

Columbia School District Budget 2005-06

**Approved by the
Board of Education
June 13, 2005**

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J.C. Headley, President
Karla DeSpain, Vice President
David P. Ballenger, Member
Dr. Kerry Crist, Member
Elton Fay, Member
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Darin Preis, Member

Dr. Phyllis A. Chase, Superintendent



Columbia Public Schools
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Columbia Public School District Budget Cycle Calendar

Proposed Activities for 2005-06 Budget Development

District-wide	Building/Program Level
July-December	
<ul style="list-style-type: none"> ▪ Administration monitors local, state, and federal funding sources ▪ Ad Hoc Budget Review Committee meets 	
January	
<ul style="list-style-type: none"> ▪ Board of Education determines budget development parameters and guidelines ▪ Administration continues to monitor local, state, and federal funding sources 	<ul style="list-style-type: none"> ▪ Building administrators share Board of Education budget parameters and building budget requests, reallocations, or reductions with faculty and parents, seeking input as appropriate
February	
<ul style="list-style-type: none"> ▪ Central administration obtains budget requests from building and district-wide administrators ▪ Using Board of Education adopted parameters and guidelines, administration begins budget development process ▪ Possible areas of enhancement, reallocation, or reduction are identified in relationship to district goals ▪ Administration continues to monitor local, state, and federal funding sources 	<ul style="list-style-type: none"> ▪ Assistant superintendents review faculty and staff FTE needs with building and district-wide administrators ▪ Building and district-wide administrators outline specific budget requests, reallocations, or reductions and forward to appropriate assistant superintendent
March	
<ul style="list-style-type: none"> ▪ Recommendation to Board of Education on areas of enhancement, reallocation, or reductions at district level and building level ▪ Administration continues to monitor local, state, and federal funding sources 	<ul style="list-style-type: none"> ▪ Building administrators update faculty and parents on budget requests, reallocations, or reductions, continuing to seek input as appropriate ▪ Building and district-wide administrators prioritize budget requests, reallocations, or reductions
April	
<ul style="list-style-type: none"> ▪ Budget sheets submitted to Business Office (April 1) ▪ Probationary teachers to be non-renewed notified prior to April 15 	<ul style="list-style-type: none"> ▪ Staffing recommendations are completed
May	
<ul style="list-style-type: none"> ▪ (Legislative session ends) ▪ Probationary and permanent contracts printed and mailed prior to May 15 ▪ Administration submits proposed budget to Board of Education 	<ul style="list-style-type: none"> ▪ Building administrators review preliminary budget with faculty and parents
June	
<ul style="list-style-type: none"> ▪ Board of Education holds public hearing on 2005-06 proposed budget ▪ Adoption of final 2005-06 budget by Board of Education 	



Dr. Phyllis A. Chase
Superintendent of Schools

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June 2005

Members of the Board of Education:

Enclosed is the proposed budget for the 2005-06 school year. 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. Of significant note is the fact that the state foundation formula has not been fully funded since the 2000-01 school year. While the proration factor is up from anticipated, it should be noted it is still down from last year. The Columbia School District's total revenue loss from inadequate foundation formula funding the past three years is approximately \$48 million.

Despite fluctuations at the state level, the Board of Education goals and adopted budget parameters directed the timely development of the budget and allowed staff to prepare reasonable revenue and expenditure estimates. We believe the following presents a budget that supports the implementation of your primary goals for the 2005-06 school year.

Below are the financial highlights of the 2005-06 budget.

Revenues

- Total anticipated revenues for all funds equal \$175,632,258. Total anticipated revenues for the district operating funds (General Operating, Teachers, and Free Text funds) equal \$136,418,230. This is an increase in the total revenue of the district operating funds of \$8,165,317, or 6.37 percent.
- The assessed valuation of the district is projected to increase by 13.4 percent, based on discussions with the county assessor. Pursuant to state statutes, revenues can only increase by the lower of the Consumer Price Index, five percent or actual growth, excluding any new construction and improvements. The Consumer Price Index is 3.5 percent. This is projected to increase current tax collections for all funds by \$6.0 million over this year's collections, using a collection ratio of 94.8 percent. This will increase collections by \$4.5 million in the Teachers and Operating funds.
- The district's current tax rate is \$4.9444. The debt service rate is currently \$0.8019. The tax rate for 2005-06 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. It is anticipated the total will be less than \$4.9444 due to calculated rollback related to reassessment this year.

- The proration factors we used to calculate state foundation formula revenue are currently at .867 and .817. Based on the latest information available to us as we were preparing this budget (Department of Elementary and Secondary Education estimates ranged from .86 to .87 and .81 to .82 respectively), we believe the proration factors we used in this budget are reasonable.
- State aid through the foundation formula increased by \$1.5 million for all funds. For the Teachers and Operating funds, state aid increased by \$1.4 million.
- Categorical state aid, including aid for transportation, Parents As Teachers, gifted programs, and remedial reading programs decreased by \$107,783.
- Proposition C sales tax is estimated to be \$800 for 2005-06 per prior year eligible pupils, the same amount as 2004-05, however, due to the 2004-05 summer school program this amount should increase by \$873,000.
- Tuition Other Districts has increased \$389,205, representing the public placement tuition funds for the Boys and Girls Town program.
- Carryover funds will be available for Title I and federal entitlement funds for special education for 2005-06.

Expenditures

- Total budgeted expenditures for all funds equal \$181,562,897. Total budgeted expenditures for the district operating funds (General Operating, Teachers, and Free Text funds) equal \$140,669,155. This is an increase of 7.7 percent in expenditures in the district operating funds for fiscal year 2005-06.
- The 2005-06 budget includes the operating of the staff salary schedules, with a base increase of \$300. In addition, two days are added to the teachers salary schedule for a 187 day schedule, increasing the base salary to \$28,202. The operating of the salary schedule and the two additional days equates to an average salary increase of 4.01 percent for teachers and 3.74 percent for support staff.
- Funds are included for the improvement of stipends (\$112,000) and new stipends for individuals assisting with the new student information system (\$126,000).
- Board-paid medical benefits are scheduled to increase 10 percent and dental benefits are scheduled to increase 8 percent this next year. The rates for dependent coverage (premiums paid by employees) will increase at the same rates.
- Personnel costs, salaries, and benefits are 82.0 percent of the total expenditures for the district operating funds, compared to 81.6 percent last year.
- New personnel included in this budget are as follows:
 - 19.0 FTE Secondary Teachers
 - 7.0 FTE Elementary Teachers

- 14.5 FTE Special Education Teachers (11.5 certificated / 3 non-certificated)
 - 10.0 FTE Boys and Girls Town (4 certificated / 6 non-certificated)
 - Elementary Planning Time Adjustment
 - 4.0 FTE K-2 Physical Education
 - 6.2 FTE 3rd grade Technology Instruction (2.5 certificated / 3.7 non-certificated)
 - 2.0 FTE Positive Behavior System Teachers
 - 2.0 FTE Early Childhood Initiative Teachers
 - 10.0 FTE Clerical and Other Support
-
- The district's transportation contract renewal includes a 3.5 percent rate increase for 2005-06.
 - Utilities will increase \$218,000.
 - The district's voters approved a bond authorization of \$22.5 million in April 2004. The remainder of \$10 million will be sold in March 2006.

Fund Balances

To meet operating expenses, the district will reduce its reserves by 14.36 percent for 2005-06 to fund the budget. This will decrease the reserves for the Teachers and Operating funds from a level of 21.31 percent of the budgeted expenditures for 2005-06 to a level of 18.25 percent.

Forecast

The condition of the state budget and the state economy, while improving, are major concerns 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 three years, with the percentage of funding continuing to decrease each year. Assuming full funding of the foundation program, the Columbia School District would have received an additional \$48 million in state funds since the 2001-02 school year. The new formula, currently being discussed as this budget was being developed, will not provide significant new dollars to the Columbia School District. It is projected that under the new formula the District will be considered a "hold harmless" district and will receive approximately only \$1.4 million in new funds over the seven year phase-in period for the new formula.

At the local level, the district continues to receive strong support. Assessed valuation continues to grow at a reasonable rate. Columbia, for many years, has been known for its extremely low unemployment rate when compared to the state and nation, and that trend continues today; we believe it will into the future.

District voters have shown their continued support by approving 24 consecutive bond authorizations, totaling \$210.1 million, dating back to 1960. Due to continued community growth as well as ongoing facilities and equipment needs, bonds will continue to be the method of choice for funding these needs.

Summary

This budget supports the Board of Education goals, and provides for current programming. However, lack of improvement in state funding seriously impairs our ability to continue to deliver a wide variety of high quality programs. Even though the district was able to increase teacher salaries, attracting and retaining high quality staff is essential to delivering a high quality education. If the state foundation formula continues to be inadequate funding, we will need to identify new resources in order to deliver the current level of programming with quality teachers and support staff, or experience significant reductions.

Sincerely,



Phyllis A. Chase
Superintendent

jlr

Columbia Public School District 2005-06 Budget Parameters

1. Columbia voters will not be asked to approve an operating tax levy increase in April 2005.
2. A balanced budget will be obtained through consideration of available funding, expenditure reductions, and use of reserve funds.
3. The budget will be prioritized and funded pursuant to Board of Education goals:
 - Increase achievement for all students
 - Eliminate achievement disparities between groups of students
 - Maximize resource efficiency
4. The district will maintain a minimum operating reserve fund of at least 18 percent of expenditures in the general operating fund.
5. The district will maintain and operate all employee salary schedules.
6. The budget will be developed within the constraints of state foundation formula and local funding.
7. The district will maintain Board-approved employee benefit programs at current benefit levels.
8. Student transportation will be provided at current distances: grades K-7 students living one mile or more from school, and grades 8-12 students living two miles or more from school. State regulations require any student, grades K-12, living 3.5 miles or more from school to have access to school transportation.
9. The district will pay the local portion of the career ladder program.
10. Narrow the beginning salary gap with comparative school districts.*

*At its April 11, 2005, meeting, the Board of Education indicated, in addition to the approved two contract days and a \$300 base salary increase, their willingness to increase the 187-day base salary to \$28,500 if foundation formula revenue in excess of the governor's recommended \$113 million is appropriated by the close of the Missouri General Assembly, May 13, 2005.

Rationale for 2005-06 Budget

June 1, 2005

Revenue

Parameters 1, 2, 4, and 6:

1. Columbia voters will not be asked to approve an operating tax levy increase in April 2005.
2. A balanced budget will be obtained through consideration of available funding, expenditure reductions, and use of reserve funds.
4. The district will maintain a minimum operating reserve fund of at least 18 percent of expenditures in the general operating fund.
6. The budget will be developed within the constraints of state foundation formula and local funding.

- **Local funds** at a 3.5 percent increase in the Consumer Price Index and new construction and improvements for assessed valuation, calculated at a collection rate of 94.8 percent.
- **State foundation formula** review calculated at proration factors of .867 Lines A and .817 Lines B on both Lines 1 and 14.
- **Proposition C funds** reflect the current payment per eligible pupil with the growth of 2004 summer school, which is paid one year after program completion.
- **Carry forward deficit** is the FY 05 deficit as projected in March 2005.
- **Transportation reduction** reflects anticipated additional reductions for FY 06. At maximum, transportation is funded at 75 percent of a district's eligible costs. For FY 05, we anticipate a 20 percent reduction; for FY 06, that reduction is anticipated to increase to 23 percent.
- **Operating reserve fund** usage of \$4,250,925, projected as of June 2005, will reduce the balances to approximately 18 percent. The current operating reserve balance is \$29,681,463, which will be reduced to \$25,430,538.

Expenditures

Parameter 2:

A balanced budget will be obtained through consideration of available funding, expenditure reductions, and use of reserve funds.

- **PC/Liability**—Increased amount projected for property/casualty and liability insurance.
- **Utility rates**—Increased amount projected for all utilities, electric, natural and propane gas, water, sewer, and trash removal.
- **IITS maintenance**—The past year, through bond and operating funds, the district has purchased programs to ensure administrators and teachers have on-demand immediate student data. The increase of \$250,000 offsets the maintenance costs of the new and/or upgraded software programs. The total increase granted is about 50 percent of the requested need, but the difference between that amount and \$250,000 will be absorbed through budget reallocations.

Expenditures (continued)

Parameter 2:

A balanced budget will be obtained through consideration of available funding, expenditure reductions, and use of reserve funds.

- **Criminal background checks**—The state of Missouri, as of January 2005, is requiring FBI background checks on all new hired employees and previously employed substitute teachers. This increase is projected to cover the cost of approximately 859 staff members that must have background checks. Additional funds will be budgeted for the necessary equipment.
- **Operations and instructional budget increase**—Increased resources to offset the cost of paper and other instructional supplies. Represents a 3.2 percent increase, the consumer price index. Additional increases for Rock Bridge High School and the Columbia Area Career Center are to adjust for the increase in enrollments and for additional costs to operate selected vocational/technical programs. Rock Bridge High School enrollment has increased by 200 students. At the Career Center, increased funding will be used to meet the state background check mandate in the health-related professions program receiving instruction in nursing facilities; address the escalating cost of metals in the welding and agriculture programs; and address increased enrollment in culinary arts courses. Also included is an additional increase for the Board of Education account to cover increased election expenses.
- **Athletics increase**—Increased resources are needed to maintain current competitive programming at all levels. Specific needs include increased transportation, ambulance service cost, and increased cost of officiating services.

Parameter 3:

The budget will be prioritized and funded pursuant to Board of Education goals: Increase achievement for all students, eliminate achievement disparities between groups of students, and maximize resource efficiency.

- **Early childhood initiative**—Resources will be used to expand Parents As Teachers and Title I preschool programming. Emphasis will be placed on programs that meet the needs of the most needy students. Collaborative efforts between community agencies will be explored to maximize resource efficiency.
- **Increase K-3 elementary plan time:**
 - **K-2 health/physical education**—With today's concerns regarding childhood obesity and children's health issues, it behooves us to enhance our emphasis on health and physical education in the early grades. With facility limitations, integrating selected health units into the physical education curriculum enables all schools to add to their allocation of time for physical education.
 - **Third-grade technology instruction**—No Child Left Behind requires every student to demonstrate technological competence at the end of eighth grade, beginning in 2005-06. We are currently evaluating our technology instruction program and will make recommendations for curricular modifications, particularly at the middle and junior high levels, to ensure that students demonstrate competency in eighth grade. The first step toward that goal is to formalize keyboarding instruction and to delineate specific skills to be mastered at the elementary level. As part of this first step, we are recommending keyboarding instruction for all students in grade three in the year 2005-06.

Expenditures (continued)

Parameter 3 (continued):

The budget will be prioritized and funded pursuant to Board of Education goals: Increase achievement for all students, eliminate achievement disparities between groups of students, and maximize resource efficiency.

- **Other support:**
 - **ESL paraprofessionals, 2 FTE**—No Child Left Behind requires all students to demonstrate proficiency by the year 2014 with limited English proficient students disaggregated as a subpopulation that must demonstrate proficiency. In an effort to meet the needs of the diverse ESL population, we have employed paraprofessionals to work with ESL students and teachers where particular populations of limited English proficient students attend. This provides support for students as well as classroom teachers. We anticipate the need for two additional paraprofessionals to meet the needs of our Korean- and Spanish-speaking populations.
- **Coordination, 1 professional FTE:**
 - As part of budget reductions, the position of health sciences coordinator was combined with the position of science coordinator, for a reduction of 1 FTE. In addition, the science coordinator FTE was reduced from 1 to .6, for a total reduction of 1.4 FTE. The recommendation is to increase the science coordinator position to .8 FTE.
 - As part of budget reductions, social studies coordination was reduced from 1.0 to .5 FTE. The social studies coordinator currently works as social studies department chair at Oakland Junior High School and teaches 2 hours. The recommendation is to transfer her time spent as department chair at Oakland to her duties as district social studies coordinator to provide the district with .8 FTE for social studies coordination.
 - The recommendation is for the business education coordinator, who is currently .5 FTE, to become the practical arts coordinator at 1.0 FTE. Included in practical arts will be the coordination of family and consumer sciences, industrial technology, and business education. This will eliminate the positions of family and consumer sciences coordinator and industrial technology coordinator, which currently are held by full-time teachers working with either a stipend or an index added to their salary. The current structure does not allow the coordinators to participate as members of the curriculum and instruction department, nor does it provide time for the coordinators to spend in classrooms supporting teachers. Currently, curriculum evaluation and revision work must be done outside of school hours and is frequently postponed or not completed. This full-time position will allow the coordinator to attend coordinator meetings, observe in classrooms, work with teachers to evaluate programs and write curriculum, and design relevant assessments.
- **Outreach counselor**—The additional outreach counselor is necessary to ensure availability to students and meet achievement gap initiatives.
- **504 compliance**—Compliance with federal 504 regulations is becoming increasingly paper- and documentation-intensive; the additional support will enable CPS to meet mandated documentation and timelines.

Expenditures (continued)

Parameter 3 (continued):

The budget will be prioritized and funded pursuant to Board of Education goals: Increase achievement for all students, eliminate achievement disparities between groups of students, and maximize resource efficiency.

- **Gifted, .5 certificated FTE**—The gifted program serves students in grades K-12 throughout our district, with a resource model for students in grades K-2, a center-based model for students in grades 3-5, and classes for gifted students at the middle and junior high levels. The requested .5 FTE will provide staffing in order to implement a gifted program at Hickman High School, similar to the existing program at Rock Bridge High School.
- **Nurse**—An additional FTE to ensure a nurse is in every secondary school daily.
- **Clerical and other non-certificated, 5 FTE:**
 - **Coordination, 1 clerical FTE:**
 - The secondary math coordinator has shared a secretary with school and community programs personnel this year. The arrangement has not been efficient or effective. The recommendation is to add .5 FTE to provide more adequate clerical support for both departments.
 - The director of research, assessment, and accountability has worked in 2004-05 with .5 FTE for clerical support. The breadth and depth of this position necessitates 1 FTE of clerical support.
 - **Human resources clerical**—Increase in FTE in order to process necessary paperwork in a timely fashion and process FBI background checks.
 - **Business office clerical**—Restore one FTE to assist with purchasing and general business office tasks. Purchasing time frames have increased with the reduction of 2 FTE in business services last year.
 - **Rock Bridge High School support**—Add two support FTE to Rock Bridge High School due to enrollment increase of 200 students for the 2005-06 school year. Since the 1999-2000 school year, Rock Bridge will have grown by approximately 800 students. Since 2002, that growth will be 400 students.
- **Secondary teachers, 19 FTE**—Requests for additional FTE to accommodate enrollment as well as programs/activities to address student achievement goals exceed 25 FTE. Since 1999, secondary school enrollment is up 553 students and estimated to increase for the next school year. In this time period, only one FTE certificated staff member has been added. Eight teaching FTE and one administrator FTE are designated for Rock Bridge High School. Growth at Rock Bridge has increased by 800 students since 2000. Since 2002, Rock Bridge has grown by 400 students. Next year, Rock Bridge is expected to grow by 200 students. The additional FTE are needed to accommodate these increases.
- **Elementary teachers, 7 FTE**—Additional elementary teachers to add classrooms due to enrollment shifts throughout the district. This amount also accounts for enrollment decreases in some schools resulting in FTE reductions.
- **eSchool Plus Superusers stipends**—These funds will be used to train building contacts for implementation of the new student information system. We believe this is required because every teacher is expected to record student attendance through the system and teachers will be able to manipulate some demographic data for individualized reports and will have access to standardized reports.
- **Positive Behavior System, 2 FTE**—Enhanced support for the positive behavior system will expand training of teachers and administrators in proven strategies to ensure students stay engaged in an effective learning environment.

Expenditures (continued)

Parameter 3 (continued):

The budget will be prioritized and funded pursuant to Board of Education goals: Increase achievement for all students, eliminate achievement disparities between groups of students, and maximize resource efficiency.

- **School-community programs**—Additional funding will provide the district match for a Missouri Department of Economic Development grant designed to place five AmeriCorps members into six schools to provide training in service learning, research, and test strategies for parental involvement, recruiting and training volunteers, and providing technical assistance on Partners In Education activities. Participating schools include Fairview, Grant, Lee, and Parkade elementary schools, as well as Lange Middle School and Jefferson Junior High School.

Parameter 5:

The district will maintain and operate all employee salary schedules.

Salary schedule operation—Reflects the cost to provide staff compensation increases based upon longevity, more commonly referred to as operating the salary schedule. Providing a longevity increase equates to a 1.83 percent increase for teachers and administrators and a 2.55 percent increase for support staff. Note that the administrative recommendations of a \$300 base salary increase and two additional contract days are included in the discussion of Parameter 10. Certificated teaching staff may also receive additional increases based upon completion of academic or in-service activities.

Parameter 7:

The district will maintain Board-approved employee benefit programs at current benefit levels.

- **Certificated and non-certificated retirement**—The Public School Teacher Retirement System (PSRS) and Public School Non-Teacher Retirement System (NTRS) conduct an annual actuarial review to ensure financial stability of the system. System officials have notified participants that the current employer and employee contributions do not ensure fiscal stability; therefore, the system board of directors has voted to increase both employer and employee contributions. Both employer and employee contributions will increase by one-half of one percent for the PSRS system next year, with the contribution rate being increased from 10.5 percent to 11 percent. Employer and employee contributions for the NTRS will increase by one-fourth of one percent, with the contribution rate being increased from 5.25 percent to 5.5 percent.
- **Insurance—Worker's compensation, medical and dental**—Estimated costs to maintain the district's current benefit program.
- **Part-time benefit payment**—Reflects the cost of continuing the part-time cash payment in lieu of benefits for those part-time teachers participating in the program during the 2003-04 year. The payment amount will continue as long as the participants in 2003-04 remain in their part-time status.

Parameter 8:

Student transportation will be provided at current distances—grades K-7 students living one mile or more from school, and grades 8-12 students living two miles or more from school. State regulations require any student, grades K-12, living 3.5 miles or more from school to have access to school transportation.

Transportation—Maintaining the current transportation program also includes the previous reauthorization of the Columbia Public Schools/First Student Transportation contract increase of 3.5 percent. Anticipated transportation state revenue reduction is included on the revenue projections

Expenditures (continued)

Parameter 9:

The district will pay the local portion of the career ladder program.

Career ladder program—The career ladder program is a state-supported salary supplement program that provides additional compensation for eligible teachers. The supplement is paid annually at three levels equal to payments of \$1,500, \$3,000, and \$5,000. In addition to the actual career ladder qualification process, state regulations require National Board Certified teachers and speech pathologists holding a Missouri teacher's certificate and a Certificate of Clinical Competency to receive the \$5,000 career ladder stipend. This program provides Columbia students with a variety of supplemental activities in grades K-12 that most likely would not be offered without this support. Generally, the state contributes 40 percent of the cost of career ladder stipends. Currently, 613 teachers participate in the career ladder program; of that total, 110 receive \$1,500, 121 receive \$3,000, and 382 teachers and other mandated individuals receive \$5,000. The requested budget estimate reflects current estimates of new teachers qualifying for career ladder and several that will be advancing to the next level.

Parameter 10:

Narrow the beginning salary gap with comparative school districts.

\$300 base salary increase—The projected cost is to increase the 185-day base salary from \$27,600 to \$27,900. A \$300 increase will generally result in an overall increase of 2.927 percent for certificated staff and 3.738 percent for support staff. *Please note that these percentages are based on a 185-day calendar and do not include additional contract days for certificated classroom teachers.* If approved, the base salary will have increased 8.1 percent in the last two years (2003-04, 2004-05, and 2005-06).

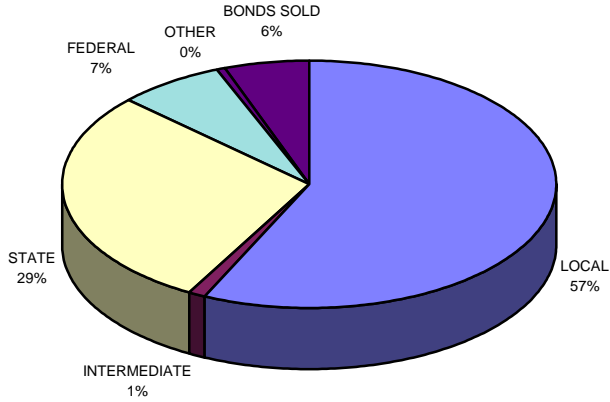
- **Two additional contract days**—This reflects additional costs to add two days to classroom teachers' contracts. By extending teacher contracts from 185 days to 187 days, the \$300 base salary increase will equate to a \$602 base salary increase for teaching staff. The days will be focused on strategies to enhance student achievement and close the achievement gap.
- **General stipend increase**—Stipend increases to maintain our current programs and bring these payments closer to competitive districts. Included are increased stipends for administrative assistants in order to equalize compensation district-wide and be competitive with career ladder payments.

Mandated Expenditures

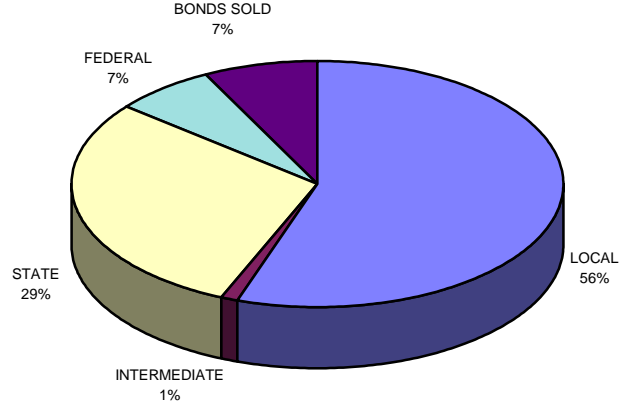
- **Special education**—Special education mandates will increase expenditures approximately \$926,580, with an equal amount anticipated in revenue. Our specific revenue estimates include approximately \$250,000 from new Federal Part B funds, \$97,000 from current year carryover Part B funds, and the remainder as state funding based upon the severity level of children being placed in the new Boys and Girls Town program located at the old Woodhaven site. The program developed for students at Boys and Girls Town will require additional FTE, including 4 FTE classroom teachers, 4 FTE instructional aides, 0.5 FTE clerical, 0.5 FTE social worker, 0.5 FTE security officer, and 0.5 FTE psychological examiner. Other needed special education personnel includes 2 FTE elementary teachers, 8.5 FTE secondary teachers, 3 FTE secondary paraprofessionals, and 1 FTE elementary ancillary support staff.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

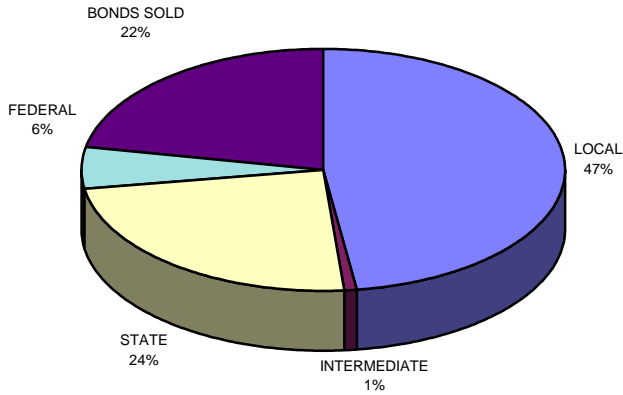
**REVENUES
FINAL BUDGET 2005-06**



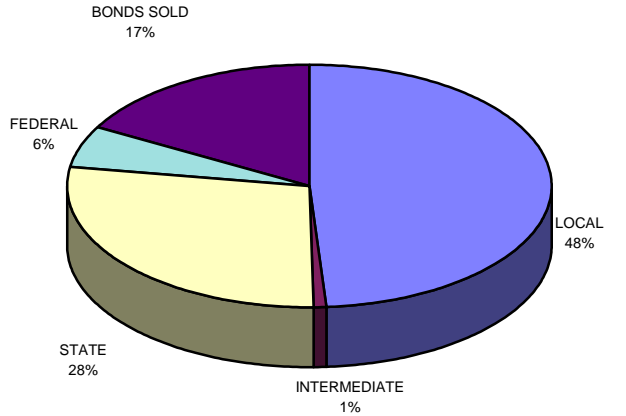
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PROJECTED ACTUAL 2004-05**



**REVENUES
ACTUAL 2003-04**

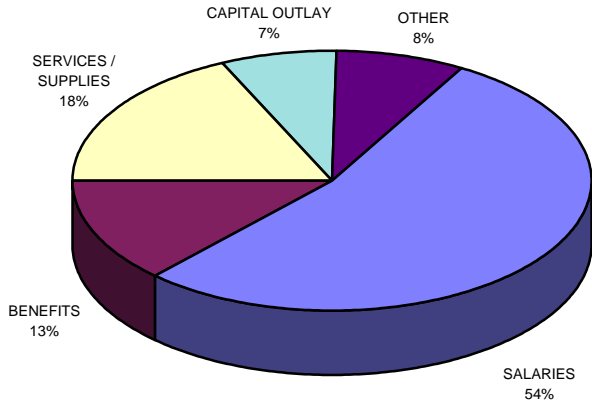


**REVENUES
ACTUAL 2002-03**

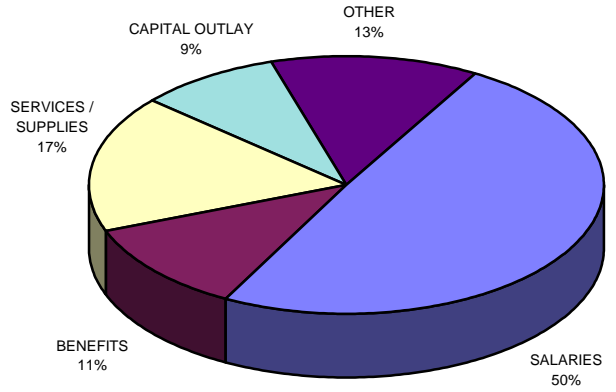


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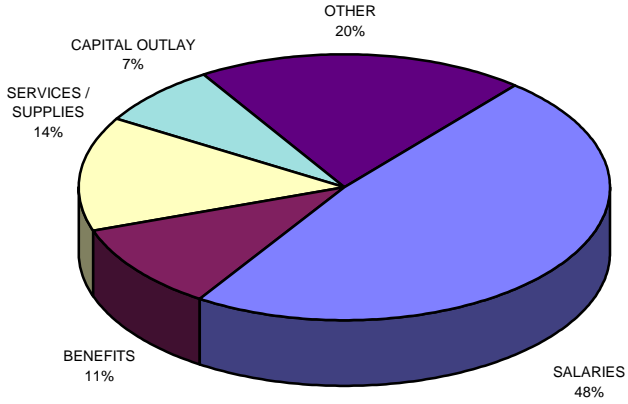
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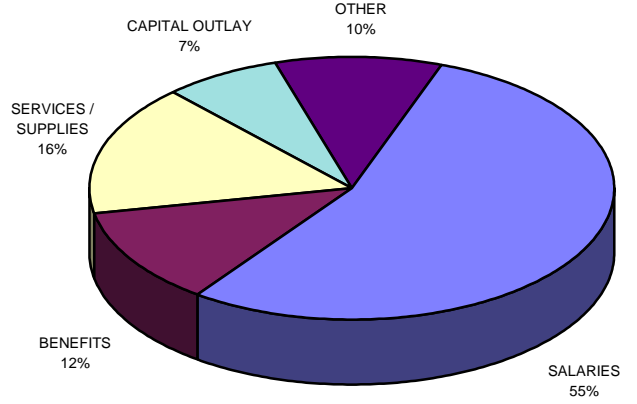
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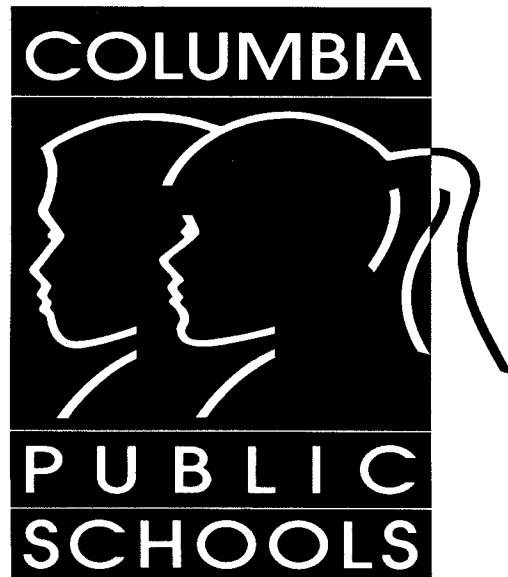
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Final Budget
2005-06

Expenditures
District Operating Funds



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**District Operating Funds
Expenditures**

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Elementary Instruction

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

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 18,382,888	\$ 17,807,237	\$ 19,762,058	\$ 20,947,524
Employee Benefits	\$ 3,922,572	\$ 3,763,539	\$ 4,277,540	\$ 4,800,271
Services/Supplies/Capital Outlay	<u>\$ 1,046,443</u>	<u>\$ 840,098</u>	<u>\$ 3,079,579</u>	<u>\$ 3,234,353</u>
Total	<u>\$ 23,351,903</u>	<u>\$ 22,410,874</u>	<u>\$ 27,119,177</u>	<u>\$ 28,982,148</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Number of Schools	19	19	19	19
Number of Students (September enrollment)	7,313	7,175	7,185	7,227
Per Pupil Cost \$	3,193	3,123	3,774	4,010
Staff FTE:				
Teachers	427.44	414.17	405.96	423.46
Fellows Participants	14.00	8.00	10.00	10.00
Instructional Aides	7.35	8.35	17.85	9.85
Support Staff	33.45	32.25	31.21	34.91

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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:	<p>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.</p> <p>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.</p>
Variance Discussion:	<p>This budget includes the improvement of salary and benefits. This budget includes 13.50 FTE additional certificated staff (7.0 FTE elementary teachers, 2.5 FTE technology instruction and 4.0 FTE PE instruction). In addition, 4.0 FTE teachers are replacing 8.0 FTE instructional aides. This budget also includes an additional 3.7 FTE clerical support for technology instruction. The Free Text budget has been increased \$140,152 for 2005-06.</p> <p><i>The increase in the 2004-05 Services/Supplies Projected Actual is related to the fees paid to Newton for the summer school program.</i></p> <p><i>The 2003-04 Services/Supplies budget included a 5/15% reduction.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	<p>Additional funding to support school improvement initiatives.</p> <p>Additional funding to provide additional classroom teachers and professional support staff.</p> <p>Additional funding to support space needs of Early Childhood programming (also included under Capital Projects).</p> <p>Additional funding to provide elementary math coaching and support.</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Middle / Junior High Instruction

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

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 13,228,883	\$ 13,111,679	\$ 14,513,134	\$ 15,241,332
Employee Benefits	\$ 2,780,857	\$ 2,704,228	\$ 3,072,472	\$ 3,408,983
Services/Supplies/Capital Outlay	<u>\$ 912,890</u>	<u>\$ 927,947</u>	<u>\$ 1,840,175</u>	<u>\$ 1,744,713</u>
Total	<u>\$ 16,922,630</u>	<u>\$ 16,743,854</u>	<u>\$ 19,425,781</u>	<u>\$ 20,395,028</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
Number of Schools	6	6	6	6
Number of Students (September enrollment)	5,047	5,082	5,133	4,952
Per Pupil Cost \$	3,353	3,295	3,784	4,119
Staff FTE:				
Teachers	301.42	296.59	291.54	297.82
Fellows Participants	10.50	8.00	9.00	9.00
Instructional Aides	4.00	6.00	4.00	4.00
Support Staff	3.43	3.22	3.65	3.65

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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:	<p>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.</p> <p>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.</p>
Variance Discussion:	<p>Variance is primarily due to the improvement of salaries and benefits. This budget includes an additional 6.28 FTE certificated staff for middle and junior high teachers</p> <p>The 2005-06 Services/Supplies budget includes a reduction of \$114,872 in the Free Text budget.</p> <p><i>The increase in the 2004-05 Services/Supplies Projected Actual is related to the fees paid to Newton for the summer school program.</i></p>
Funding Sources:	District operating funds.
Unfunded Priorities:	<p>Additional junior high literacy coaches.</p> <p>Additional staff to support alternative schedule of instructional programming for at-risk students.</p> <p>Additional staff to adequately support middle/junior high instruction.</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Senior High Instruction

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

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 8,436,809	\$ 8,270,235	\$ 9,213,639	\$ 9,826,234
Employee Benefits	\$ 1,742,424	\$ 1,664,291	\$ 1,909,489	\$ 2,163,742
Services/Supplies/Capital Outlay	<u>\$ 690,572</u>	<u>\$ 587,780</u>	<u>\$ 1,170,234</u>	<u>\$ 1,166,679</u>
Total	<u>\$ 10,869,805</u>	<u>\$ 10,522,306</u>	<u>\$ 12,293,362</u>	<u>\$ 13,156,655</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
Number of Schools	2	2	2	2
Number of Students (September enrollment)	3,520	3,543	3,525	3,666
Per Pupil Cost \$	3,088	2,970	3,487	3,589
Staff FTE:				
Teachers	178.71	176.03	177.82	185.82
Fellows Participants	5.00	2.00	1.00	1.00
Instructional Aides	0.00	2.00	1.00	1.00
Support Staff	10.85	10.56	8.53	8.53

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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. Salaries and benefits include an additional 8.0 FTE certificated staff for senior high teachers.

The increase in the 2004-05 Services/Supplies Projected Actual is related to the fees paid to Newton for the summer school 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 support senior high instruction.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ 577,867	\$ 601,496	\$ 645,700	\$ 671,119
Employee Benefits	\$ 131,465	\$ 126,505	\$ 138,194	\$ 150,806
Services/Supplies/Capital Outlay	<u>\$ 50,873</u>	<u>\$ 24,554</u>	<u>\$ 55,952</u>	<u>\$ 54,555</u>
Total	<u>\$ 760,205</u>	<u>\$ 752,555</u>	<u>\$ 839,846</u>	<u>\$ 876,480</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Number of Students (September enrollment)	215	215	215	215
Per Pupil Cost \$	3,536	3,500	3,906	4,077
Staff FTE:				
Teachers	15.09	14.43	14.09	14.43
Instructional Aides	0.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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. This budget includes an additional .34 FTE certificated teacher. The Services / Supplies budget for 2005-06 reduction is due to a reduction in the Free Text budget.

Funding Sources: District operating funds.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: General Instruction

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

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 111,601	\$ 112,889	\$ 121,261	\$ 319,759
Employee Benefits	\$ 21,987	\$ 22,601	\$ 24,945	\$ 99,762
Services/Supplies/Capital Outlay	\$ 4,597	\$ 3,815	\$ 6,095	\$ 99,312
Total	<u>\$ 138,185</u>	<u>\$ 139,305</u>	<u>\$ 152,301</u>	<u>\$ 518,833</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
Staff FTE:				
Teachers	2.50	2.50	2.50	6.50
Instructional Aides	0.00	0.00	0.00	0.00
Support Staff	0.00	0.00	0.00	6.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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:	<p>This program represents District expenditures for the alternative instructional programs (the juvenile justice center) and the Boys and Girls Town Program.</p> <p>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.</p>
Variance Discussion:	<p>Variance is primarily due to the improvement of salaries and benefits. The 2005-06 budget includes the addition of the Boys and Girls Town Program budget with 4.0 FTE certificated staff and 6.0 FTE non-certificated support staff.</p> <p>The 2005-06 Services/Supplies budget includes \$93,217 for the Boys and Girls Town Program.</p>
Funding Sources:	District operating funds.
Unfunded Priorities:	Additional funding to replace grant funding for the district adopted Positive Behavior System.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Special Education Instruction

Function(s): Special Education Instruction
1210 and 1292

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 11,156,560	\$ 11,268,415	\$ 12,515,336	\$ 13,203,221
Employee Benefits	\$ 2,844,482	\$ 2,831,726	\$ 3,245,109	\$ 3,645,664
Services/Supplies/Capital Outlay	\$ 210,913	\$ 134,340	\$ 203,798	\$ 158,316
Total	<u>\$ 14,211,955</u>	<u>\$ 14,234,481</u>	<u>\$ 15,964,243</u>	<u>\$ 17,007,201</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
Number of Students (September enrollment)	2,726	2,566	2,703	2,730
Per Pupil Cost \$	5,213	5,547	5,906	6,230
Staff FTE:				
Teachers	233.54	238.74	241.67	252.67
Fellows Participants	5.50	2.00	0.00	0.00
Instructional Aides	13.39	12.85	13.89	13.89
Support Staff	156.79	152.06	155.27	158.27

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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 an increase of 10.5 FTE certified teachers (2.0 elementary/8.5 secondary), .5 FTE staff member for 504 compliance and 3.0 secondary paraprofessionals. The reduction in the Services/Supplies budget for 2005-06 represents a reduction in legal services for 2005-06.

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	21.2%
State funding	24.9%
Other District operating funds	53.9%

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Gifted Program

Function(s): Gifted Program
1211

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 725,986	\$ 725,363	\$ 796,175	\$ 843,788
Employee Benefits	\$ 142,212	\$ 141,038	\$ 161,798	\$ 180,710
Services/Supplies/Capital Outlay	\$ 66,500	\$ 46,089	\$ 78,113	\$ 78,059
Total	<u>\$ 934,698</u>	<u>\$ 912,490</u>	<u>\$ 1,036,086</u>	<u>\$ 1,102,557</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
Number of Students (September enrollment)	877	909	1,030	1,230
Per Pupil Cost \$	1,066	1,004	1,006	896
Staff FTE:	16.48	15.68	15.50	16.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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. The 2005-06 budget also includes a .50 FTE certificated teacher.
Funding Sources:	District operating funds. This includes state funding for the gifted program, which currently is approximately 50% of expenses.
Unfunded Priorities:	Additional funding to provide space to allow for expansion of the primary gifted education program (also included under Capital Projects).

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Title I

Function(s): Title I
1250 through 1252

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 1,889,266	\$ 2,118,644	\$ 1,969,222	\$ 2,274,233
Employee Benefits	\$ 373,089	\$ 443,529	\$ 443,267	\$ 542,130
Services/Supplies/Capital Outlay	\$ 76,084	\$ 131,448	\$ 155,000	\$ 155,000
Total	<u>\$ 2,338,439</u>	<u>\$ 2,693,621</u>	<u>\$ 2,567,489</u>	<u>\$ 2,971,363</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
Number of Students:				
Regular School Program	934	1,105	892	955
Summer School Program	563	652	-	-
Staff FTE:	42.97	59.70	51.49	58.07

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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:	The 2005-06 budget includes the addition of 6.58 FTE (4.08 certificated teachers and 2.50 FTE support staff).
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
2005-06**

Program: English - Second Language

Function(s): English - Second Language
1271

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 501,995	\$ 525,168	\$ 575,393	\$ 619,335
Employee Benefits	\$ 104,402	\$ 108,798	\$ 122,150	\$ 144,526
Services/Supplies/Capital Outlay	\$ 37,646	\$ 3,484	\$ 38,538	\$ 45,245
Total	<u>\$ 644,043</u>	<u>\$ 637,450</u>	<u>\$ 736,081</u>	<u>\$ 809,106</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
Number of Students (September Enrollment)	368	406	563	600
Per Pupil Cost \$	1,750	1,570	1,307	1,349
Staff FTE:	12.23	12.42	13.25	15.25

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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 600 students.
Variance Discussion:	The 2005-06 budget includes 2.0 FTE paraprofessionals.
Funding Sources:	District operating funds.
Unfunded Priorities:	Professional staff to provide direct student instruction and instructional support for paraprofessionals who work with regular classroom teachers.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Vocational Instruction

**Function(s): Vocational Instruction
1301 through 1399**

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 2,029,961	\$ 2,130,572	\$ 2,221,458	\$ 2,404,492
Employee Benefits	\$ 420,249	\$ 413,163	\$ 454,530	\$ 520,941
Services/Supplies/Capital Outlay	<u>\$ 462,173</u>	<u>\$ 427,038</u>	<u>\$ 503,337</u>	<u>\$ 546,005</u>
Total	<u>\$ 2,912,383</u>	<u>\$ 2,970,773</u>	<u>\$ 3,179,325</u>	<u>\$ 3,471,438</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
Number of Students (September enrollment)	1,953	2,121	2,334	2,350
Per Pupil Cost \$	1,491	1,401	1,362	1,477
Staff FTE:	41.21	41.80	40.47	43.97

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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:	<p>Variance is primarily due to the improvement of salaries and benefits. Salaries and benefits include an increase in certificated staff of 3.5 FTE in Career Center teachers.</p> <p>Matching funds are provided for enhancement grants. For 2005-06 \$233,010 is included in the Operating Fund budget for matching funds (the same amount as 2004-05). The Services/Supplies budget has been increased 8.5% due to the increasing cost of materials.</p>
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 and supplies to match course enrollments.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Student Activities - Athletics

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

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 413,313	\$ 417,725	\$ 421,342	\$ 438,233
Employee Benefits	\$ 51,435	\$ 53,010	\$ 57,065	\$ 61,934
Services/Supplies/Capital Outlay	<u>\$ 305,806</u>	<u>\$ 214,971</u>	<u>\$ 334,077</u>	<u>\$ 344,077</u>
Total	<u>\$ 770,554</u>	<u>\$ 685,706</u>	<u>\$ 812,484</u>	<u>\$ 844,244</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
<u>Athletic Expenditures by School:</u>				
All Schools	\$ 2,139	\$ 2,439	\$ 3,505	\$ 4,206
All Senior High Schools	\$ 5,855	\$ 10,721	\$ 14,500	\$ 14,500
Hickman High School	\$ 270,691	\$ 236,120	\$ 279,159	\$ 289,761
Rock Bridge High School	\$ 248,684	\$ 207,117	\$ 262,155	\$ 272,263
Douglass High School	\$ 10,398	\$ 9,161	\$ 10,859	\$ 11,282
All Junior High Schools	\$ 2,245	\$ 2,750	\$ -	\$ -
Jefferson Jr. High School	\$ 53,343	\$ 48,936	\$ 59,882	\$ 62,309
Oakland Jr. High School	\$ 68,056	\$ 61,095	\$ 59,100	\$ 61,525
West Jr. High School	\$ 54,545	\$ 52,016	\$ 62,466	\$ 65,009
All Middle Schools	\$ 1,143	\$ 1,818	\$ -	\$ -
Gentry Middle School	\$ 19,596	\$ 19,682	\$ 20,094	\$ 20,928
Lange Middle School	\$ 16,836	\$ 16,462	\$ 21,594	\$ 22,497
Smithton Middle School	\$ 17,023	\$ 17,389	\$ 19,170	\$ 19,964

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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.

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</u> <u>2003-04</u>	<u>Projected</u> <u>2004-05</u>
Hickman High	\$57,034	\$55,399
Rock Bridge High	31,247	40,001
Douglass High	1,285	725
Jefferson Junior High	6,177	8,048
Oakland Junior High	4,985	6,130
West Junior High	4,764	7,333
Gentry Middle	2,004	1,883
Lange Middle	3,327	2,129
Smithton Middle	2,701	3,752

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Adult Basic Education

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

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ 44,276	\$ 45,122	\$ 49,192	\$ 51,165
Employee Benefits	\$ 6,921	\$ 7,127	\$ 7,812	\$ 8,527
Services/Supplies/Capital Outlay	<u>\$ 3,003</u>	<u>\$ 4,249</u>	<u>\$ 4,705</u>	<u>\$ 4,705</u>
Total	<u>\$ 54,200</u>	<u>\$ 56,498</u>	<u>\$ 61,709</u>	<u>\$ 64,397</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Staff FTE:	0.76	0.76	0.76	0.76

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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.

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Tuition Payments

Function(s): Tuition Payments
1901 through 1999

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 349,088</u>	<u>\$ 396,470</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
Total	<u>\$ 349,088</u>	<u>\$ 396,470</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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
2005-06**

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

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ 5,920,040	\$ 5,800,566	\$ 6,077,686	\$ 6,444,414
Employee Benefits	\$ 1,221,675	\$ 1,238,427	\$ 1,353,565	\$ 1,504,216
Services/Supplies/Capital Outlay	<u>\$ 323,569</u>	<u>\$ 314,641</u>	<u>\$ 242,230</u>	<u>\$ 246,125</u>
Total	<u>\$ 7,465,284</u>	<u>\$ 7,353,634</u>	<u>\$ 7,673,481</u>	<u>\$ 8,194,755</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Staff FTE:	147.48	150.11	148.57	152.57

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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: This budget includes the improvement of salaries and benefits. This budget also includes the addition of 4.0 FTE (1.0 ancillary support - special education, .5 nurse, .5 outreach counselor and 2.0 for the positive behavior system program).

The 2005-06 Services/Supplies budget includes funding for renewal of the nursing fellows program.

Funding Sources: District operating funds.

Unfunded Priorities: Additional funding to increase nursing and counseling staff.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Instructional Services

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

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ 4,104,323	\$ 3,962,788	\$ 4,260,556	\$ 4,563,911
Employee Benefits	\$ 827,149	\$ 829,061	\$ 893,622	\$ 996,720
Services/Supplies/Capital Outlay	<u>\$ 1,426,324</u>	<u>\$ 1,308,786</u>	<u>\$ 1,706,980</u>	<u>\$ 2,032,090</u>
Total	<u>\$ 6,357,796</u>	<u>\$ 6,100,635</u>	<u>\$ 6,861,158</u>	<u>\$ 7,592,721</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Staff FTE:	100.78	100.50	97.21	98.71

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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, research and assessment, 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 an increase in staff of 1.5 FTE (this includes a 1.0 FTE increase in coordination as a result of adjusting/eliminating several coordinator FTE's and .5 FTE support staff).</p> <p>The Services/Supplies budget includes \$250,000 for IITS software support and maintenance.</p>
Funding Sources:	District operating funds.
Unfunded Priorities:	Additional support staff in Instructional and Information Technology Services for backup technical support and staff training.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Administrative Services

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

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ 1,247,617	\$ 1,167,302	\$ 1,229,585	\$ 1,298,266
Employee Benefits	\$ 220,888	\$ 239,616	\$ 262,065	\$ 289,458
Services/Supplies/Capital Outlay	<u>\$ 450,551</u>	<u>\$ 389,608</u>	<u>\$ 511,177</u>	<u>\$ 583,877</u>
Total	<u>\$ 1,919,056</u>	<u>\$ 1,796,526</u>	<u>\$ 2,002,827</u>	<u>\$ 2,171,601</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Staff FTE:	21.00	20.00	19.00	20.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

Mission: Administrative services include Board of Education operations, and District administration.

Program Information: This program represents District expenditures for activities associated with establishing and administering policy for the District. This includes the positions of:

superintendent,
assistant superintendents,
director of human resources,
coordinator of substitute personnel, and
support staff.

Variance Discussion: This budget includes the improvement of salaries and benefits. This budget includes an additional 1.0 FTE for clerical staff in the Human Resources Department.

The 2005-06 Services/Supplies budget also includes an increase for liability insurance and \$40,000 for criminal background checks for applicants.

Funding Sources: District operating funds.

Unfunded Priorities: Additional central office staff to meet MSIP standards.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Other Administrative Services

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

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ 6,129,350	\$ 6,178,222	\$ 6,835,922	\$ 7,205,215
Employee Benefits	\$ 1,255,830	\$ 1,273,761	\$ 1,434,701	\$ 1,586,290
Services/Supplies/Capital Outlay	<u>\$ 251,107</u>	<u>\$ 171,182</u>	<u>\$ 201,411</u>	<u>\$ 206,844</u>
Total	<u>\$ 7,636,287</u>	<u>\$ 7,623,165</u>	<u>\$ 8,472,034</u>	<u>\$ 8,998,349</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Staff FTE:	142.89	144.48	144.87	147.87

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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: This budget includes the improvement of salaries and benefits. This budget also includes an additional 3.0 FTE (1.0 administrator - RBHS and 2.0 support staff - RBHS).

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Business Services

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

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ 562,369	\$ 565,881	\$ 581,587	\$ 624,552
Employee Benefits	\$ 148,607	\$ 117,898	\$ 120,674	\$ 136,949
Services/Supplies/Capital Outlay	<u>\$ 91,115</u>	<u>\$ 101,242</u>	<u>\$ 138,222</u>	<u>\$ 138,222</u>
Total	<u>\$ 802,091</u>	<u>\$ 785,021</u>	<u>\$ 840,483</u>	<u>\$ 899,723</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Staff FTE:	13.00	13.00	11.00	12.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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. This budget includes the addition of 1.0 FTE support staff.

Funding Sources: District operating funds.

Unfunded Priorities: Additional professional and clerical support in employee benefits.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Maintenance Services

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

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 4,258,298	\$ 4,292,633	\$ 4,650,638	\$ 4,824,777
Employee Benefits	\$ 1,282,859	\$ 1,350,051	\$ 1,513,306	\$ 1,657,667
Services/Supplies/Capital Outlay	<u>\$ 6,394,306</u>	<u>\$ 6,583,465</u>	<u>\$ 7,157,097</u>	<u>\$ 7,408,956</u>
Total	<u>\$ 11,935,463</u>	<u>\$ 12,226,149</u>	<u>\$ 13,321,041</u>	<u>\$ 13,891,400</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
Staff FTE:	180.47	185.83	182.91	182.91
Utilities:				
Electric	\$ 1,430,915	\$ 1,519,729	\$ 1,510,000	\$ 1,700,000
Natural Gas	\$ 75,796	\$ 956,044	\$ 922,000	\$ 950,000
Water/Sewer	\$ 161,692	\$ 185,094	\$ 200,000	\$ 200,000
Refuse Removal	\$ 119,216	\$ 124,914	\$ 145,000	\$ 145,000
Rental	\$ 1,057,878	\$ 1,050,610	\$ 981,394	\$ 975,706

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Maintenance Services

Function(s): Maintenance Services
2542 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: This budget includes the improvement of salaries and benefits.

The Services/Supplies/Capital Outlay budget includes \$300,000 contingency funds for unanticipated maintenance projects.

The Services/Supply budget for 2005-06 includes increases for utilities, and insurance.

Funding Sources: District operating funds.

Unfunded Priorities: Additional custodial supervision for the current night custodial schedule.
Additional funding for construction management services either contracted or district staff.
Additional funding for salaries to maintain a full staff of trades personnel.
Additional staffing for custodial and general maintenance services.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Transportation Services

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

<u>Expenditure Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
Salaries	\$ 39,375	\$ 40,127	\$ 43,744	\$ 45,380
Employee Benefits	\$ 7,704	\$ 7,964	\$ 8,779	\$ 9,446
Services/Supplies/Capital Outlay	<u>\$ 5,306,563</u>	<u>\$ 5,797,370</u>	<u>\$ 5,984,106</u>	<u>\$ 6,197,884</u>
Total	<u>\$ 5,353,642</u>	<u>\$ 5,845,461</u>	<u>\$ 6,036,629</u>	<u>\$ 6,252,710</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
<u>Contracted Services:</u>				
Number of Buses	133	134	139	139
Eligible Miles	1,850,949	1,976,595	1,999,723	1,999,723
Students Transported	8,046	8,347	8,245	8,245
Staff FTE:	0.75	0.75	0.75	0.75

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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.

Variance Discussion: This budget includes the increase in the contract rate of 3.50%.

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
2005-06**

Program: Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
Salaries	\$ 1,418,811	\$ 1,438,732	\$ 1,179,125	\$ 1,330,355
Employee Benefits	\$ 222,040	\$ 223,116	\$ 256,060	\$ 306,764
Services/Supplies/Capital Outlay	<u>\$ 395,599</u>	<u>\$ 330,361</u>	<u>\$ 389,698</u>	<u>\$ 431,327</u>
Total	<u>\$ 2,036,450</u>	<u>\$ 1,992,209</u>	<u>\$ 1,824,883</u>	<u>\$ 2,068,446</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Staff FTE:	31.38	29.34	28.39	29.89

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program:	Community Services
Function(s):	Community Services 3001 through 3999
Mission:	Community services encompass school-community programs; Offset Print Shop, Parents as Teachers; summer school, Missouri Preschool and other family/student services.
Program Information:	This program represents District expenditures for activities of the Offset Print Shop, Partners In Education, volunteers, Parents As Teachers, and summer schools (fee basis) programs.
Variance Discussion:	This budget includes the improvement of salaries and benefits. This budget also includes funding for the Early Childhood Initiative, including 1.5 FTE and 10% of the Title I Preschool teachers FTE.
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, and the operation of the Offset Print Shop.
Unfunded Priorities:	Increased support for early childhood intervention initiatives. Additional funds to support clerical assistance and staffing for Parents as Teachers Program. Additional funds to support and manage school community programs service learning and mentor programs.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Other Financing Uses

**Function(s): Other Financing Uses
6999**

<u>Expenditure Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ 175,472	\$ 58,513	\$ -	\$ -
Total	\$ 175,472	\$ 58,513	\$ -	\$ -

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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, or transfers to maintain a positive fund balance position).

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
2005-06**

Program: Summary Budget

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

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ 81,179,588	\$ 80,580,796	\$ 87,662,753	\$ 93,177,305
Employee Benefits	\$ 17,728,847	\$ 17,559,449	\$ 19,757,143	\$ 22,215,506
Services/Supplies/Capital Outlay	\$ 18,855,722	\$ 18,738,938	\$ 24,200,524	\$ 25,276,344
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 175,472</u>	<u>\$ 58,513</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 117,939,629</u>	<u>\$ 116,937,696</u>	<u>\$ 131,620,420</u>	<u>\$ 140,669,155</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
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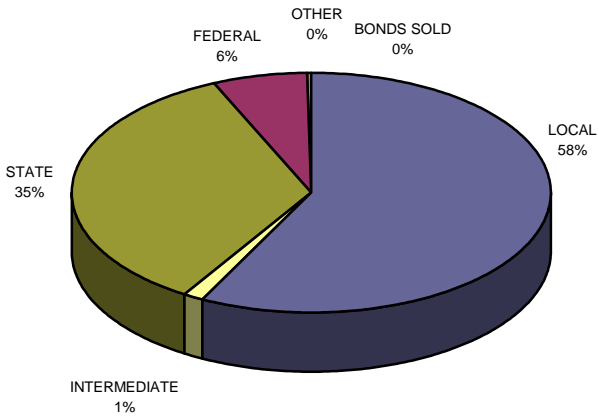
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

	FINAL BUDGET 2005-06 District Operating Funds			TOTAL OPERATING FUNDS
	GENERAL OPERATING	TEACHERS	FREE TEXT	
REVENUES:				
LOCAL	\$ 32,438,010	\$ 46,141,739	\$ -	\$ 78,579,749
INTERMEDIATE	\$ 876,711	\$ 753,206	\$ -	\$ 1,629,917
STATE	\$ 17,362,018	\$ 28,453,740	\$ 1,377,641	\$ 47,193,399
FEDERAL	\$ 3,510,816	\$ 4,967,023	\$ -	\$ 8,477,839
OTHER	\$ 32,875	\$ 504,451	\$ -	\$ 537,326
BONDS SOLD	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 54,220,430	\$ 80,820,159	\$ 1,377,641	\$ 136,418,230
EXPENDITURES:				
SALARIES	\$ 15,462,023	\$ 77,715,282	\$ -	\$ 93,177,305
BENEFITS	\$ 15,932,504	\$ 6,283,002	\$ -	\$ 22,215,506
SERVICES / SUPPLIES	\$ 23,498,703	\$ 400,000	\$ 1,377,641	\$ 25,276,344
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -
OTHER	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 54,893,230	\$ 84,398,284	\$ 1,377,641	\$ 140,669,155
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ (672,800)	\$ (3,578,125)	\$ -	\$ (4,250,925)

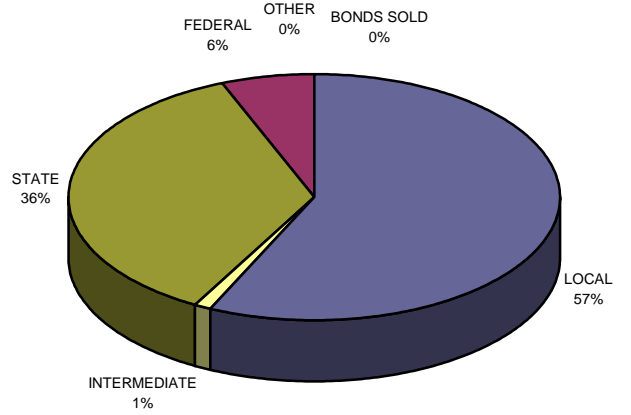
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

DISTRICT OPERATING FUNDS

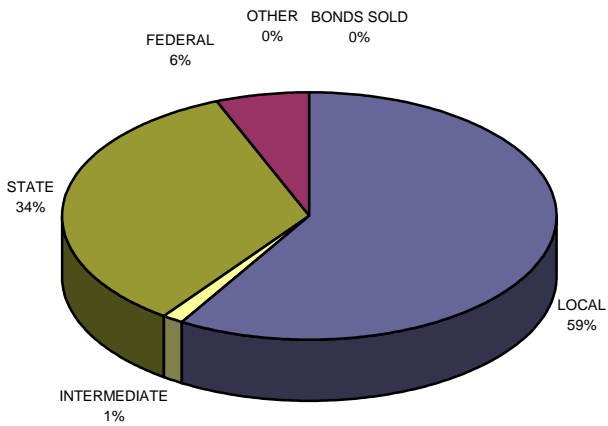
**REVENUES
FINAL BUDGET 2005-06**



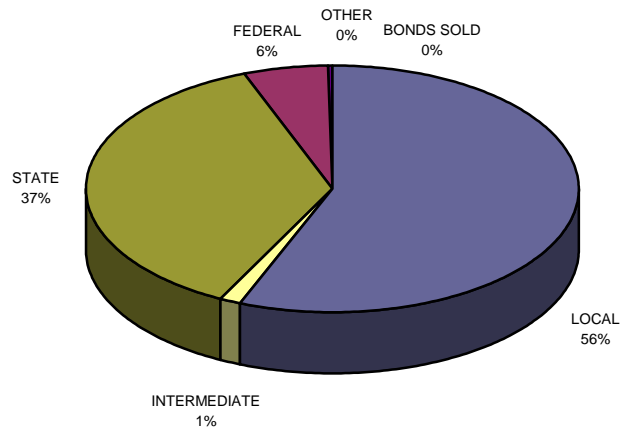
**REVENUES
PROJECTED ACTUAL 2004-05**



**REVENUES
ACTUAL 2003-04**



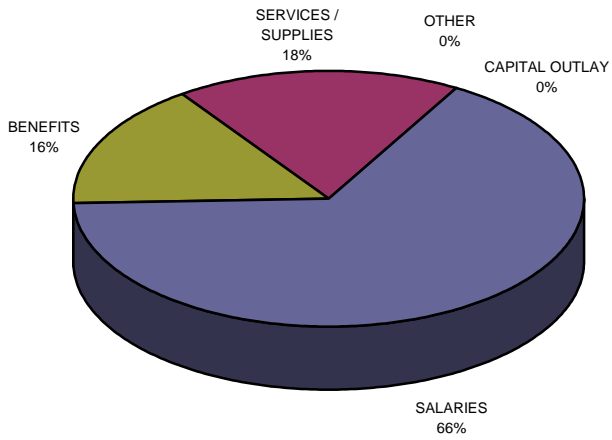
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ACTUAL 2002-03**



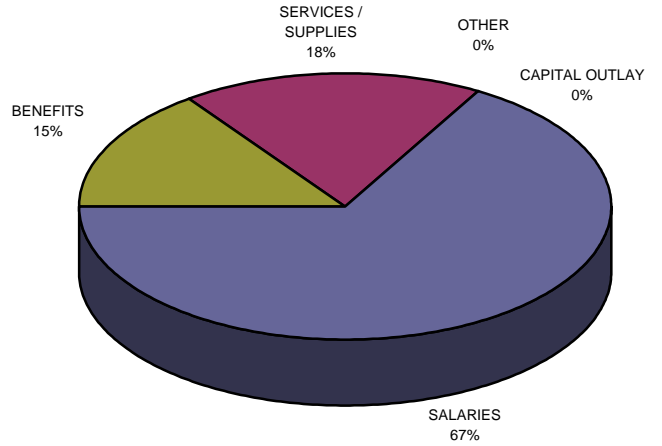
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

DISTRICT OPERATING FUNDS

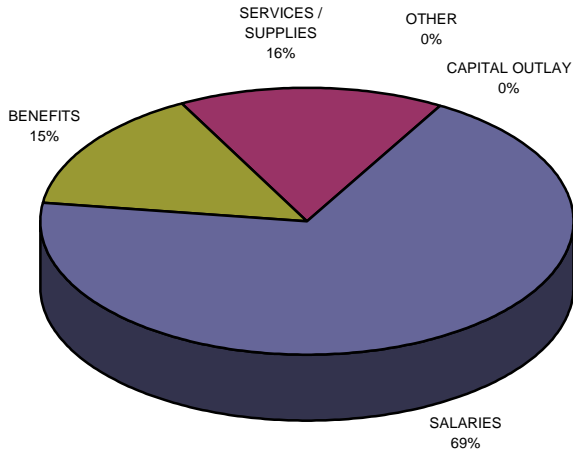
**EXPENDITURES
FINAL BUDGET 2005-06**



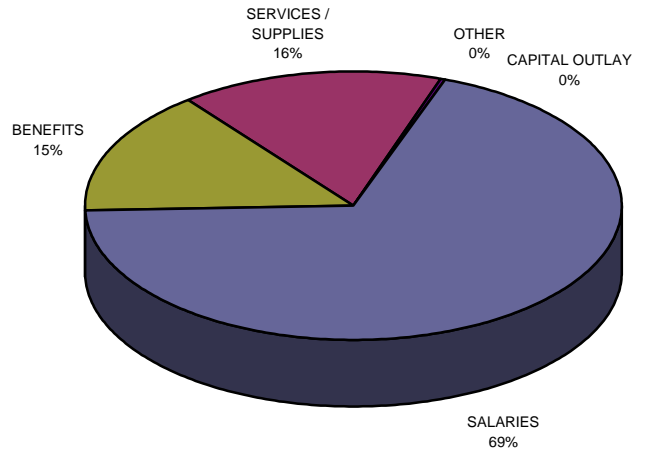
**EXPENDITURES
PROJECTED ACTUAL 2004-05**



**EXPENDITURES
ACTUAL 2003-04**



**EXPENDITURES
ACTUAL 2002-03**



Summary Budget Variances

District Operating Funds

General Operating Fund

Teachers Fund

Free Text Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06	1 Year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) 2005-06	% Increase (Decrease) 2005-06
District Operating Funds						
<i>General Operating, Teachers and Free Text Funds</i>						
5100 Local Sources						
5111 Current Tax	\$ -	\$ -	\$ 59,541,075	\$ 64,280,274	4,739,199	-
Less: Estimate of Uncollectible Taxes	-	-	(2,236,021)	(2,414,561)	(178,540)	-
Less: Estimate of County Fees	-	-	(859,593)	(927,952)	(68,359)	-
5111 Net Current Tax	50,536,988	55,352,012	56,445,461	60,937,761	4,492,300	7.96%
5112 Delinquent Tax	1,833,670	1,793,849	1,904,955	2,056,583	151,628	7.96%
5113 Proposition C Sales Tax	11,641,327	11,950,276	12,168,000	13,041,000	873,000	7.17%
5114 Intangible Tax	72,126	149,679	157,767	157,767	-	-
5115 Surtax	1,092,633	1,149,747	1,166,452	1,166,452	-	-
5116 In Lieu of Tax Payments	45,589	-	-	-	-	-
5122 Summer School Tuition	189,015	215,724	87,586	87,586	-	-
5141 Interest - Daily Account	23,538	20,681	73,500	75,000	1,500	2.04%
5142 Interest - Investments	458,609	327,869	512,000	550,000	38,000	7.42%
5143 Interest - Intangible	1,155	1,069	-	-	-	-
5144 Interest - Collector	47,987	101,634	58,023	63,000	4,977	8.58%
5171 Student Activities	113,757	113,525	125,400	125,400	-	-
5190 Other Local	653	-	-	-	-	-
5191 Rentals	245,178	88,448	107,500	107,500	-	-
5192 Donations	-	14,000	-	-	-	-
5193 Offset Printing	130,647	102,892	137,700	137,700	-	-
5197 Sale of Misc. Items	9,607	19,929	20,000	20,000	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	<u>1 Year Variance 2005-06 vs 2004-05</u>	
					<u>\$</u>	<u>%</u>
					<u>Increase (Decrease) 2005-06</u>	<u>Increase (Decrease) 2005-06</u>
5199 Misc. Local Revenue	69,256	87,569	54,000	54,000	-	-
51XX Local Sources	\$ 66,511,735	\$ 71,488,903	\$ 73,018,344	\$ 78,579,749	\$ 5,561,405	7.62%
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 795,496	\$ 561,719	\$ 520,223	\$ 520,223	\$ -	-
5221 State Assessed Utilities	798,024	872,646	892,928	910,787	17,859	2.00%
5234 County Stock Insurance	-	167,780	198,907	198,907	-	-
52XX Intermediate Sources	\$ 1,593,520	\$ 1,602,145	\$ 1,612,058	\$ 1,629,917	\$ 17,859	1.11%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 26,044,133	\$ 23,109,756	\$ 27,804,656	\$ 28,802,134	\$ 997,478	3.59%
5312 Transportation	2,530,132	2,511,833	2,740,898	2,633,115	(107,783)	(3.93%)
5313 Exceptional Pupil Aid	3,164,853	3,246,740	3,092,746	3,287,746	195,000	6.31%
5314 Early Childhood, Spec Ed	1,352,585	1,546,588	1,469,056	1,526,082	57,026	3.88%
5315 Remedial Reading	200,446	206,499	206,499	206,499	-	-
5316 Gifted Center	543,615	547,131	612,488	612,488	-	-
5317 Career Ladder	982,070	1,028,372	986,588	1,010,588	24,000	2.43%
5318 Free/Reduce Lunch Count	5,462,279	5,898,543	5,663,234	6,065,234	402,000	7.10%
5324 Parents as Teachers	704,340	755,516	622,691	622,691	-	-
5331 Free Text	1,493,198	1,188,539	1,377,641	1,377,641	-	-
5332 Vocational Aid	538,400	591,846	417,299	417,299	-	-
5334 Fair Share/Cigarette Tax	409,302	412,552	400,000	400,000	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06	1 Year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) 2005-06	% Increase (Decrease) 2005-06
5351 Handicapped Census	3,003	3,255	3,048	3,048	-	-
5369 Resid Place/Excess Cost	105,901	105,443	11,954	11,954	-	-
5381 Extraordinary Cost	216,040	282,665	183,556	183,556	-	-
5397 Other State Revenue	27,980	24,913	33,324	33,324	-	-
53XX State Sources	\$ 43,778,277	\$ 41,460,191	\$ 45,625,678	\$ 47,193,399	\$ 1,567,721	3.44%
5400 Federal Sources						
5412 Medicaid	\$ 642,505	\$ 296,893	\$ 400,945	\$ 260,000	\$ (140,945)	(35.15%)
5427 Title II-Basic Grant	275,234	260,994	260,994	260,994	-	-
5441 Entitlement PL 94-142	2,234,662	3,140,891	3,303,796	3,646,171	342,375	10.36%
5442 Early Childhood, Spec Ed	450,862	297,674	438,809	455,843	17,034	3.88%
5451 Title I	2,163,687	2,537,485	2,687,708	3,133,910	446,202	16.60%
5455 Title V	64,170	13,760	-	-	-	-
5456 Goals 2000 Early Childhood	2,000	1,200	-	-	-	-
5461 Drug Program	1,018	1,164	-	-	-	-
5465 Title II	690,800	683,336	735,058	699,475	(35,583)	(4.84%)
5466 Title IID	-	161	-	-	-	-
5496 E Rate Funds	9,582	-	-	-	-	-
5497 Other Federal Revenue						
- Mentoring Program	-	-	21,446	21,446	-	-
54XX Federal Sources	\$ 6,534,520	\$ 7,233,558	\$ 7,848,756	\$ 8,477,839	\$ 629,083	8.02%
5500 Donated Commodities						

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	<u>1 Year Variance 2005-06 vs 2004-05</u>	
					<u>\$ Increase (Decrease) 2005-06</u>	<u>% Increase (Decrease) 2005-06</u>
5510 Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	-
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-
56XX Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
5800 Tuition						
5810 Tuition - Other Districts	\$ 11,219	\$ 25,411	\$ 22,371	\$ 411,576	\$ 389,205	1739.77%
5820 Tuition - Area Voc Fees	75,750	85,000	65,750	65,750	-	-
58XX Tuition	\$ 86,969	\$ 110,411	\$ 88,121	\$ 477,326	\$ 389,205	441.67%
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 175,472	\$ 58,513	\$ 60,000	\$ 60,000	\$ -	-
59XX Other Financing Sources	\$ 175,472	\$ 58,513	\$ 60,000	\$ 60,000	\$ -	-
District Operating Funds - Revenues	<u>\$ 118,680,493</u>	<u>\$ 121,953,721</u>	<u>\$ 128,252,957</u>	<u>\$ 136,418,230</u>	<u>\$ 8,165,273</u>	6.37%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	1 year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) <u>2005-06</u>	% Increase (Decrease) <u>2005-06</u>
District Operating Funds						
<i>General Operating, Teachers and Free Text Funds</i>						
Elementary Instruction	\$ 23,351,903	\$ 22,410,874	\$ 27,119,177	\$ 28,982,148	\$ 1,862,971	8.31%
Middle/Junior High Instruction	16,922,630	16,743,854	19,425,781	20,395,028	\$ 969,247	5.79%
Senior High Instruction	10,869,805	10,522,306	12,293,362	13,156,655	\$ 863,293	8.20%
Douglass High Instruction	760,205	752,555	839,846	876,480	\$ 36,634	4.87%
General Instruction	138,185	139,305	152,301	518,833	\$ 366,532	263.11%
Special Education Instruction	14,211,955	14,234,481	15,964,243	17,007,201	\$ 1,042,958	7.33%
Gifted Program	934,698	912,490	1,036,086	1,102,557	\$ 66,471	7.28%
Title I	2,338,439	2,693,621	2,567,489	2,971,363	\$ 403,874	14.99%
English-Second Language	644,043	637,450	736,081	809,106	\$ 73,025	11.46%
Vocational Instruction	2,912,383	2,970,773	3,179,325	3,471,438	\$ 292,113	9.83%
Student Activities-Athletics	770,554	685,706	812,484	844,244	\$ 31,760	4.63%
Adult Basic Education	54,200	56,498	61,709	64,397	\$ 2,688	4.76%

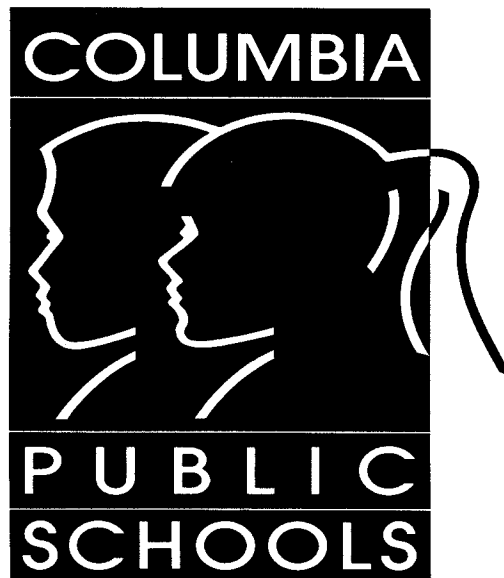
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	1 year Variance 2005-06 vs 2004-05	
					<u>\$ Increase (Decrease) 2005-06</u>	<u>% Increase (Decrease) 2005-06</u>
Tuition Payments	349,088	396,470	400,000	400,000	\$ -	-
Pupil Services	7,465,284	7,353,634	7,673,481	8,194,755	\$ 521,274	7.09%
Instructional Services	6,357,796	6,100,635	6,861,158	7,592,721	\$ 731,563	11.99%
Administrative Services	1,919,056	1,796,526	2,002,827	2,171,601	\$ 168,774	9.39%
Other Administrative Services	7,636,287	7,623,165	8,472,034	8,998,349	\$ 526,315	6.90%
Business Services	802,091	785,021	840,483	899,723	\$ 59,240	7.55%
Maintenance Services	11,935,463	12,226,149	13,321,041	13,891,400	\$ 570,359	4.67%
Transportation Services	5,353,642	5,845,461	6,036,629	6,252,710	\$ 216,081	3.70%
Community Services	2,036,450	1,992,209	1,824,883	2,068,446	\$ 243,563	12.23%
Other Financing Uses	175,472	58,513	-	-	\$ -	-
Total - District Operating Funds	<u>\$ 117,939,629</u>	<u>\$ 116,937,696</u>	<u>\$ 131,620,420</u>	<u>\$ 140,669,155</u>	<u>\$ 9,048,735</u>	<u>7.74%</u>

Final Budget
2005-06

Expenditures
Special Funded Programs



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**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
2005-06**

Program: Debt Services

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

<u>Expenditure Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	<u>\$ 15,967,844</u>	<u>\$ 35,368,240</u>	<u>\$ 24,205,380</u>	<u>\$ 14,722,154</u>
 Total	 <u>\$ 15,967,844</u>	 <u>\$ 35,368,240</u>	 <u>\$ 24,205,380</u>	 <u>\$ 14,722,154</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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: This program represents the debt service payments (principal, interest and registrar/paying agent fees) for outstanding general obligation debt of the District.

Detailed budget information for the total debt outstanding, principal and interest payments, by year, may be found in the supplemental section of this budget.

Variance Discussion: The District's debt service schedule will vary each year dependent upon the original debt outstanding and refunding activity.

The District's voters authorized an additional \$22.5 million in April 2004. It is anticipated the District will issue \$10 million of this authorization in March 2006.

Funding Sources: The major source of funding for the Debt Service Fund is the debt service levy. For fiscal year 2005 the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. For fiscal year 2006 the levy for debt service purposes will be determined upon receipt of the preliminary assessed valuation from the county assessor and the state auditor's worksheets for calculating the tax levy.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Capital Projects

Function(s): Capital Projects
4001 through 4999

<u>Expenditure Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 10,756,450</u>	<u>\$ 12,523,909</u>	<u>\$ 16,500,000</u>	<u>\$ 13,000,000</u>
 Total	 <u>\$ 10,756,450</u>	 <u>\$ 12,523,909</u>	 <u>\$ 16,500,000</u>	 <u>\$ 13,000,000</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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 2004, in the amount of \$22,500,000. 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 2004 authorization.
Funding Sources:	The issuance of general obligation bonds as approved by the voters and a \$.01 tax levy for capital projects.
Unfunded Priorities:	Additional funding to support space needs of Early Childhood programming/building renovations. Additional funding to provide space to allow for expansion of the primary gifted education program. Classroom space, an additional elementary school and high school. Equipment for Maintenance and Food Service programs, and instructional and administrative technology. Additional funding for equipment and cafeteria expansion in each building.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Food Services

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

<u>Expenditure Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
Salaries	\$ 1,676,006	\$ 1,615,873	\$ 1,769,432	\$ 1,833,297
Employee Benefits	\$ 544,193	\$ 537,638	\$ 597,268	\$ 655,515
Services/Supplies/Capital Outlay	<u>\$ 2,445,603</u>	<u>\$ 2,628,657</u>	<u>\$ 2,772,985</u>	<u>\$ 2,895,720</u>
 Total	 <u>\$ 4,665,802</u>	 <u>\$ 4,782,168</u>	 <u>\$ 5,139,685</u>	 <u>\$ 5,384,532</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Staff FTE:	101.57	96.63	105.21	105.21

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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.

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 and cafeteria expansion in each building (also included under Capital Projects).

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Student Activities

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

Expenditure Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06
Salaries	\$ 24,996	\$ 38,037	\$ -	\$ -
Employee Benefits	\$ 3,386	\$ 8,759	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 1,391,881</u>	<u>\$ 1,314,231</u>	<u>\$ 1,497,500</u>	<u>\$ 1,550,000</u>
Total	<u>\$ 1,420,263</u>	<u>\$ 1,361,027</u>	<u>\$ 1,497,500</u>	<u>\$ 1,550,000</u>

Program Data:	2002-03	2003-04	2004-05	2005-06
<u>Expenditure by School:</u>				
Hickman High School	\$ 578,420	\$ 475,333	\$ 525,000	\$ 543,000
Rock Bridge High School	\$ 328,184	\$ 318,698	\$ 400,000	\$ 412,000
Douglass High School	\$ 4,976	\$ 6,201	\$ 10,500	\$ 11,000
Columbia Career Center	\$ 129,384	\$ 149,873	\$ 140,000	\$ 145,000
Jefferson Jr. High School	\$ 72,062	\$ 75,249	\$ 60,000	\$ 62,000
Oakland Jr. High School	\$ 69,975	\$ 79,043	\$ 77,000	\$ 80,000
West Jr. High School	\$ 107,188	\$ 94,612	\$ 100,000	\$ 105,000
Gentry Middle School	\$ 65,200	\$ 98,853	\$ 95,000	\$ 98,000
Lange Middle School	\$ 37,744	\$ 28,804	\$ 45,000	\$ 47,000
Smithton Middle School	\$ 27,130	\$ 34,361	\$ 45,000	\$ 47,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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
2005-06**

Program: Adult Education

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

Expenditure Object Category	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
Salaries	\$ 1,173,105	\$ 1,018,410	\$ 957,887	\$ 988,599
Employee Benefits	\$ 226,371	\$ 218,511	\$ 184,108	\$ 208,714
Services/Supplies/Capital Outlay	<u>\$ 670,841</u>	<u>\$ 649,696</u>	<u>\$ 800,317</u>	<u>\$ 743,864</u>
 Total	 <u>\$ 2,070,317</u>	 <u>\$ 1,886,617</u>	 <u>\$ 1,942,312</u>	 <u>\$ 1,941,177</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Staff FTE:	22.10	18.05	19.46	19.46

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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: N/A

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

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Program: Grants and Donations Fund

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

<u>Expenditure Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
Salaries	\$ 1,405,988	\$ 1,235,329	\$ 1,345,237	\$ 1,545,677
Employee Benefits	\$ 276,716	\$ 250,194	\$ 250,818	\$ 251,507
Services/Supplies/Capital Outlay	<u>\$ 2,368,144</u>	<u>\$ 2,103,893</u>	<u>\$ 2,610,129</u>	<u>\$ 2,498,695</u>
 Total	 <u>\$ 4,050,848</u>	 <u>\$ 3,589,416</u>	 <u>\$ 4,206,184</u>	 <u>\$ 4,295,879</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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:	<p>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.</p> <p>A listing of grants obtained by the District is provided in the supplemental section of this budget.</p>
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
2005-06**

Program: Summary

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

<u>Expenditure Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
Salaries	\$ 4,280,095	\$ 3,907,649	\$ 4,072,556	\$ 4,367,573
Employee Benefits	\$ 1,050,666	\$ 1,015,102	\$ 1,032,194	\$ 1,115,736
Services/Supplies/Capital Outlay	\$ 17,632,919	\$ 19,220,386	\$ 24,180,931	\$ 20,688,279
Debt Serv/Lease Pur	\$ 15,967,844	\$ 35,368,240	\$ 24,205,380	\$ 14,722,154
Other Financing Uses	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 38,931,524</u>	<u>\$ 59,511,377</u>	<u>\$ 53,491,061</u>	<u>\$ 40,893,742</u>

Program Data:	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
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	\$ 13,848,567	\$ 581,977	\$ 2,856,801	\$ 1,550,000	\$ 1,022,218	\$ 1,531,629	\$ 21,391,192
INTERMEDIATE	\$ 254,056	\$ 6,087	\$ -	\$ -	\$ -	\$ -	\$ 260,143
STATE	\$ 1,434,350	\$ 84,374	\$ 40,000	\$ -	\$ 335,512	\$ 1,661,092	\$ 3,555,328
FEDERAL	\$ -	\$ -	\$ 2,170,207	\$ -	\$ 534,000	\$ 1,103,158	\$ 3,807,365
OTHER	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
BONDS SOLD	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
TOTAL REVENUES	\$ 15,536,973	\$ 10,672,438	\$ 5,267,008	\$ 1,550,000	\$ 1,891,730	\$ 4,295,879	\$ 39,214,028
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 1,833,297	\$ -	\$ 988,599	\$ 1,545,677	\$ 4,367,573
BENEFITS	\$ -	\$ -	\$ 655,515	\$ -	\$ 208,714	\$ 251,507	\$ 1,115,736
SERVICES / SUPPLIES	\$ -	\$ -	\$ 2,895,720	\$ 1,550,000	\$ 743,864	\$ 2,498,695	\$ 7,688,279
CAPITAL OUTLAY	\$ -	\$ 13,000,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000,000
OTHER	\$ 14,722,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,722,154
TOTAL EXPENDITURES	\$ 14,722,154	\$ 13,000,000	\$ 5,384,532	\$ 1,550,000	\$ 1,941,177	\$ 4,295,879	\$ 40,893,742
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 814,819	\$ (2,327,562)	\$ (117,524)	\$ -	\$ (49,447)	\$ -	\$ (1,679,714)

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
2005-06**

**FINAL BUDGET 2005-06
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06	1 Year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) 2005-06	% Increase (Decrease) 2005-06
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	\$ -	\$ -	\$ 11,697,218	\$ 13,272,970	\$ 1,575,752	-
Less: Estimate of Uncollectible Taxes	-	-	(439,279)	(498,571)	(59,292)	-
Less: Estimate of County Fees	-	-	(168,872)	(191,650)	(22,778)	-
5111 Net Current Tax	10,407,374	10,874,881	11,089,067	12,582,749	1,493,682	13.47%
5112 Delinquent Tax	385,919	362,311	374,261	424,654	50,393	13.46%
5114 Intangible Tax	14,854	29,406	30,742	30,742	-	-
5115 Surtax	225,015	225,878	229,161	229,161	-	-
5116 In Lieu of Tax Payments	9,388	57,179	46,920	46,920	-	-
5121 Tuition - K-12	84,604	38,262	40,000	40,000	-	-
5123 Tuition - Adult Ed	1,244,160	941,207	941,823	937,218	(4,605)	(0.49%)
5141 Interest - Daily Account	103,081	185,216	135,500	143,000	7,500	5.54%
5142 Interest - Investments	292,340	209,029	486,325	500,000	13,675	2.81%
5143 Interest - Intangible	3	210	-	-	-	-
5144 Interest - Collector	9,882	19,970	8,894	10,109	1,215	13.66%
5145 Interest - Escrow Agent	174,967	548,712	782,728	463,209	(319,519)	(40.82%)
5146 Interest - Bond Premium	75,945	80,821	-	-	-	-
5151 Food Sales - Program	1,430,569	1,455,958	1,724,232	1,724,232	-	-
5165 Food Sales - Non Program	1,191,726	1,294,600	1,115,069	1,115,069	-	-
5171 Student Activities	1,450,314	1,339,301	1,497,500	1,550,000	52,500	3.51%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06	1 Year Variance 2005-06 vs 2004-05	
					\$	%
					Increase (Decrease) 2005-06	Increase (Decrease) 2005-06
5172 Soda Revenue	46,175	43,998	50,200	50,200	-	-
5189 Enrichment Tuition	7,944	7,654	11,000	11,000	-	-
5190 Other Local	311,998	328,851	284,923	229,000	(55,923)	(19.63%)
5192 Donations	206,969	267,257	336,000	336,000	-	-
5195 Refund of Expenditure	2,103	1,887	11,400	-	(11,400)	(100.00%)
5198 Fundraising Activities	13,139	10,346	16,000	16,000	-	-
5199 Misc. Local Revenue	50,581	190,100	65,592	108,300	42,708	65.11%
- Project Construct	360,825	316,304	549,785	843,629	293,844	53.45%
51XX Local Sources	\$ 18,099,875	\$ 18,829,338	\$ 19,827,122	\$ 21,391,192	\$ 1,564,070	7.89%
5200 Intermediate Sources						
5221 State Assessed Utilities	\$ 228,909	\$ 243,393	\$ 246,548	\$ 251,479	\$ 4,931	2.00%
5234 County Stock Insurance	-	32,963	8,664	8,664	-	-
52XX Intermediate Sources	\$ 228,909	\$ 276,356	\$ 255,212	\$ 260,143	\$ 4,931	1.93%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 1,188,999	\$ 1,006,617	\$ 1,211,092	\$ 1,254,540	\$ 43,448	3.59%
5318 Free/Reduce Lunch Count	249,370	256,930	246,674	264,184	17,510	7.10%
5332 Vocational Aid	263,722	203,397	172,180	175,000	2,820	1.64%
5333 School Lunch Assistance	36,478	44,231	40,000	40,000	-	-
5337 Adult Basic Education	175,935	109,126	80,000	60,512	(19,488)	(24.36%)
5338 Literacy Grant	70,000	67,993	75,000	69,387	(5,613)	(7.48%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06	1 Year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) 2005-06	% Increase (Decrease) 2005-06
5353 Customized Training	500	-	86,250	95,000	8,750	10.14%
5358 Safe Schools Grant	89,041	71,028	73,070	-	(73,070)	(100.00%)
5359 Vocational Enhancement Grant	689,258	607,961	641,000	650,000	9,000	1.40%
5362 A+ Schools	35,391	16,381	-	5,000	5,000	-
5364 Grants For School Technology	98,399	-	-	-	-	-
5367 School Health Grant	85,500	85,500	85,500	90,000	4,500	5.26%
5371 Readers For The Blind	10,500	6,000	-	-	-	-
5382 Missouri Preschool Project	27,100	57,635	30,000	-	(30,000)	(100.00%)
5397 Other State Revenue	-	320	2,250	550	(1,700)	(75.56%)
- Project Construct	991,564	819,804	1,115,869	851,155	(264,714)	(23.72%)
- Networking with High Schools	-	5,119	-	-	-	-
- Lewis & Clark Conservation	-	750	-	-	-	-
- Child Care Consortium - PAT	40,359	-	45,000	-	(45,000)	(100.00%)
- School, Family, Community	3,636	-	-	-	-	-
- Math	3,289	-	-	-	-	-
- Accelerated Schools	5,307	1,050	-	-	-	-
- Missouri Assessment Program	-	18,000	-	-	-	-
- Reading Recovery	-	33,000	-	-	-	-
53XX State Sources	\$ 4,064,348	\$ 3,410,842	\$ 3,903,885	\$ 3,555,328	\$ (348,557)	(8.93%)
5400 Federal Sources						
5427 Title II-Basic Grant	\$ -	\$ 33,972	\$ 35,190	\$ -	\$ (35,190)	(100.00%)
5435 Workforce Investment Act	12,920	6,999	-	4,000	4,000	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06	1 Year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) 2005-06	% Increase (Decrease) 2005-06
5436 Adult Basic Education	198,063	321,474	333,850	349,825	15,975	4.79%
5441 Entitlement PL 94-142	12,012	10,831	69,079	69,000	(79)	(0.11%)
5445 School Lunch - Federal	1,597,704	1,735,204	1,725,873	1,725,873	-	-
5446 School Breakfast	400,790	448,457	426,834	426,834	-	-
5448 After School Snacks	4,083	2,522	17,500	17,500	-	-
5451 Title I	-	124,031	-	506,000	506,000	-
5454 Comprehensive School Reform	122,311	141,832	-	-	-	-
5455 Title VI	73,045	80,138	125,560	83,000	(42,560)	(33.90%)
5461 Drug Program	75,472	83,425	110,618	110,000	(618)	(0.56%)
5462 Title III	30,326	57,003	74,140	75,000	860	1.16%
5465 Title II	59,364	-	-	-	-	-
5466 Title IID	56,915	64,613	54,808	36,500	(18,308)	(33.40%)
5472 Child Care Development	20,000	20,000	10,000	-	(10,000)	(100.00%)
5473 Learn and Serve Grant	13,000	14,500	10,000	-	(10,000)	(100.00%)
5475 Other Federal Revenue	999	-	-	-	-	-
5476 Even Start Family Literacy	177,778	155,555	-	-	-	-
5479 ESL Family Literacy	65,000	-	-	-	-	-
5482 Boone Works Grant	106,465	-	-	-	-	-
5484 Pell Funds	212,630	225,646	250,000	250,000	-	-
5496 E Rate Funds	-	-	112,913	-	(112,913)	(100.00%)
5497 Other Federal Revenue	17,599	61	1,000	-	(1,000)	(100.00%)
- Youth Build	-	26,035	10,400	-	(10,400)	(100.00%)
- Gallagher Grant	-	15,750	50,000	-	(50,000)	(100.00%)
- Mentoring Program	-	-	153,833	153,833	-	-
- LSTA	-	-	28,067	-	(28,067)	(100.00%)
54XX Federal Sources	\$ 3,256,476	\$ 3,568,048	\$ 3,599,665	\$ 3,807,365	\$ 207,700	5.77%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	1 Year Variance 2005-06 vs 2004-05	
					\$	%
					Increase (Decrease) 2005-06	Increase (Decrease) 2005-06
5500 Donated Commodities						
5510 Donated Commodities	\$ 174,201	\$ 295,762	\$ 200,000	\$ 200,000	\$ -	-
55XX Donated Commodities	\$ 174,201	\$ 295,762	\$ 200,000	\$ 200,000	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ 15,000,000	\$ 8,800,000	\$ 12,500,000	\$ 10,000,000	\$ (2,500,000)	(20.00%)
5651 Premium on Sale of Bonds	19,010	-	-	-	-	-
5692 Proceeds - Bond Refunding	14,320,000	32,640,000	-	-	-	-
56XX Other Sources	\$ 29,339,010	\$ 41,440,000	\$ 12,500,000	\$ 10,000,000	\$ (2,500,000)	(20.00%)
5800 Tuition						
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	-
5820 Tuition - Area Voc Fees	-	-	-	-	-	-
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-
5900 Other Financing Sources						

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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**FINAL BUDGET 2005-06
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06	1 Year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) 2005-06	% Increase (Decrease) 2005-06
5999 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Funded Programs - Revenues	<u>\$ 55,162,819</u>	<u>\$ 67,820,346</u>	<u>\$ 40,285,884</u>	<u>\$ 39,214,028</u>	<u>\$ (1,071,856)</u>	<u>(2.66%)</u>

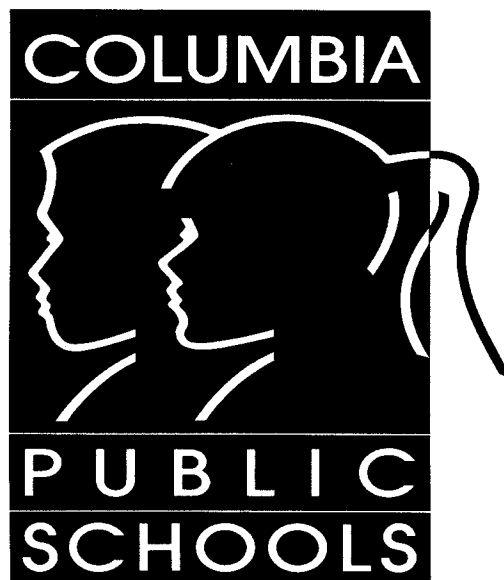
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Programs</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	1 year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) <u>2005-06</u>	% Increase (Decrease) <u>2005-06</u>
Special Funded Programs						
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>						
Debt Services	\$ 15,967,844	\$ 35,368,240	\$ 24,205,380	\$ 14,722,154	\$ (9,483,226)	(26.81%)
Capital Projects	10,756,450	12,523,909	16,500,000	13,000,000	\$ (3,500,000)	(27.95%)
Food Services	4,665,802	4,782,168	5,139,685	5,384,532	\$ 244,847	5.12%
Student Activities	1,420,263	1,361,027	1,497,500	1,550,000	\$ 52,500	-
Adult Education	2,070,317	1,886,617	1,942,312	1,941,177	\$ (1,135)	(0.06%)
Grants and Donations Fund	4,050,848	3,589,416	4,206,184	4,295,879	\$ 89,695	2.50%
Total - Special Funded Programs	<u>\$ 38,931,524</u>	<u>\$ 59,511,377</u>	<u>\$ 53,491,061</u>	<u>\$ 40,893,742</u>	<u>\$ (12,597,319)</u>	<u>(21.17%)</u>

Final Budget
2005-06

Revenues



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
All Funds - Revenues				
5100 Local Sources				
5111 Current Tax	\$ -	\$ -	\$ 71,238,293	\$ 77,553,244
Less: Estimate of Uncollectible Taxes	-	-	\$ (2,675,300)	(2,913,132)
Less: Estimate of County Fees	-	-	\$ (1,028,465)	(1,119,602)
5111 Net Current Tax	60,944,362	66,226,893	67,534,528	73,520,510
5112 Delinquent Tax	2,219,589	2,156,160	2,279,216	2,481,237
5113 Proposition C Sales Tax	11,641,327	11,950,276	12,168,000	13,041,000
5114 Intangible Tax	86,980	179,085	188,509	188,509
5115 Surtax	1,317,648	1,375,625	1,395,613	1,395,613
5116 In Lieu of Tax Payments	54,977	57,179	46,920	46,920
5121 Tuition - K-12	84,604	38,262	40,000	40,000
5122 Summer School Tuition	189,015	215,724	87,586	87,586
5123 Tuition - Adult Ed	1,244,160	941,207	941,823	937,218
5141 Interest - Daily Account	126,619	205,897	209,000	218,000
5142 Interest - Investments	750,949	536,898	998,325	1,050,000
5143 Interest - Intangible	1,158	1,279	-	-
5144 Interest - Collector	57,869	121,604	66,917	73,109
5145 Interest - Escrow Agent	174,967	548,712	782,728	463,209
5146 Interest - Bond Premium	75,945	80,821	-	-
5151 Food Sales - Program	1,430,569	1,455,958	1,724,232	1,724,232
5165 Food Sales - Non Program	1,191,726	1,294,600	1,115,069	1,115,069
5171 Student Activities	1,564,071	1,452,826	1,622,900	1,675,400
5172 Soda Revenue	46,175	43,998	50,200	50,200
5189 Enrichment Tuition	7,944	7,654	11,000	11,000
5190 Other Local	312,651	328,851	284,923	229,000
5191 Rentals	245,178	88,448	107,500	107,500
5192 Donations	206,969	281,257	336,000	336,000
5193 Offset Printing	130,647	102,892	137,700	137,700
5195 Refund of Expenditure	2,103	1,887	11,400	-
5197 Sale of Misc. Items	9,607	19,929	20,000	20,000
5198 Fundraising Activities	13,139	10,346	16,000	16,000
5199 Misc. Local Revenue	119,837	277,669	119,592	162,300
- Project Construct	360,825	316,304	549,785	843,629
51XX Local Sources	\$ 84,611,610	\$ 90,318,241	\$ 92,845,466	\$ 99,970,941
5200 Intermediate Sources				
5211 Fines and Forfeitures	795,496	561,719	520,223	520,223
5221 State Assessed Utilities	1,026,933	1,116,039	1,139,476	1,162,266
5234 County Stock Insurance	-	200,743	207,571	207,571
52XX Intermediate Sources	\$ 1,822,429	\$ 1,878,501	\$ 1,867,270	\$ 1,890,060

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>
5300 State Sources				
5311 Basic Formula - State Aid	27,233,132	24,116,373	29,015,748	30,056,674
5312 Transportation	2,530,132	2,511,833	2,740,898	2,633,115
5313 Exceptional Pupil Aid	3,164,853	3,246,740	3,092,746	3,287,746
5314 Early Childhood, Spec Ed	1,352,585	1,546,588	1,469,056	1,526,082
5315 Remedial Reading	200,446	206,499	206,499	206,499
5316 Gifted Center	543,615	547,131	612,488	612,488
5317 Career Ladder	982,070	1,028,372	986,588	1,010,588
5318 Free/Reduce Lunch Count	5,711,649	6,155,473	5,909,908	6,329,418
5324 Parents as Teachers	704,340	755,516	622,691	622,691
5331 Free Text	1,493,198	1,188,539	1,377,641	1,377,641
5332 Vocational Aid	802,122	795,243	589,479	592,299
5333 School Lunch Assistance	36,478	44,231	40,000	40,000
5334 Fair Share/Cigarette Tax	409,302	412,552	400,000	400,000
5337 Adult Basic Education	175,935	109,126	80,000	60,512
5338 Literacy Grant	70,000	67,993	75,000	69,387
5351 Handicapped Census	3,003	3,255	3,048	3,048
5353 Customized Training	500	-	86,250	95,000
5358 Safe Schools Grant	89,041	71,028	73,070	-
5359 Vocational Enhancement Grant	689,258	607,961	641,000	650,000
5362 A+ Schools	35,391	16,381	-	5,000
5364 Grants For School Technology	98,399	-	-	-
5367 School Health Grant	85,500	85,500	85,500	90,000
5369 Resid Place/Excess Cost	105,901	105,443	11,954	11,954
5371 Readers for the Blind	10,500	6,000	-	-
5381 Extraordinary Cost	216,040	282,665	183,556	183,556
5382 Missouri Preschool Project	27,100	57,635	30,000	-
5397 Other State Revenue	-	320	2,250	550
- Project Construct	1,019,544	844,717	1,149,193	884,479
- Networking with High Schools	-	5,119	-	-
- Lewis & Clark Conservation	-	750	-	-
- Child Care Consortium - Parents as Teachers	40,359	-	45,000	-
- School, Family, Community	3,636	-	-	-
- Math	3,289	-	-	-
- Accelerated Schools	5,307	1,050	-	-
- Missouri Assessment Program	-	18,000	-	-
- Reading Recovery	-	33,000	-	-
53XX State Sources	\$ 47,842,625	\$ 44,871,033	\$ 49,529,563	\$ 50,748,727

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL OBJECTS**

Revenue <u>Object Category</u>	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
5400 Federal Sources				
5412 Medicaid	642,505	296,893	400,945	260,000
5427 Title II-Basic Grant	275,234	294,966	296,184	260,994
5435 Workforce Investment Act	12,920	6,999	-	4,000
5436 Adult Basic Education	198,063	321,474	333,850	349,825
5441 Entitlement PL 94-142	2,246,674	3,151,722	3,372,875	3,715,171
5442 Early Childhood, Spec Ed	450,862	297,674	438,809	455,843
5445 School Lunch - Federal	1,597,704	1,735,204	1,725,873	1,725,873
5446 School Breakfast	400,790	448,457	426,834	426,834
5448 After School Snacks	4,083	2,522	17,500	17,500
5451 Title I	2,163,687	2,661,516	2,687,708	3,639,910
5454 Comprehensive School Reform	122,311	141,832	-	-
5455 Title V	137,215	93,898	125,560	83,000
5456 Goals 2000 - Early Childhood	2,000	1,200	-	-
5461 Drug Program	76,490	84,589	110,618	110,000
5462 Title III	30,326	57,003	74,140	75,000
5465 Title II	750,164	683,336	735,058	699,475
5466 Title IID	56,915	64,774	54,808	36,500
5472 Child Care Development	20,000	20,000	10,000	-
5473 Learn and Serve Grant	13,000	14,500	10,000	-
5475 Other Federal Revenue	999	-	-	-
5476 Even Start Family Literacy	177,778	155,555	-	-
5479 ESL Family Literacy	65,000	-	-	-
5482 Boone Works Grant	106,465	-	-	-
5484 Pell Funds	212,630	225,646	250,000	250,000
5496 E Rate Funds	9,582	-	112,913	-
5497 Other Federal Revenue	17,599	61	1,000	-
- Youth Build	-	26,035	10,400	-
- Gallagher Grant	-	15,750	50,000	-
- Mentoring Program	-	-	175,279	175,279
- LSTA	-	-	28,067	-
54XX Federal Sources	\$ 9,790,996	\$ 10,801,606	\$ 11,448,421	\$ 12,285,204

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL OBJECTS**

Revenue <u>Object Category</u>	Actual <u>2002-03</u>	Actual <u>2003-04</u>	Projected Actual <u>2004-05</u>	Final Budget <u>2005-06</u>
5500 Donated Commodities				
5510 Donated Commodities	174,201	295,762	200,000	200,000
55XX Donated Commodities	\$ 174,201	\$ 295,762	\$ 200,000	\$ 200,000
5600 Other Sources				
5611 Sale of Bonds	15,000,000	8,800,000	12,500,000	10,000,000
5651 Premium on Sale of Bonds	19,010	-	-	-
5692 Proceeds - Bond Refunding	14,320,000	32,640,000	-	-
56XX Other Sources	\$ 29,339,010	\$ 41,440,000	\$ 12,500,000	\$ 10,000,000
5800 Tuition				
5810 Tuition - Other Districts	11,219	25,411	22,371	411,576
5820 Tuition - Area Voc Fees	75,750	85,000	65,750	65,750
58XX Tuition	\$ 86,969	\$ 110,411	\$ 88,121	\$ 477,326
5900 Other Financing Sources				
5999 Other Financing Sources	175,472	58,513	60,000	60,000
59XX Other Financing Sources	\$ 175,472	\$ 58,513	\$ 60,000	\$ 60,000
 All Funds - Revenues	 <u>\$ 173,843,312</u>	 <u>\$ 189,774,067</u>	 <u>\$ 168,538,841</u>	 <u>\$ 175,632,258</u>

Summary Budget Variances

All Funds / All Programs

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	1 Year Variance 2005-06 vs 2004-05	
					<u>\$ Increase (Decrease) 2005-06</u>	<u>% Increase (Decrease) 2005-06</u>
All Funds - Revenues						
5100 Local Sources						
5111 Current Tax	\$ -	\$ -	\$ 71,238,293	\$ 77,553,244	\$ 6,314,951	-
Less: Estimate of Uncollectible Taxes	-	-	(2,675,300)	(2,913,132)	(237,832)	-
Less: Estimate of County Fees	-	-	(1,028,465)	(1,119,602)	(91,137)	-
5111 Net Current Tax	60,944,362	66,226,893	67,534,528	73,520,510	5,985,982	8.86%
5112 Delinquent Tax	2,219,589	2,156,160	2,279,216	2,481,237	202,021	8.86%
5113 Proposition C Sales Tax	11,641,327	11,950,276	12,168,000	13,041,000	873,000	7.17%
5114 Intangible Tax	86,980	179,085	188,509	188,509	-	-
5115 Surtax	1,317,648	1,375,625	1,395,613	1,395,613	-	-
5116 In Lieu of Tax Payments	54,977	57,179	46,920	46,920	-	-
5121 Tuition - K-12	84,604	38,262	40,000	40,000	-	-
5122 Summer School Tuition	189,015	215,724	87,586	87,586	-	-
5123 Tuition - Adult Ed	1,244,160	941,207	941,823	937,218	(4,605)	(0.49%)
5141 Interest - Daily Account	126,619	205,897	209,000	218,000	9,000	4.31%
5142 Interest - Investments	750,949	536,898	998,325	1,050,000	51,675	5.18%
5143 Interest - Intangible	1,158	1,279	-	-	-	-
5144 Interest - Collector	57,869	121,604	66,917	73,109	6,192	9.25%
5145 Interest - Escrow Agent	174,967	548,712	782,728	463,209	(319,519)	(40.82%)
5146 Interest - Bond Premium	75,945	80,821	-	-	-	-
5151 Food Sales - Program	1,430,569	1,455,958	1,724,232	1,724,232	-	-
5165 Food Sales - Non Program	1,191,726	1,294,600	1,115,069	1,115,069	-	-
5171 Student Activities	1,564,071	1,452,826	1,622,900	1,675,400	52,500	3.23%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	<u>1 Year Variance 2005-06 vs 2004-05</u>	
					<u>\$ Increase (Decrease) 2005-06</u>	<u>% Increase (Decrease) 2005-06</u>
5172 Soda Revenue	46,175	43,998	50,200	50,200	-	-
5189 Enrichment Tuition	7,944	7,654	11,000	11,000	-	-
5190 Other Local	312,651	328,851	284,923	229,000	(55,923)	(19.63%)
5191 Rentals	245,178	88,448	107,500	107,500	-	-
5192 Donations	206,969	281,257	336,000	336,000	-	-
5193 Offset Printing	130,647	102,892	137,700	137,700	-	-
5195 Refund of Expenditure	2,103	1,887	11,400	-	(11,400)	(100.00%)
5197 Sale of Misc. Items	9,607	19,929	20,000	20,000	-	-
5198 Fundraising Activities	13,139	10,346	16,000	16,000	-	-
5199 Misc. Local Revenue	119,837	277,669	119,592	162,300	42,708	35.71%
- Project Construct	360,825	316,304	549,785	843,629	293,844	53.45%
51XX Local Sources	\$ 84,611,610	\$ 90,318,241	\$ 92,845,466	\$ 99,970,941	\$ 7,125,475	7.67%
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 795,496	\$ 561,719	\$ 520,223	\$ 520,223	\$ -	-
5221 State Assessed Utilities	1,026,933	1,116,039	1,139,476	1,162,266	22,790	2.00%
5234 County Stock Insurance	-	200,743	207,571	207,571	-	-
52XX Intermediate Sources	\$ 1,822,429	\$ 1,878,501	\$ 1,867,270	\$ 1,890,060	\$ 22,790	1.22%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 27,233,132	\$ 24,116,373	\$ 29,015,748	\$ 30,056,674	\$ 1,040,926	3.59%
5312 Transportation	2,530,132	2,511,833	2,740,898	2,633,115	(107,783)	(3.93%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06	1 Year Variance 2005-06 vs 2004-05	
					\$	%
					Increase (Decrease) 2005-06	Increase (Decrease) 2005-06
5313 Exceptional Pupil Aid	3,164,853	3,246,740	3,092,746	3,287,746	195,000	6.31%
5314 Early Childhood, Spec Ed	1,352,585	1,546,588	1,469,056	1,526,082	57,026	3.88%
5315 Remedial Reading	200,446	206,499	206,499	206,499	-	-
5316 Gifted Center	543,615	547,131	612,488	612,488	-	-
5317 Career Ladder	982,070	1,028,372	986,588	1,010,588	24,000	2.43%
5318 Free/Reduce Lunch Count	5,711,649	6,155,473	5,909,908	6,329,418	419,510	7.10%
5324 Parents as Teachers	704,340	755,516	622,691	622,691	-	-
5331 Free Text	1,493,198	1,188,539	1,377,641	1,377,641	-	-
5332 Vocational Aid	802,122	795,243	589,479	592,299	2,820	0.48%
5333 School Lunch Assistance	36,478	44,231	40,000	40,000	-	-
5334 Fair Share/Cigarette Tax	409,302	412,552	400,000	400,000	-	-
5337 Adult Basic Education	175,935	109,126	80,000	60,512	(19,488)	(24.36%)
5338 Literacy Grant	70,000	67,993	75,000	69,387	(5,613)	(7.48%)
5351 Handicapped Census	3,003	3,255	3,048	3,048	-	-
5353 Customized Training	500	-	86,250	95,000	8,750	10.14%
5358 Safe Schools Grant	89,041	71,028	73,070	-	(73,070)	(100.00%)
5359 Vocational Enhancement Grant	689,258	607,961	641,000	650,000	9,000	1.40%
5362 A+ Schools	35,391	16,381	-	5,000	5,000	-
5364 Grants For School Technology	98,399	-	-	-	-	-
5367 School Health Grant	85,500	85,500	85,500	90,000	4,500	5.26%
5369 Resid Place/Excess Cost	105,901	105,443	11,954	11,954	-	-
5371 Readers for the Blind	10,500	6,000	-	-	-	-
5381 Extraordinary Cost	216,040	282,665	183,556	183,556	-	-
5382 Missouri Preschool Project	27,100	57,635	30,000	-	(30,000)	(100.00%)
5397 Other State Revenue	-	320	2,250	550	(1,700)	(75.56%)
- Project Construct	1,019,544	844,717	1,149,193	884,479	(264,714)	(23.03%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2002-03	Actual 2003-04	Projected Actual 2004-05	Final Budget 2005-06	1 Year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) 2005-06	% Increase (Decrease) 2005-06
- Networking with High Schools	-	5,119	-	-	-	-
- Lewis & Clark Conservation	-	750	-	-	-	-
- Child Care Consortium - PAT	40,359	-	45,000	-	(45,000)	(100.00%)
- School, Family, Community	3,636	-	-	-	-	-
- Math	3,289	-	-	-	-	-
- Accelerated Schools	5,307	1,050	-	-	-	-
- Missouri Assessment Program	-	18,000	-	-	-	-
- Reading Recovery	-	33,000	-	-	-	-
53XX State Sources	\$ 47,842,625	\$ 44,871,033	\$ 49,529,563	\$ 50,748,727	\$ 1,219,164	2.46%
5400 Federal Sources						
5412 Medicaid	\$ 642,505	\$ 296,893	\$ 400,945	\$ 260,000	\$ (140,945)	(35.15%)
5427 Title II-Basic Grant	275,234	294,966	296,184	260,994	(35,190)	(11.88%)
5435 Workforce Investment Act	12,920	6,999	-	4,000	4,000	-
5436 Adult Basic Education	198,063	321,474	333,850	349,825	15,975	4.79%
5441 Entitlement PL 94-142	2,246,674	3,151,722	3,372,875	3,715,171	342,296	10.15%
5442 Early Childhood, Spec Ed	450,862	297,674	438,809	455,843	17,034	3.88%
5445 School Lunch - Federal	1,597,704	1,735,204	1,725,873	1,725,873	-	-
5446 School Breakfast	400,790	448,457	426,834	426,834	-	-
5448 After School Snacks	4,083	2,522	17,500	17,500	-	-
5451 Title I	2,163,687	2,661,516	2,687,708	3,639,910	952,202	35.43%
5454 Comprehensive School Reform	122,311	141,832	-	-	-	-
5455 Title VI	137,215	93,898	125,560	83,000	(42,560)	(33.90%)
5456 Goals 2000 - Early Childhood	2,000	1,200	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	<u>1 Year Variance 2005-06 vs 2004-05</u>	
					<u>\$</u>	<u>%</u>
					<u>Increase (Decrease) 2005-06</u>	<u>Increase (Decrease) 2005-06</u>
5461 Drug Program	76,490	84,589	110,618	110,000	(618)	(0.56%)
5462 Title III	30,326	57,003	74,140	75,000	860	1.16%
5465 Title II	750,164	683,336	735,058	699,475	(35,583)	(4.84%)
5466 Title IID	56,915	64,774	54,808	36,500	(18,308)	(33.40%)
5472 Child Care Development	20,000	20,000	10,000	-	(10,000)	(100.00%)
5473 Learn and Serve Grant	13,000	14,500	10,000	-	(10,000)	(100.00%)
5475 Other Federal Revenue	999	-	-	-	-	-
5476 Even Start Family Literacy	177,778	155,555	-	-	-	-
5479 ESL Family Literacy	65,000	-	-	-	-	-
5482 Boone Works Grant	106,465	-	-	-	-	-
5484 Pell Funds	212,630	225,646	250,000	250,000	-	-
5496 E Rate Funds	9,582	-	112,913	-	(112,913)	(100.00%)
5497 Other Federal Revenue	17,599	61	1,000	-	(1,000)	(100.00%)
- Youth Build	-	26,035	10,400	-	(10,400)	(100.00%)
- Gallagher Grant	-	15,750	50,000	-	(50,000)	(100.00%)
- Mentoring Program	-	-	175,279	175,279	-	-
- LSTA	-	-	28,067	-	(28,067)	(100.00%)
54XX Federal Sources	\$ 9,790,996	\$ 10,801,606	\$ 11,448,421	\$ 12,285,204	\$ 836,783	7.31%
5500 Donated Commodities						
5510 Donated Commodities	\$ 174,201	\$ 295,762	\$ 200,000	\$ 200,000	\$ -	-
55XX Donated Commodities	\$ 174,201	\$ 295,762	\$ 200,000	\$ 200,000	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	<u>1 Year Variance 2005-06 vs 2004-05</u>	
					<u>\$ Increase (Decrease) 2005-06</u>	<u>% Increase (Decrease) 2005-06</u>
5600 Other Sources						
5611 Sale of Bonds	\$ 15,000,000	\$ 8,800,000	\$ 12,500,000	\$ 10,000,000	\$ (2,500,000)	(20.00%)
5651 Premium on Sale of Bonds	19,010	-	-	-	-	-
5692 Proceeds - Bond Refunding	14,320,000	32,640,000	-	-	-	-
56XX Other Sources	\$ 29,339,010	\$ 41,440,000	\$ 12,500,000	\$ 10,000,000	\$ (2,500,000)	(20.00%)
5800 Tuition						
5810 Tuition - Other Districts	\$ 11,219	\$ 25,411	\$ 22,371	\$ 411,576	\$ 389,205	1739.77%
5820 Tuition - Area Voc Fees	75,750	85,000	65,750	65,750	-	-
58XX Tuition	\$ 86,969	\$ 110,411	\$ 88,121	\$ 477,326	\$ 389,205	441.67%
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 175,472	\$ 58,513	\$ 60,000	\$ 60,000	\$ -	-
59XX Other Financing Sources	\$ 175,472	\$ 58,513	\$ 60,000	\$ 60,000	\$ -	-
All Funds - Revenues	<u>\$ 173,843,312</u>	<u>\$ 189,774,067</u>	<u>\$ 168,538,841</u>	<u>\$ 175,632,258</u>	<u>\$ 7,093,417</u>	4.21%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	1 year Variance 2005-06 vs 2004-05	
					\$ Increase (Decrease) 2005-06	% Increase (Decrease) 2005-06
Elementary Instruction	\$ 23,351,903	\$ 22,410,874	\$ 27,119,177	\$ 28,982,148	\$ 1,862,971	8.31%
Middle/Junior High Instruction	16,922,630	16,743,854	19,425,781	20,395,028	969,247	5.79%
Senior High Instruction	10,869,805	10,522,306	12,293,362	13,156,655	863,293	8.20%
Douglass High Instruction	760,205	752,555	839,846	876,480	36,634	4.87%
General Instruction	138,185	139,305	152,301	518,833	366,532	263.11%
Special Education Instruction	14,211,955	14,234,481	15,964,243	17,007,201	1,042,958	7.33%
Gifted Program	934,698	912,490	1,036,086	1,102,557	66,471	7.28%
Title I	2,338,439	2,693,621	2,567,489	2,971,363	403,874	14.99%
English-Second Language	644,043	637,450	736,081	809,106	73,025	11.46%
Vocational Instruction	2,912,383	2,970,773	3,179,325	3,471,438	292,113	9.83%
Student Activities-Athletics	770,554	685,706	812,484	844,244	31,760	4.63%
Adult Basic Education	54,200	56,498	61,709	64,397	2,688	4.76%
Tuition Payments	349,088	396,470	400,000	400,000	-	-
Pupil Services	7,465,284	7,353,634	7,673,481	8,194,755	521,274	7.09%
Instructional Services	6,357,796	6,100,635	6,861,158	7,592,721	731,563	11.99%

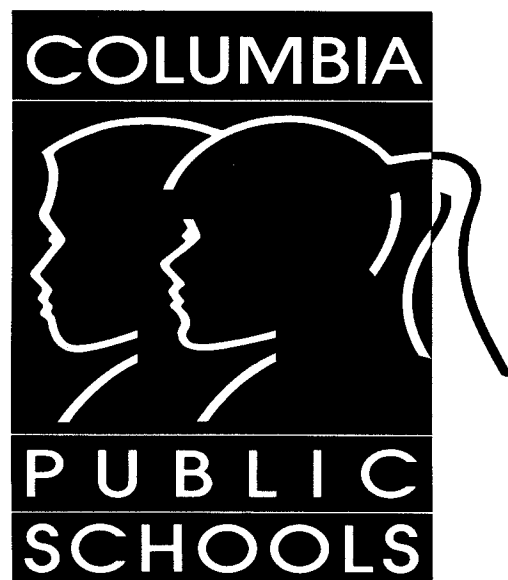
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

**FINAL BUDGET 2005-06
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Projected Actual 2004-05</u>	<u>Final Budget 2005-06</u>	1 year Variance 2005-06 vs 2004-05	
					<u>\$ Increase (Decrease) 2005-06</u>	<u>% Increase (Decrease) 2005-06</u>
Administrative Services	1,919,056	1,796,526	2,002,827	2,171,601	168,774	9.39%
Other Administrative Services	7,636,287	7,623,165	8,472,034	8,998,349	526,315	6.90%
Business Services	802,091	785,021	840,483	899,723	59,240	7.55%
Maintenance Services	11,935,463	12,226,149	13,321,041	13,891,400	570,359	4.67%
Transportation Services	5,353,642	5,845,461	6,036,629	6,252,710	216,081	3.70%
Community Services	2,036,450	1,992,209	1,824,883	2,068,446	243,563	12.23%
Other Financing Uses	175,472	58,513	-	-	-	-
Debt Services	15,967,844	35,368,240	24,205,380	14,722,154	(9,483,226)	(26.81%)
Capital Projects	10,756,450	12,523,909	16,500,000	13,000,000	(3,500,000)	(27.95%)
Food Services	4,665,802	4,782,168	5,139,685	5,384,532	244,847	5.12%
Student Activities	1,420,263	1,361,027	1,497,500	1,550,000	52,500	3.86%
Adult Education	2,070,317	1,886,617	1,942,312	1,941,177	(1,135)	(0.06%)
Grants and Donations Fund	4,050,848	3,589,416	4,206,184	4,295,879	89,695	2.50%
Total	<u>\$ 156,871,153</u>	<u>\$ 176,449,073</u>	<u>\$ 185,111,481</u>	<u>\$ 181,562,897</u>	<u>\$ (3,548,584)</u>	<u>(2.01%)</u>

Final Budget
2005-06

Supplemental Information



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

SUMMARY BUDGET - ALL PROGRAMS

	GENERAL OPERATING	TEACHERS	FREE TEXT	TOTAL DISTRICT OPERATING FUNDS	DEBT SERVICE	CAPITAL PROJECTS	FOOD SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS	FINAL BUDGET 2005-06 TOTAL
<i>Beginning Fund Balance</i>												
<i>Projected As of 6/30/05</i>	\$ 26,942,196	\$ 2,739,267	\$ -	\$ 29,681,463	\$ 24,053,306	\$ 13,022,698	\$ 1,954,673	\$ 514,582	\$ 624,279	\$ 1,407,282	\$ 41,576,820	\$ 71,258,283
	<p>Note: The 6/30/05 Projected combined balance of the Operating and Teachers Funds, \$29,681,463 represents 21.31% * of the budgeted expenditures for 2005-06 for Operating and Teachers Funds.</p>				<p>Note: The Debt Service Fund balance consists of reserved and unreserved funds. The reserved funds (\$14.5 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	\$ 32,438,010	\$ 46,141,739	\$ -	\$ 78,579,749	\$ 13,848,567	\$ 581,977	\$ 2,856,801	\$ 1,550,000	\$ 1,022,218	\$ 1,531,629	\$ 21,391,192	\$ 99,970,941
INTERMEDIATE	876,711	753,206	-	1,629,917	254,056	6,087	-	-	-	-	260,143	1,890,060
STATE	17,362,018	28,453,740	1,377,641	47,193,399	1,434,350	84,374	40,000	-	335,512	1,661,092	3,555,328	50,748,727
FEDERAL	3,510,816	4,967,023	-	8,477,839	-	-	2,170,207	-	534,000	1,103,158	3,807,365	12,285,204
OTHER	32,875	504,451	-	537,326	-	-	200,000	-	-	-	200,000	737,326
BONDS SOLD	-	-	-	-	-	10,000,000	-	-	-	-	10,000,000	10,000,000
TOTAL REVENUES	\$ 54,220,430	\$ 80,820,159	\$ 1,377,641	\$ 136,418,230	\$ 15,536,973	\$ 10,672,438	\$ 5,267,008	\$ 1,550,000	\$ 1,891,730	\$ 4,295,879	\$ 39,214,028	\$ 175,632,258
EXPENDITURES:												
SALARIES	\$ 15,462,023	\$ 77,715,282	\$ -	\$ 93,177,305	\$ -	\$ -	\$ 1,833,297	\$ -	\$ 988,599	\$ 1,545,677	\$ 4,367,573	\$ 97,544,878
BENEFITS	15,932,504	6,283,002	-	22,215,506	-	-	655,515	-	208,714	251,507	1,115,736	23,331,242
SERVICES / SUPPLIES	23,498,703	400,000	1,377,641	25,276,344	-	-	2,895,720	1,550,000	743,864	2,498,695	7,688,279	32,964,623
CAPITAL OUTLAY	-	-	-	-	-	13,000,000	-	-	-	-	13,000,000	13,000,000
OTHER	-	-	-	-	14,722,154	-	-	-	-	-	14,722,154	14,722,154
TOTAL EXPENDITURES	\$ 54,893,230	\$ 84,398,284	\$ 1,377,641	\$ 140,669,155	\$ 14,722,154	\$ 13,000,000	\$ 5,384,532	\$ 1,550,000	\$ 1,941,177	\$ 4,295,879	\$ 40,893,742	\$ 181,562,897
EXCESS/(DEFICIT)												
REVENUES OVER												
EXPENDITURES.....	\$ (672,800)	\$ (3,578,125)	\$ -	\$ (4,250,925)	\$ 814,819	\$ (2,327,562)	\$ (117,524)	\$ -	\$ (49,447)	\$ -	\$ (1,679,714)	\$ (5,930,639)
	<p>Note: The 6/30/06 Projected combined balance of the Operating and Teachers Funds, \$25,430,538 represents 18.25%* of the budgeted expenditures for 2005-06 for Operating and Teachers Funds.</p>											
<i>Ending Fund Balance</i>												
<i>Projected As of 6/30/06:</i>	\$ 26,269,396	\$ (838,858)	\$ -	\$ 25,430,538	\$ 24,868,125	\$ 10,695,136	\$ 1,837,149	\$ 514,582	\$ 574,832	\$ 1,407,282	\$ 39,897,106	\$ 65,327,644

* The administration will discuss with the Board of Education a process at its June meeting to maximize the new formula revenue by making certain fund transfers for the 2004-05 fiscal year, the base year for measuring local effort in the new formula. If approved, these transfers will impact the beginning and ending fund balances by reducing the percentages (as a stated percentage of budgeted 2005-06 expenditures) to 20.35% and 17.30% respectively.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1997	\$4.56	\$ 873,346,561			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%
2004	\$4.9444	\$ 1,391,813,552	\$ 54,778,666	4.10%	96.20%
2005	\$4.9444	\$ 1,440,787,421	\$ 48,973,869	3.52%	94.80%
Preliminary 2006	TBD	\$ 1,634,799,340	\$ 194,011,919	13.47%	94.80%
AVERAGES:					
5 YEAR			59,818,706.60	4.77%	95.45%
3 YEAR			52,171,475.67	3.91%	95.62%

Note: The increase in assessed valuation for fiscal years 1998 and 2002 is primarily due to reassessment and is offset, as required by state law, by a reduction in the District's tax rate. The increase in the assessed valuation for 2006 is also due to reassessment and the tax rate will also be reduced accordingly.

COLUMBIA SCHOOL DISTRICT

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30, 2005

<u>Fiscal Year</u>	<u>Maturity</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>	<u>Amounts to be paid by Escrow Accounts - Refundings</u>				
							<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Interest and Principal</u>
2006	\$ 8,470,000	\$ 2,863,263.13	\$ 2,880,700.63	\$ 5,743,963.75	\$ 8,470,000.00	\$ 14,213,963.75	\$ 244,095.00	\$ 244,095.00	\$ 488,190.00	\$ -	\$ 488,190.00
2007	\$ 9,505,000	\$ 2,687,506.88	\$ 2,687,506.88	\$ 5,375,013.75	\$ 9,505,000.00	\$ 14,880,013.75	\$ 244,095.00	\$ 244,095.00	\$ 488,190.00	\$ 10,150,000.00	\$ 10,638,190.00
2008	\$ 10,695,000	\$ 2,362,956.88	\$ 2,362,956.88	\$ 4,725,913.75	\$ 10,695,000.00	\$ 15,420,913.75	\$ 66,891.25	\$ 66,891.25	\$ 133,782.50	\$ 4,100,000.00	\$ 4,233,782.50
2009	\$ 11,285,000	\$ 2,107,533.13	\$ 2,107,533.13	\$ 4,215,066.25	\$ 11,285,000.00	\$ 15,500,066.25	\$ -	\$ -	\$ -	\$ -	\$ -
2010	\$ 12,300,000	\$ 1,880,736.25	\$ 1,880,736.25	\$ 3,761,472.50	\$ 12,300,000.00	\$ 16,061,472.50	\$ -	\$ -	\$ -	\$ -	\$ -
2011	\$ 11,730,000	\$ 1,631,086.25	\$ 1,631,086.25	\$ 3,262,172.50	\$ 11,730,000.00	\$ 14,992,172.50	\$ -	\$ -	\$ -	\$ -	\$ -
2012	\$ 13,240,000	\$ 1,428,368.13	\$ 1,428,368.13	\$ 2,856,736.25	\$ 13,240,000.00	\$ 16,096,736.25	\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$ 14,830,000	\$ 1,159,401.88	\$ 1,159,401.88	\$ 2,318,803.75	\$ 14,830,000.00	\$ 17,148,803.75	\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$ 13,815,000	\$ 851,898.75	\$ 851,898.75	\$ 1,703,797.50	\$ 13,815,000.00	\$ 15,518,797.50	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ 7,645,000	\$ 560,518.75	\$ 560,518.75	\$ 1,121,037.50	\$ 7,645,000.00	\$ 8,766,037.50	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$ 7,155,000	\$ 397,147.50	\$ 397,147.50	\$ 794,295.00	\$ 7,155,000.00	\$ 7,949,295.00	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$ 4,880,000	\$ 251,560.00	\$ 251,560.00	\$ 503,120.00	\$ 4,880,000.00	\$ 5,383,120.00	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$ 5,005,000	\$ 157,090.00	\$ 157,090.00	\$ 314,180.00	\$ 5,005,000.00	\$ 5,319,180.00	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ 1,425,000	\$ 58,200.00	\$ 58,200.00	\$ 116,400.00	\$ 1,425,000.00	\$ 1,541,400.00	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 1,485,000	\$ 29,700.00	\$ 29,700.00	\$ 59,400.00	\$ 1,485,000.00	\$ 1,544,400.00	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 133,465,000	\$ 18,426,967.50	\$ 18,444,405.00	\$ 36,871,372.50	\$ 133,465,000.00	\$ 170,336,372.50	\$ 555,081.25	\$ 555,081.25	\$ 1,110,162.50	\$ 14,250,000.00	\$ 15,360,162.50

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<u>Grant Name</u>	<u>2004-05 Grants</u>		<u>2005-06 Grants</u>	
	<u>Grant</u>	<u>Match</u>	<u>Grant</u>	<u>Match</u>
Boone Hospital Nurse	\$ 22,500	\$ -	\$ 22,500	\$ -
Foundation Grants	32,000	-	35,000	-
Missouri Preschool Project	45,000	-	-	-
School Health Grant	90,000	-	90,000	-
Parents as Teachers	45,000	-	-	-
Safe Schools Program	73,070	40,880	-	-
Vocational Enhancement Grants	641,000	241,000	650,000	294,000
Project Construct	1,426,947	-	1,426,155	-
ESL Family Literacy	25,000	-	-	-
Serve America	12,000	-	-	-
Title IV Drug Free Schools	110,618	-	110,000	-
Special Literacy Grant	69,387	-	69,387	-
Title V	125,309	-	83,000	-
Youth Build	10,400	-	-	-
Title II D	54,808	-	36,500	-
Title III	74,219	-	75,000	-
EL Civics	69,825	-	69,825	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</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	1,500
Maintenance - Kilns - Middle/Junior High	1,500
Maintenance - Kilns and Equipment - Senior High	2,000
Art & Archaeology Field Trips	2,205
	122,751
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	3,339
Unallocated Senior High	949
	21,218

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
COMMENCEMENT	
Douglass High	700
Hickman High	12,000
Rock Bridge High	11,000
	23,700
FAMILY AND CONSUMER SCIENCE	
Lange Middle	4,960
Gentry Middle	4,840
Smithton Middle	5,715
Oakland Junior High	3,575
Jefferson Junior High	3,910
West Junior High	2,665
Unallocated Junior High	975
Middle/Junior High Maintenance	1,955
Douglass High	1,245
Hickman High	7,815
Rock Bridge High	6,250
Unallocated Senior High	975
Senior High Maintenance	1,955
Hickman Occupational	1,897
Rock Bridge Occupational	1,897
	50,629
FOREIGN LANGUAGE	
Lange Middle	1,300
Gentry Middle	1,625
Smithton Middle	2,035
Oakland Junior High	1,500
Jefferson Junior High	2,070
West Junior High	3,450
Unallocated Junior High	403
Hickman High	6,260
Rock Bridge High	5,000
Unallocated Senior High	403
	24,046

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
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	474
Instructional Supplies	2,751
Field Trips	1,802
	7,022
GUIDANCE	
Elementary	7,114
Lange Middle	1,500
Gentry Middle	1,500
Smithton Middle	1,500
Oakland Junior High	1,900
Jefferson Junior High	1,900
West Junior High	1,900
Douglass High	1,000
Hickman High	6,000
Rock Bridge High	5,000
Elementary/Secondary	1,000
District Secondary Guidance (Plato license fees)	52,500
	82,814
HEALTH	
Secondary	1,250
Elementary	7,873
Lange Middle	711
Gentry Middle	711
Smithton Middle	750
Oakland Junior High	1,614
Jefferson Junior High	1,566
West Junior High	1,500

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
Douglass High	500
Hickman High	982
Rock Bridge High	778
	18,235
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	2,500
Unallocated Senior High /Maintenance & Repair	1,897
	55,995
INSTRUCTIONAL SUPPLIES	
Benton Elementary	11,721
Blue Ridge Elementary	17,004
Cedar Ridge Elementary	8,061
Derby Ridge Elementary	23,142
Fairview Elementary	18,895
Field Elementary	11,634
Grant Elementary	13,621
Lee Elementary	12,163
Midway Heights Elementary	15,531
Mill Creek Elementary	26,863
New Haven Elementary	12,284
Parkade Elementary	17,484
Paxton Keeley Elementary	19,828
Ridgeway Elementary	10,063
Rock Bridge Elementary	17,558
Russell Boulevard Elementary	18,642
Shepard Boulevard Elementary	16,309

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
Two Mile Prairie Elementary	9,923
West Boulevard Elementary	11,922
Lange Middle	28,013
Gentry Middle	28,299
Smithton Middle	31,889
Oakland Junior High	28,017
Jefferson Junior	28,771
West Junior	36,531
Douglass High	10,817
Hickman High	77,146
Rock Bridge High	64,684
Career Center	6,000
Parkade Center	664
Bearfield	569
District-wide	5,622
	639,670
LANGUAGE ARTS	
English	
Oakland Junior High	2,703
Jefferson Junior High	2,983
West Junior High	3,423
Douglass High	1,423
Hickman High	6,594
Rock Bridge High	5,395
Secondary Writing Assessment	1,328
	23,849
English As A Second Language	
Elementary	843
Middle	206
Junior High	160
Senior High	379
	1,588
Humanities	
Hickman High	825

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

Summary of Select Instructional Budgets by Department/Building	
	Budget
	<u>2005-06</u>
Rock Bridge High	825
	1,650
Journalism	
Oakland Junior High	797
Jefferson Junior High	797
West Junior High	797
Hickman High	5,384
Rock Bridge High	4,405
Douglass High	285
	12,465
Publications	
Hickman Review	1,707
Rock Bridge Literary Magazine	1,707
	3,414
Speech and Assembly	
Lange Middle	925
Gentry Middle	1,281
Smithton Middle	1,352
Oakland Junior High	1,612
Jefferson Junior High	1,612
West Junior High	1,612
Hickman High	4,932
Rock Bridge High	3,946
Hickman High Performance Royalties	1,612
Rock Bridge High Performance Royalties	1,612
	20,496
Reading	
Gentry Middle	600
Lange Middle	600
Smithton Middle	600
Oakland Junior High	551

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
Jefferson Junior High	371
West Junior High	359
Hickman High	363
Rock Bridge High	349
Unallocated Secondary	1,423
	5,216
LIBRARY	
Elementary Library	3,500
Lange Middle	376
Gentry Middle	385
Smithton Middle	447
Oakland Junior High	380
Jefferson Junior High	424
West Junior High	485
Douglass High	82
Hickman High	779
Rock Bridge High	967
	7,825
MATHEMATICS K-5	
Elementary	8,180
	8,180
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	2,856
Unallocated Junior High	332
Douglass High	759
Hickman High	10,234
Rock Bridge High	8,348
Unallocated Senior High	332
	34,054

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
MUSIC	
Elementary Vocal Music	11,000
Elementary Orchestra	400
Elementary Music Travel	4,500
Elementary Music Equipment Maintenance & Repair	2,100
Middle School Orchestra	600
Lange Middle	
Vocal Music	774
Instrumental Music	1,138
Gentry Middle	
Vocal Music	718
Instrumental Music	1,249
Smithton Middle	
Vocal Music	814
Instrumental Music	1,490
Middle/Jr. High After School Honor Ensembles	2,000
Oakland Junior High	
Vocal Music	864
Instrumental Music	1,423
Jefferson Junior High	
Vocal Music	1,000
Instrumental Music	1,502
West Junior High	
Vocal Music	1,174
Instrumental Music	1,772
Special Education Music	350
Junior High Symphony	900
Junior High Music Travel	3,850
Junior High Equipment Maintenance & Repair	5,160
Junior High Uniform Cleaning	1,680
Hickman High	
Vocal Music	2,625
Instrumental Music	4,945
Music Travel	12,393
Rock Bridge High	
Vocal Music (Show Choir \$5,000)	8,158

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
Instrumental Music	4,945
Music Travel	13,904
Senior High Music Equipment Maintenance & Repair	8,670
Senior High Orchestra	800
Senior High Uniform Cleaning	4,400
Memorial Day Parkade	3,600
	110,898
OFFICE	
Fine Arts	3,500
IITS	7,057
Special Education Office	8,588
Elementary Mathematics Office	1,725
School Improvement	3,154
P.E. & Athletics Office	2,940
Science/Health Office	4,000
Center for Gifted Education	1,138
Vandiver Programs	2,846
Social Studies Office	1,000
Family and Consumer Science Office	664
Foreign Language Office	700
Parents As Teachers Office	7,825
Secondary Language Arts Office	2,000
Secondary Mathematics Office	1,138
Parkade Center	664
Benton Elementary	1,277
Blue Ridge Elementary	1,667
Cedar Ridge Elementary	707
Derby Ridge Elementary	2,328
Fairview Elementary	1,758
Field Elementary	1,226
Grant Elementary	1,331
Lee Elementary	1,182
Midway Heights Elementary	1,202
Mill Creek Elementary	2,744
New Haven Elementary	1,187
Parkade Elementary	1,746

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
Paxton Keeley Elementary	2,344
Ridgeway Elementary	941
Rock Bridge Elementary	1,790
Russell Boulevard Elementary	1,758
Shepard Boulevard Elementary	1,603
Two Mile Prairie Elementary	903
West Boulevard Elementary	1,277
Lange Middle	6,356
Gentry Middle	6,356
Smithton Middle	7,327
Oakland Junior High	6,350
Jefferson Junior High	6,936
West Junior High	8,583
Douglass High	1,758
Hickman High	18,563
Rock Bridge High	14,851
Career Center	9,188
Bearfield	586
	164,764
PHYSICAL EDUCATION	
Elementary Physical Education	7,800
Lange Middle	1,144
Gentry Middle	1,144
Smithton Middle	1,144
Middle School Unallocated	200
Oakland Junior High	1,360
Jefferson Junior High	1,360
West Junior High	1,360
Junior High Unallocated	200
Hickman High	3,200
Swimming	1,100
Rock Bridge High	2,800
Douglass High	400
Unallocated Senior High	200
	23,412

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
PRINTING	
Hickman Course Catalog	2,000
Rock Bridge Course Catalog	1,300
	3,300
PROFESSIONAL DEVELOPMENT - BUILDINGS	
Benton Elementary	3,076
Blue Ridge Elementary	4,804
Cedar Ridge Elementary	1,953
Derby Ridge Elementary	6,768
Fairview Elementary	5,425
Field Elementary	2,986
Grant Elementary	3,805
Lee Elementary	3,367
Midway Heights Elementary	3,356
Mill Creek Elementary	8,003
New Haven Elementary	3,547
Parkade Elementary	5,129
Paxton Keeley Elementary	5,425
Ridgeway Elementary	2,648
Rock Bridge Elementary	5,246
Russell Blvd. Elementary	5,425
Shepard Blvd. Elementary	4,613
Two Mile Prairie Elementary	2,536
West Boulevard Elementary	3,303
Lange Middle	6,201
Gentry Middle	6,201
Smithton Middle	7,669
Oakland Junior High	6,204
Jefferson Junior High	6,790
West Junior	8,424
Douglass High	1,808
Hickman High	18,009
Rock Bridge High	14,408
Career Center	3,083
Center for Gifted Education	2,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
	162,212
PROFESSIONAL DEVELOPMENT - DEPARTMENTS	
Elementary Guidance	3,400
Elementary Language Arts	1,400
Elementary Mathematics	800
English as A Second Language	949
Secondary Guidance	4,000
Secondary Language Arts	1,100
Secondary Mathematics	1,138
Science/Health	8,100
Social Studies	2,500
Fine Arts	2,500
Business Education	2,500
Foreign Language	3,000
Parents As Teachers	2,846
Physical Education	2,000
IITS	36,400
Center for Gifted Education	759
Family and Consumer Science	2,000
Industrial Technology	759
School Improvement	1,366
District Instructional	14,970
District - CAEOP	4,000
	96,487
SATELLITE PROGRAMS	
Douglass	3,718
Bearfield	531
	4,249
SCIENCE	
Elementary	20,000
Lange Middle	3,162
Gentry Middle	3,162
Smithton Middle	3,900

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
Oakland Junior High	4,743
Jefferson Junior High	4,980
West Junior High	5,598
Douglass High	800
Hickman High	16,125
Rock Bridge High	12,900
Planetarium	1,950
Planetarium Travel	4,268
Unallocated Secondary Science	500
Microscope Repair	8,000
Planetarium Maintenance Agreement	6,550
	96,638
SOCIAL STUDIES	
Elementary	19,919
Lange Middle	530
Gentry Middle	546
Smithton Middle	631
Oakland Junior High	1,500
Jefferson Junior High	1,650
West Junior High	1,900
Douglass High	600
Hickman High	4,743
Rock Bridge High	3,794
Secondary Unallocated	949
	36,762
SPECIAL EDUCATION	
Supplies (Instructional & Testing)	107,028
	107,028
VOCATIONAL	
Equipment Repair	5,691
Job Placement	1,000
Agriculture	30,000
Auto Mechanics I & II	3,500

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
Electronics	4,200
Building Trades	1,054
Health Occupations	6,536
COE (Hickman)	911
CADD	1,907
Computerized Medical Applications	2,400
Distributive Education (Hickman)	1,250
Distributive Education (Rock Bridge)	1,250
Special Needs	2,846
Guidance	1,280
Intro to Health Occupations	1,843
Safety Supplies	10,543
Career Assessment Center Supplies	2,500
Sports Marketing	1,280
Business	9,536
Child Care	1,338
Food Management	25,000
Commercial Electricity	4,000
Introduction to Laser Technology	3,151
Photonics I	3,000
Vocational - Secondary	16,044
	142,060
TEXTBOOK	
Art Elementary	37,700
Elementary Music	10,000
Secondary Music	18,000
Lange Middle Library	6,912
Gentry Middle Library	7,065
Smithton Middle Library	8,208
Oakland Junior High Library	6,984
Jefferson Junior High Library	7,785
West Junior High Library	8,901
Douglass High Library	1,512
Hickman High Library	17,766
Rock Bridge High Library	14,490
Professional Library	1,130

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2005-06</u>
Science (K-5)	97,900
Science (6-9)	92,000
Science (10-12)	91,550
ESL (Elementary-Junior High-Senior High)	2,180
Family and Consumer Science	5,000
Foreign Language	28,190
Health (K-5)	5,000
Health (6-9)	1,000
Health (10-12)	15,120
Social Studies (K-5)	10,000
Social Studies (6-9)	5,000
Social Studies (10-12)	94,000
Mathematics (K-5)	116,000
Mathematics (6-9)	7,000
Mathematics (10-12)	9,000
Language Arts (K-5)	193,000
Language Arts (6-9)	55,000
Language Arts (10-12)	45,000
Elementary Libraries	60,000
Elementary Guidance	1,000
Special Education	11,380
Early Childhood	2,270
Lange Middle	3,500
Gentry Middle	4,000
Smithton Middle	4,000
Oakland Junior High	13,000
Jefferson Junior High	15,000
West Junior High	16,500
Business Software Upgrades	13,420
Douglass High	5,000
Hickman High	28,500
Rock Bridge High	22,500
Career Center	23,520
Bearfield	1,600
District-wide	134,058
	1,377,641

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>All Funds - Budget by Department - Summary</i>		
Account Number	Account Title	Budget 2005-06
XX.XXXX.XXXX.XXX.XXXX.100	GENERAL INSTRUCTION	\$ 44,681,074
XX.XXXX.XXXX.XXX.XXXX.101	SCIENCE	5,030,631
XX.XXXX.XXXX.XXX.XXXX.102	MATH - SECONDARY	3,943,148
XX.XXXX.XXXX.XXX.XXXX.103	MATH - ELEMENTARY	270,714
XX.XXXX.XXXX.XXX.XXXX.104	LANGUAGE ARTS-ELEMENTARY	312,428
XX.XXXX.XXXX.XXX.XXXX.105	LANGUAGE ARTS-SECONDARY	5,528,548
XX.XXXX.XXXX.XXX.XXXX.106	SOCIAL STUDIES	4,071,196
XX.XXXX.XXXX.XXX.XXXX.107	READING	1,416,663
XX.XXXX.XXXX.XXX.XXXX.108	FOREIGN LANGUAGE	2,158,699
XX.XXXX.XXXX.XXX.XXXX.109	MUSIC	2,693,128
XX.XXXX.XXXX.XXX.XXXX.110	ART	2,182,469
XX.XXXX.XXXX.XXX.XXXX.111	BUSINESS EDUCATION	962,891
XX.XXXX.XXXX.XXX.XXXX.112	FAMILY & CONSUMER SCIENCE	1,021,031
XX.XXXX.XXXX.XXX.XXXX.113	INDUSTRIAL TECHNOLOGY	1,027,491
XX.XXXX.XXXX.XXX.XXXX.114	PHYSICAL EDUCATION	3,015,102
XX.XXXX.XXXX.XXX.XXXX.115	JOURNALISM/PUBLICATIONS	46,629
XX.XXXX.XXXX.XXX.XXXX.116	SPEECH AND DRAMA	555,818
XX.XXXX.XXXX.XXX.XXXX.118	SPECIAL EDUCATION	19,688,625
XX.XXXX.XXXX.XXX.XXXX.119	GIFTED EDUCATION	1,166,372
XX.XXXX.XXXX.XXX.XXXX.120	ENGLISH-SECOND LANGUAGE	841,438
XX.XXXX.XXXX.XXX.XXXX.121	VOCATIONAL	4,457,448
XX.XXXX.XXXX.XXX.XXXX.125	HEALTH	477,205
XX.XXXX.XXXX.XXX.XXXX.136	TITLE I	2,997,149
XX.XXXX.XXXX.XXX.XXXX.140	ATHLETICS	844,244
XX.XXXX.XXXX.XXX.XXXX.222	GUIDANCE	4,110,097
XX.XXXX.XXXX.XXX.XXXX.224	LIBRARY	5,051,084
XX.XXXX.XXXX.XXX.XXXX.226	TESTING	200,573
XX.XXXX.XXXX.XXX.XXXX.232	STAFF INSERVICE	163,611
XX.XXXX.XXXX.XXX.XXXX.233	STAFF DEV/ASS'T SUP CURR	657,282
XX.XXXX.XXXX.XXX.XXXX.235	PUPIL HEALTH	1,231,872
XX.XXXX.XXXX.XXX.XXXX.238	HOME SCHOOL COMMUNICATORS	1,048,140
XX.XXXX.XXXX.XXX.XXXX.273	PUPIL ACCOUNTING	180,364
XX.XXXX.XXXX.XXX.XXXX.337	PARENTS AS TEACHERS	1,191,781
XX.XXXX.XXXX.XXX.XXXX.339	FAMILY ASSISTANCE SERVICE	2,393,289
XX.XXXX.XXXX.XXX.XXXX.341	ADULT ENRICHMENT	231,808
XX.XXXX.XXXX.XXX.XXXX.342	FINANCIAL AID OFFICE	295,417
XX.XXXX.XXXX.XXX.XXXX.344	MEDICAL CODING/INFO TECH	13,950
XX.XXXX.XXXX.XXX.XXXX.345	BUSINESS AND OFFICE	140,260
XX.XXXX.XXXX.XXX.XXXX.347	SURGICAL TECHNICIAN	152,708
XX.XXXX.XXXX.XXX.XXXX.348	LPN PROGRAM	501,767
XX.XXXX.XXXX.XXX.XXXX.351	VOCATIONAL EDUCATION	169,755
XX.XXXX.XXXX.XXX.XXXX.352	CUSTOMIZED TRAINING	95,000
XX.XXXX.XXXX.XXX.XXXX.353	ADULT BASIC EDUCATION	544,121
XX.XXXX.XXXX.XXX.XXXX.374	COMMUNITY RELATIONS	274,881

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>All Funds - Budget by Department - Summary</i>		
Account Number	Account Title	Budget 2005-06
XX.XXXX.XXXX.XXX.XXXX.430	OFFICE OF THE PRINCIPAL	9,664,875
XX.XXXX.XXXX.XXX.XXXX.470	ADMINISTRATION	2,705,471
XX.XXXX.XXXX.XXX.XXXX.471	FOOD SERVICES	5,384,532
XX.XXXX.XXXX.XXX.XXXX.472	BUILDING SERVICES	12,540,572
XX.XXXX.XXXX.XXX.XXXX.473	SECURITY SERVICES	340,050
XX.XXXX.XXXX.XXX.XXXX.476	PRINT SHOP	200,726
XX.XXXX.XXXX.XXX.XXXX.477	STUDENT TRANSPORTATION	6,058,916
XX.XXXX.XXXX.XXX.XXXX.480	BOARD OF EDUCATION	15,079,854
XX.XXXX.XXXX.XXX.XXXX.500	CLUB ACCOUNTS	1,550,000
Total		\$ 181,562,897

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>All Funds - Budget by Location - Summary</i>		
<u>Account Number</u>	<u>Location</u>	<u>Budget 2005-06</u>
XX.XXXX.XXXX.100.XXXX.XXX	ALL SCHOOLS	\$ 30,835,168
XX.XXXX.XXXX.102.XXXX.XXX	ALL SECONDARY SCHOOLS	104,379
XX.XXXX.XXXX.103.XXXX.XXX	ALL SENIOR HIGH SCHOOLS	1,278,929
XX.XXXX.XXXX.105.XXXX.XXX	HICKMAN HIGH SCHOOL	12,197,533
XX.XXXX.XXXX.107.XXXX.XXX	ROCKBRIDGE SENIOR HIGH	8,377,296
XX.XXXX.XXXX.110.XXXX.XXX	DOUGLASS HIGH SCHOOL	1,568,492
XX.XXXX.XXXX.111.XXXX.XXX	JUVENILE JUSTICE CENTER	152,189
XX.XXXX.XXXX.112.XXXX.XXX	SATELITTE PROGRAMS	162,207
XX.XXXX.XXXX.113.XXXX.XXX	PARKADE CENTER	143,031
XX.XXXX.XXXX.114.XXXX.XXX	BEARFIELD LEARNING CENTER	934,701
XX.XXXX.XXXX.115.XXXX.XXX	BOYS AND GIRLS TOWN	359,357
XX.XXXX.XXXX.120.XXXX.XXX	COL AREA CAREER CENTER	4,660,825
XX.XXXX.XXXX.200.XXXX.XXX	ALL JUNIOR HIGH SCHOOLS	1,256,788
XX.XXXX.XXXX.205.XXXX.XXX	JEFFERSON JUNIOR HIGH	5,084,770
XX.XXXX.XXXX.206.XXXX.XXX	OAKLAND JUNIOR HIGH	4,125,733
XX.XXXX.XXXX.207.XXXX.XXX	WEST JUNIOR HIGH	5,783,677
XX.XXXX.XXXX.220.XXXX.XXX	GENTRY MIDDLE SCHOOL	5,240,826
XX.XXXX.XXXX.225.XXXX.XXX	LANGE MIDDLE SCHOOL	4,860,220
XX.XXXX.XXXX.230.XXXX.XXX	SMITHTON MIDDLE SCHOOL	5,706,190
XX.XXXX.XXXX.400.XXXX.XXX	ALL ELEMENTARY SCHOOLS	3,165,447
XX.XXXX.XXXX.402.XXXX.XXX	BENTON ELEMENTARY	1,808,858
XX.XXXX.XXXX.404.XXXX.XXX	BLUE RIDGE ELEMENTARY	3,109,399
XX.XXXX.XXXX.406.XXXX.XXX	FAIRVIEW ELEMENTARY	2,322,996
XX.XXXX.XXXX.408.XXXX.XXX	FIELD ELEMENTARY	1,700,910
XX.XXXX.XXXX.500.XXXX.XXX	GRANT ELEMENTARY	1,888,959
XX.XXXX.XXXX.502.XXXX.XXX	LEE ELEMENTARY	1,744,131
XX.XXXX.XXXX.503.XXXX.XXX	CEDAR RIDGE ELEMENTARY	1,199,664
XX.XXXX.XXXX.504.XXXX.XXX	PARKADE ELEMENTARY	2,667,186
XX.XXXX.XXXX.505.XXXX.XXX	NEW HAVEN ELEMENTARY	1,869,659
XX.XXXX.XXXX.506.XXXX.XXX	RIDGEWAY ELEMENTARY	1,232,569
XX.XXXX.XXXX.508.XXXX.XXX	ROCKBRIDGE ELEMENTARY	2,417,770
XX.XXXX.XXXX.600.XXXX.XXX	RUSSELL ELEMENTARY	2,572,692
XX.XXXX.XXXX.601.XXXX.XXX	SHEPARD ELEMENTARY	2,273,744
XX.XXXX.XXXX.602.XXXX.XXX	WEST BOULEVARD ELEMENTARY	2,633,853
XX.XXXX.XXXX.604.XXXX.XXX	TWO MILE PRAIRIE ELEM	1,198,724
XX.XXXX.XXXX.606.XXXX.XXX	MIDWAY HEIGHTS ELEMENTARY	1,335,279
XX.XXXX.XXXX.608.XXXX.XXX	MILL CREEK ELEMENTARY	3,364,900
XX.XXXX.XXXX.610.XXXX.XXX	DERBY RIDGE ELEMENTARY	3,204,230
XX.XXXX.XXXX.612.XXXX.XXX	PAXTON KEELEY ELEMENTARY	2,969,032
XX.XXXX.XXXX.640.XXXX.XXX	HOSPITAL SCHOOL	36,696
XX.XXXX.XXXX.641.XXXX.XXX	HOMEBOUND INSTRUCTION	131,420
XX.XXXX.XXXX.650.XXXX.XXX	GIFTED PROGRAM	864,552
XX.XXXX.XXXX.699.XXXX.XXX	VANDIVER BUILDING	4,898,662
XX.XXXX.XXXX.701.XXXX.XXX	HEALTH OCCUPATIONS CENTER	664,911

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

<i>All Funds - Budget by Location - Summary</i>		
<u>Account Number</u>	<u>Location</u>	<u>Budget 2005-06</u>
XX.XXXX.XXXX.703.XXXX.XXX	DOUGLASS	587,367
XX.XXXX.XXXX.800.XXXX.XXX	BOARD OF EDUCATION	15,479,854
XX.XXXX.XXXX.850.XXXX.XXX	SUMMER SCHOOL	5,359,447
XX.XXXX.XXXX.916.XXXX.XXX	BUSINESS SERVICES	1,030,082
XX.XXXX.XXXX.936.XXXX.XXX	BUILDING AND GROUNDS	3,362,578
XX.XXXX.XXXX.937.XXXX.XXX	TRANSPORTATION	5,963,199
XX.XXXX.XXXX.938.XXXX.XXX	FOOD SERVICE	463,412
XX.XXXX.XXXX.941.XXXX.XXX	ADMINISTRATION BUILDING	2,926,215
XX.XXXX.XXXX.945.XXXX.XXX	PROJECT CONSTRUCT	2,269,784
XX.XXXX.XXXX.950.XXXX.XXX	HICKMAN SWIMMING POOL	12,405
Total		\$ 181,562,897

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

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

CAPITAL EXPENDITURE ITEM	BUDGET
GIS license & plotter	\$20,000
Art Equipment Replacement	\$5,000
Classroom and office furniture for Blue Ridge, IITS, Oakland and Rock Bridge High School and renovation in the Server Farm and IITS	\$113,260
Business Education software and equipment	\$20,000
Sidewalk on district property near Derby Ridge	\$6,000
Family and Consumer Science equipment replacement	\$20,000
Attic asbestos abatement @ Hickman High School	\$50,000
AC unit for Server Farm	\$10,000
Industrial Technology equipment replacement	\$5,000
Bus Barn entrance/exit installation	\$15,000
Maintenance equipment including buffers, snow blowers, carpet fans and wet/dry vacuums	\$39,200
Graphing calculators and laminator	\$52,295
Health Services equipment including two vision screeners, two audiometers, ten finger-pulse oximeters, and five automated external debibrillators	\$13,650
Two Mile Prairie lagoon renovation	\$35,000
Undesignated contingency	\$95,595
TOTAL CAPITAL PROJECTS FUND	\$500,000

**SPECIAL MAINTENANCE FUND
\$300,000**

SPECIAL MAINTENANCE ITEM	BUDGET
Undesignated contingency	\$300,000
TOTAL SPECIAL MAINTENANCE FUND	\$300,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

- **Board Goal 1** - Increase student achievement
- **Board Goal 2** - Eliminate achievement disparities between groups of students
- **Board Goal 3** - Maximize resource efficiency

BUDGET AREA		Goal 1	Goal 2	Goal 3
1111-1129	Elementary Instruction	✓	✓	✓
1130-1149	Middle/Jr High Instruction	✓	✓	✓
1150-1189	Senior High Instruction	✓	✓	✓
1195	Douglass High Instruction	✓	✓	✓
1190-1199	General Instruction	✓	✓	✓
1210-1292	Special Ed Instruction	✓	✓	✓
1211	Gifted Program	✓	✓	✓
1250-1252	Title I	✓	✓	✓
1271	English - Second Language	✓	✓	✓
1301-1399	Vocational Instruction	✓	✓	✓
1420-1499	Student Activities/Athletics	✓	✓	✓
1601-1699	Adult Basic Education	✓	✓	✓
1901-1999	Tuition Payments			
2101-2199	Pupil Services	✓	✓	✓
2201-2299	Instructional Services	✓	✓	✓
2301-2399	Administrative Services	✓	✓	✓
2401-2499	Other Admin Services	✓	✓	✓
2525	Business Services			✓
2541 - 2546	Maintenance Services			✓
2550 - 2559	Transportation Services			✓

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2005-06**

BUDGET AREA	Goal 1	Goal 2	Goal 3
3001-3999 Community Services	✓	✓	✓
6999 Other Financing Uses			
Debt Services			✓
Capital Projects			✓
Food Services	✓	✓	✓
Student Activities	✓	✓	✓
Adult Education	✓	✓	✓
Grants & Donations	✓	✓	✓

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 \square 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 \square .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.