative Computer Services

**Function(s): Administrative Computer Services
2661**

<u>Expenditure Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>
Salaries	\$ 225,089	\$ 274,023	\$ 219,122	\$ 224,770
Employee Benefits	\$ 36,346	\$ 48,757	\$ 45,496	\$ 47,023
Services/Supplies/Capital Outlay	<u>\$ 171,202</u>	<u>\$ 211,148</u>	<u>\$ 208,295</u>	<u>\$ 180,443</u>
Total	<u>\$ 432,637</u>	<u>\$ 533,928</u>	<u>\$ 472,913</u>	<u>\$ 452,236</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	5.00	5.00	5.00	5.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Administrative Computer Services

Function(s): Administrative Computer Services
2661

Mission: Administrative computer services provides secure, reliable solutions for the District's administrative operations and information management.

Program Information: This program represents the District expenditures associated with the operations, security and maintenance of the District's administrative computer system. Training, support and documentation are provided for the District personnel who utilize the administrative system in the areas of student records, student attendance, student grading, student scheduling, payroll, finance, fixed assets and warehouse inventory.

Variance Discussion: This budget includes the improvement of salaries and benefits.

The 2003-04 Services/Supplies budget includes a reduction of 5.15% supplies. In addition, the maintenance for the District's timeclock system is being transferred to Business Services budget (\$18,355).

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Community Services

**Function(s): Community Services
3001 through 3999**

<u>Expenditure Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>
Salaries	\$ 1,069,768	\$ 1,270,336	\$ 1,364,928	\$ 1,324,860
Employee Benefits	\$ 155,962	\$ 201,915	\$ 211,162	\$ 204,624
Services/Supplies/Capital Outlay	<u>\$ 222,868</u>	<u>\$ 247,066</u>	<u>\$ 290,085</u>	<u>\$ 283,236</u>
Total	<u>\$ 1,448,598</u>	<u>\$ 1,719,317</u>	<u>\$ 1,866,175</u>	<u>\$ 1,812,720</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	25.46	29.69	30.38	28.88

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Community Services
Function(s):	Community Services 3001 through 3999
Mission:	Community services encompass school-community programs; Parents as Teachers; summer school, enrichment, and other family/student services.
Program Information:	This program represents District expenditures for activities of the Partners In Education, volunteers, Parents As Teachers, and summer schools (fee basis) programs.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits. This budget also includes the reduction of 1.0 FTE in the School and Community Program and the reduction of .5 FTE in the School to Careers Program.</p> <p>The Services/Supplies budget includes a 5.15% reduction.</p> <p><i>The 2001-02 fiscal year included additional FTE for the Parents As Teachers Program and the School to Careers program became District funded.</i></p>
Funding Sources:	District operating funds. This includes state funding provided for the Parents As Teachers program based on the number of families served (approximately 50% state funding) and fees collected on the various summer school programs.
Unfunded Priorities:	<p>Additional funds to support clerical assistance and staffing for Parents as Teachers program.</p> <p>Additional funds to support and manage school community programs, service learning and mentor programs.</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Other Financing Uses
Function(s):	Other Financing Uses 6999
Mission:	Other financing uses include short-term borrowing (Tax Anticipation Notes), Department of Natural Resources Energy Loans, and interfund transfers as legally required (free text funds remaining at year-end to be transferred to the Teachers Fund).
Program Information:	Due to an improved fund balance reserve position, it will not be necessary for the District to borrow short-term by issuing Tax Anticipation Notes.
Variance Discussion:	N/A
Funding Sources:	N/A
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Summary Budget

Function(s): Total All Functions - District Operating Funds

<u>Expenditure Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>
Salaries	\$ 73,043,994	\$ 79,016,591	\$ 81,576,763	\$ 81,931,054
Employee Benefits	\$ 14,593,092	\$ 17,402,653	\$ 17,621,319	\$ 17,876,611
Services/Supplies/Capital Outlay	\$ 17,760,299	\$ 17,763,529	\$ 20,265,209	\$ 20,606,197
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ 33,702	\$ 57,680	\$ -	\$ -
Total	<u>\$ 105,431,087</u>	<u>\$ 114,240,453</u>	<u>\$ 119,463,291</u>	<u>\$ 120,413,862</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

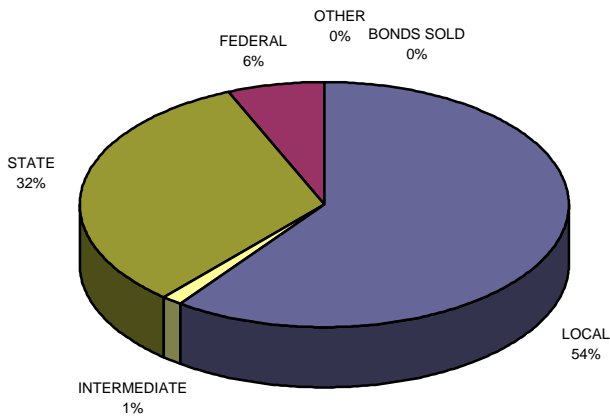
FINAL BUDGET 2003-04				
District Operating Funds				
	<u>GENERAL</u>	<u>TEACHERS</u>	<u>FREE TEXT</u>	<u>TOTAL</u>
REVENUES:	<u>OPERATING</u>			<u>OPERATING</u>
				<u>FUNDS</u>
LOCAL	\$ 30,849,843	\$ 39,748,619	\$ -	\$ 70,598,462
INTERMEDIATE	\$ 725,229	\$ 900,212	\$ -	\$ 1,625,441
STATE	\$ 13,779,273	\$ 22,687,519	\$ 1,501,938	\$ 37,968,730
FEDERAL	\$ 3,183,436	\$ 4,268,877	\$ -	\$ 7,452,313
OTHER	\$ 58,375	\$ 73,375	\$ -	\$ 131,750
BONDS SOLD	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 48,596,156</u>	<u>\$ 67,678,602</u>	<u>\$ 1,501,938</u>	<u>\$ 117,776,696</u>
EXPENDITURES:				
SALARIES	\$ 14,111,589	\$ 67,819,465	\$ -	\$ 81,931,054
BENEFITS	\$ 12,717,220	\$ 5,159,391	\$ -	\$ 17,876,611
SERVICES / SUPPLIES	\$ 18,776,259	\$ 328,000	\$ 1,501,938	\$ 20,606,197
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
OTHER	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 45,605,068</u>	<u>\$ 73,306,856</u>	<u>\$ 1,501,938</u>	<u>\$ 120,413,862</u>
EXCESS/(DEFICIT)				
REVENUES OVER				
EXPENDITURES.....	<u>\$ 2,991,088</u>	<u>\$ (5,628,254)</u>	<u>\$ -</u>	<u>\$ (2,637,166)</u>

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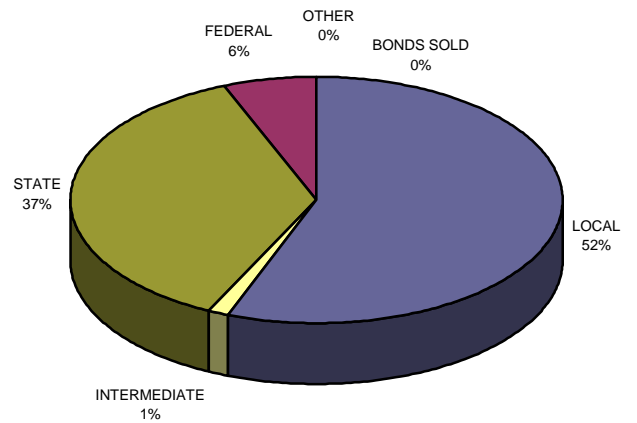
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

DISTRICT OPERATING FUNDS

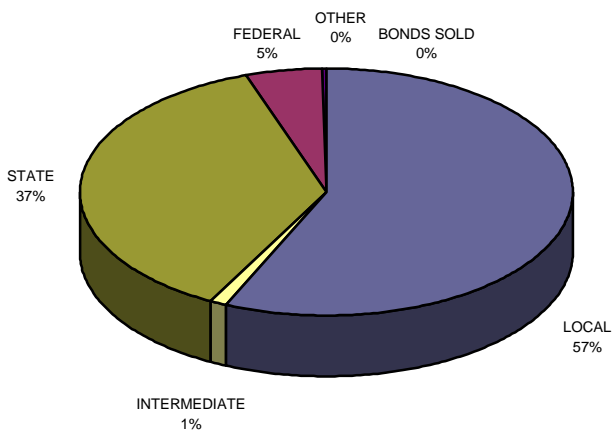
**REVENUES
BUDGET 2003-04**



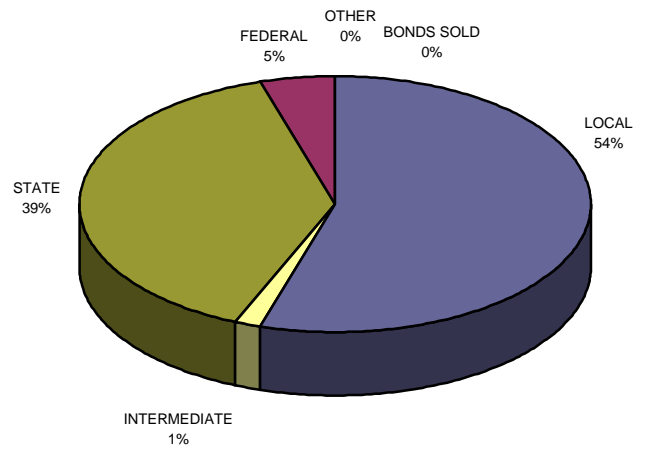
**REVENUES
PROJECTED ACTUAL 2002-03**



**REVENUES
ACTUAL 2001-02**



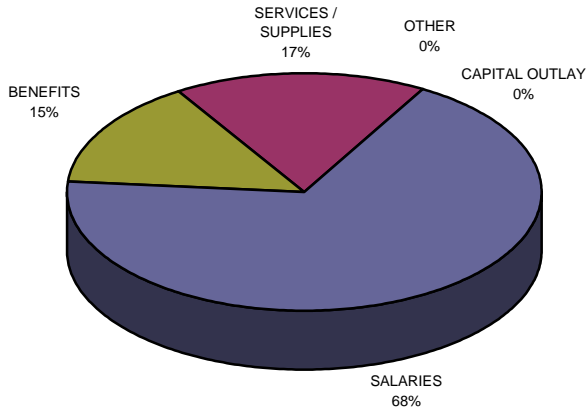
**REVENUES
ACTUAL 2000-01**



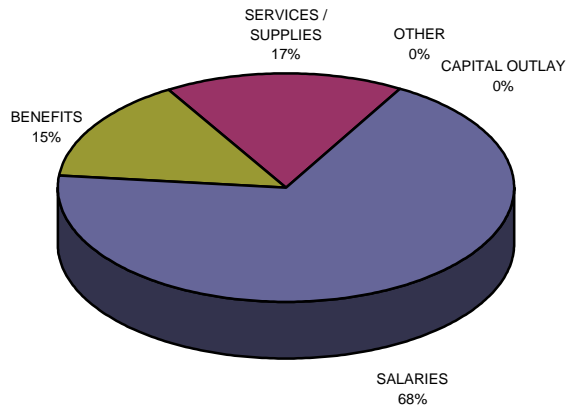
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

DISTRICT OPERATING FUNDS

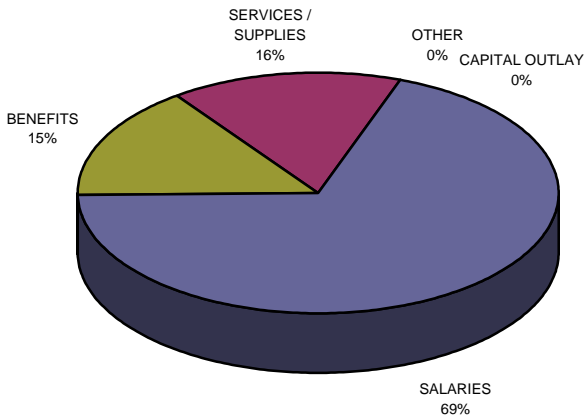
**EXPENDITURES
BUDGET 2003-04**



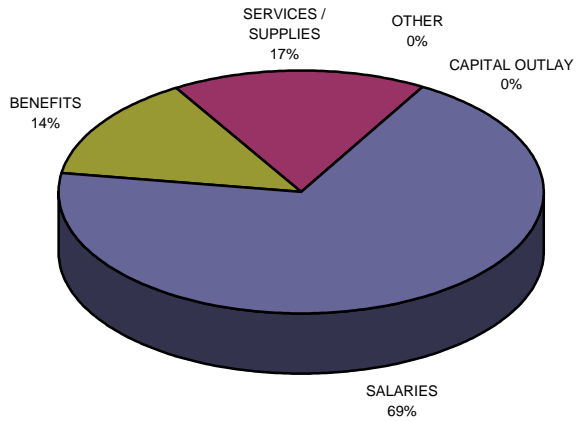
**EXPENDITURES
PROJECTED ACTUAL 2002-03**



**EXPENDITURES
ACTUAL 2001-02**



**EXPENDITURES
ACTUAL 2000-01**



Summary Budget Variances

District Operating Funds

General Operating Fund

Teachers Fund

Free Text Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04	1 Year Variance 2003-04 vs 2002-03	
					\$ Increase (Decrease) 2003-04	% Increase (Decrease) 2003-04
District Operating Funds						
<i>General Operating, Teachers and Free Text Funds</i>						
5100 Local Sources						
5111 Current Tax	\$ 44,551,563	\$ 47,902,848	\$ 50,537,094	\$ 54,550,715	\$ 4,013,621	7.94%
5112 Delinquent Tax	2,132,413	1,932,667	1,872,704	1,971,772	\$ 99,068	5.29%
5113 Proposition C Sales Tax	11,319,565	13,475,207	11,612,596	11,540,600	\$ (71,996)	(0.62%)
5114 Intangible Tax	90,847	75,073	72,126	72,714	\$ 588	0.82%
5115 Surtax	921,806	1,041,331	1,092,634	1,134,322	\$ 41,688	3.82%
5116 In Lieu of Tax Payments	38,314	43,898	45,589	45,907	\$ 318	0.70%
5121 Tuition - K-12	3,773	2,029	-	-	\$ -	-
5122 Summer School Tuition	169,070	171,375	189,704	191,161	\$ 1,457	0.77%
5141 Interest - Daily Account	87,639	38,393	24,500	21,000	\$ (3,500)	(14.29%)
5142 Interest - Investments	1,526,259	761,025	420,000	367,500	\$ (52,500)	(12.50%)
5143 Interest - Intangible	4,391	2,625	2,630	2,340	\$ (290)	(11.03%)
5144 Interest - Collector	320,132	120,251	91,227	82,101	\$ (9,126)	(10.00%)
5171 Student Activities	132,225	135,765	119,390	139,330	\$ 19,940	16.70%
5190 Other Local	(280)	-	-	14,000	\$ 14,000	-
5191 Rentals	56,962	214,737	240,000	240,000	\$ -	-
5193 Offset Printing	137,788	154,781	145,000	145,000	\$ -	-
5197 Sale of Misc. Items	23,099	8,323	10,000	10,000	\$ -	-
5199 Misc. Local Revenue	135,047	84,262	70,000	70,000	\$ -	-
51XX Local Sources	\$ 61,650,613	\$ 66,164,590	\$ 66,545,194	\$ 70,598,462	\$ 4,053,268	6.09%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	<u>1 Year Variance 2003-04 vs 2002-03</u>	
					<u>\$ Increase (Decrease) 2003-04</u>	<u>% Increase (Decrease) 2003-04</u>
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 700,770	\$ 299,007	\$ 795,496	\$ 795,496	\$ -	-
5221 State Assessed Utilities	795,857	868,565	798,024	829,945	\$ 31,921	4.00%
5234 County Stock Insurance	526,348	186,468	-	-	\$ -	-
52XX Intermediate Sources	\$ 2,022,975	\$ 1,354,040	\$ 1,593,520	\$ 1,625,441	\$ 31,921	2.00%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 26,165,307	\$ 25,813,728	\$ 26,701,791	\$ 20,725,921	\$ (5,975,870)	(22.38%)
5312 Transportation	3,178,861	2,766,379	2,520,059	2,248,215	\$ (271,844)	(10.79%)
5313 Exceptional Pupil Aid	3,269,852	3,225,961	2,953,148	2,958,789	\$ 5,641	0.19%
5314 Early Childhood, Spec Ed	1,230,631	1,405,409	1,444,682	1,475,899	\$ 31,217	2.16%
5315 Remedial Reading	195,102	246,400	198,750	168,938	\$ (29,812)	(15.00%)
5316 Gifted Center	525,737	556,524	548,811	456,786	\$ (92,025)	(16.77%)
5317 Career Ladder	947,175	987,375	925,247	925,247	\$ -	-
5318 Free/Reduce Lunch Count	2,830,252	3,024,391	3,153,170	3,340,631	\$ 187,461	5.95%
5319 State Aid Line 14B Funds	2,177,305	2,220,824	2,214,933	2,477,711	\$ 262,778	11.86%
5324 Parents as Teachers	631,589	708,692	643,445	546,928	\$ (96,517)	(15.00%)
5331 Free Text	1,298,066	1,278,810	1,493,198	1,501,938	\$ 8,740	0.59%
5332 Vocational Aid	530,289	511,263	393,000	387,518	\$ (5,482)	(1.39%)
5334 Fair Share/Cigarette Tax	403,072	404,749	400,000	400,000	\$ -	-
5351 Handicapped Census	2,808	2,757	3,003	3,003	\$ -	-
5369 Resid Place/Excess Cost	37,566	8,168	105,901	105,901	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	1 Year Variance 2003-04 vs 2002-03	
					\$ Increase (Decrease) 2003-04	% Increase (Decrease) 2003-04
5374 Educare	8,797	-	-	-	\$ -	-
5379 ESL Family Literacy Grant	1,524	-	-	-	\$ -	-
5381 Extraordinary Cost	160,071	111,678	216,041	216,041	\$ -	-
5397 Other State Revenue	-	21,727	29,753	29,264	\$ (489)	(1.64%)
53XX State Sources	\$ 43,594,004	\$ 43,294,835	\$ 43,944,932	\$ 37,968,730	\$ (5,976,202)	(13.60%)
5400 Federal Sources						
5412 Medicaid	\$ 378,928	\$ 772,898	\$ 600,000	\$ 600,000	\$ -	-
5427 Title II-Basic Grant	405,572	206,605	275,234	275,234	\$ -	-
5441 Entitlement PL 94-142	1,713,214	2,406,519	2,421,376	2,706,556	\$ 285,180	11.78%
5442 Early Childhood, Spec Ed	414,066	329,664	431,529	440,853	\$ 9,324	2.16%
5451 Title I	2,072,652	1,704,251	2,454,679	2,562,476	\$ 107,797	4.39%
5455 Title V	278,010	381,355	63,264	-	\$ (63,264)	(100.00%)
5456 Goals 2000 Early Childhood	-	-	2,000	-	\$ (2,000)	(100.00%)
5461 Drug Program	-	7,050	-	-	\$ -	-
5465 Title II	-	8,979	722,352	691,994	\$ (30,358)	(4.20%)
5482 Boone Works Grant	-	-	-	-	\$ -	-
5484 Pell Funds	-	-	200	200	\$ -	-
5491 School Renovation Fund	-	11,265	-	-	\$ -	-
5496 E Rate Funds	3,724	14,000	175,000	175,000	\$ -	-
54XX Federal Sources	\$ 5,266,166	\$ 5,842,586	\$ 7,145,634	\$ 7,452,313	\$ 306,679	4.29%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	<u>1 Year Variance 2003-04 vs 2002-03</u>	
					<u>\$ Increase (Decrease) 2003-04</u>	<u>% Increase (Decrease) 2003-04</u>
5500 Donated Commodities						
5510 Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	-
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-
56XX Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
5800 Tuition						
5810 Tuition - Other Districts	\$ 30,997	\$ 19,570	\$ 15,000	\$ 15,000	\$ -	-
5820 Tuition - Area Voc Fees	83,500	103,250	75,750	116,750	\$ 41,000	54.13%
58XX Tuition	\$ 114,497	\$ 122,820	\$ 90,750	\$ 131,750	\$ 41,000	45.18%
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 33,702	\$ 57,680	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ 33,702	\$ 57,680	\$ -	\$ -	\$ -	-
District Operating Funds - Revenues	\$ 112,681,957	\$ 116,836,551	\$ 119,320,030	\$ 117,776,696	\$ (1,543,334)	(1.29%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	1 year Variance 2003-04 vs 2002-03	
					\$	%
					<u>Increase (Decrease) 2003-04</u>	<u>Increase (Decrease) 2003-04</u>
District Operating Funds						
<i>General Operating, Teachers and Free Text Funds</i>						
Elementary Instruction	\$ 21,857,121	\$ 22,673,119	\$ 23,486,534	\$ 23,256,097	\$ (230,437)	(0.98%)
Middle/Junior High Instruction	15,471,903	16,782,909	17,058,616	17,337,809	279,193	1.64%
Senior High Instruction	9,717,908	10,540,988	11,024,987	11,011,723	(13,264)	(0.12%)
Douglass High Instruction	809,670	745,190	768,024	756,686	(11,338)	(1.48%)
General Instruction	132,144	136,584	141,044	143,493	2,449	1.74%
Special Education Instruction	12,085,695	14,330,344	14,184,093	14,508,349	324,256	2.29%
Gifted Program	808,850	892,132	944,185	962,079	17,894	1.90%
Title I	2,055,504	2,159,846	2,618,322	2,683,674	65,352	2.50%
English-Second Language	521,780	623,900	641,381	654,377	12,996	2.03%
Vocational Instruction	2,551,780	2,935,845	2,913,685	2,868,102	(45,583)	(1.56%)
Student Activities-Athletics	760,998	776,401	797,360	789,388	(7,972)	(1.00%)
Adult Basic Education	53,715	52,240	56,157	56,955	798	1.42%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

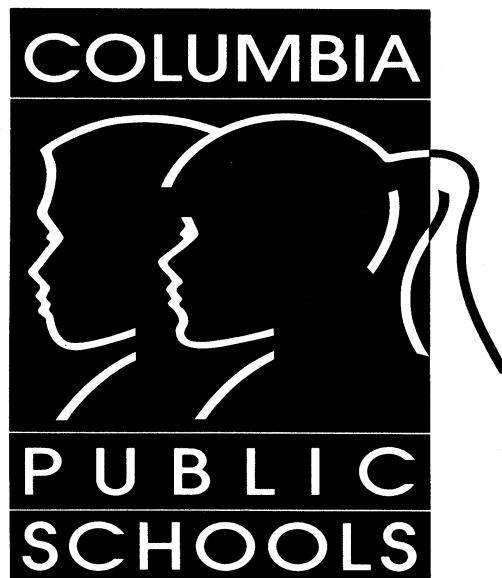
**FINAL BUDGET 2003-04
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	1 year Variance 2003-04 vs 2002-03	
					\$	%
					<u>Increase (Decrease) 2003-04</u>	<u>Increase (Decrease) 2003-04</u>
Tuition Payments	264,226	325,486	325,000	325,000	-	-
Pupil Services	6,413,557	7,244,930	7,506,076	7,579,308	73,232	0.98%
Instructional Services	5,007,367	5,717,412	6,207,011	6,060,635	(146,376)	(2.36%)
Administrative Services	1,758,785	1,907,589	1,998,767	1,991,914	(6,853)	(0.34%)
Other Administrative Services	6,531,836	7,140,845	7,625,014	7,627,196	2,182	0.03%
Business Services	675,641	779,900	877,480	907,842	30,362	3.46%
Maintenance Services	11,216,439	11,054,067	12,437,978	12,930,089	492,111	3.96%
Transportation Services	4,650,642	4,921,314	5,320,564	5,502,535	181,971	3.42%
Print Shop	170,589	188,487	191,925	195,655	3,730	1.94%
Administrative Computer Services	432,637	533,928	472,913	452,236	(20,677)	(4.37%)
Community Services	1,448,598	1,719,317	1,866,175	1,812,720	(53,455)	(2.86%)
Other Financing Uses	33,702	57,680	-	-	-	-
Total - District Operating Funds	<u>\$ 105,431,087</u>	<u>\$ 114,240,453</u>	<u>\$ 119,463,291</u>	<u>\$ 120,413,862</u>	<u>\$ 950,571</u>	0.80%

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Final Budget
2003-04

Expenditures
Special Funded Programs



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**Special Funded Programs
Expenditures**

**Debt Service Fund
Capital Projects Fund
Food Services Fund
Student Activities Fund
Adult Education Fund
Grants and Donations Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Debt Services

**Function(s): Debt Services
5000**

<u>Expenditure Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	<u>\$ 9,830,371</u>	<u>\$ 10,598,260</u>	<u>\$ 15,981,811</u>	<u>\$ 13,151,350</u>
 Total	 <u>\$ 9,830,371</u>	 <u>\$ 10,598,260</u>	 <u>\$ 15,981,811</u>	 <u>\$ 13,151,350</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Debt Services
Function(s):	Debt Services 5000
Mission:	Debt service is to retire the general obligation debt of the District as issued with voter authorization.
Program Information:	<p>This program represents the debt service payments (principal, interest and registrar/paying agent fees) for outstanding general obligation debt of the District.</p> <p>Detailed budget information for the total debt outstanding, principal and interest payments, by year, may be found in the supplemental section of this budget.</p>
Variance Discussion:	<p>The District advance refunded the Series 1996 bonds, \$4,110,000, to be called March 1, 2003 with an issue dated December 27, 2002.</p> <p>The District's voters authorized an additional \$23.8 million in April 2002. It is anticipated the District will issue the remaining \$8.8 million of this authorization in March 2004 (the first \$15 million was issued March 1, 2003).</p>
Funding Sources:	The major source of funding for the Debt Service Fund is the debt service levy. For fiscal year 2003 the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. For fiscal year 2004 the levy for debt service purposes is projected to be \$.8019 per \$100 of assessed valuation. The levy is reviewed and set each year after the District's preliminary assessed valuation is certified and provided to the District by the county.
Unfunded Priorities:	N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program:	Capital Projects
Function(s):	Capital Projects 4001 through 4999
Mission:	Capital projects are the major projects of the District to provide for the space and equipment needs of the District.
Program Information:	This program represents the projects of the District funded by the issuance of general obligation bonds of the District, as authorized by the voters. The last authorization was presented, and approved, by the voters in April 2002, in the amount of \$23,800,000. The primary purpose of this authorization is the renovations and maintenance of existing buildings, new construction of specialized space and the purchase of equipment and furniture at all schools.
Variance Discussion:	Variance is related to projects as funded by the April 2002 authorization.
Funding Sources:	The issuance of general obligation bonds as approved by the voters and a \$.01 tax levy for capital projects.
Unfunded Priorities:	Building renovations Classroom space (building additions and new schools) Equipment for the Maintenance and Food Service programs, and instructional/administrative technology

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Food Services

**Function(s): Food Services
2561**

<u>Expenditure Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>
Salaries	\$ 1,636,177	\$ 1,619,188	\$ 1,662,830	\$ 1,616,029
Employee Benefits	\$ 397,888	\$ 459,411	\$ 542,263	\$ 528,588
Services/Supplies/Capital Outlay	<u>\$ 2,394,000</u>	<u>\$ 2,676,122</u>	<u>\$ 2,679,890</u>	<u>\$ 2,715,540</u>
Total	<u>\$ 4,428,065</u>	<u>\$ 4,754,721</u>	<u>\$ 4,884,983</u>	<u>\$ 4,860,157</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	108.69	100.69	101.57	94.32

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Food Services

Function(s): Food Services
2561

Mission: Food services provide the breakfast and lunch programs during the school year.

Program Information: This program represents expenditures for the operation of the Food Services program including operating costs, food purchases and equipment.

Variance Discussion: This budget includes the improvement of salaries and benefits. This budget reflects a reduction of 7.25 FTE in salaries and benefits due to a change in programming of the food services operation.

The increase in the services/supplies/capital outlay budget reflects anticipated increases in the cost of food supplies.

Funding Sources: Funding for the operation of the Food Service program is from lunch and breakfast sales, federal funding, donated commodities and state funding.

Unfunded Priorities: Additional funding for equipment.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Student Activities

**Function(s): Student Activities
1401 through 1499**

Expenditure Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
Salaries	\$ 14,677	\$ 12,078	\$ -	\$ -
Employee Benefits	\$ 3,989	\$ 2,244	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 1,230,767</u>	<u>\$ 1,262,116</u>	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>
Total	<u>\$ 1,249,433</u>	<u>\$ 1,276,438</u>	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
<u>Expenditure by School:</u>				
Hickman High School	\$ 405,790	\$ 521,211	\$ 470,000	\$ 470,000
Rock Bridge High School	\$ 276,560	\$ 245,021	\$ 337,500	\$ 337,500
Douglass High School	\$ 5,503	\$ 5,687	\$ 10,500	\$ 10,500
Columbia Career Center	\$ 94,492	\$ 103,381	\$ 123,000	\$ 123,000
Jefferson Jr. High School	\$ 88,330	\$ 63,598	\$ 80,000	\$ 80,000
Oakland Jr. High School	\$ 76,376	\$ 82,582	\$ 77,000	\$ 77,000
West Jr. High School	\$ 121,690	\$ 122,301	\$ 128,000	\$ 128,000
Gentry Middle School	\$ 84,474	\$ 70,208	\$ 80,000	\$ 80,000
Lange Middle School	\$ 51,739	\$ 35,729	\$ 52,000	\$ 52,000
Smithton Middle School	\$ 44,479	\$ 26,720	\$ 42,000	\$ 42,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Student Activities

Function(s): Student Activities
1401 through 1499

Mission: The mission of the student activities program is to provide well-balanced and comprehensive co-curricular and extracurricular activities in keeping with the educational philosophy and instructional objectives of the District.

Program Information: This program represents expenditures from student funds which, while under the supervision of the Board of Education, belong to the individual student groups/clubs are for student projects.

Variance Discussion: N/A

Funding Sources: Student fees and fundraising projects.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Adult Education
Function(s): Adult Education
1601 through 1699

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 1,318,672	\$ 1,197,794	\$ 1,148,467	\$ 807,452
Employee Benefits	\$ 213,258	\$ 208,096	\$ 218,781	\$ 180,899
Services/Supplies/Capital Outlay	<u>\$ 642,281</u>	<u>\$ 628,593</u>	<u>\$ 875,015</u>	<u>\$ 804,251</u>
 Total	 <u>\$ 2,174,211</u>	 <u>\$ 2,034,483</u>	 <u>\$ 2,242,263</u>	 <u>\$ 1,792,602</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
Staff FTE:	24.12	20.97	22.10	19.60

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Adult Education

Function(s): Adult Education
1601 through 1699

Mission: The mission of the adult education program is to identify and provide for the continuing educational needs of the public.

Program Information: This program was established to account for significant revenues and expenditures for adult and continuing education.

Variance Discussion: The associate degree nursing and customized training programs are being discontinued. The Booneworks grant the District has had for the last several years also ends June 30, 2003.

Funding Sources: Revenues are generated by user fees and state and federal aid.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Grants and Donations Fund

**Function(s): Grants and Donations Fund
1111 through 3899**

<u>Expenditure Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>
Salaries	\$ 1,655,474	\$ 1,625,408	\$ 1,681,065	\$ 1,395,837
Employee Benefits	\$ 298,645	\$ 290,712	\$ 321,046	\$ 240,218
Services/Supplies/Capital Outlay	<u>\$ 3,037,931</u>	<u>\$ 2,715,532</u>	<u>\$ 2,967,010</u>	<u>\$ 3,010,918</u>
Total	<u>\$ 4,992,050</u>	<u>\$ 4,631,652</u>	<u>\$ 4,969,121</u>	<u>\$ 4,646,973</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Grants and Donations Fund

Function(s): Grants and Donations Fund
1111 through 3899

Mission: The purpose of seeking competitive grant funding is to enhance the instructional programs of the Columbia School District.

Program Information: Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as Project Construct, Drug-Free Schools, Children's Health, Family Literacy Enhancement, Comprehensive School Reform, Safe Schools and Technology programs. Private grants have been obtained from funders such as the Danforth, Kemper and Green Foundations. Locally, these funders have included the Heinkel Charitable Trust, the Boone Community Trust and the Stafford Family Trust, Columbia Public Schools Foundation, and the Assistance League of Mid-Missouri.

A listing of grants obtained by the District is provided in the supplemental section of this budget.

Variance Discussion: Funding will vary each year in this program. As applications for grant funding are submitted and approved the budget will periodically be amended to include these additional funds.

Funding Sources: Public and private funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Program: Summary Budget

Function(s): Total All Functions - Special Funded Programs

Expenditure Object Category	Actual <u>2000-01</u>	Actual <u>2001-02</u>	Projected Actual <u>2002-03</u>	Final Budget <u>2003-04</u>
Salaries	\$ 4,625,000	\$ 4,454,468	\$ 4,492,362	\$ 3,819,318
Employee Benefits	\$ 913,780	\$ 960,463	\$ 1,082,090	\$ 949,705
Services/Supplies/Capital Outlay	\$ 21,571,766	\$ 22,615,773	\$ 19,397,715	\$ 26,930,709
Debt Serv/Lease Pur	\$ 9,830,371	\$ 10,598,260	\$ 15,981,811	\$ 13,151,350
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 36,940,917</u>	<u>\$ 38,628,964</u>	<u>\$ 40,953,978</u>	<u>\$ 44,851,082</u>

Program Data:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
Special Funded Programs**

	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>FOOD SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>
REVENUES:							
LOCAL	\$ 12,370,499	\$ 409,650	\$ 2,635,867	\$ 1,400,000	\$ 1,235,562	\$ 1,335,600	\$ 19,387,178
INTERMEDIATE	\$ 232,561	\$ 5,505	\$ -	\$ -	\$ -	\$ -	\$ 238,066
STATE	\$ 1,091,960	\$ 64,233	\$ 40,000	\$ -	\$ 238,569	\$ 2,567,695	\$ 4,002,457
FEDERAL	\$ -	\$ -	\$ 1,859,062	\$ -	\$ 424,356	\$ 743,678	\$ 3,027,096
OTHER	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
BONDS SOLD	\$ -	\$ 8,800,000	\$ -	\$ -	\$ -	\$ -	\$ 8,800,000
TOTAL REVENUES	\$ 13,695,020	\$ 9,279,388	\$ 4,734,929	\$ 1,400,000	\$ 1,898,487	\$ 4,646,973	\$ 35,654,797
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 1,616,029	\$ -	\$ 988,351	\$ 1,395,837	\$ 4,000,217
BENEFITS	\$ -	\$ -	\$ 528,588	\$ -	\$ 182,367	\$ 240,218	\$ 951,173
SERVICES / SUPPLIES	\$ -	\$ -	\$ 2,715,540	\$ 1,400,000	\$ 621,884	\$ 2,965,818	\$ 7,703,242
CAPITAL OUTLAY	\$ -	\$ 19,000,000	\$ -	\$ -	\$ -	\$ 45,100	\$ 19,045,100
OTHER	\$ 13,151,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,151,350
TOTAL EXPENDITURES	\$ 13,151,350	\$ 19,000,000	\$ 4,860,157	\$ 1,400,000	\$ 1,792,602	\$ 4,646,973	\$ 44,851,082
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 543,670	\$ (9,720,612)	\$ (125,228)	\$ -	\$ 105,885	\$ -	\$ (9,196,285)

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Summary Budget Variances

Special Funded Programs

Debt Service Fund

Capital Projects Fund

Food Services Fund

Student Activities Fund

Adult Education Fund

Grants and Donations Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04	1 Year Variance 2003-04 vs 2002-03	
					\$	%
					Increase (Decrease) 2003-04	Increase (Decrease) 2003-04
Special Funded Programs						
<i>Debt Service, Capital Projects, Food Services Student Activities, Adult Education and Grants and Donations Funds</i>						
5100 Local Sources						
5111 Current Tax	\$ 9,914,229	\$ 10,307,860	\$ 10,407,372	\$ 10,717,417	\$ 310,045	2.98%
5112 Delinquent Tax	452,450	418,213	392,794	404,577	\$ 11,783	3.00%
5114 Intangible Tax	20,216	16,155	14,853	14,286	\$ (567)	(3.82%)
5115 Surtax	205,138	224,079	225,015	222,857	\$ (2,158)	(0.96%)
5116 In Lieu of Tax Payments	8,508	9,446	9,337	9,019	\$ (318)	(3.41%)
5121 Tuition - K-12	95,441	92,338	90,000	97,000	\$ 7,000	7.78%
5123 Tuition - Adult Ed	1,197,734	1,123,413	1,198,360	1,167,389	\$ (30,971)	(2.58%)
5141 Interest - Daily Account	153,945	131,892	140,000	126,000	\$ (14,000)	(10.00%)
5142 Interest - Investments	840,010	534,437	350,000	306,250	\$ (43,750)	(12.50%)
5143 Interest - Intangible	921	565	558	506	\$ (52)	(9.32%)
5144 Interest - Collector	66,484	27,440	20,681	18,606	\$ (2,075)	(10.03%)
5145 Interest - Escrow Agent	-	111,790	164,985	960,631	\$ 795,646	482.25%
5146 Interest - Bond Premium	-	-	75,946	-	\$ (75,946)	(100.00%)
5151 Food Sales - Program	1,449,311	1,386,455	1,470,050	1,470,050	\$ -	-
5165 Food Sales - Non Program	1,116,771	1,190,945	1,150,817	1,150,817	\$ -	-
5171 Student Activities	1,276,210	1,317,415	1,400,000	1,400,000	\$ -	-
5172 Soda Revenue	52,513	50,310	45,000	50,200	\$ 5,200	11.56%
5189 Enrichment Tuition	17,117	9,984	10,000	11,000	\$ 1,000	10.00%
5190 Other Local	210,027	344,840	378,694	297,473	\$ (81,221)	(21.45%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	1 Year Variance 2003-04 vs 2002-03	
					\$ Increase (Decrease) 2003-04	% Increase (Decrease) 2003-04
5192 Donations	328,152	513,361	312,100	315,700	\$ 3,600	1.15%
5195 Refund of Expenditure	1,772	1,627	1,000	1,000	\$ -	-
5198 Fundraising Activities	15,212	16,646	15,000	15,000	\$ -	-
5199 Misc. Local Revenue	59,581	192,602	49,000	19,400	\$ (29,600)	(60.41%)
- Project Construct	1,330,122	428,130	590,431	612,000	\$ 21,569	3.65%
51XX Local Sources	\$ 18,811,864	\$ 18,449,943	\$ 18,511,993	\$ 19,387,178	\$ 875,185	4.73%
5200 Intermediate Sources						
5221 State Assessed Utilities	\$ 232,397	\$ 251,779	\$ 228,909	\$ 238,066	\$ 9,157	4.00%
5234 County Stock Insurance	116,818	40,125	-	-	\$ -	-
52XX Intermediate Sources	\$ 349,215	\$ 291,904	\$ 228,909	\$ 238,066	\$ 9,157	4.00%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 1,202,051	\$ 1,187,515	\$ 1,219,105	\$ 902,762	\$ (316,343)	(25.95%)
5318 Free/Reduce Lunch Count	130,024	139,141	143,962	145,509	\$ 1,547	1.07%
5319 State Aid Line 14B Funds	100,027	102,165	101,126	107,922	\$ 6,796	6.72%
5332 Vocational Aid	447,024	322,331	250,927	182,800	\$ (68,127)	(27.15%)
5333 School Lunch Assistance	39,019	37,230	40,000	40,000	\$ -	-
5336 Incentive Grants	48,521	-	-	-	\$ -	-
5337 Adult Basic Education	80,400	167,468	41,060	150,644	\$ 109,584	266.89%
5338 Literacy Grant	60,275	60,000	70,000	75,125	\$ 5,125	7.32%
5352 Project V.I.D.E.O.	8,407	8,251	-	-	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	1 Year Variance 2003-04 vs 2002-03	
					\$	%
					<u>Increase (Decrease) 2003-04</u>	<u>Increase (Decrease) 2003-04</u>
5353 Customized Training	16,613	5,476	23,950	-	\$ (23,950)	(100.00%)
5358 Safe Schools Grant	50,000	25,000	92,541	50,000	\$ (42,541)	(45.97%)
5359 Vocational Enhancement Grant	689,820	482,371	857,182	1,284,712	\$ 427,530	49.88%
5362 A+ Schools	336,035	256,000	-	-	\$ -	-
5364 Grants For School Technology	196,467	149,010	107,000	-	\$ (107,000)	(100.00%)
5367 School Health Grant	65,826	90,000	85,500	85,500	\$ -	-
5368 Extended Care	20,324	18,615	-	-	\$ -	-
5371 Readers For The Blind	-	-	5,500	-	\$ (5,500)	(100.00%)
5374 Educare	293,809	-	-	-	\$ -	-
5376 Starr Program	-	31,538	-	-	\$ -	-
5379 ESL Family Literacy Grant	125,951	-	-	-	\$ -	-
5382 Missouri Preschool Project	133,989	120,372	28,000	-	\$ (28,000)	(100.00%)
5383 Read to be Ready	156,524	159,674	-	-	\$ -	-
5397 Other State Revenue	56,424	14,993	-	-	\$ -	-
- Project Construct	993,657	760,395	1,082,013	975,483	\$ (106,530)	(9.85%)
- Child Care Consortium	69,130	13,425	-	-	\$ -	-
- Show-Me Science	53,790	3,987	-	-	\$ -	-
- Child Care Consortium - PAT	40,000	40,449	40,000	-	\$ (40,000)	(100.00%)
- School, Family, Community	24,118	641	4,000	2,000	\$ (2,000)	(50.00%)
- Math	-	-	4,964	-	\$ (4,964)	(100.00%)
- Accelerated Schools	-	-	70,920	-	\$ (70,920)	(100.00%)
53XX State Sources	\$ 5,438,225	\$ 4,196,047	\$ 4,267,750	\$ 4,002,457	\$ (265,293)	(6.22%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04	1 Year Variance 2003-04 vs 2002-03	
					\$ Increase (Decrease) 2003-04	% Increase (Decrease) 2003-04
5400 Federal Sources						
5421 Vocational Education - Spec. Proj.	\$ 29,262	\$ 5,200	\$ -	\$ -	\$ -	-
5423 Public Safety Grant	34,527	19,900	-	-	\$ -	-
5427 Title II-Basic Grant	2,000	46,016	-	-	\$ -	-
5435 JTPA - Post Secondary	3,978	8,545	-	-	\$ -	-
5436 Adult Basic Education	178,773	271,832	199,212	199,356	\$ 144	0.07%
5441 Entitlement PL 94-142	41,460	10,976	12,640	-	\$ (12,640)	(100.00%)
5445 School Lunch - Federal	1,707,308	1,812,787	1,825,729	1,856,115	\$ 30,386	1.66%
5448 After School Snacks	-	1,534	2,947	2,947	\$ -	-
5451 Title I	-	27,336	30,000	-	\$ (30,000)	(100.00%)
5454 Comprehensive School Reform	-	-	150,000	150,000	\$ -	-
5455 Title VI	79,251	88,063	112,863	115,000	\$ 2,137	1.89%
5456 Goals 2000 - Early Childhood	2,000	-	-	-	\$ -	-
5457 Goals 2000 Grants	36,145	35,421	-	-	\$ -	-
5461 Drug Program	67,881	65,282	89,183	84,522	\$ (4,661)	(5.23%)
5462 Title III	-	-	29,959	37,920	\$ 7,961	26.57%
5465 Title II	76,606	134,208	236,837	47,795	\$ (189,042)	(79.82%)
5466 Technology Literacy Challenge	58,484	-	56,915	57,000	\$ 85	0.15%
5467 Dependent Care (SAC Funds)	6,344	-	-	-	\$ -	-
5469 Futures Program	-	-	-	-	\$ -	-
5472 Child Care Development	20,000	18,616	20,000	-	\$ (20,000)	(100.00%)
5473 Learn and Serve Grant	17,973	19,000	13,000	-	\$ (13,000)	(100.00%)
5474 School To Work Grant	79,931	14,898	-	-	\$ -	-
5475 Other Federal Revenue - Dept. of Education	-	2,991	-	-	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue</u> <u>Object Category</u>	<u>Actual</u> <u>2000-01</u>	<u>Actual</u> <u>2001-02</u>	<u>Projected</u> <u>Actual</u> <u>2002-03</u>	<u>Final</u> <u>Budget</u> <u>2003-04</u>	1 Year Variance 2003-04 vs 2002-03	
					\$	%
					Increase (Decrease) 2003-04	Increase (Decrease) 2003-04
5476 Even Start Family Literacy	-	200,000	177,778	155,555	\$ (22,223)	(12.50%)
5479 ESL Family Literacy	-	-	192,475	65,000	\$ (127,475)	(66.23%)
5481 USDA-Summer Program	-	98,204	54,000	-	\$ (54,000)	(100.00%)
5482 Boone Works Grant	85,827	109,046	199,017	-	\$ (199,017)	(100.00%)
5484 Pell Funds	169,135	196,111	225,000	225,000	\$ -	-
5497 Other Federal Revenue						
- Child Care	103,017	12,126	7,500	-	\$ (7,500)	(100.00%)
- Youth Build	-	-	47,000	30,886	\$ (16,114)	(34.29%)
- Refugee Children	-	-	10,000	-	\$ (10,000)	(100.00%)
5498 Comprehensive School Reform	-	128,771	-	-	\$ -	-
54XX Federal Sources	\$ 2,799,902	\$ 3,326,863	\$ 3,692,055	\$ 3,027,096	\$ (664,959)	(18.01%)
5500 Donated Commodities						
5510 Donated Commodities	\$ 218,930	\$ 166,062	\$ 200,000	\$ 200,000	\$ -	-
55XX Donated Commodities	\$ 218,930	\$ 166,062	\$ 200,000	\$ 200,000	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ 18,760,974	\$ 10,000,000	\$ 15,000,000	\$ 8,800,000	\$ (6,200,000)	(41.33%)
5692 Proceeds - Bond Refunding	\$ -	\$ -	\$ 14,320,000	\$ -	\$ (14,320,000)	(100.00%)
56XX Other Sources	\$ 18,760,974	\$ 10,000,000	\$ 29,320,000	\$ 8,800,000	\$ (20,520,000)	(69.99%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04	1 Year Variance 2003-04 vs 2002-03	
					\$ Increase (Decrease) 2003-04	% Increase (Decrease) 2003-04
5800 Tuition						
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	-
5820 Tuition - Area Voc Fees	-	-	-	-	\$ -	-
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 44,026	\$ -	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ 44,026	\$ -	\$ -	\$ -	\$ -	-
Special Funded Programs - Revenues	\$ 46,423,136	\$ 36,430,819	\$ 56,220,707	\$ 35,654,797	\$ (20,565,910)	(36.58%)

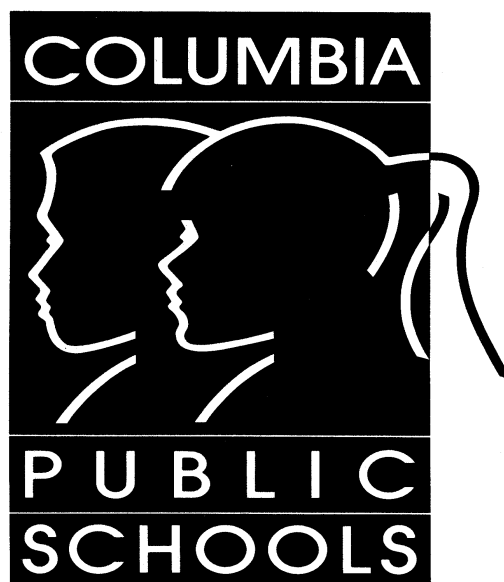
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Programs</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	<u>1 year Variance 2003-04 vs 2002-03</u>	
					<u>\$ Increase (Decrease) 2003-04</u>	<u>% Increase (Decrease) 2003-04</u>
Special Funded Programs						
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>						
Debt Services	\$ 9,830,371	\$ 10,598,260	\$ 15,981,811	\$ 13,151,350	\$ (2,830,461)	(17.71%)
Capital Projects	14,266,787	15,333,410	11,475,800	19,000,000	7,524,200	65.57%
Food Services	4,428,065	4,754,721	4,884,983	4,860,157	(24,826)	(0.51%)
Student Activities	1,249,433	1,276,438	1,400,000	1,400,000	-	-
Adult Education	2,174,211	2,034,483	2,242,263	1,792,602	(449,661)	(20.05%)
Grants and Donations Fund	4,992,050	4,631,652	4,969,121	4,646,973	(322,148)	(6.48%)
Total - Special Funded Programs	<u>\$ 36,940,917</u>	<u>\$ 38,628,964</u>	<u>\$ 40,953,978</u>	<u>\$ 44,851,082</u>	<u>\$ 3,897,104</u>	<u>9.52%</u>

Final Budget
2003-04

Revenues



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<u>Revenue Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>
All Funds - Revenues				
5100 Local Sources				
5111 Current Tax	\$ 54,465,792	\$ 58,210,708	\$ 60,944,466	\$ 65,268,132
5112 Delinquent Tax	2,584,863	2,350,880	2,265,498	2,376,349
5113 Proposition C Sales Tax	11,319,565	13,475,207	11,612,596	11,540,600
5114 Intangible Tax	111,063	91,227	86,979	87,000
5115 Surtax	1,126,944	1,265,410	1,317,649	1,357,179
5116 In Lieu of Tax Payments	46,822	53,344	54,926	54,926
5121 Tuition - K-12	99,214	94,367	90,000	97,000
5122 Summer School Tuition	169,070	171,375	189,704	191,161
5123 Tuition - Adult Ed	1,197,734	1,123,413	1,198,360	1,167,389
5141 Interest - Daily Account	241,584	170,284	164,500	147,000
5142 Interest - Investments	2,366,269	1,295,462	770,000	673,750
5143 Interest - Intangible	5,312	3,190	3,188	2,846
5144 Interest - Collector	386,616	147,691	111,908	100,707
5145 Interest - Escrow Agent	-	111,790	164,985	960,631
5146 Interest - Bond Premium	-	-	75,946	-
5151 Food Sales - Program	1,449,311	1,386,455	1,470,050	1,470,050
5165 Food Sales - Non Program	1,116,771	1,190,945	1,150,817	1,150,817
5171 Student Activities	1,408,435	1,453,180	1,519,390	1,539,330
5172 Soda Revenue	52,513	50,310	45,000	50,200
5189 Enrichment Tuition	17,117	9,984	10,000	11,000
5190 Other Local	209,747	344,840	378,694	311,473
5191 Rentals	56,962	214,737	240,000	240,000
5192 Donations	328,152	513,361	312,100	315,700
5193 Offset Printing	137,788	154,781	145,000	145,000
5195 Refund of Expenditure	1,772	1,627	1,000	1,000
5197 Sale of Misc. Items	23,099	8,323	10,000	10,000
5198 Fundraising Activities	15,212	16,646	15,000	15,000
5199 Misc. Local Revenue	194,628	276,863	119,000	89,400
- Project Construct	1,330,122	428,130	590,431	612,000
51XX Local Sources	\$ 80,462,477	\$ 84,614,530	\$ 85,057,187	\$ 89,985,640
5200 Intermediate Sources				
5211 Fines and Forfeitures	700,770	299,007	795,496	795,496
5221 State Assessed Utilities	1,028,254	1,120,345	1,026,933	1,068,011
5234 County Stock Insurance	643,166	226,593	-	-
52XX Intermediate Sources	\$ 2,372,190	\$ 1,645,945	\$ 1,822,429	\$ 1,863,507

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
5300 State Sources				
5311 Basic Formula - State Aid	27,367,358	27,001,243	27,920,896	21,628,683
5312 Transportation	3,178,861	2,766,379	2,520,059	2,248,215
5313 Exceptional Pupil Aid	3,269,852	3,225,961	2,953,148	2,958,789
5314 Early Childhood, Spec Ed	1,230,631	1,405,409	1,444,682	1,475,899
5315 Remedial Reading	195,102	246,400	198,750	168,938
5316 Gifted Center	525,737	556,524	548,811	456,786
5317 Career Ladder	947,175	987,375	925,247	925,247
5318 Free/Reduce Lunch Count	2,960,276	3,163,532	3,297,132	3,486,140
5319 State Aid Line 14B Funds	2,277,332	2,322,989	2,316,059	2,585,633
5324 Parents as Teachers	631,589	708,692	643,445	546,928
5331 Free Text	1,298,066	1,278,810	1,493,198	1,501,938
5332 Vocational Aid	977,313	833,594	643,927	570,318
5333 School Lunch Assistance	39,019	37,230	40,000	40,000
5334 Fair Share/Cigarette Tax	403,072	404,748	400,000	400,000
5336 Incentive Grants	48,521	-	-	-
5337 Adult Basic Education	80,400	167,468	41,060	150,644
5338 Literacy Grant	60,275	60,000	70,000	75,125
5351 Handicapped Census	2,808	2,757	3,003	3,003
5352 Project V.I.D.E.O.	8,407	8,251	-	-
5353 Customized Training	16,613	5,476	23,950	-
5357 Futures Program	-	-	-	-
5358 Safe Schools Grant	50,000	25,000	92,541	50,000
5359 Vocational Enhancement Grant	689,820	482,371	857,182	1,284,712
5362 A+ Schools	336,035	256,000	-	-
5364 Grants For School Technology	196,467	149,010	107,000	-
5367 School Health Grant	65,826	90,000	85,500	85,500
5368 Extended Care	20,324	18,615	-	-
5369 Resid Place/Excess Cost	37,566	8,168	105,901	105,901
5371 Readers for the Blind	-	-	5,500	-
5374 Educare	302,606	-	-	-
5376 Starr Program	-	31,538	-	-
5379 ESL Family Literacy Grant	127,475	-	-	-
5381 Extraordinary Cost	160,071	111,678	216,041	216,041
5382 Missouri Preschool Project	133,989	120,372	28,000	-
5383 Read to be Ready	156,524	159,674	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
5397 Other State Revenue	56,424	36,720	29,753	29,264
- Project Construct	993,657	760,395	1,082,013	975,483
- Child Care Consortium	69,130	13,425	40,000	-
- Show-Me Science	53,790	3,987	-	-
- Child Care Consortium - PAT	40,000	40,449	-	-
- School, Family, Community	-	-	4,000	2,000
- Math	-	-	4,964	-
- Accelerated Schools	-	-	70,920	-
- Educare	24,118	641	-	-
53XX State Sources	\$ 49,032,229	\$ 47,490,881	\$ 48,212,682	\$ 41,971,187
5400 Federal Sources				
5412 Medicaid	378,928	772,898	600,000	600,000
5421 Vocational Education - Special Project	29,262	5,200	-	-
5423 Public Safety Grant	34,527	19,900	-	-
5427 Title II-Basic Grant	407,572	252,621	275,234	275,234
5435 JTPA - Post Secondary	3,978	8,545	-	-
5436 Adult Basic Education	178,773	271,832	199,212	199,356
5441 Entitlement PL 94-142	1,754,674	2,417,496	2,434,016	2,706,556
5442 Early Childhood, Spec Ed	414,066	329,664	431,529	440,853
5445 School Lunch - Federal	1,707,308	1,812,787	1,825,729	1,856,115
5448 After School Snacks	-	1,534	2,947	2,947
5451 Title I	2,072,652	1,731,587	2,484,679	2,562,476
5454 Comprehensive School Reform	-	-	150,000	150,000
5455 Title VI	357,261	469,419	176,127	115,000
5456 Goals 2000 - Early Childhood	2,000	-	2,000	-
5457 Goals 2000 Grants	36,145	35,421	-	-
5461 Drug Program	67,881	72,332	89,183	84,522
5462 Title III	-	-	29,959	37,920
5465 Title II	76,606	143,187	959,189	739,789
5466 Technology Literacy Challenge	58,484	-	56,915	57,000
5467 Dependent Care (SAC Disbursement Fund)	6,344	-	-	-
5469 Futures Program	-	-	-	-
5471 Child Care Development	-	-	-	-
5472 Child Care Development	20,000	18,616	20,000	-
5473 Learn and Serve Grant	17,973	19,000	13,000	-
5474 School To Work Grant	79,931	14,898	-	-
5475 Other Federal Revenue	-	2,991	-	-
- Dept. of Education	-	-	-	-
5476 Even Start Family Literacy	-	200,000	177,778	155,555
5479 ESL Family Literacy	-	-	192,475	65,000
5481 USDA-Summer Program	-	98,204	54,000	-
5482 Boone Works Grant	85,827	109,046	199,017	-
5484 Pell Funds	169,135	196,111	225,200	225,200
5491 School Renovation Fund	-	11,265	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04
5496 E Rate Funds	3,724	14,000	175,000	175,000
5497 Child Care	4,353	12,126	7,500	-
5497 Youth Build	-	-	47,000	30,886
5497 Refugee Children	-	-	10,000	-
5498 Comprehensive School Reform	98,664	128,771	-	-
54XX Federal Sources	\$ 8,066,068	\$ 9,169,451	\$ 10,837,689	\$ 10,479,409
5500 Donated Commodities				
5510 Donated Commodities	218,930	166,062	200,000	200,000
55XX Donated Commodities	\$ 218,930	\$ 166,062	\$ 200,000	\$ 200,000
5600 Other Sources				
5611 Sale of Bonds	18,760,974	10,000,000	15,000,000	8,800,000
5692 Proceeds - Bond Refunding	-	-	14,320,000	-
56XX Other Sources	\$ 18,760,974	\$ 10,000,000	\$ 29,320,000	\$ 8,800,000
5800 Tuition				
5810 Tuition - Other Districts	30,997	19,570	15,000	15,000
5820 Tuition - Area Voc Fees	83,500	103,250	75,750	116,750
58XX Tuition	\$ 114,497	\$ 122,820	\$ 90,750	\$ 131,750
5900 Other Financing Sources				
5999 Other Financing Sources	77,728	57,680	-	-
59XX Other Financing Sources	\$ 77,728	\$ 57,680	\$ -	\$ -
All Funds - Revenues	\$ 159,105,093	\$ 153,267,369	\$ 175,540,737	\$ 153,431,493

Summary Budget Variances

All Funds / All Programs

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04	1 Year Variance 2003-04 vs 2002-03		
					\$ Increase (Decrease) 2003-04	% Increase (Decrease) 2003-04	
All Funds - Revenues							
5100 Local Sources							
5111 Current Tax	\$ 54,465,792	\$ 58,210,708	\$ 60,944,466	\$ 65,268,132	\$ 4,323,666	7.09%	
5112 Delinquent Tax	2,584,863	2,350,880	2,265,498	2,376,349	\$ 110,851	4.89%	
5113 Proposition C Sales Tax	11,319,565	13,475,207	11,612,596	11,540,600	\$ (71,996)	(0.62%)	
5114 Intangible Tax	111,063	91,228	86,979	87,000	\$ 21	0.02%	
5115 Surtax	1,126,944	1,265,410	1,317,649	1,357,179	\$ 39,530	3.00%	
5116 In Lieu of Tax Payments	46,822	53,344	54,926	54,926	\$ -	-	
5121 Tuition - K-12	99,214	94,367	90,000	97,000	\$ 7,000	7.78%	
5122 Summer School Tuition	169,070	171,375	189,704	191,161	\$ 1,457	0.77%	
5123 Tuition - Adult Ed	1,197,734	1,123,413	1,198,360	1,167,389	\$ (30,971)	(2.58%)	
5141 Interest - Daily Account	241,584	170,285	164,500	147,000	\$ (17,500)	(10.64%)	
5142 Interest - Investments	2,366,269	1,295,462	770,000	673,750	\$ (96,250)	(12.50%)	
5143 Interest - Intangible	5,312	3,190	3,188	2,846	\$ (342)	(10.73%)	
5144 Interest - Collector	386,616	147,691	111,908	100,707	\$ (11,201)	(10.01%)	
5145 Interest - Escrow Agent	-	111,790	164,985	960,631	\$ 795,646	482.25%	
5146 Interest - Bond Premium	-	-	75,946	-	\$ (75,946)	(100.00%)	
5151 Food Sales - Program	1,449,311	1,386,455	1,470,050	1,470,050	\$ -	-	
5165 Food Sales - Non Program	1,116,771	1,190,945	1,150,817	1,150,817	\$ -	-	
5171 Student Activities	1,408,435	1,453,180	1,519,390	1,539,330	\$ 19,940	1.31%	
5172 Soda Revenue	52,513	50,310	45,000	50,200	\$ 5,200	11.56%	
5189 Enrichment Tuition	17,117	9,984	10,000	11,000	\$ 1,000	10.00%	
5190 Other Local	209,747	344,840	378,694	311,473	\$ (67,221)	(17.75%)	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	1 Year Variance 2003-04 vs 2002-03	
					\$	%
					<u>Increase (Decrease) 2003-04</u>	<u>Increase (Decrease) 2003-04</u>
5191 Rentals	56,962	214,737	240,000	240,000	\$ -	-
5192 Donations	328,152	513,361	312,100	315,700	\$ 3,600	1.15%
5193 Offset Printing	137,788	154,781	145,000	145,000	\$ -	-
5195 Refund of Expenditure	1,772	1,627	1,000	1,000	\$ -	-
5197 Sale of Misc. Items	23,099	8,323	10,000	10,000	\$ -	-
5198 Fundraising Activities	15,212	16,646	15,000	15,000	\$ -	-
5199 Misc. Local Revenue	194,628	276,864	119,000	89,400	\$ (29,600)	(24.87%)
- Project Construct	1,330,122	428,130	590,431	612,000	\$ 21,569	3.65%
51XX Local Sources	\$ 80,462,477	\$ 84,614,533	\$ 85,057,187	\$ 89,985,640	\$ 4,928,453	5.79%
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 700,770	\$ 299,007	\$ 795,496	\$ 795,496	\$ -	-
5221 State Assessed Utilities	1,028,254	1,120,344	1,026,933	1,068,011	\$ 41,078	4.00%
5234 County Stock Insurance	643,166	226,593	-	-	\$ -	-
52XX Intermediate Sources	\$ 2,372,190	\$ 1,645,944	\$ 1,822,429	\$ 1,863,507	\$ 41,078	2.25%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 27,367,358	\$ 27,001,243	\$ 27,920,896	\$ 21,628,683	\$ (6,292,213)	(22.54%)
5312 Transportation	3,178,861	2,766,379	2,520,059	2,248,215	\$ (271,844)	(10.79%)
5313 Exceptional Pupil Aid	3,269,852	3,225,961	2,953,148	2,958,789	\$ 5,641	0.19%
5314 Early Childhood, Spec Ed	1,230,631	1,405,409	1,444,682	1,475,899	\$ 31,217	2.16%
5315 Remedial Reading	195,102	246,400	198,750	168,938	\$ (29,812)	(15.00%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04	1 Year Variance 2003-04 vs 2002-03	
					\$	%
					Increase (Decrease) 2003-04	Increase (Decrease) 2003-04
5316 Gifted Center	525,737	556,524	548,811	456,786	\$ (92,025)	(16.77%)
5317 Career Ladder	947,175	987,375	925,247	925,247	\$ -	-
5318 Free/Reduce Lunch Count	2,960,276	3,163,532	3,297,132	3,486,140	\$ 189,008	5.73%
5319 State Aid Line 14B Funds	2,277,332	2,322,989	2,316,059	2,585,633	\$ 269,574	11.64%
5324 Parents as Teachers	631,589	708,692	643,445	546,928	\$ (96,517)	(15.00%)
5331 Free Text	1,298,066	1,278,810	1,493,198	1,501,938	\$ 8,740	0.59%
5332 Vocational Aid	977,313	833,594	643,927	570,318	\$ (73,609)	(11.43%)
5333 School Lunch Assistance	39,019	37,230	40,000	40,000	\$ -	-
5334 Fair Share/Cigarette Tax	403,072	404,749	400,000	400,000	\$ -	-
5336 Incentive Grants	48,521	-	-	-	\$ -	-
5337 Adult Basic Education	80,400	167,468	41,060	150,644	\$ 109,584	266.89%
5338 Literacy Grant	60,275	60,000	70,000	75,125	\$ 5,125	7.32%
5351 Handicapped Census	2,808	2,757	3,003	3,003	\$ -	-
5352 Project V.I.D.E.O.	8,407	8,251	-	-	\$ -	-
5353 Customized Training	16,613	5,476	23,950	-	\$ (23,950)	(100.00%)
5357 Futures Program	-	-	-	-	\$ -	-
5358 Safe Schools Grant	50,000	25,000	92,541	50,000	\$ (42,541)	(45.97%)
5359 Vocational Enhancement Grant	689,820	482,371	857,182	1,284,712	\$ 427,530	49.88%
5362 A+ Schools	336,035	256,000	-	-	\$ -	-
5364 Grants For School Technology	196,467	149,010	107,000	-	\$ (107,000)	(100.00%)
5367 School Health Grant	65,826	90,000	85,500	85,500	\$ -	-
5368 Extended Care	20,324	18,615	-	-	\$ -	-
5369 Resid Place/Excess Cost	37,566	8,168	105,901	105,901	\$ -	-
5371 Readers for the Blind	-	-	5,500	-	\$ (5,500)	(100.00%)
5374 Educare	302,606	-	-	-	\$ -	-
5376 Starr Program	-	31,538	-	-	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	1 Year Variance 2003-04 vs 2002-03	
					\$ Increase (Decrease) 2003-04	% Increase (Decrease) 2003-04
5379 ESL Family Literacy Grant	127,475	-	-	-	\$ -	-
5381 Extraordinary Cost	160,071	111,678	216,041	216,041	\$ -	-
5382 Missouri Preschool Project	133,989	120,372	28,000	-	\$ (28,000)	(100.00%)
5383 Read to be Ready	156,524	159,674	-	-	\$ -	-
5397 Other State Revenue	56,424	36,720	0	0	\$ -	-
- Project Construct	993,657	760,395	1,111,766	1,004,747	\$ (107,019)	(9.63%)
- Child Care Consortium	69,130	13,425	40,000	-	\$ (40,000)	(100.00%)
- Show-Me Science	53,790	3,987	-	-	\$ -	-
- Child Care Consortium - PAT	40,000	40,449	-	-	\$ -	-
- School, Family, Community	24,118	641	4,000	2,000	\$ (2,000)	(50.00%)
- Math	-	-	4,964	-	\$ (4,964)	(100.00%)
- Accelerated Schools	-	-	70,920	-	\$ (70,920)	(100.00%)
- Educare	24,118	641	-	-	\$ -	-
53XX State Sources	\$ 49,056,347	\$ 47,491,523	\$ 48,212,682	\$ 41,971,187	\$ (6,241,495)	(12.95%)
5400 Federal Sources						
5412 Medicaid	\$ 378,928	\$ 772,898	\$ 600,000	\$ 600,000	\$ -	-
5421 Vocational Education - Special Project	29,262	5,200	-	-	\$ -	-
5423 Public Safety Grant	34,527	19,900	-	-	\$ -	-
5427 Title II-Basic Grant	407,572	252,621	275,234	275,234	\$ -	-
5435 JTPA - Post Secondary	3,978	8,545	-	-	\$ -	-
5436 Adult Basic Education	178,773	271,832	199,212	199,356	\$ 144	0.07%
5441 Entitlement PL 94-142	1,754,674	2,417,495	2,434,016	2,706,556	\$ 272,540	11.20%
5442 Early Childhood, Spec Ed	414,066	329,664	431,529	440,853	\$ 9,324	2.16%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04	1 Year Variance 2003-04 vs 2002-03	
					\$	%
					Increase (Decrease) 2003-04	Increase (Decrease) 2003-04
5445 School Lunch - Federal	1,707,308	1,812,787	1,825,729	1,856,115	\$ 30,386	1.66%
5448 After School Snacks	-	1,534	2,947	2,947	\$ -	-
5451 Title I	2,072,652	1,731,587	2,484,679	2,562,476	\$ 77,797	3.13%
5454 Comprehensive School Reform	-	-	150,000	150,000	\$ -	-
5455 Title VI	357,261	469,418	176,127	115,000	\$ (61,127)	(34.71%)
5456 Goals 2000 - Early Childhood	2,000	-	2,000	-	\$ (2,000)	(100.00%)
5457 Goals 2000 Grants	36,145	35,421	-	-	\$ -	-
5461 Drug Program	67,881	72,332	89,183	84,522	\$ (4,661)	(5.23%)
5462 Title III	-	-	29,959	37,920	\$ 7,961	26.57%
5465 Title II	76,606	143,187	959,189	739,789	\$ (219,400)	(22.87%)
5466 Technology Literacy Challenge	58,484	-	56,915	57,000	\$ 85	0.15%
5467 Dependent Care (SAC Fund)	6,344	-	-	-	\$ -	-
5469 Futures Program	-	-	-	-	\$ -	-
5471 Child Care Development	-	-	-	-	\$ -	-
5472 Child Care Development	20,000	18,616	20,000	-	\$ (20,000)	(100.00%)
5473 Learn and Serve Grant	17,973	19,000	13,000	-	\$ (13,000)	(100.00%)
5474 School To Work Grant	79,931	14,898	-	-	\$ -	-
5475 Other Federal Revenue	-	2,991	-	-	\$ -	-
- Dept. of Education	-	-	-	-	\$ -	-
5476 Even Start Family Literacy	-	200,000	177,778	155,555	\$ (22,223)	(12.50%)
5479 ESL Family Literacy	-	-	192,475	65,000	\$ (127,475)	(66.23%)
5481 USDA-Summer Program	-	98,204	54,000	-	\$ (54,000)	(100.00%)
5482 Boone Works Grant	85,827	109,046	199,017	-	\$ (199,017)	(100.00%)
5484 Pell Funds	169,135	196,111	225,200	225,200	\$ -	-
5491 School Renovation Fund	-	11,265	-	-	\$ -	-
5496 E Rate Funds	3,724	14,000	175,000	175,000	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	<u>1 Year Variance 2003-04 vs 2002-03</u>	
					<u>\$ Increase (Decrease) 2003-04</u>	<u>% Increase (Decrease) 2003-04</u>
5497 Child Care	103,017	12,126	7,500	-	\$ (7,500)	(100.00%)
5497 Youth Build	-	-	47,000	30,886	\$ (16,114)	(34.29%)
5497 Refugee Children	-	-	10,000	-	\$ (10,000)	(100.00%)
5498 Comprehensive School Reform	-	128,771	-	-	\$ -	-
54XX Federal Sources	\$ 8,066,068	\$ 9,169,449	\$ 10,837,689	\$ 10,479,409	\$ (358,280)	(3.31%)
5500 Donated Commodities						
5510 Donated Commodities	\$ 218,930	\$ 166,062	\$ 200,000	\$ 200,000	\$ -	-
55XX Donated Commodities	\$ 218,930	\$ 166,062	\$ 200,000	\$ 200,000	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ 18,760,974	\$ 10,000,000	\$ 15,000,000	\$ 8,800,000	\$ (6,200,000)	(41.33%)
5692 Proceeds - Bond Refunding	\$ -	\$ -	\$ 14,320,000	\$ -	\$ (14,320,000)	(100.00%)
56XX Other Sources	\$ 18,760,974	\$ 10,000,000	\$ 29,320,000	\$ 8,800,000	\$ (20,520,000)	(69.99%)
5800 Tuition						
5810 Tuition - Other Districts	\$ 30,997	\$ 19,570	\$ 15,000	\$ 15,000	\$ -	-
5820 Tuition - Area Voc Fees	83,500	103,250	75,750	116,750	\$ 41,000	54.13%
58XX Tuition	\$ 114,497	\$ 122,820	\$ 90,750	\$ 131,750	\$ 41,000	45.18%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2000-01	Actual 2001-02	Projected Actual 2002-03	Final Budget 2003-04	1 Year Variance 2003-04 vs 2002-03	
					\$ Increase (Decrease) 2003-04	% Increase (Decrease) 2003-04
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 77,728	\$ 57,680	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ 77,728	\$ 57,680	\$ -	\$ -	\$ -	-
All Funds - Revenues	<u>\$ 159,129,211</u>	<u>\$ 153,268,011</u>	<u>\$ 175,540,737</u>	<u>\$ 153,431,493</u>	<u>\$ (22,109,244)</u>	<u>(12.59%)</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	1 year Variance 2003-04 vs 2002-03	
					<u>\$ Increase (Decrease) 2003-04</u>	<u>% Increase (Decrease) 2003-04</u>
Elementary Instruction	\$ 21,857,121	\$ 22,673,119	\$ 23,486,534	\$ 23,256,097	\$ (230,437)	(0.98%)
Middle/Junior High Instruction	15,471,903	16,782,909	17,058,616	17,337,809	279,193	1.64%
Senior High Instruction	9,717,908	10,540,988	11,024,987	11,011,723	(13,264)	(0.12%)
Douglass High Instruction	809,670	745,190	768,024	756,686	(11,338)	(1.48%)
General Instruction	132,144	136,584	141,044	143,493	2,449	1.74%
Special Education Instruction	12,085,695	14,330,344	14,184,093	14,508,349	324,256	2.29%
Gifted Program	808,850	892,132	944,185	962,079	17,894	1.90%
Title I	2,055,504	2,159,846	2,618,322	2,683,674	65,352	2.50%
English-Second Language	521,780	623,900	641,381	654,377	12,996	2.03%
Vocational Instruction	2,551,780	2,935,845	2,913,685	2,868,102	(45,583)	(1.56%)
Student Activities-Athletics	760,998	776,401	797,360	789,388	(7,972)	(1.00%)
Adult Basic Education	53,715	52,240	56,157	56,955	798	1.42%
Tuition Payments	264,226	325,486	325,000	325,000	-	-
Pupil Services	6,413,557	7,244,930	7,506,076	7,579,308	73,232	0.98%
Instructional Services	5,007,367	5,717,412	6,207,011	6,060,635	(146,376)	(2.36%)
Administrative Services	1,758,785	1,907,589	1,998,767	1,991,914	(6,853)	(0.34%)

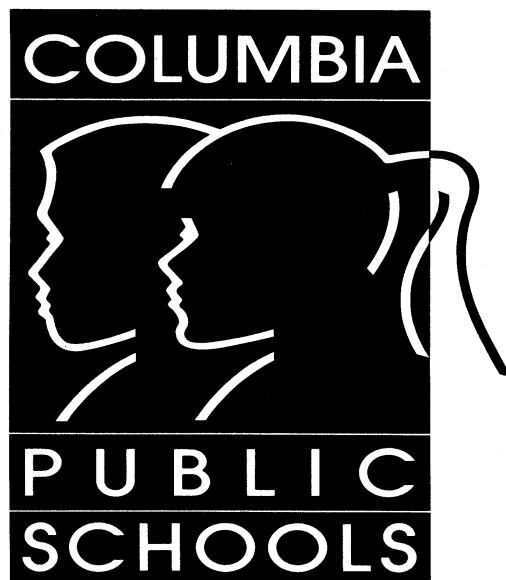
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**FINAL BUDGET 2003-04
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Projected Actual 2002-03</u>	<u>Final Budget 2003-04</u>	1 year Variance 2003-04 vs 2002-03	
					\$ Increase (Decrease) 2003-04	% Increase (Decrease) 2003-04
Other Administrative Services	6,531,836	7,140,845	7,625,014	7,627,196	2,182	0.03%
Business Services	675,641	779,900	877,480	907,842	30,362	3.46%
Maintenance Services	11,216,439	11,054,067	12,437,978	12,930,089	492,111	3.96%
Transportation Services	4,650,642	4,921,314	5,320,564	5,502,535	181,971	3.42%
Print Shop	170,589	188,487	191,925	195,655	3,730	1.94%
Administrative Computer Services	432,637	533,928	472,913	452,236	(20,677)	(4.37%)
Community Services	1,448,598	1,719,317	1,866,175	1,812,720	(53,455)	(2.86%)
Other Financing Uses	33,702	57,680	-	-	-	-
Debt Services	9,830,371	10,598,260	15,981,811	13,151,350	(2,830,461)	(17.71%)
Capital Projects	14,266,787	15,333,410	11,475,800	19,000,000	7,524,200	65.57%
Food Services	4,428,065	4,754,721	4,884,983	4,860,157	(24,826)	(0.51%)
Student Activities	1,249,433	1,276,438	1,400,000	1,400,000	-	-
Adult Education	2,174,211	2,034,483	2,242,263	1,792,602	(449,661)	(20.05%)
Grants and Donations Fund	4,992,050	4,631,652	4,969,121	4,646,973	(322,148)	(6.48%)
Total	<u>\$ 142,372,004</u>	<u>\$ 152,869,417</u>	<u>\$ 160,417,269</u>	<u>\$ 165,264,944</u>	<u>\$ 4,847,675</u>	<u>3.02%</u>

Final Budget
2003-04

Supplemental Information



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

SUMMARY BUDGET - ALL PROGRAMS

	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>FREE TEXT</u>	<u>TOTAL DISTRICT OPERATING FUNDS</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>FOOD SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>	<u>FINAL BUDGET 2003-04 TOTAL</u>
<i>Beginning Fund Balance</i>												
<i>Projected As of 6/30/03:</i>	\$ 16,904,409	\$ 9,543,151	\$ -	\$ 26,447,560	\$ 23,119,125	\$ 18,835,206	\$ 963,998	\$ 506,258	\$ 443,251	\$ 1,474,388	\$ 45,342,226	\$ 71,789,786
<p>Note: The 6/30/03 <i>Projected</i> combined balance of the Operating and Teachers Funds, \$26,447,560, represents 21.96% of the budgeted expenditures for 2003-04 for District Operated Funds.</p>				<p>Note: The Debt Service Fund balance consists of reserved and unreserved funds. The reserved funds (\$14.1 million) are escrowed for the purpose of refunding bonds on the call dates on future maturities and therefore are not available for other debt service purposes.</p>								
REVENUES:												
LOCAL	\$ 30,849,843	\$ 39,748,619	\$ -	\$ 70,598,462	\$ 12,370,499	\$ 409,650	\$ 2,635,867	\$ 1,400,000	\$ 1,235,562	\$ 1,335,600	\$ 19,387,178	\$ 89,985,640
INTERMEDIATE	725,229	900,212	-	1,625,441	232,561	5,505	-	-	-	-	238,066	1,863,507
STATE	13,779,273	22,687,519	1,501,938	37,968,730	1,091,960	64,233	40,000	-	238,569	2,567,695	4,002,457	41,971,187
FEDERAL	3,183,436	4,268,877	-	7,452,313	-	-	1,859,062	-	424,356	743,678	3,027,096	10,479,409
OTHER	58,375	73,375	-	131,750	-	-	200,000	-	-	-	200,000	331,750
BONDS SOLD	-	-	-	-	-	8,800,000	-	-	-	-	8,800,000	8,800,000
TOTAL REVENUES	\$ 48,596,156	\$ 67,678,602	\$ 1,501,938	\$ 117,776,696	\$ 13,695,020	\$ 9,279,388	\$ 4,734,929	\$ 1,400,000	\$ 1,898,487	\$ 4,646,973	\$ 35,654,797	\$ 153,431,493
EXPENDITURES:												
SALARIES	\$ 14,111,589	\$ 67,819,465	\$ -	\$ 81,931,054	\$ -	\$ -	\$ 1,616,029	\$ -	\$ 988,351	\$ 1,395,837	\$ 4,000,217	\$ 85,931,271
BENEFITS	12,717,220	5,159,391	-	17,876,611	-	-	528,588	-	182,367	240,218	951,173	18,827,784
SERVICES / SUPPLIES	18,776,259	328,000	1,501,938	20,606,197	-	-	2,715,540	1,400,000	621,884	2,965,818	7,703,242	28,309,439
CAPITAL OUTLAY	-	-	-	-	-	19,000,000	-	-	-	45,100	19,045,100	19,045,100
OTHER	-	-	-	-	13,151,350	-	-	-	-	-	13,151,350	13,151,350
TOTAL EXPENDITURES	\$ 45,605,068	\$ 73,306,856	\$ 1,501,938	\$ 120,413,862	\$ 13,151,350	\$ 19,000,000	\$ 4,860,157	\$ 1,400,000	\$ 1,792,602	\$ 4,646,973	\$ 44,851,082	\$ 165,264,944
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 2,991,088	\$ (5,628,254)	\$ -	\$ (2,637,166)	\$ 543,670	\$ (9,720,612)	\$ (125,228)	\$ -	\$ 105,885	\$ -	\$ (9,196,285)	\$ (11,833,451)
<p>Note: The 6/30/04 <i>Projected</i> combined balance of the Operating and Teachers Funds, \$23,810,394, represents 19.77% of the budgeted expenditures for 2003-04 for District Operated Funds.</p>												
<i>Ending Fund Balance</i>												
<i>Projected As of 6/30/04:</i>	\$ 19,895,497	\$ 3,914,897	\$ -	\$ 23,810,394	\$ 23,662,795	\$ 9,114,594	\$ 838,770	\$ 506,258	\$ 549,136	\$ 1,474,388	\$ 36,145,941	\$ 59,956,335

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003 - 04**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1994	\$4.37	\$ 724,155,842			94.92%
1995	\$4.45	\$ 763,909,133	\$ 39,753,291	5.49%	95.09%
1996	\$4.55	\$ 810,703,075	\$ 46,793,942	6.13%	95.31%
1997	\$4.56	\$ 873,346,561	\$ 62,643,486	7.73%	95.73%
1998	\$4.12	\$ 1,042,836,063	\$ 169,489,502	19.41%	96.02%
1999	\$4.12	\$ 1,090,964,765	\$ 48,128,702	4.62%	95.00%
2000	\$4.70	\$ 1,141,693,888	\$ 50,729,123	4.65%	94.14%
2001	\$4.79	\$ 1,195,928,843	\$ 54,234,955	4.75%	95.08%
2002	\$4.7544	\$ 1,284,272,994	\$ 88,344,151	7.39%	95.30%
2003	\$4.7544	\$ 1,337,034,886	\$ 52,761,892	4.11%	95.87%
Projected 2004	\$4.9444	\$ 1,385,143,224	\$ 48,108,338	3.60%	95.30%
AVERAGES:					
5 YEAR			82,185,286.60	8.16%	95.08%
3 YEAR			64,436,076.33	5.60%	95.42%

**Note: The increase in assessed valuation for fiscal year 1998 is primarily due to reassessment and is offset, as required by state law, by a reduction in the District's tax rate.
The tax rate was reduced again in 2002 due to reassessment.**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30, 2003

<u>Fiscal Year</u>	<u>September Interest</u>	<u>March Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>
2004	\$ 3,505,930.69	\$ 3,415,416.25	\$ 6,110,000.00	\$ 13,031,346.94
2005	\$ 3,241,671.25	\$ 3,241,671.25	\$ 7,340,000.00	\$ 13,823,342.50
2006	\$ 3,046,899.38	\$ 3,046,899.38	\$ 8,340,000.00	\$ 14,433,798.75
2007	\$ 2,828,455.63	\$ 2,828,455.63	\$ 9,430,000.00	\$ 15,086,911.25
2008	\$ 2,577,989.38	\$ 2,577,989.38	\$ 11,335,000.00	\$ 16,490,978.75
2009	\$ 2,295,911.88	\$ 2,295,911.88	\$ 11,920,000.00	\$ 16,511,823.75
2010	\$ 1,999,002.50	\$ 1,999,002.50	\$ 12,995,000.00	\$ 16,993,005.00
2011	\$ 1,673,665.00	\$ 1,673,665.00	\$ 12,095,000.00	\$ 15,442,330.00
2012	\$ 1,393,534.38	\$ 1,393,534.38	\$ 14,470,000.00	\$ 17,257,068.75
2013	\$ 1,054,959.38	\$ 1,054,959.38	\$ 17,195,000.00	\$ 19,304,918.75
2014	\$ 646,300.00	\$ 646,300.00	\$ 14,285,000.00	\$ 15,577,600.00
2015	\$ 305,412.50	\$ 305,412.50	\$ 5,025,000.00	\$ 5,635,825.00
2016	\$ 178,625.00	\$ 178,625.00	\$ 4,400,000.00	\$ 4,757,250.00
2017	\$ 81,250.00	\$ 81,250.00	\$ 2,000,000.00	\$ 2,162,500.00
2018	\$ 41,250.00	\$ 41,250.00	\$ 2,000,000.00	\$ 2,082,500.00
Totals	\$ 24,870,856.94	\$ 24,780,342.50	\$ 138,940,000.00	\$ 188,591,199.44

District voters approved a \$23.8 million bond authorization in April 2002. The first \$15 million of this authorization was issued March 1, 2003. It is anticipated the remaining \$8.8 million will be issued March 1, 2004 (the debt service for these bonds is not included above).

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<u>Grant Name</u>	<u>2002-03 Grants</u>		<u>2003-04 Grants</u>	
	<u>Grant</u>	<u>Match</u>	<u>Grant</u>	<u>Match</u>
Boone Hospital Nurse	\$ 15,000	\$ -	\$ 15,000	\$ -
Foundation Grants	26,120	-	27,000	-
Missouri Preschool Project	28,000	-	-	-
Accelerated Schools	5,600	-	-	-
School Health Grant	85,500	-	85,500	-
Parents as Teachers	40,000	-	-	-
Mathematics Institute Grant	4,964	-	-	-
Safe Schools Program	92,541	39,660	50,000	-
Vocational Enhancement Grants	857,182	399,440	1,284,712	523,830
Project Construct	1,082,013	-	975,483	-
Grant for School Technology	107,000	-	-	-
Adventure Club	20,000	-	-	-
ESL Family Literacy	127,475	-	100,000	-
Refugee Children	10,000	-	-	-
Serve America	13,000	-	-	-
Drug Free Schools	89,183	-	84,522	-
Special Literacy Grant	70,000	-	70,000	-
Title V	112,863	-	115,000	-
Title I Accountability	30,000	-	-	-
Even Start Family Literacy	177,778	-	155,555	-
Youth Build	47,000	-	30,886	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
ART	
Elementary	18,200
Lange Middle	7,179
Gentry Middle	6,455
Smithton Middle	7,350
Oakland Junior High	3,517
Jefferson Junior High	2,795
West Junior High	6,580
Unallocated Junior High	949
Douglass High	4,200
Hickman High	18,270
Rock Bridge High	15,270
Unallocated Senior High	949
Parkade Center	332
Art Supplies for Elementary Classrooms	23,500
Maintenance - Kilns - Elementary	600
Maintenance - Kilns - Middle/Junior High	600
Maintenance - Kilns and Equipment - Senior High	1,650
	118,395
BUSINESS	
Lange Middle	1,660
Gentry Middle	1,660
Smithton Middle	1,660
Unallocated Middle School	1,043
Oakland Junior High	1,897
Jefferson Junior High	1,897
West Junior High	1,897
Unallocated Junior High	569
Douglass High	474
Hickman High	4,173
Rock Bridge High	1,897
Unallocated Senior High	949
	19,776
COMMENCEMENT	
Douglass High	700
Hickman High	12,000
Rock Bridge High	8,000
	20,700
FAMILY AND CONSUMER SCIENCE	
Lange Middle	4,818

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	<u>2003-04</u>
Gentry Middle	4,695
Smithton Middle	5,549
Oakland Junior High	3,472
Jefferson Junior High	3,794
West Junior High	2,585
Unallocated Junior High	949
Middle/Junior High Maintenance	1,897
Douglass High	1,209
Hickman High	7,588
Rock Bridge High	5,027
Unallocated Senior High	949
Senior High Maintenance	1,897
Hickman Occupational	1,897
Rock Bridge Occupational	1,897
	48,222
FIELD TRIPS	
Benton Elementary	708
Blue Ridge Elementary	925
Cedar Ridge Elementary	392
Derby Ridge Elementary	1,292
Fairview Elementary	1,043
Field Elementary	678
Grant Elementary	738
Lee Elementary	656
Midway Heights Elementary	667
Mill Creek Elementary	1,522
New Haven Elementary	658
Parkade Elementary	1,031
Paxton Keeley Elementary	1,043
Ridgeway Elementary	522
Rock Bridge Elementary	993
Russell Boulevard Elementary	1,043
Shepard Boulevard Elementary	889
Two Mile Prairie Elementary	501
West Boulevard Elementary	708
Lange Middle	1,385
Gentry Middle	1,385
Smithton Middle	1,612
Center for Gifted Education	1,802
Rock Bridge High EEE Pilot	569
Parkade Center	451
Art & Archaeology	2,205
Travel for Academic Teams	22,140

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
	47,559
FOREIGN LANGUAGE	
Lange Middle	1,186
Gentry Middle	1,470
Smithton Middle	1,850
Oakland Junior High	1,356
Jefferson Junior High	1,878
West Junior High	3,130
Unallocated Junior High	403
Hickman High	5,691
Rock Bridge High	4,079
Unallocated Senior High	403
	21,446
GIFTED	
Elementary	285
Lange Middle	285
Gentry Middle	285
Smithton Middle	285
Oakland Junior High	285
Jefferson Junior High	285
West Junior High	285
Rock Bridge High Pilot	474
	2,466
GUIDANCE	
Elementary	7,114
Lange Middle	1,423
Gentry Middle	1,423
Smithton Middle	1,518
Oakland Junior High	1,897
Jefferson Junior High	1,897
West Junior High	1,897
Douglass High	949
Hickman High	5,881
Rock Bridge High	3,130
Elementary/Secondary	949
District Secondary Guidance (ECOS and Plato license fees)	59,500
	87,576
HEALTH	
Secondary	1,233

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Elementary	7,873
Lange Middle	711
Gentry Middle	711
Smithton Middle	711
Oakland Junior High	1,647
Jefferson Junior High	1,547
West Junior High	1,324
Douglass High	474
Hickman High	982
Rock Bridge High	778
	17,991
INDUSTRIAL TECHNOLOGY	
Lange Middle	6,165
Gentry Middle	6,165
Smithton Middle	5,691
Unallocated Middle School/Maintenance and Repair	1,897
Oakland Junior High	4,458
Jefferson Junior High	5,406
West Junior High	6,640
Unallocated Junior High /Maintenance & Repair	1,897
Hickman High	13,279
Rock Bridge High	3,035
Unallocated Senior High /Maintenance & Repair	1,897
	56,531
INSTRUCTIONAL SUPPLIES	
Benton Elementary	2,511
Blue Ridge Elementary	3,784
Cedar Ridge Elementary	1,636
Derby Ridge Elementary	5,241
Fairview Elementary	4,195
Field Elementary	2,645
Grant Elementary	2,789
Lee Elementary	2,377
Midway Heights Elementary	2,280
Mill Creek Elementary	6,025
New Haven Elementary	2,469
Parkade Elementary	3,648
Paxton Keeley Elementary	5,100
Ridgeway Elementary	1,985
Rock Bridge Elementary	3,758
Russell Boulevard Elementary	3,949
Shepard Boulevard Elementary	3,547

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Two Mile Prairie Elementary	2,106
West Boulevard Elementary	2,658
Lange Middle	4,193
Gentry Middle	4,471
Smithton Middle	5,494
Oakland Junior High	4,103
Jefferson Junior	4,650
West Junior	5,662
Douglass High	2,182
Hickman High	11,993
Rock Bridge High	6,856
Center for Gifted Education	854
Parkade Center	664
Galaxy Program	569
District-wide	5,622
	120,015
LANGUAGE ARTS	
English	
Oakland Junior High	2,940
Jefferson Junior High	2,940
West Junior High	2,940
Unallocated Middle School	190
Unallocated Junior High	190
Douglass High	1,423
Hickman High	6,450
Rock Bridge High	3,509
Secondary Writing Assessment	1,328
Unallocated Senior High	379
	22,290
English As A Second Language	
Elementary	843
Middle	206
Junior High	160
Senior High	379
	1,589
Humanities	
Hickman High	854
Rock Bridge High	797
	1,650

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Journalism	
Oakland Junior High	797
Jefferson Junior High	797
West Junior High	797
Hickman High	4,648
Rock Bridge High	3,699
Douglass High	285
	11,022
Publications	
Hickman High	901
Rock Bridge High	541
Hickman Review	1,707
Rock Bridge Literary Magazine	949
	4,098
Speech and Assembly	
Lange Middle	1,186
Gentry Middle	1,186
Smithton Middle	1,186
Oakland Junior High	1,612
Jefferson Junior High	1,612
West Junior High	1,612
Hickman High	4,932
Rock Bridge High	3,509
Hickman High Performance Royalties	1,612
Rock Bridge High Performance Royalties	1,612
	20,061
Reading	
Gentry Middle	427
Lange Middle	427
Smithton Middle	427
Oakland Junior High	427
Jefferson Junior High	427
West Junior High	427
Hickman High	427
Rock Bridge High	285
Unallocated Secondary	1,423
	4,695
LIBRARY	
Elementary Library	949
Lange Middle	711

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Gentry Middle	711
Smithton Middle	711
Oakland Junior High	711
Jefferson Junior High	711
West Junior High	711
Douglass High	379
Hickman High	1,138
Rock Bridge High	1,138
	7,873
MATHEMATICS K-5	
Elementary	7,588
	7,588
MATHEMATICS - SECONDARY	
Lange Middle	1,897
Gentry Middle	1,897
Smithton Middle	2,087
Oakland Junior High	2,656
Jefferson Junior High	2,656
West Junior High	2,656
Unallocated Junior High	332
Douglass High	759
Hickman High	10,434
Rock Bridge High	6,734
Unallocated Senior High	332
	32,439
MUSIC	
Elementary Vocal Music	10,434
Elementary Orchestra	664
Elementary Music Travel	2,846
Elementary Music Equipment Maintenance & Repair	2,466
Middle School Band	1,043
Middle School Orchestra	474
Middle School Vocal Music	949
Lange Middle	
Vocal Music	697
Instrumental Music	1,138
Gentry Middle	
Vocal Music	697
Instrumental Music	1,138
Smithton Middle	
Vocal Music	697

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Instrumental Music	1,138
Middle School Music Travel	1,660
Oakland Junior High	
Vocal Music	854
Instrumental Music	1,423
Jefferson Junior High	
Vocal Music	854
Instrumental Music	1,423
West Junior High	
Vocal Music	901
Instrumental Music	1,518
Special Education Music	332
Junior High Symphony	854
Junior High Music Travel	3,794
Junior High Equipment Maintenance & Repair	2,561
Junior High Uniform Cleaning	1,593
Hickman High	
Vocal Music	2,561
Instrumental Music	4,553
Music Travel	13,753
Rock Bridge High	
Vocal Music (Show Choir \$5,000)	6,578
Instrumental Music	2,656
Music Travel	11,856
Senior High Instrumental Unallocated	474
Senior High Music Equipment Maintenance & Repair	6,355
Senior High Orchestra	664
Senior High Uniform Cleaning	4,173
	95,770
OFFICE	
Art Office	1,328
IMS	7,057
Special Education Office	7,588
Elementary Language Arts Office	1,897
Elementary Mathematics Office	1,423
Grant Coordinator	1,423
P.E. & Athletics Office	2,940
Health Office	1,662
Science Office	1,802
Center for Gifted Education	1,138
Vandiver Programs	2,846
Social Studies Office	1,328
Foreign Language Office	664

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Parents As Teachers Office	7,825
Staff Development Office	2,205
Secondary Language Arts Office	740
Secondary Mathematics Office	664
Parkade Center	664
Benton Elementary	1,240
Blue Ridge Elementary	1,618
Cedar Ridge Elementary	686
Derby Ridge Elementary	2,260
Fairview Elementary	1,707
Field Elementary	1,190
Grant Elementary	1,292
Lee Elementary	1,148
Midway Heights Elementary	1,167
Mill Creek Elementary	2,664
New Haven Elementary	1,152
Parkade Elementary	1,695
Paxton Keeley Elementary	2,276
Ridgeway Elementary	914
Rock Bridge Elementary	1,738
Russell Boulevard Elementary	1,707
Shepard Boulevard Elementary	1,556
Two Mile Prairie Elementary	877
West Boulevard Elementary	1,240
Lange Middle	6,171
Gentry Middle	6,171
Smithton Middle	7,114
Oakland Junior High	6,165
Jefferson Junior High	6,734
West Junior High	8,333
Douglass High	1,707
Hickman High	18,022
Rock Bridge High	10,091
Career Center	7,588
Galaxy Program	569
	151,987
PHYSICAL EDUCATION	
Elementary Physical Education	7,090
Lange Middle	
Boys	522
Girls	522
Gentry Middle	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Boys	522
Girls	522
Smithton Middle	
Boys	522
Girls	522
Middle School Unallocated	
Boys	95
Girls	95
Oakland Junior High	
Boys	617
Girls	617
Jefferson Junior High	
Boys	617
Girls	617
West Junior High	
Boys	617
Girls	617
Junior High Unallocated	
Boys	95
Girls	95
Hickman High	
Boys	1,470
Girls	1,470
Swimming	996
Rock Bridge High	
Boys	1,280
Girls	1,280
Douglass High	
Boys	190
Girls	190
Unallocated Senior High	
Boys	95
Girls	95
	21,365
PRINTING	
Hickman Course Catalog	2,000
Rock Bridge Course Catalog	1,300
	3,300
PROFESSIONAL DEVELOPMENT - BUILDINGS	
Benton Elementary	2,986

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Blue Ridge Elementary	4,664
Cedar Ridge Elementary	1,896
Derby Ridge Elementary	6,571
Fairview Elementary	5,267
Field Elementary	2,899
Grant Elementary	3,694
Lee Elementary	3,269
Midway Heights Elementary	3,258
Mill Creek Elementary	7,770
New Haven Elementary	3,444
Parkade Elementary	4,980
Paxton Keeley Elementary	5,267
Ridgeway Elementary	2,571
Rock Bridge Elementary	5,093
Russell Blvd. Elementary	5,267
Shepard Blvd. Elementary	4,479
Two Mile Prairie Elementary	2,462
West Boulevard Elementary	3,207
Lange Middle	6,020
Gentry Middle	6,020
Smithton Middle	7,446
Oakland Junior High	6,023
Jefferson Junior High	6,592
West Junior	8,179
Douglass High	1,755
Hickman High	17,484
Rock Bridge High	9,935
Career Center	3,083
Center for Gifted Education	1,280
	152,861
PROFESSIONAL DEVELOPMENT - DEPARTMENTS	
Elementary Guidance	1,423
Elementary Language Arts	1,423
Elementary Mathematics	759
English as A Second Language	949
Secondary Guidance	1,423
Secondary Language Arts	759
Secondary Mathematics	759
Science	759
Social Studies	759
Art: K-12	949
Business Education	1,423
Music	1,423

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Foreign Language	2,371
Early Childhood	2,846
Physical Education	1,423
IMS	9,485
Health	759
Center for Gifted Education	759
Grant Coordination	949
Family and Consumer Science	1,423
Industrial Technology	759
Missouri School Improvement	759
Multicultural	759
District Instructional	14,970
District - CAEOP	4,000
	54,065
READING RECOVERY	
Supplies	2,846
	2,846
SATELLITE PROGRAMS	
Courthouse Center	569
Missouri Book Services Center	1,423
Tribune Center	664
Parkade Center	664
Veterans Center	664
CLUBB	664
Galaxy Program	664
	5,312
SCIENCE	
Elementary	18,496
Lange Middle	3,130
Gentry Middle	3,130
Smithton Middle	3,320
Oakland Junior High	4,743
Jefferson Junior High	4,837
West Junior High	5,217
Douglass High	759
Hickman High	16,125
Rock Bridge High	11,382
Planetarium	1,423
Planetarium Travel	4,268
Unallocated Secondary Science	474
Microscope Repair	5,691

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Planetarium Maintenance Agreement	5,312
	88,305
SOCIAL STUDIES	
Elementary	19,919
Lange Middle	569
Gentry Middle	569
Smithton Middle	569
Oakland Junior High	1,707
Jefferson Junior High	1,707
West Junior High	1,707
Douglass High	474
Hickman High	4,743
Rock Bridge High	3,794
Secondary Unallocated	949
	36,707
SPECIAL EDUCATION	
Supplies (Instructional & Testing)	62,601
Software Maintenance	3,320
	65,921
Summer School Supplies	
Lange Middle	379
Gentry Middle	379
Smithton Middle	379
Oakland Junior High	379
Jefferson Junior High	379
West Junior High	379
Special Education	2,000
	4,276
VOCATIONAL	
Equipment Repair	5,691
Job Placement	854
Agriculture	19,919
Auto Mechanics I & II	2,371
Electronics	1,897
Building Trades	854
Health Occupations	2,087
COE (Hickman)	711
CADD	1,707
Computerized Medical Applications	1,138
Distributive Education (Hickman)	949

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Distributive Education (Rock Bridge)	949
Special Needs	2,846
Guidance	1,280
Intro to Health Occupations	1,043
Safety Supplies	4,743
Career Assessment Center Supplies	806
Physics Technology	854
Business	6,640
Child Care	1,138
Food Management	2,371
Commercial Electricity	2,371
Introduction to Laser Technology	2,751
Photonics I	1,897
	67,865
WAREHOUSE SUPPLIES - Operating	
Benton Elementary	6,781
Blue Ridge Elementary	10,420
Cedar Ridge Elementary	4,418
Derby Ridge Elementary	14,555
Fairview Elementary	11,727
Field Elementary	6,592
Grant Elementary	8,317
Lee Elementary	7,396
Midway Heights Elementary	6,002
Mill Creek Elementary	17,154
New Haven Elementary	7,419
Parkade Elementary	10,916
Paxton Keeley Elementary	11,727
Ridgeway Elementary	5,883
Rock Bridge Elementary	10,916
Russell Boulevard Elementary	11,727
Shepard Boulevard Elementary	10,018
Two Mile Prairie Elementary	5,647
West Boulevard Elementary	6,829
Lange Middle	17,309
Gentry Middle	17,309
Smithton Middle	19,544
Oakland Junior High	16,663
Jefferson Junior High	16,848
West Junior High	23,370
Douglass High	3,320
Hickman High	49,506
Rock Bridge High	28,302

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
Vandiver	5,406
Career Center	5,501
Center for Gifted Education	1,897
Galaxy Program	854
	380,274
TEXTBOOK	
Art Elementary	46,476
Art Middle School	650
Elementary Music	11,382
Secondary Music	20,867
Lange Middle Library	12,000
Gentry Middle Library	12,000
Smithton Middle Library	12,000
Oakland Junior High Library	9,010
Jefferson Junior High Library	9,010
West Junior High Library	9,010
Douglass High Library	1,612
Hickman High Library	15,176
Rock Bridge High Library	13,753
Professional Library	1,423
Science (K-5)	28,455
Science (6-7)	60,000
ESL (Elementary-Junior High-Senior High)	2,732
Foreign Language	68,000
Health (K-5)	9,000
Health (6-7)	26,210
Social Studies (K-5)	23,713
Social Studies (6-7)	76,000
Mathematics (K-5)	123,305
Mathematics (6-7)	82,000
Language Arts (K-5)	192,185
Language Arts (6-7)	66,395
Elementary Libraries	71,000
Elementary Guidance	1,897
Special Education	14,228
Early Childhood	2,846
Paxton Keeley	10,000
Lange Middle	11,973
Gentry Middle	12,409
Smithton Middle	14,503
Oakland Junior High	48,951
Jefferson Junior High	56,467

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2003-04</u>
West Junior High	62,465
Business Software Upgrades	9,485
Douglass High	9,897
Hickman High	111,030
Rock Bridge High	71,618
Career Center	29,404
Title 1	0
Replacement Test Materials EEE	2,000
Staff Development	500
Galaxy Program	2,000
District-wide	26,901
	1,501,938

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Budget by Department - Summary</i>		
<u>Account Number</u>	<u>Account Title</u>	<u>Budget 2003-04</u>
XX.XXXX.XXXX.XXX.XXXX.100	General Instruction	\$ 40,739,651
XX.XXXX.XXXX.XXX.XXXX.101	Science	4,298,706
XX.XXXX.XXXX.XXX.XXXX.102	Math - Secondary	3,777,279
XX.XXXX.XXXX.XXX.XXXX.103	Math - Elementary	257,429
XX.XXXX.XXXX.XXX.XXXX.104	Language Arts - Elementary	400,867
XX.XXXX.XXXX.XXX.XXXX.105	Language Arts - Secondary	4,768,693
XX.XXXX.XXXX.XXX.XXXX.106	Social Studies	3,727,066
XX.XXXX.XXXX.XXX.XXXX.107	Reading	1,360,577
XX.XXXX.XXXX.XXX.XXXX.108	Foreign Language	2,020,402
XX.XXXX.XXXX.XXX.XXXX.109	Music	2,500,742
XX.XXXX.XXXX.XXX.XXXX.110	Art	1,921,137
XX.XXXX.XXXX.XXX.XXXX.111	Business Education	992,163
XX.XXXX.XXXX.XXX.XXXX.112	Family & Consumer Science	1,031,702
XX.XXXX.XXXX.XXX.XXXX.113	Industrial Technology	965,650
XX.XXXX.XXXX.XXX.XXXX.114	Physical Education	2,764,639
XX.XXXX.XXXX.XXX.XXXX.115	Journalism/Publications	59,263
XX.XXXX.XXXX.XXX.XXXX.116	Speech and Drama	552,562
XX.XXXX.XXXX.XXX.XXXX.117	Computer Science	14,295
XX.XXXX.XXXX.XXX.XXXX.118	Special Education	17,381,983
XX.XXXX.XXXX.XXX.XXXX.119	Gifted Education	1,037,041
XX.XXXX.XXXX.XXX.XXXX.120	English-Second Language	782,121
XX.XXXX.XXXX.XXX.XXXX.121	Vocational	4,568,191
XX.XXXX.XXXX.XXX.XXXX.125	Health	571,144
XX.XXXX.XXXX.XXX.XXXX.136	Title I	3,031,826
XX.XXXX.XXXX.XXX.XXXX.140	Athletics	789,388
XX.XXXX.XXXX.XXX.XXXX.222	Guidance	3,755,900
XX.XXXX.XXXX.XXX.XXXX.224	Library	3,806,693
XX.XXXX.XXXX.XXX.XXXX.226	Testing	172,600
XX.XXXX.XXXX.XXX.XXXX.227	Multicultural Development	90,794
XX.XXXX.XXXX.XXX.XXXX.232	Staff Inservice	143,469
XX.XXXX.XXXX.XXX.XXXX.233	Staff Dev/Ass't Sup Curr	265,992
XX.XXXX.XXXX.XXX.XXXX.235	Pupil Health	1,093,255
XX.XXXX.XXXX.XXX.XXXX.238	Home School Communicators	1,085,239
XX.XXXX.XXXX.XXX.XXXX.273	Pupil Accounting	159,453
XX.XXXX.XXXX.XXX.XXXX.337	Parents as Teachers	1,111,432
XX.XXXX.XXXX.XXX.XXXX.339	Family Assistance Service	1,727,468
XX.XXXX.XXXX.XXX.XXXX.341	Adult Enrichment	188,433
XX.XXXX.XXXX.XXX.XXXX.342	Financial Aid Office	265,823
XX.XXXX.XXXX.XXX.XXXX.344	Medical Coding/Info Tech	13,850
XX.XXXX.XXXX.XXX.XXXX.345	Business and Office	172,310
XX.XXXX.XXXX.XXX.XXXX.347	Surgical Technician	145,951
XX.XXXX.XXXX.XXX.XXXX.348	LPN Program	502,340
XX.XXXX.XXXX.XXX.XXXX.349	Health Occup Cont'd Ed	8,186
XX.XXXX.XXXX.XXX.XXXX.350	Columbia College Coursewk	2,174
XX.XXXX.XXXX.XXX.XXXX.351	Vocational Education	200,410

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Budget by Department - Summary</i>		
<u>Account Number</u>	<u>Account Title</u>	<u>Budget 2003-04</u>
XX.XXXX.XXXX.XXX.XXXX.353	Adult Basic Education	672,521
XX.XXXX.XXXX.XXX.XXXX.374	Community Relations	366,539
XX.XXXX.XXXX.XXX.XXXX.430	Office of the Principal	8,403,587
XX.XXXX.XXXX.XXX.XXXX.470	Administration	3,081,847
XX.XXXX.XXXX.XXX.XXXX.471	Food Services	4,852,592
XX.XXXX.XXXX.XXX.XXXX.472	Building Services	12,013,530
XX.XXXX.XXXX.XXX.XXXX.473	Security Services	307,355
XX.XXXX.XXXX.XXX.XXXX.476	Print Shop	195,655
XX.XXXX.XXXX.XXX.XXXX.477	Student Transportation	5,273,679
XX.XXXX.XXXX.XXX.XXXX.480	Board of Education	13,471,350
XX.XXXX.XXXX.XXX.XXXX.500	Club Accounts	1,400,000
Total		\$ 165,264,944

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Budget by Location - Summary</i>		
<u>Account Number</u>	<u>Account Title</u>	<u>Budget 2003-04</u>
XX.XXXX.XXXX.100.XXXX.XXX	All Schools	\$ 31,574,929
XX.XXXX.XXXX.102.XXXX.XXX	All Secondary Schools	105,200
XX.XXXX.XXXX.103.XXXX.XXX	All Senior High Schools	1,023,897
XX.XXXX.XXXX.105.XXXX.XXX	Hickman High School	11,141,465
XX.XXXX.XXXX.107.XXXX.XXX	Rockbridge Senior High School	7,170,045
XX.XXXX.XXXX.110.XXXX.XXX	Douglass High School	1,333,799
XX.XXXX.XXXX.111.XXXX.XXX	Juvenile Justice Center	136,743
XX.XXXX.XXXX.112.XXXX.XXX	Satellite Programs	142,145
XX.XXXX.XXXX.113.XXXX.XXX	Parkade Center	149,683
XX.XXXX.XXXX.114.XXXX.XXX	Woodhaven Learning Center	840,262
XX.XXXX.XXXX.120.XXXX.XXX	Columbia Area Career Center	4,868,165
XX.XXXX.XXXX.200.XXXX.XXX	All Junior High Schools	1,589,279
XX.XXXX.XXXX.205.XXXX.XXX	Jefferson Junior High School	4,684,087
XX.XXXX.XXXX.206.XXXX.XXX	Oakland Junior High School	3,844,588
XX.XXXX.XXXX.207.XXXX.XXX	West Junior High School	5,163,630
XX.XXXX.XXXX.215.XXXX.XXX	All Middle Schools	3,100
XX.XXXX.XXXX.220.XXXX.XXX	Gentry Middle School	4,578,270
XX.XXXX.XXXX.225.XXXX.XXX	Lange Middle School	4,248,605
XX.XXXX.XXXX.230.XXXX.XXX	Smithton Middle School	4,969,039
XX.XXXX.XXXX.400.XXXX.XXX	All Elementary Schools	2,860,865
XX.XXXX.XXXX.402.XXXX.XXX	Benton Elementary	1,798,036
XX.XXXX.XXXX.404.XXXX.XXX	Blue Ridge Elementary	2,792,985
XX.XXXX.XXXX.406.XXXX.XXX	Fairview Elementary	2,148,113
XX.XXXX.XXXX.408.XXXX.XXX	Field Elementary	1,689,850
XX.XXXX.XXXX.500.XXXX.XXX	Grant Elementary	1,759,023
XX.XXXX.XXXX.502.XXXX.XXX	Lee Elementary	1,597,527
XX.XXXX.XXXX.503.XXXX.XXX	Cedar Ridge Elementary	978,423
XX.XXXX.XXXX.504.XXXX.XXX	Parkade Elementary	2,518,741
XX.XXXX.XXXX.505.XXXX.XXX	New Haven Elementary	1,709,164
XX.XXXX.XXXX.506.XXXX.XXX	Ridgeway Elementary	1,106,506
XX.XXXX.XXXX.508.XXXX.XXX	Rockbridge Elementary	2,297,672
XX.XXXX.XXXX.600.XXXX.XXX	Russell Boulevard Elementary	2,351,844
XX.XXXX.XXXX.601.XXXX.XXX	Shepard Boulevard Elementary	2,116,224
XX.XXXX.XXXX.602.XXXX.XXX	West Boulevard Elementary	2,014,005
XX.XXXX.XXXX.604.XXXX.XXX	Two Mile Prairie Elementary	1,223,502
XX.XXXX.XXXX.606.XXXX.XXX	Midway Heights Elementary	1,183,148
XX.XXXX.XXXX.608.XXXX.XXX	Mill Creek Elementary	3,069,314
XX.XXXX.XXXX.610.XXXX.XXX	Derby Ridge Elementary	2,879,338
XX.XXXX.XXXX.612.XXXX.XXX	Paxton Keeley Elementary	2,343,931
XX.XXXX.XXXX.640.XXXX.XXX	Hospital School	106,088
XX.XXXX.XXXX.641.XXXX.XXX	Homebound Instruction	48,255
XX.XXXX.XXXX.650.XXXX.XXX	Gifted Program	760,337
XX.XXXX.XXXX.699.XXXX.XXX	Vandiver Building	4,720,365
XX.XXXX.XXXX.701.XXXX.XXX	Health Occupations Center	655,718
XX.XXXX.XXXX.703.XXXX.XXX	Adult Basic Education	592,884

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

<i>Budget by Location - Summary</i>		
<u>Account Number</u>	<u>Account Title</u>	<u>Budget 2003-04</u>
XX.XXXX.XXXX.750.XXXX.XXX	Federal Building	120,000
XX.XXXX.XXXX.800.XXXX.XXX	Board of Education	13,796,350
XX.XXXX.XXXX.850.XXXX.XXX	Summer School	1,348,121
XX.XXXX.XXXX.916.XXXX.XXX	Business & Computer Services	1,514,280
XX.XXXX.XXXX.936.XXXX.XXX	Building and Grounds	3,902,299
XX.XXXX.XXXX.937.XXXX.XXX	Transportation	5,125,437
XX.XXXX.XXXX.938.XXXX.XXX	Food Service	273,938
XX.XXXX.XXXX.941.XXXX.XXX	Administration Building	2,692,472
XX.XXXX.XXXX.945.XXXX.XXX	Project Construct	1,587,483
XX.XXXX.XXXX.950.XXXX.XXX	Hickman Swimming Pool	15,775
Total		\$ 165,264,944

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**CAPITAL PROJECTS FUND
From State Foundation Formula and Capital Projects Levy**

CAPITAL EXPENDITURE ITEM	COST
Restricted Key Hardware (<i>Grant, Lee, Field, Ridgeway, Parkade, Blue Ridge, Midway, Two Mile Prairie, West Boulevard and Cedar Ridge</i>)	\$75,000
Industrial Technology Equipment	\$4,000
Family & Consumer Science Equipment	\$15,000
Business Education Software	\$20,000
Fire Alarm Upgrades (<i>Shepard, Field, Mill Creek, Grant, West Boulevard, Midway, Two Mile Prairie, Benton, Blue Ridge, Rock Bridge, and Fairview</i>)	\$63,000
Undesignated - Contingency	\$323,000
TOTAL	\$500,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2003-04**

**SPECIAL MAINTENANCE FUND
\$500,000**

SPECIAL MAINTENANCE ITEMS	BUDGET
Shepard Boulevard - Wall Replacement	\$225,000
Automatic Door Openers 10 @ \$1,850	\$18,500
Boiler Repairs JJHS & WJHS	\$42,000
Other Boiler/HVAC Repairs	\$20,000
Re-roof Trailers 7 @ \$2,500 (<i>Two Mile Prairie, Shepard and Field</i>)	\$17,500
Siding & Soffit on Trailers 10 @ \$1,500 (<i>Oakland, Shepard, Cedar Ridge, Benton, Field and West Boulevard</i>)	\$15,000
WJHS Gym Window Operators	\$2,500
Undesignated - Contingency	\$159,500
TOTAL SPECIAL MAINTENANCE FUND	\$500,000

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GLOSSARY

ACCOUNTS PAYABLE - Amounts owing on open account to private persons, firms, or corporations for goods and services rendered by the LEA.

ACCOUNTS RECEIVABLE - Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by the LEA (but not including amounts due from other funds of the same governmental unit). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable account.

ACCRUAL BASIS - The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

ACCRUE - To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

ACCRUED EXPENSES - Expenses which have been incurred and have not been paid as of a given date. See also Accrual Basis and Accrue.

ACCRUED INTEREST - Interest accumulated between interest dates but not yet due.

ACCRUED INTEREST ON INVESTMENTS PURCHASED - Interest accrued on investments between the last interest payment date and date of purchase. The account is carried as an asset until the first interest payment date after date of purchase. At that time an entry is made debiting the account Cash and crediting the account Accrued Interest on Investments Purchased and an Interest Earnings account for the balance.

ACCRUED LIABILITIES - Amounts owed but not yet due; for example, accrued interest on bonds or notes.

ACCRUED REVENUE - Levies made or other revenue earned and not collected regardless of whether due or not.

ADJUSTED OPERATING LEVY - The amount of levy for the Incidental, Teachers', and Capital Projects Funds after reduction by the Proposition C sales tax rollback. The Columbia School District applies the rollback to the Incidental Fund Levy.

AD VALOREM TAXES - Taxes levied by the LEA on the assessed valuation of real and personal property located within the LEA which, within legal limits, is the final authority in determining the amount to be raised for school operating purposes or retirement of debt.

ALLOWABLE COST - Cost of predetermined equipment, service, and/or activities that have been considered to be appropriate for authorization by the funding agency.

ALLOWANCE FOR UNCOLLECTIBLE TAXES - A provision of tax revenues for that portion of taxes receivable which it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account in order to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

AUDIT - The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, and (c) determining whether transactions are accurately recorded on the accounts and in the statements.

AVERAGE DAILY ATTENDANCE (ADA) - The total hours attended in a term by resident pupils between the ages of five and twenty-one divided by the actual number of hours school was in session (actual calendar) PLUS the summer school average daily attendance (ADA) (hours attended divided by 1044 hours). Summer school ADA is a part of the immediate preceding school year's total ADA.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BOND DISCOUNT - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale.

BOND PREMIUM - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale.

BONDED INDEBTEDNESS - The part of the LEA debt which is covered by outstanding bonds of the LEA.

BOND PROCEEDS RECEIVABLE - An account used to designate the amount receivable upon sale of bonds. Revenue from bond sales is placed in the Capital Projects Fund, not in the Debt Service Fund.

BONDS PAYABLE - The face value of bonds issued and outstanding.

BOOK VALUE - Carrying amount as shown on the books.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. Section 67.010, RSMo, is the statutory reference governing budgets.

BUDGETARY ACCOUNTS - Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See also Proprietary Accounts.

BUDGETARY CONTROL - The control or management of the business affairs of the LEA in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

CAPITAL OUTLAY - An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

CAPITAL PROJECTS FUND - The Capital Projects Fund accounts for expenditures from the proceeds of bond issues, investment income earned on the proceeds, and other revenues designated from acquisition or construction of major capital assets. The expenditures include major capital outlay projects and equipment purchases for instructional and support programs.

CASH BASIS - The basis of accounting under which revenues are recorded only when actually received, and only cash disbursements are recorded as expenditures.

CATEGORICAL AID - Support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose, e.g., special education, transportation, or vocational education.

COCURRICULAR ACTIVITIES - Cocurricular activities (experiences) are comprised of the group of school sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups or in large groups, at school events, public events or a combination of these for such purposes as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

COMMUNICATION - Expenditures for telephone and telegraph services as well as postage machine rental and postage.

COMMUNITY RECREATION - Activities concerned with providing recreation programs for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

COMMUNITY RELATIONS - Activities concerned with conducting community relations activities. It includes maintaining liaisons with local civic groups, serving as the central point for all requests for public speaking engagements, responses to public inquiry, arranging for tours of and visits to the LEA.

COMMUNITY SERVICES - Services, other than public school and adult education functions, provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. These include such services as community recreation programs, civic activities, public libraries, programs of custody and care of children, Parents-As-Teachers (PAT), community welfare activities, and services for nonpublic school pupils provided by the public schools on a continuing basis.

CONTINGENT FUND - Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of uncertain amount.

CONTINGENT LIABILITIES - Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, and unsettled disputed claims.

CONTRACTED SERVICES - Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

CURRENT ASSETS - Cash or anything that can be readily converted into cash.

CURRENT EXPENSE - Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

CURRENT FUNDS - Money received during the current fiscal year from revenue which can be used to pay obligations currently due, and surpluses reappropriated for the current fiscal year.

CURRENT LIABILITIES - Debts which are payable within a relatively short period of time, usually no longer than a year.

CURRENT OPERATING COST - Total instruction and support expenditures in a fiscal year excluding capital outlay, long term or short term principal and interest minus revenues received for food service (local program and nonprogram, state, federal, and summer food program) and student activities in that fiscal year. Current operating cost is calculated for the district annually and used in computing the certificated salary compliance for the school district.

DEBT SERVICE - Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans. Per Section 165.011, RSMo, if a balance remains in the Debt Service Fund after total outstanding indebtedness for which the fund was levied is paid, the board MAY transfer the unexpended amount to the Capital Projects Fund. The Debt Service Fund must be maintained as a separate bank account.

DEBT SERVICE FUND – The Debt Service Fund accounts for expenditures for the revenue collected from local taxation and allocated state aid for the payment of principal and interest on bonded indebtedness.

DELINQUENT TAXES - Taxes remaining unpaid on and after the date on which they become delinquent by statute.

DOUBLE ENTRY - A system of bookkeeping which requires for every entry made to the debit side of an account or accounts an entry for the corresponding amount or amounts to the credit side of another account or accounts.

ELIGIBLE PUPIL (EP) - Average daily attendance (ADA) for the regular school term and summer school PLUS summer school ADA added a second time.

EMPLOYEE BENEFITS - Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement, and social security.

ENCUMBRANCES - Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is incurred.

ENROLLMENT - Head count taken the last Wednesday of September and January of all resident and nonresident students K - 12 in the enrollment center. All students counted as one (no part time). Not reported for prekindergarten students.

ENTITLEMENT GRANT - A formula grant program that establishes a specific amount of funds to be distributed to each agency. Recipients of such funds determine how the funds are to be used according to the purposes authorized by the program.

EQUALIZED ASSESSED VALUATION (EAV) - The district assessed valuation adjusted for the county average sales ratio. The calculation to equalize the assessed valuation only adjusts real property assessed valuation. To calculate equalized assessed valuation: (Real Property AV x .3333 ÷ County Sales Ratio).

EQUALIZED OPERATING LEVY - The operating levy (General (Incidental) & Special Revenue (Teachers) Funds) as defined in Section 163.011, RSMo, adjusted for the county average sales ratio. To calculate equalized Operating Levy : (Operating Levy x County Sales Ratio ÷ .3333).

FAIR MARKET VALUE - The current assessed value of a piece of equipment, service or activity.

FIDELITY BOND - A bond guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the system. See also Surety Bond.

FISCAL INSTRUCTIONAL RATIO OF EFFICIENCY (FIRE RATIO) – The quotient of the sum of the district's current operating costs for all kindergarten through grade twelve, direct instructional and direct pupil support service functions, plus the costs of improvement of instruction and the cost of purchased services and supplies for operation of the facilities housing those programs, excluding student activities, divided by the sum of the district's current operating cost for kindergarten through grade twelve, plus all tuition revenue received from other districts minus all non-capital transportation costs.

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the LEA intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FREE AND REDUCED LUNCH ELIGIBLE COUNT (Line 14) - The number of pupils enrolled in the district AND eligible for free or reduced lunch on the last Wednesday in January. The number used on line 14 of the basic formula calculation in the current year is always the **previous year's January** count. This number bears no relationship to the number of children actually eating in the school cafeteria (School Food Services count). This number by definition is a different count from that used for the federal programs or School Food Services.

FUND - An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

FUNDING - The conversion of judgments and other floating debt into bonded debt.

GAIN OR LOSS ON SALE OF INVESTMENTS - Gains or losses realized from the sale of bonds or stocks. Gains represent the excess of the sales proceeds over cost or other basis at date of sale (cost less amortization of premium in the case of long-term bonds purchased at a premium over par value or cost plus amortization of discount on long-term bonds purchased at a discount under par value); gains realized from sale of US Treasury bills represent interest income. Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

GENERAL (INCIDENTAL) FUND – The General Fund accounts for all expenditures relating to the general operations of the District, including instruction, administration, operation and maintenance of plant, student support services, and pupil transportation. Certificated salaries may also be paid from the General Fund.

GUARANTEED TAX BASE – The amount of equalized assessed valuation per eligible pupil guaranteed each school district by the state in the computation of state aid.

INCLEMENT WEATHER - If school is dismissed because of inclement weather after it has been in session for three hours, that day shall count as a school day towards the minimum requirement of 174 days. This includes the afternoon session kindergarten (K-PM). If the aggregate hours lost in a term due to inclement weather decreases the total hours of the term below the required minimum of 1044 hours by more than twelve hours for all day students or six hours for one-half day kindergarten students, all such hours below the minimum must be made up in one half day or full day additions to the term except as provided in Section 171.033, RSMo.

INDIRECT COSTS - Costs incurred for services, materials, supplies, and/or equipment which are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and nonrestricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district on Core Data and on the Annual Secretary of the Board Report (ASBR) for the second preceding year.

INSTRUCTION - Instruction includes the activities dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence.

INSTRUCTIONAL PERSONNEL - Those who render direct and personal services which are in the nature of teaching. Included here are: teachers (including teachers of homebound), teaching assistants, teacher aides, secretaries for teachers, special graders, substitute teachers, and clerks serving teachers only. Attendance personnel, health personnel, and other clerical personnel should not be included as instructional personnel.

INSURANCE AND BOND PREMIUMS - Expenditures for all types of insurance coverage such as property, liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for group health, worker's compensation, etc., are not charged here, but are recorded under Personal Services--Employee Benefits.

MAINTENANCE OF EFFORT - A requirement to spend as many dollars or as many dollars per student for a specific activity during the current school year as was spent during the previous year for a similar activity. Maintenance of effort is required for handicapped programs, Title I, and vocational education.

MEMBERSHIP - A pupil is a member of a class or school from the date the pupil presents himself/herself at school and is placed on the current roll until the pupil permanently leaves the class or school for one of the causes recognized as sufficient by the State. Membership for state aid purposes shall be the count of students taken the last Wednesday in September and January who were enrolled on the count day AND in attendance at least one of the previous ten school days. Part-time students are reported on a full-time equivalent (FTE) basis.

OPERATING LEVY – The levy associated with the Incidental, Teachers', and Capital Projects Funds.

OPERATING LEVY FOR SCHOOL PURPOSES - The sum of the adjusted tax rates levied in the General (Incidental) Fund and Special Revenue (Teachers) Funds.

PAYMENTS IN LIEU OF TAXES - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other

tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property.

PAYROLL - A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as federal and state income tax withholdings, retirement, and social security.

PROPERTY INSURANCE - Expenditures for all forms of insurance covering the loss of, or damage to, property of the LEA from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PROPOSITION C – A one-cent sales tax for education. Fifty percent of the amount received is used to reduce the operating levy. Hence the term Prop C rollback, which in the Columbia School District is used to reduce the Incidental Fund Levy.

PURCHASED SERVICES - Personal services rendered by personnel who are not on the payroll of the LEA, and other services which may be purchased by the LEA.

REAL ESTATE - Land, improvements to site, and buildings; real property.

REFUNDING BONDS - Bonds issued to pay off outstanding bonds.

RESIDENT STUDENT - Generally a student whose legal residence is within the geographic area served (district boundary) by a specified school, LEA, or institution. It includes all children between the ages of five and twenty-one who are attending kindergarten through grade twelve. If a child is attending in a district other than the domicile (district of residence) district AND the child's parent is teaching in the district the child is attending, then that child shall be considered a resident pupil of that district for the period of time when that district of residence is not otherwise liable for tuition.

REVENUE TRANSFER - One of two transfers allowed in Section 165.011, RSMo, from the General (Incidental) Fund to the Capital Projects Fund in an amount not to exceed the calculated cap based on \$.18 and \$.06. This cap is calculated annually by the School Finance Section and carries statutory requirements to be able to make the transfers.

SALE OF BONDS - Proceeds from the sale of bonds, except that if bonds are not sold at a premium, only those proceeds representing the par value of the bonds would be included.

SCHOOL PURPOSES – Refers to the Incidental and Teachers' Funds.

SPECIAL REVENUE (TEACHERS' FUND) – The Teachers' Fund is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries, health insurance benefits for teachers, and tuition payments to other districts.

SUPLANT - To substitute a new source of funds to provide services or materials already in existence in the LEA and previously funded with other funds.

SUPPLEMENT - To add to that which the district is already providing due to a specific requirement or as a matter of previous practice. The LEA must be able to document that federal/state funds were used to increase the level of funding for an existing service or to begin a new service.

SURETY BOND - A written promise to pay damages or to identify against losses caused by the part of parties named in the document, through nonperformance or through misappropriation of

monies; for example, a surety bond given by a contractor or by an official handling cash or securities.

TAX ANTICIPATION NOTES - Short-term loan issued in the amount to not exceed 50 percent of the taxes levied by the respective school district. The loan may bear an interest rate not exceeding ten percent unless advertised; if advertised, fourteen percent. The loan does not count against any statutory debt limitation and the loan must mature within six months.

TAX ASSESSMENT AND COLLECTION - Activities concerned with assigning and recording equitable values to real and personal property, assigning a mileage rate (dollars yield per thousand dollars), and receiving yield in a central office.

TAX RATE CEILING – The highest tax rate ceiling in effect subsequent to the 1980 tax year or any subsequent year. Such tax rate ceiling shall not contain any tax levy for debt service.

TAXES RECEIVABLE - The uncollected portion of taxes which the LEA or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.

UNAMORTIZED DISCOUNTS ON BONDS SOLD - That portion of the excess of the face value of bonds over the amount received from their sale which remains to be written off periodically over the life of the bonds.

UNAMORTIZED DISCOUNTS ON INVESTMENTS - The excess of the face value of securities over the amount paid for them which have not yet been written off.

UNAMORTIZED PREMIUMS ON BONDS SOLD - An account which represents that portion of the excess of bond proceeds over par value and which remains to be amortized over the remaining life of such bonds.

UNAMORTIZED PREMIUMS ON INVESTMENTS - The excess of the amount paid for securities over the face value which has not yet been amortized. Use of this account is normally restricted to long-term investments.