

Columbia School District Budget 2002-03

**Approved by the
Board of Education
June 26, 2002**

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



Columbia Public Schools
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Dr. James R. Ritter, Superintendent

JULY - DECEMBER

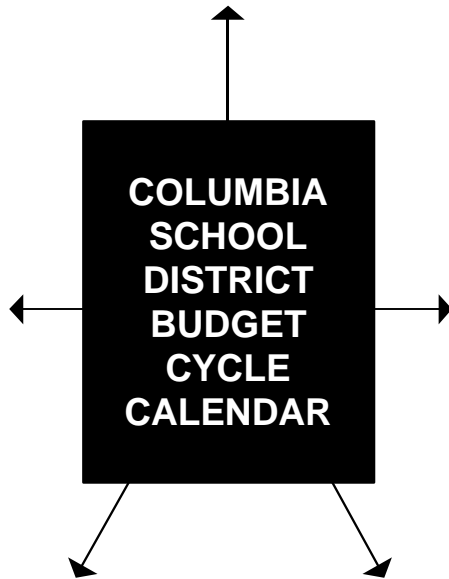
- ◆ Administrators evaluate existing programs
- ◆ Administrators solicit requests from budget managers

JUNE

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

JANUARY - FEBRUARY

- ◆ Administrators prioritize district needs



MAY

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

MARCH - APRIL

- ◆ Administration presents initial budget projections



Dr. James R. Ritter
Superintendent of Schools

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June 2002

Members of the Board of Education:

Enclosed is the proposed budget for the 2002-03 school year. The budget assumes the operation of the salary schedules, a \$150 improvement in the base on the teacher salary schedule, an equivalent amount on the base of the support staff salary schedule, and other salary improvements. It also includes additional staff to open Paxton Keeley Elementary school; a \$1.6 million increase in health insurance premiums; district support of the A+ program; and district support of nurse assistants, formerly funded by Caring Communities.

Additional state resources are minimal this year. The foundation formula will yield an additional \$178,100 for operations. Other categorical funds are generally funded at the 2001-02 levels with the exception of state transportation aid, which is being reduced approximately \$267,000. Additional monies available for budgeting in the 2002-03 school year rely on local revenue, reallocating 2001-02 funds, and district balances. Local taxes are expected to yield an additional \$1.9 million. Also, \$1.9 million is being reallocated from the capital projects levy, prior-year maintenance, one-time expenses, and reductions in several areas. Finally, \$938,604 from district reserves will be used for operating expenses. The state foundation formula was not fully funded, and assessed valuation in the district is estimated to increase by 4 percent with a 95.3 percent collection rate.

The operating tax levy for the current year is \$3.9325. The proposed budget assumes the same operating levy for 2002-03. However, the actual operating levy will be decided in July or August 2002 based on information received at that time regarding preliminary assessed valuation, sales tax receipts, and the resulting tax rollback calculated according to the state auditor's tax formula.

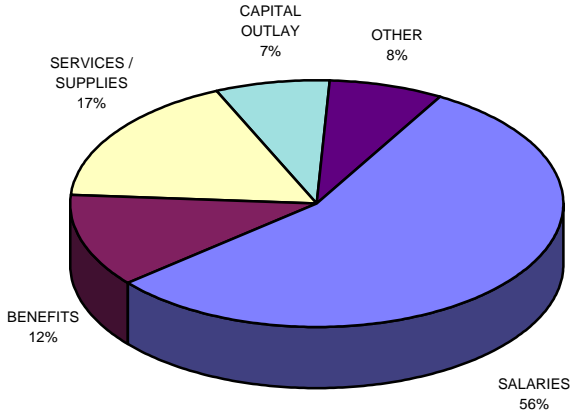
Public hearings related to the budget will be held at the regular meeting of the Board of Education at 7:00 p.m. on Monday, June 10, and the Board work session at 7:00 p.m. on Wednesday, June 26, to allow the Board of Education to receive suggestions and comments. The Board must approve a budget for the 2002-03 school year by June 30. Tax rates, estimated in the approved budget and based on Department of Elementary and Secondary Education and the state auditor's tax formula, must be set by the Board prior to September 1. This budget provides for current programming; however, our reduced state funding seriously impairs our ability to continue delivering a wide variety of high quality programs. If the state foundation formula continues to be underfunded, we will need to address new resources in order to deliver our current level of programming.

Sincerely,

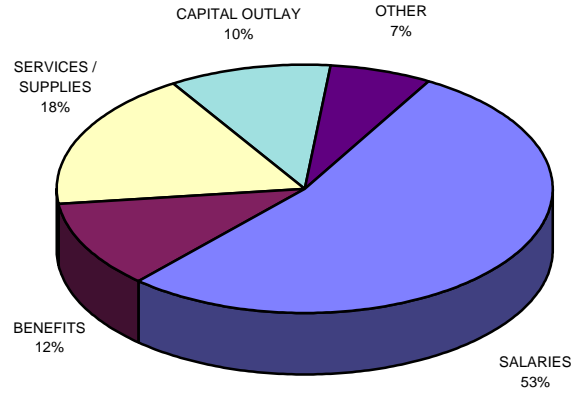
James R. Ritter
Superintendent

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

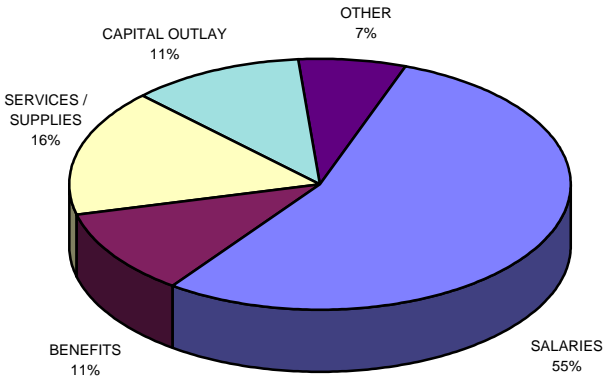
**EXPENDITURES
BUDGET 2002-03**



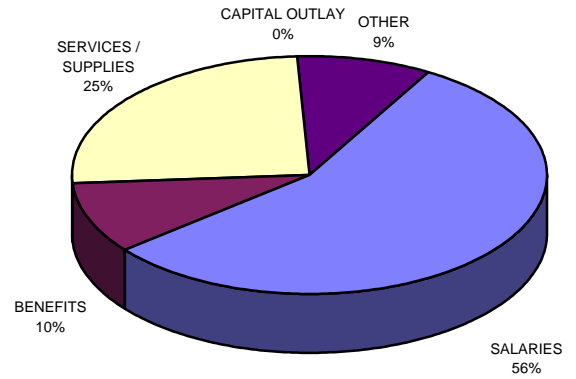
**EXPENDITURES
PROJECTED ACTUAL 2001-02**



**EXPENDITURES
ACTUAL 2000-01**

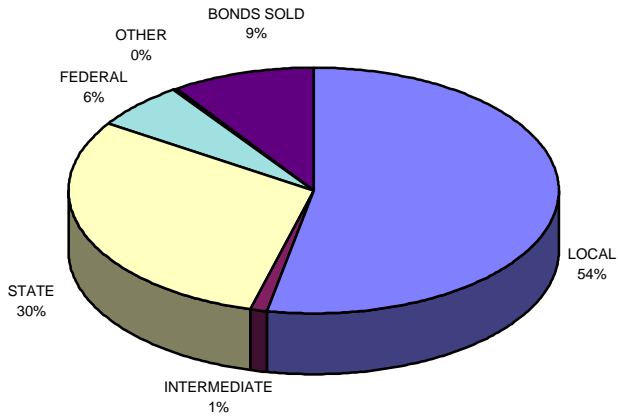


**EXPENDITURES
ACTUAL 1999-00**

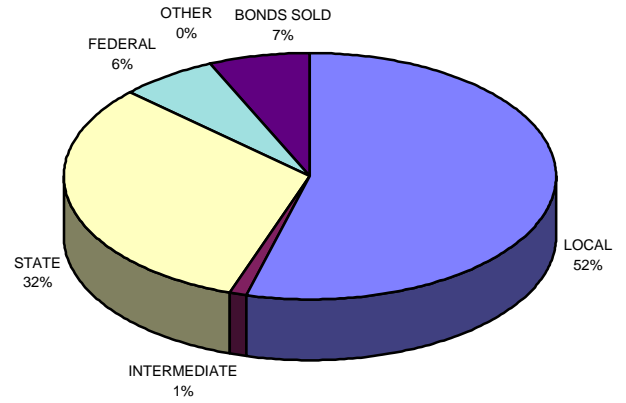


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

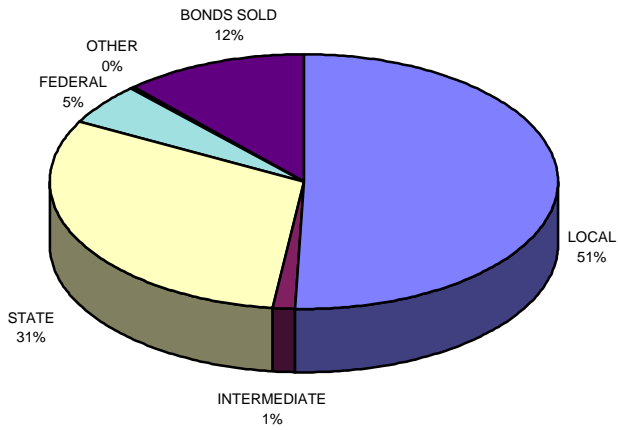
**REVENUES
BUDGET 2002-03**



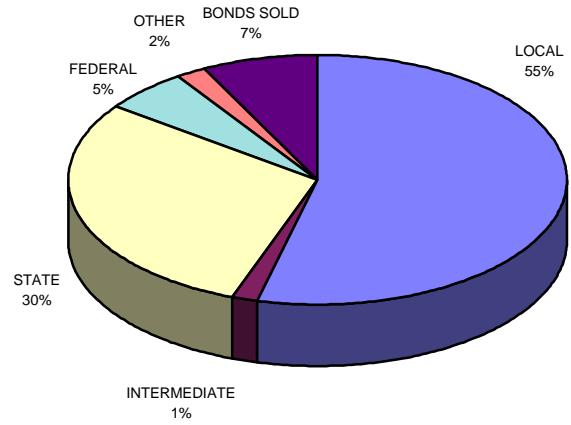
**REVENUES
PROJECTED ACTUAL 2001-02**



**REVENUES
ACTUAL 2000-01**



**REVENUES
ACTUAL 1999-00**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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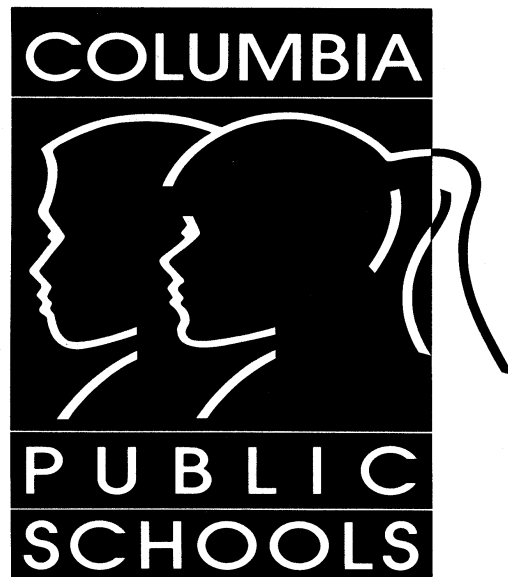
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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Final Budget
2002-03

Expenditures
District Operating Funds



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**District Operating Funds
Expenditures**

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Elementary Instruction

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 15,357,382	\$ 16,815,251	\$ 17,846,501	\$ 18,556,347
Employee Benefits	\$ 2,576,824	\$ 3,385,980	\$ 3,772,981	\$ 3,880,859
Services/Supplies/Capital Outlay	<u>\$ 991,036</u>	<u>\$ 1,655,890</u>	<u>\$ 1,280,211</u>	<u>\$ 1,163,521</u>
Total	<u>\$ 18,925,242</u>	<u>\$ 21,857,121</u>	<u>\$ 22,899,693</u>	<u>\$ 23,600,727</u>

Program Data:	1999-00	2000-01	2001-02	2002-03
Number of Schools	18	18	18	19
Number of Students (September enrollment)	7,596	7,522	7,430	7,381
Per Pupil Cost \$	2,491	2,906	3,082	3,193
Staff FTE:				
Teachers	396.87	421.52	422.63	423.88
Fellows Participants	18.00	15.00	15.00	15.00
Instructional Aides	11.00	11.00	14.78	14.78
Support Staff	29.51	30.68	31.93	31.93

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129

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

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts.

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

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. This budget also includes the salary and benefits for 1.5 FTE additional teachers (Keeley Elementary) and a reduction of .25 FTE elementary teacher.

The previous year's Services/Supplies budget included funds for updating 62 kindergarten classrooms (\$80,000) and textbooks for Elementary Math (\$85,370). The 2002-03 budget includes \$30,000 previously funded from the Capital Projects Fund for small equipment and furniture items.

Funding Sources: District operating funds.

Unfunded Priorities: Additional teaching staff to work as permanent substitutes for teachers involved in professional development in literacy.
Additional teaching staff to provide literacy support to teachers and students in non-Title I schools.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Middle / Junior High Instruction

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 11,651,308	\$ 12,308,194	\$ 13,272,776	\$ 13,799,627
Employee Benefits	\$ 1,933,336	\$ 2,398,050	\$ 2,715,865	\$ 2,821,861
Services/Supplies/Capital Outlay	<u>\$ 731,306</u>	<u>\$ 765,659</u>	<u>\$ 875,248</u>	<u>\$ 911,276</u>
Total	<u>\$ 14,315,950</u>	<u>\$ 15,471,903</u>	<u>\$ 16,863,889</u>	<u>\$ 17,532,764</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Number of Schools	6	6	6	6
Number of Students (September enrollment)	4,869	4,870	4,968	5,058
Per Pupil Cost \$	2,940	3,177	3,395	3,458
Staff FTE:				
Teachers	296.06	300.23	303.45	304.75
Fellows Participants	4.00	6.00	6.00	6.00
Instructional Aides	1.00	3.00	4.00	4.00
Support Staff	2.59	3.33	3.59	3.59

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Middle / Junior High Instruction

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

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

Program Information: This program represents District expenditures for the instructional program for grade 6 through grade 9. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, human environmental science, industrial technology, speech, journalism, physical education and language arts.

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

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. This budget includes the salaries and benefits for additional 1.3 FTE teachers for the middle school music program.

The 2002-03 Services/Supplies budget includes \$37,500 previously included in the Capital Projects Fund for small equipment and furniture items.

Funding Sources: District operating funds.

Unfunded Priorities: Additional staff to support alternative schedule of instructional programming for at-risk students.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Senior High Instruction

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 7,242,755	\$ 7,662,325	\$ 8,310,847	\$ 8,639,930
Employee Benefits	\$ 1,178,540	\$ 1,501,867	\$ 1,689,337	\$ 1,745,770
Services/Supplies/Capital Outlay	<u>\$ 531,196</u>	<u>\$ 553,716</u>	<u>\$ 615,469</u>	<u>\$ 654,788</u>
Total	<u>\$ 8,952,491</u>	<u>\$ 9,717,908</u>	<u>\$ 10,615,653</u>	<u>\$ 11,040,488</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Number of Schools	2	2	2	2
Number of Students (September enrollment)	3,165	3,351	3,560	3,495
Per Pupil Cost \$	2,829	2,900	2,982	3,152
Staff FTE:				
Teachers	169.79	174.72	179.81	179.31
Fellows Participants	0.00	2.00	2.00	2.00
Instructional Aides	0.00	0.00	0.00	0.00
Support Staff	10.88	9.53	8.03	8.03

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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 and the reduction of a .5 FTE secondary teacher.

The 2002-03 Services/Supplies budget includes \$27,000 previously included in the Capital Projects Fund for small equipment and furniture items.

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.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Expenditure Object Category	Actual <u>1999-00</u>	Actual <u>2000-01</u>	Projected Actual <u>2001-02</u>	Final Budget <u>2002-03</u>
Salaries	\$ 553,661	\$ 642,291	\$ 565,009	\$ 581,000
Employee Benefits	\$ 95,022	\$ 121,050	\$ 130,573	\$ 132,875
Services/Supplies/Capital Outlay	<u>\$ 42,076</u>	<u>\$ 46,329</u>	<u>\$ 51,980</u>	<u>\$ 57,938</u>
Total	<u>\$ 690,759</u>	<u>\$ 809,670</u>	<u>\$ 747,562</u>	<u>\$ 771,813</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Number of Students (September enrollment)	189	187	201	201
Per Pupil Cost \$	3,655	4,330	3,719	3,840
Staff FTE:				
Teachers	16.16	16.09	15.05	15.05
Instructional Aides	0.00	0.00	1.00	1.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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.

The 2002-03 Services/Supplies budget includes \$5,000 previously included in the Capital Projects Fund for small equipment and furniture items.

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: General Instruction

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

Expenditure Object Category	Actual <u>1999-00</u>	Actual <u>2000-01</u>	Projected Actual <u>2001-02</u>	Final Budget <u>2002-03</u>
Salaries	\$ 132,454	\$ 106,062	\$ 110,351	\$ 113,266
Employee Benefits	\$ 22,878	\$ 18,149	\$ 21,817	\$ 22,495
Services/Supplies/Capital Outlay	<u>\$ 4,956</u>	<u>\$ 7,933</u>	<u>\$ 7,425</u>	<u>\$ 7,425</u>
Total	<u>\$ 160,288</u>	<u>\$ 132,144</u>	<u>\$ 139,593</u>	<u>\$ 143,186</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:				
Teachers	3.50	3.50	2.50	2.50
Instructional Aides	1.00	1.00	0.00	0.00
Support Staff	0.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: General Instruction

Function(s): General Instruction
1190 through 1199

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

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

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

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

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Special Education Instruction

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 8,773,540	\$ 9,905,469	\$ 11,188,213	\$ 11,518,030
Employee Benefits	\$ 1,686,486	\$ 2,053,231	\$ 2,877,514	\$ 2,910,399
Services/Supplies/Capital Outlay	<u>\$ 148,504</u>	<u>\$ 126,995</u>	<u>\$ 236,903</u>	<u>\$ 161,200</u>
Total	<u>\$ 10,608,530</u>	<u>\$ 12,085,695</u>	<u>\$ 14,302,630</u>	<u>\$ 14,589,629</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Number of Students (September enrollment)	2,679	2,710	2,736	2,816
Per Pupil Cost \$	3,960	4,460	5,228	5,181
Staff FTE:				
Teachers	208.10	222.63	237.79	239.29
Instructional Aides	11.34	14.17	16.59	16.59
Support Staff	144.97	145.34	162.51	151.50

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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 the salaries and benefits for 1.5 FTE teachers and the reduction of 11.0 FTE support staff.

The previous year's Services/Supplies budget included funds to purchase materials/supplies for the special education literacy program.

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	19.5%
State funding	34.1%
Other District operating funds	46.4%

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Gifted Program

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

Expenditure Object Category	Actual <u>1999-00</u>	Actual <u>2000-01</u>	Projected Actual <u>2001-02</u>	Final Budget <u>2002-03</u>
Salaries	\$ 571,169	\$ 635,267	\$ 696,344	\$ 716,890
Employee Benefits	\$ 91,707	\$ 108,299	\$ 131,063	\$ 135,297
Services/Supplies/Capital Outlay	<u>\$ 65,789</u>	<u>\$ 65,284</u>	<u>\$ 105,850</u>	<u>\$ 106,810</u>
Total	<u>\$ 728,665</u>	<u>\$ 808,850</u>	<u>\$ 933,257</u>	<u>\$ 958,997</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Number of Students (September enrollment)	845	845	877	877
Per Pupil Cost \$	862	957	1,064	1,094
Staff FTE:	14.11	15.42	14.64	14.64

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Gifted Program

Function(s): Gifted Program
1211

Mission: The mission of the gifted program is to identify and provide specialized instruction to academically gifted students in kindergarten through twelfth grade.

Program Information: The Gifted Program provides an academic environment beyond that offered through standard grade level curriculum for academically advanced students.

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

Funding Sources: District operating funds. This includes state funding for the gifted program which currently is approximately 65% of expenses.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Title I

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 1,399,239	\$ 1,697,678	\$ 1,822,705	\$ 1,991,626
Employee Benefits	\$ 220,593	\$ 280,824	\$ 321,372	\$ 385,603
Services/Supplies/Capital Outlay	\$ 51,620	\$ 77,002	\$ 105,410	\$ 154,000
Total	<u>\$ 1,671,452</u>	<u>\$ 2,055,504</u>	<u>\$ 2,249,487</u>	<u>\$ 2,531,229</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Number of Students:				
Regular School Program	959	1,019	934	1,015
Summer School Program	0	632	693	600
Staff FTE:	40.50	41.08	42.34	46.34

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program:	Title I
Function(s):	Title I 1250 through 1252
Mission:	The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through the primary grades.
Program Information:	Title I provides a wide range of services for young children. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices. Children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, and through instruction provided for children in small groups.
Variance Discussion:	Variance is primarily due to the improvement of salaries and benefits. This budget also includes the salary and benefits for 4.0 FTE additional teachers.
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
2002-03**

Program: English - Second Language

Function(s): English - Second Language
1271

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 336,683	\$ 417,606	\$ 484,231	\$ 498,352
Employee Benefits	\$ 55,430	\$ 73,983	\$ 101,787	\$ 104,677
Services/Supplies/Capital Outlay	<u>\$ 26,377</u>	<u>\$ 30,191</u>	<u>\$ 39,769</u>	<u>\$ 41,005</u>
Total	<u>\$ 418,490</u>	<u>\$ 521,780</u>	<u>\$ 625,787</u>	<u>\$ 644,034</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Number of Students (September Enrollment)	285	290	385	425
Per Pupil Cost \$	1,468	1,799	1,596	1,515
Staff FTE:	10.04	11.55	12.17	12.17

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: English - Second Language

Function(s): English - Second Language
1271

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

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

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

Funding Sources: District operating funds.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Vocational Instruction

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 1,506,632	\$ 1,705,311	\$ 2,041,281	\$ 2,095,913
Employee Benefits	\$ 248,405	\$ 298,335	\$ 406,629	\$ 427,623
Services/Supplies/Capital Outlay	<u>\$ 188,626</u>	<u>\$ 548,134</u>	<u>\$ 537,983</u>	<u>\$ 349,446</u>
Total	<u>\$ 1,943,663</u>	<u>\$ 2,551,780</u>	<u>\$ 2,985,893</u>	<u>\$ 2,872,982</u>

Program Data:	1999-00	2000-01	2001-02	2002-03
Number of Students (September enrollment)	1,570	1,775	1,953	2,172
Per Pupil Cost \$	1,238	1,438	1,529	1,323
Staff FTE:	36.02	37.97	43.51	43.51

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

Mission: The mission of vocational instruction is to provide secondary students with educational experiences which will prepare students for employment and/or continuing technical education after high school.

Program Information: This program represents District expenditures for the vocational instructional programs with grades 7 through 12 housed in several secondary school facilities. This includes specific areas of instruction in agriculture, business/computer education, marketing and business management, health, human environmental sciences, technical and industrial.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. Matching funds are provided for enhancement grants. For 2002-03 \$110,000 is included in the Operating Fund budget for matching funds (additional matching funds are included in the Capital Projects Fund).

The previous year's Services/Supplies budget included \$300,000 for matching funds in the Operating Fund.

Funding Sources: This includes state funding for salary reimbursement based on an "effectiveness index" and equipment match funds, by application. Federal funding is also provided through Carl Perkins funds. In addition, tuition payments by sending districts provides reimbursement for services provided.

Unfunded Priorities: Adequate staffing for enrollments.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Student Activities - Athletics

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 365,213	\$ 394,454	\$ 396,670	\$ 407,416
Employee Benefits	\$ 41,355	\$ 48,724	\$ 52,031	\$ 54,188
Services/Supplies/Capital Outlay	<u>\$ 335,044</u>	<u>\$ 317,820</u>	<u>\$ 403,561</u>	<u>\$ 399,561</u>
Total	<u>\$ 741,612</u>	<u>\$ 760,998</u>	<u>\$ 852,262</u>	<u>\$ 861,165</u>

Program Data:	1999-00	2000-01	2001-02	2002-03
<u>Athletic Expenditures by School:</u>				
All Schools	\$ -	\$ 1,608	\$ 50,894	\$ 49,863
All Senior High Schools	\$ 5,641	\$ 9,162	\$ 14,500	\$ 14,500
Hickman High School	\$ 257,229	\$ 274,022	\$ 278,446	\$ 283,078
Rock Bridge High School	\$ 241,072	\$ 232,643	\$ 256,970	\$ 257,112
Douglass High School	\$ 9,585	\$ 10,069	\$ 11,201	\$ 11,405
All Junior High Schools	\$ 2,191	\$ 3,905	\$ -	\$ -
Jefferson Jr. High School	\$ 53,603	\$ 53,049	\$ 57,941	\$ 59,083
Oakland Jr. High School	\$ 57,665	\$ 55,662	\$ 63,215	\$ 64,554
West Jr. High School	\$ 63,843	\$ 63,577	\$ 64,717	\$ 66,099
All Middle Schools	\$ 1,333	\$ 1,427	\$ -	\$ -
Gentry Middle School	\$ 18,783	\$ 18,666	\$ 19,577	\$ 20,000
Lange Middle School	\$ 15,995	\$ 18,776	\$ 16,595	\$ 16,907
Smithton Middle School	\$ 14,672	\$ 18,432	\$ 18,206	\$ 18,564

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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.

	Actual	Projected
	<u>2000-01</u>	<u>2001-02</u>
<u>Athletic Revenues by School</u>		
Hickman High	\$70,775	\$52,278
Rock Bridge High	35,367	63,782
Douglass High	906	1,594
Jefferson Junior High	6,479	8,342
Oakland Junior High	6,595	6,971
West Junior High	5,321	4,345
Gentry Middle	1,752	1,919
Lange Middle	2,500	3,219
Smithton Middle	2,531	3,175

Unfunded Priorities: Additional coaching / instructional staff to address student weight training.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Adult Basic Education

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

Expenditure Object Category	Actual <u>1999-00</u>	Actual <u>2000-01</u>	Projected Actual <u>2001-02</u>	Final Budget <u>2002-03</u>
Salaries	\$ 38,964	\$ 43,207	\$ 43,154	\$ 44,276
Employee Benefits	\$ 4,798	\$ 5,548	\$ 5,927	\$ 6,921
Services/Supplies/Capital Outlay	<u>\$ 4,960</u>	<u>\$ 4,960</u>	<u>\$ 4,960</u>	<u>\$ 4,960</u>
Total	<u>\$ 48,722</u>	<u>\$ 53,715</u>	<u>\$ 54,041</u>	<u>\$ 56,157</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	0.76	0.76	0.76	0.76

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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
2002-03**

Program: Tuition Payments

**Function(s): Tuition Payments
1901 through 1999**

Expenditure Object Category	Actual <u>1999-00</u>	Actual <u>2000-01</u>	Projected Actual <u>2001-02</u>	Final Budget <u>2002-03</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 251,329</u>	<u>\$ 264,226</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Total	<u>\$ 251,329</u>	<u>\$ 264,226</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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
2002-03**

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 4,672,330	\$ 5,199,867	\$ 5,778,601	\$ 6,057,042
Employee Benefits	\$ 821,733	\$ 975,322	\$ 1,221,627	\$ 1,274,183
Services/Supplies/Capital Outlay	<u>\$ 176,969</u>	<u>\$ 238,368</u>	<u>\$ 330,234</u>	<u>\$ 358,604</u>
Total	<u>\$ 5,671,032</u>	<u>\$ 6,413,557</u>	<u>\$ 7,330,462</u>	<u>\$ 7,689,829</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	127.97	135.65	148.49	156.61
Fellows Participants	0.00	0.00	3.00	3.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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 53%, home school communication services accounts for 14%, pupil health services accounts for 10%, pupil accounting accounts for 2%, and ancillary services accounts for 21%.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. This budget includes the salaries and benefits for 3.0 FTE additional staff (2.0 FTE certificated staff and 1.0 FTE support staff for the A+ program – these positions are now 100% locally funded). However, this budget also includes the reduction of 1.0 FTE elementary guidance counselor.

And finally, the salaries and benefits for 6.125 FTE nurse assistants that had been funded through the Caring Communities Partnership Grant is included for local funding in the 2002-03 budget.

The 2002-03 Services/Supplies budget includes local funding for MAP testing.

Funding Sources: District operating funds.

Unfunded Priorities: Additional counseling staff.
Additional staff to support pupil health services.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Instructional Services

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 3,200,487	\$ 3,388,681	\$ 3,720,753	\$ 3,845,699
Employee Benefits	\$ 508,733	\$ 598,087	\$ 773,452	\$ 798,571
Services/Supplies/Capital Outlay	<u>\$ 1,025,884</u>	<u>\$ 1,020,599</u>	<u>\$ 1,468,656</u>	<u>\$ 1,392,188</u>
Total	<u>\$ 4,735,104</u>	<u>\$ 5,007,367</u>	<u>\$ 5,962,861</u>	<u>\$ 6,036,458</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	87.49	89.32	96.80	97.13

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Instructional Services

Function(s): Instructional Services
2201 through 2299

Mission: Instructional services include curriculum development and coordination, staff development, Parent Advisory Council, library and media services, Title II grant projects, and other grant projects.

Program Information: This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. This budget includes the salaries and benefits for .33 FTE additional staff for the funding of the vocational education coordinator's position.

The previous year's Services/Supplies budget included funds (\$70,000) for purchasing library books and materials for Keeley Elementary.

The 2002-03 Services/Supplies budget includes a reduction of \$16,295 in travel for Professional Development – Buildings/Departments and a \$5,000 reduction in travel for the Instructional Media Services.

The 2002-03 Services/Supplies budget also includes \$30,500 previously included in the Capital Projects Fund for small equipment and furniture items.

Funding Sources: District operating funds.

Unfunded Priorities: Additional IMS technicians and administrative services.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Administrative Services

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

Expenditure Object Category	Actual <u>1999-00</u>	Actual <u>2000-01</u>	Projected Actual <u>2001-02</u>	Final Budget <u>2002-03</u>
Salaries	\$ 1,078,812	\$ 1,179,749	\$ 1,289,780	\$ 1,239,581
Employee Benefits	\$ 166,702	\$ 188,551	\$ 234,214	\$ 243,102
Services/Supplies/Capital Outlay	<u>\$ 261,527</u>	<u>\$ 390,485</u>	<u>\$ 570,295</u>	<u>\$ 519,840</u>
Total	<u>\$ 1,507,041</u>	<u>\$ 1,758,785</u>	<u>\$ 2,094,289</u>	<u>\$ 2,002,523</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	22.00	22.00	22.00	21.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

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

Program Information: 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 student services,
director of human resources,
coordinator of grants,
coordinator of substitute personnel, and
support staff.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. The 2002-03 budget does eliminate the funding for the administrative assistant's position.

The 2002-03 Services/Supplies budget also includes a reduction of \$5,000 in travel, \$5,000 in supplies for District administration and a reduction of \$39,905 in legal expenses for Board of Education operations.

Funding Sources: District operating funds.

Unfunded Priorities: Reinstate administrative assistant to the superintendent.
Additional central office staff to meet MSIP criteria.
Additional clerical staff hours to support human resources.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Other Administrative Services

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 4,783,827	\$ 5,314,848	\$ 5,697,954	\$ 5,939,271
Employee Benefits	\$ 783,976	\$ 930,957	\$ 1,174,682	\$ 1,241,162
Services/Supplies/Capital Outlay	<u>\$ 163,722</u>	<u>\$ 286,031</u>	<u>\$ 275,093</u>	<u>\$ 268,332</u>
Total	<u>\$ 5,731,525</u>	<u>\$ 6,531,836</u>	<u>\$ 7,147,729</u>	<u>\$ 7,448,765</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	124.64	132.61	132.80	134.80

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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: Variance is primarily due to the improvement of salaries and benefits. This budget includes the salaries and benefits for an additional 2.0 FTE for the opening of Keeley Elementary (1.0 Assistant Principal, 1.0 support staff).

The 2002-03 Services/Supplies budget includes a reduction of \$7,000 in travel.

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Business Services

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

Expenditure Object Category	Actual <u>1999-00</u>	Actual <u>2000-01</u>	Projected Actual <u>2001-02</u>	Final Budget <u>2002-03</u>
Salaries	\$ 403,350	\$ 458,607	\$ 527,767	\$ 564,910
Employee Benefits	\$ 102,808	\$ 104,303	\$ 150,520	\$ 162,675
Services/Supplies/Capital Outlay	<u>\$ 90,118</u>	<u>\$ 112,731</u>	<u>\$ 150,375</u>	<u>\$ 126,375</u>
Total	<u>\$ 596,276</u>	<u>\$ 675,641</u>	<u>\$ 828,662</u>	<u>\$ 853,960</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	10.25	11.75	12.75	12.75

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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: Variance is primarily due to the improvement of salaries and benefits and the additional accountant's position for the entire year.

The previous year's budget included funds for review of the District's employee benefits program (\$19,000).
The 2002-03 Services/Supplies budget includes a reduction of \$5,000 in travel.

Funding Sources: District operating funds.

Unfunded Priorities: Additional clerical assistance supporting employee benefits.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Maintenance Services

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 3,146,242	\$ 3,783,599	\$ 4,003,519	\$ 4,201,828
Employee Benefits	\$ 701,595	\$ 1,293,884	\$ 1,187,763	\$ 1,249,547
Services/Supplies/Capital Outlay	<u>\$ 4,552,757</u>	<u>\$ 6,138,956</u>	<u>\$ 7,863,644</u>	<u>\$ 6,714,976</u>
Total	<u>\$ 8,400,594</u>	<u>\$ 11,216,439</u>	<u>\$ 13,054,926</u>	<u>\$ 12,166,351</u>

Program Data:	1999-00	2000-01	2001-02	2002-03
Staff FTE:	154.00	167.00	178.92	182.92
Utilities:				
Electric	\$ 1,154,427	\$ 1,256,492	\$ 1,281,000	\$ 1,351,000
Natural Gas	\$ 363,206	\$ 853,790	\$ 628,000	\$ 826,000
Water/Sewer	\$ 208,948	\$ 157,482	\$ 227,000	\$ 227,000
Refuse Removal	\$ 111,347	\$ 108,952	\$ 120,000	\$ 152,000
Rental	\$ 684,145	\$ 901,303	\$ 1,003,429	\$ 951,537
Telephone	\$ 364,973	\$ 326,342	\$ 350,000	\$ 350,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Maintenance Services

Function(s): Maintenance Services
2541 through 2546

Mission: Maintenance services provide for the operation, maintenance, and security of the District's physical plants and campuses.

Program Information: This program represents District expenditures for activities associated with maintaining the grounds and facilities of the District including custodial services, repair of buildings and equipment, rental of facilities and equipment and utilities. This program also includes security services for the District including District employees and contract services.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. This budget includes the salaries and benefits for 4.0 FTE maintenance support staff for the opening and operations of Keeley Elementary.

The Services/Supplies/Capital Outlay budget includes \$500,000 for Special maintenance reserve projects (detailed budget is included in the supplemental section of this budget).

The previous year's Services/Supplies budget included \$1.4 million for one time needs and special projects.

The 2002-03 Services/Supplies budget includes \$300,000 for anticipated utility increases.

Funding Sources: District operating funds.

Unfunded Priorities: Additional funding for salary improvements.
Additional staffing for custodial, grounds and maintenance services.
Additional part-time security for secondary extra-curricular activities.
Extend safety coordinators employment to 260 days.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Transportation Services

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

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ 44,104	\$ 46,441	\$ 50,000	\$ 51,650
Employee Benefits	\$ 7,209	\$ 8,036	\$ 10,058	\$ 10,334
Services/Supplies/Capital Outlay	<u>\$ 4,466,369</u>	<u>\$ 4,596,165</u>	<u>\$ 4,957,045</u>	<u>\$ 5,120,564</u>
Total	<u>\$ 4,517,682</u>	<u>\$ 4,650,642</u>	<u>\$ 5,017,103</u>	<u>\$ 5,182,548</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
<u>Contracted Services:</u>				
Number of Buses	129	129	129	129
Eligible Miles	1,640,691	1,701,177	2,015,172	2,015,172
Students Transported	7,447	7,495	7,024	7,024

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

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

Variance Discussion: This budget includes the increase in the contract rate of 3.5% and support of the elementary mobility plan.

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
2002-03**

Program: Print Shop

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

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ 42,125	\$ 44,230	\$ 46,521	\$ 48,056
Employee Benefits	\$ 6,792	\$ 7,604	\$ 9,541	\$ 9,795
Services/Supplies/Capital Outlay	<u>\$ 118,552</u>	<u>\$ 118,755</u>	<u>\$ 135,500</u>	<u>\$ 135,500</u>
Total	<u>\$ 167,469</u>	<u>\$ 170,589</u>	<u>\$ 191,562</u>	<u>\$ 193,351</u>

<u>Program Data:</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	1.00	1.00	1.00	1.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Print Shop

Function(s): Print Shop
2574

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

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

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

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

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Administrative Computer Services

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

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ 218,518	\$ 225,089	\$ 255,605	\$ 263,418
Employee Benefits	\$ 32,400	\$ 36,346	\$ 48,741	\$ 50,076
Services/Supplies/Capital Outlay	<u>\$ 183,945</u>	<u>\$ 171,202</u>	<u>\$ 213,295</u>	<u>\$ 208,295</u>
Total	<u>\$ 434,863</u>	<u>\$ 432,637</u>	<u>\$ 517,641</u>	<u>\$ 521,789</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	5.00	5.00	5.00	5.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Administrative Computer Services

Function(s): Administrative Computer Services
2661

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

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

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

The 2002-03 Services/Supplies budget includes a reduction of \$5,000 in travel and supplies.

Funding Sources: District operating funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ 838,710	\$ 1,069,768	\$ 1,275,896	\$ 1,307,346
Employee Benefits	\$ 107,296	\$ 155,962	\$ 200,109	\$ 209,150
Services/Supplies/Capital Outlay	<u>\$ 197,933</u>	<u>\$ 222,868</u>	<u>\$ 287,095</u>	<u>\$ 287,095</u>
Total	<u>\$ 1,143,939</u>	<u>\$ 1,448,598</u>	<u>\$ 1,763,100</u>	<u>\$ 1,803,591</u>

<u>Program Data:</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	25.91	25.46	29.69	29.69

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Community Services

Function(s): Community Services
3001 through 3999

Mission: Community services encompass school-community programs; Parents as Teachers; summer school, enrichment, and other family/student services.

Program Information: This program represents District expenditures for activities of the Partners In Education, volunteers, Parents As Teachers, and summer schools (fee basis) programs.

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

Funding Sources: District operating funds. This includes state funding provided for the Parents As Teachers program based on the number of families served (approximately 70% state funding) and fees collected on the various summer school programs.

Unfunded Priorities: Additional funds to support clerical assistance and staffing for Parents as Teachers program.
Additional funds to support management of service learning and mentor programs.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Other Financing Uses

Function(s): Other Financing Uses
6999

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ 2,543,573	\$ 33,702	\$ -	\$ -
Total	<u>\$ 2,543,573</u>	<u>\$ 33,702</u>	<u>\$ -</u>	<u>\$ -</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Other Financing Uses

Function(s): Other Financing Uses
6999

Mission: Other financing uses include short-term borrowing (Tax Anticipation Notes), Department of Natural Resources Energy Loans, and interfund transfers as legally required (free text funds remaining at year-end to be transferred to the Teachers Fund).

Program Information: Due to an improved fund balance reserve position, it will not be necessary for the District to borrow short-term by issuing Tax Anticipation Notes.

Variance Discussion: N/A

Funding Sources: N/A

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Summary Budget

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

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ 66,357,505	\$ 73,043,994	\$ 79,424,478	\$ 82,481,474
Employee Benefits	\$ 11,394,618	\$ 14,593,092	\$ 17,237,603	\$ 17,877,163
Services/Supplies/Capital Outlay	\$ 14,610,595	\$ 17,760,299	\$ 20,766,001	\$ 19,393,699
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 2,543,573</u>	<u>\$ 33,702</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 94,906,291</u>	<u>\$ 105,431,087</u>	<u>\$ 117,428,082</u>	<u>\$ 119,752,336</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

	FINAL BUDGET 2002-03 District Operating Funds			TOTAL OPERATING FUNDS
	GENERAL OPERATING	TEACHERS	FREE TEXT	
LOCAL	\$ 27,269,127	\$ 38,873,403	\$ -	\$ 66,142,530
INTERMEDIATE	\$ 857,573	\$ 755,292	\$ -	\$ 1,612,865
STATE	\$ 14,868,437	\$ 28,159,483	\$ 1,310,000	\$ 44,337,920
FEDERAL	\$ 2,708,774	\$ 3,877,393	\$ -	\$ 6,586,167
OTHER	\$ 51,625	\$ 82,625	\$ -	\$ 134,250
BONDS SOLD	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 45,755,536</u>	<u>\$ 71,748,196</u>	<u>\$ 1,310,000</u>	<u>\$ 118,813,732</u>
EXPENDITURES:				
SALARIES	\$ 13,734,376	\$ 68,747,098	\$ -	\$ 82,481,474
BENEFITS	\$ 12,454,970	\$ 5,422,193	\$ -	\$ 17,877,163
SERVICES / SUPPLIES	\$ 17,774,699	\$ 253,000	\$ 1,310,000	\$ 19,337,699
CAPITAL OUTLAY	\$ 56,000	\$ -	\$ -	\$ 56,000
OTHER	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 44,020,045</u>	<u>\$ 74,422,291</u>	<u>\$ 1,310,000</u>	<u>\$ 119,752,336</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ 1,735,491</u>	<u>\$ (2,674,095)</u>	<u>\$ -</u>	<u>\$ (938,604)</u>

Summary Budget Variances

District Operating Funds

General Operating Fund

Teachers Fund

Free Text Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03	1 Year Variance 2002-03 vs 2001-02	
					\$ Increase (Decrease) 2002-03	% Increase (Decrease) 2002-03
District Operating Funds						
<i>General Operating, Teachers and Free Text Funds</i>						
5100 Local Sources						
5111 Current Tax	\$ 42,668,115	\$ 44,551,563	\$ 47,902,800	\$ 49,928,273	\$ 2,025,473	4.23%
5112 Delinquent Tax	1,356,852	2,132,413	1,769,282	1,835,887	66,605	3.76%
5113 Proposition C Sales Tax	10,745,914	11,319,565	11,544,365	11,610,000	65,635	0.57%
5114 Intangible Tax	41,883	90,847	77,698	77,649	(49)	(0.06%)
5115 Surtax	908,947	921,806	1,041,334	1,084,908	43,574	4.18%
5116 In Lieu of Tax Payments	42,987	38,314	43,898	44,010	112	0.26%
5121 Tuition - K-12	15,000	3,773	-	-	-	-
5122 Summer School Tuition	3,131	169,070	171,321	171,321	-	-
5141 Interest - Daily Account	85,262	87,639	40,000	34,000	(6,000)	(15.00%)
5142 Interest - Investments	996,169	1,526,259	725,000	640,000	(85,000)	(11.72%)
5143 Interest - Intangible	1,613	4,391	2,623	2,630	7	0.27%
5144 Interest - Collector	180,627	320,132	120,240	114,227	(6,013)	(5.00%)
5171 Student Activities	139,911	132,225	145,625	145,625	-	-
5190 Other Local	-	(280)	-	-	-	-
5191 Rentals	31,256	56,962	205,000	205,000	-	-
5193 Offset Printing	126,952	137,788	155,000	155,000	-	-
5197 Sale of Misc. Items	13,001	23,099	10,000	10,000	-	-
5199 Misc. Local Revenue	63,270	135,047	84,000	84,000	-	-
51XX Local Sources	\$ 57,420,890	\$ 61,650,613	\$ 64,038,186	\$ 66,142,530	\$ 2,104,344	3.29%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 Year Variance 2002-03 vs 2001-02	
					\$	%
					<u>Increase (Decrease) 2002-03</u>	<u>Increase (Decrease) 2002-03</u>
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 518,174	\$ 700,770	\$ 299,006	\$ 483,526	\$ 184,520	61.71%
5221 State Assessed Utilities	755,764	795,857	868,566	942,394	73,828	8.50%
5234 County Stock Insurance	399,941	526,348	186,467	186,945	478	0.26%
52XX Intermediate Sources	\$ 1,673,879	\$ 2,022,975	\$ 1,354,039	\$ 1,612,865	\$ 258,826	19.12%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 20,866,858	\$ 26,165,307	\$ 26,470,243	\$ 26,648,343	\$ 178,100	0.67%
5312 Transportation	2,970,461	3,178,861	2,763,036	2,496,035	(267,001)	(9.66%)
5313 Exceptional Pupil Aid	3,121,027	3,269,852	3,230,974	3,302,347	71,373	2.21%
5314 Early Childhood, Spec Ed	1,062,252	1,230,631	1,352,503	1,396,983	44,480	3.29%
5315 Remedial Reading	197,955	195,102	183,000	183,000	-	-
5316 Gifted Center	517,252	525,737	567,286	567,286	-	-
5317 Career Ladder	899,325	947,175	996,550	1,064,837	68,287	6.85%
5318 Free/Reduce Lunch Count	2,655,737	2,830,252	3,024,391	3,329,585	305,194	10.09%
5319 State Aid Line 14B Funds	1,998,305	2,177,305	2,269,554	2,294,496	24,942	1.10%
5324 Parents as Teachers	644,945	631,589	644,945	643,445	(1,500)	(0.23%)
5331 Free Text	1,258,836	1,298,066	1,278,810	1,310,000	31,190	2.44%
5332 Vocational Aid	464,290	530,289	393,000	393,000	-	-
5334 Fair Share/Cigarette Tax	396,572	403,072	400,000	400,000	-	-
5351 Handicapped Census	2,763	2,808	2,757	2,757	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 Year Variance 2002-03 vs 2001-02	
					\$ Increase (Decrease) 2002-03	% Increase (Decrease) 2002-03
5369 Resid Place/Excess Cost	195,501	37,566	7,550	7,550	-	-
5374 Educare	8,895	8,797	-	-	-	-
5379 ESL Family Literacy Grant	-	1,524	-	-	-	-
5381 Extraordinary Cost	170,329	160,071	268,503	268,503	-	-
5397 Other State Revenue	-	-	29,753	29,753	-	-
53XX State Sources	\$ 37,431,303	\$ 43,594,004	\$ 43,882,855	\$ 44,337,920	\$ 455,065	1.04%
5400 Federal Sources						
5412 Medicaid	\$ 109,570	\$ 378,928	\$ 525,000	\$ 350,000	\$ (175,000)	(33.33%)
5427 Title II-Basic Grant	262,504	405,572	289,084	285,266	(3,818)	(1.32%)
5441 Entitlement PL 94-142	1,327,653	1,713,214	2,115,261	2,424,741	309,480	14.63%
5442 Early Childhood, Spec Ed	349,427	414,066	403,994	417,281	13,287	3.29%
5451 Title I	1,704,662	2,072,652	2,299,851	2,355,679	55,828	2.43%
5455 Title VI	310,102	278,010	421,730	520,000	98,270	23.30%
5457 Goals 2000 Grants	2,100	-	-	-	-	-
5474 School To Work Grant	2,340	-	-	-	-	-
5482 Boone Works Grant	26,385	-	-	-	-	-
5484 Pell Funds	520	-	200	200	-	-
5491 School Renovation Fund	-	-	11,265	-	(11,265)	(100.00%)
5496 E Rate Funds	153,111	3,724	233,000	233,000	-	-
54XX Federal Sources	\$ 4,248,374	\$ 5,266,166	\$ 6,299,385	\$ 6,586,167	\$ 286,782	4.55%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03	1 Year Variance 2002-03 vs 2001-02	
					\$ Increase (Decrease) 2002-03	% Increase (Decrease) 2002-03
5500 Donated Commodities						
5510 Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	-
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-
56XX Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
5800 Tuition						
5810 Tuition - Other Districts	\$ 20,130	\$ 30,997	\$ 31,000	\$ 31,000	\$ -	-
5820 Tuition - Area Voc Fees	32,350	83,500	103,250	103,250	-	-
58XX Tuition	\$ 52,480	\$ 114,497	\$ 134,250	\$ 134,250	\$ -	-
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 2,044,275	\$ 33,702	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ 2,044,275	\$ 33,702	\$ -	\$ -	\$ -	-
District Operating Funds - Revenues	\$ 102,871,201	\$ 112,681,957	\$ 115,708,715	\$ 118,813,732	\$ 3,105,017	2.68%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 year Variance 2002-03 vs 2001-02	
					\$ Increase (Decrease) 2002-03	% Increase (Decrease) 2002-03
District Operating Funds						
<i>General Operating, Teachers and Free Text Funds</i>						
Elementary Instruction	\$ 18,925,242	\$ 21,857,121	\$ 22,899,693	\$ 23,600,727	\$ 701,034	3.06%
Middle/Junior High Instruction	14,315,950	15,471,903	16,863,889	17,532,764	668,875	3.97%
Senior High Instruction	8,952,491	9,717,908	10,615,653	11,040,488	424,835	4.00%
Douglass High Instruction	690,759	809,670	747,562	771,813	24,251	3.24%
General Instruction	160,288	132,144	139,593	143,186	3,593	2.57%
Special Education Instruction	10,608,530	12,085,695	14,302,630	14,589,629	286,999	2.01%
Gifted Program	728,665	808,850	933,257	958,997	25,740	2.76%
Title I	1,671,452	2,055,504	2,249,487	2,531,229	281,742	12.52%
English-Second Language	418,490	521,780	625,787	644,034	18,247	2.92%
Vocational Instruction	1,943,663	2,551,780	2,985,893	2,872,982	(112,911)	(3.78%)
Student Activities-Athletics	741,612	760,998	852,262	861,165	8,903	1.04%
Adult Basic Education	48,722	53,715	54,041	56,157	2,116	3.92%

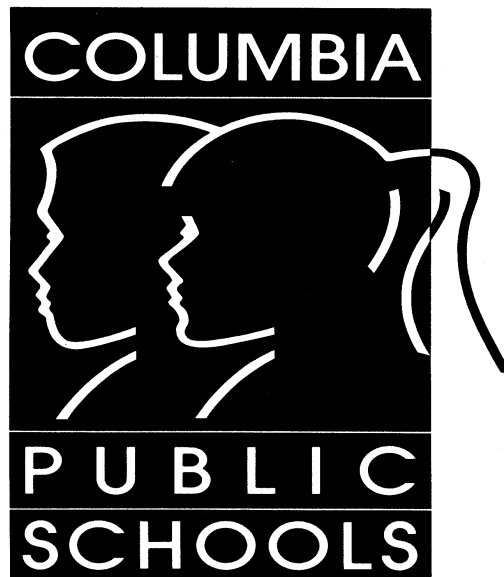
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 year Variance 2002-03 vs 2001-02	
					\$	%
					<u>Increase (Decrease) 2002-03</u>	<u>Increase (Decrease) 2002-03</u>
Tuition Payments	251,329	264,226	250,000	250,000	-	-
Pupil Services	5,671,032	6,413,557	7,330,462	7,689,829	359,367	4.90%
Instructional Services	4,735,104	5,007,367	5,962,861	6,036,458	73,597	1.23%
Administrative Services	1,507,041	1,758,785	2,094,289	2,002,523	(91,766)	(4.38%)
Other Administrative Services	5,731,525	6,531,836	7,147,729	7,448,765	301,036	4.21%
Business Services	596,276	675,641	828,662	853,960	25,298	3.05%
Maintenance Services	8,400,594	11,216,439	13,054,926	12,166,351	(888,575)	(6.81%)
Transportation Services	4,517,682	4,650,642	5,017,103	5,182,548	165,445	3.30%
Print Shop	167,469	170,589	191,562	193,351	1,789	0.93%
Administrative Computer Services	434,863	432,637	517,641	521,789	4,148	0.80%
Community Services	1,143,939	1,448,598	1,763,100	1,803,591	40,491	2.30%
Other Financing Uses	2,543,573	33,702	-	-	-	-
Total - District Operating Funds	\$ 94,906,291	\$ 105,431,087	\$ 117,428,082	\$ 119,752,336	\$ 2,324,254	1.98%

Final Budget
2002-03

Expenditures
Special Funded Programs



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**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
2002-03**

Program: Debt Services

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

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	<u>\$ 8,846,173</u>	<u>\$ 9,830,371</u>	<u>\$ 10,637,805</u>	<u>\$ 11,771,811</u>
 Total	 <u>\$ 8,846,173</u>	 <u>\$ 9,830,371</u>	 <u>\$ 10,637,805</u>	 <u>\$ 11,771,811</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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 \$10 million remaining of the bonds authorized by the voters in April 2000 were issued March 1, 2002. The District's voters authorized an additional \$23.8 million in April 2002. It is anticipated the District will issue \$15 million of this authorization in January 2003.

Funding Sources: The major source of funding for the Debt Service Fund is the debt service levy. For fiscal year 2002 the levy for debt service purposes was \$.8219 per \$100 of assessed valuation. For fiscal year 2003 the levy for debt service purposes is projected to be \$.8219 per \$100 of assessed valuation. The levy is reviewed and set each year after the District's preliminary assessed valuation is certified and provided to the District by the county.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Capital Projects
Function(s): Capital Projects
4001 through 4999

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 11,195,975</u>	<u>\$ 14,266,787</u>	<u>\$ 16,000,000</u>	<u>\$ 11,475,800</u>
 Total	 <u>\$ 11,195,975</u>	 <u>\$ 14,266,787</u>	 <u>\$ 16,000,000</u>	 <u>\$ 11,475,800</u>
 Program Data:	 <u>1999-00</u>	 <u>2000-01</u>	 <u>2001-02</u>	 <u>2002-03</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Capital Projects

Function(s): Capital Projects
4001 through 4999

Mission: Capital projects are the major projects of the District to provide for the space and equipment needs of the District.

Program Information: This program represents the projects of the District funded by the issuance of general obligation bonds of the District, as authorized by the voters. The last authorization was presented, and approved, by the voters in April 2002, in the amount of \$23,800,000. The primary purpose of this authorization is the renovations and maintenance of existing buildings, new construction of specialized space and the purchase of equipment and furniture at all schools.

A listing of projects to be funded by bond issue proceeds and the Capital Projects fund levy is provided in the supplemental section of this budget.

Variance Discussion: Variance is related to projects as funded by the April 2002 authorization.

Funding Sources: The issuance of general obligation bonds as approved by the voters and a \$.01 tax levy for capital projects.

Unfunded Priorities: Building renovations
Classroom space (building additions and new schools)
Equipment for the Maintenance and Food Service programs, and instructional/administrative technology

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Food Services

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

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ 1,424,040	\$ 1,636,177	\$ 1,630,725	\$ 1,609,384
Employee Benefits	\$ 302,439	\$ 397,888	\$ 460,657	\$ 512,450
Services/Supplies/Capital Outlay	<u>\$ 2,246,035</u>	<u>\$ 2,394,000</u>	<u>\$ 2,667,400</u>	<u>\$ 2,679,390</u>
 Total	 <u>\$ 3,972,514</u>	 <u>\$ 4,428,065</u>	 <u>\$ 4,758,782</u>	 <u>\$ 4,801,224</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	105.20	108.69	100.69	93.69

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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: Variance is primarily due to the improvement of salaries and benefits. This budget reflects a reduction of 7.0 FTE in salaries and benefits due to a change in programming of the food services operation.

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

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

Unfunded Priorities: Additional funding for equipment.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Student Activities

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ -	\$ 14,677	\$ -	\$ -
Employee Benefits	\$ -	\$ 3,989	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 1,063,927</u>	<u>\$ 1,230,767</u>	<u>\$ 1,400,000</u>	<u>\$ 1,400,000</u>
 Total	 <u>\$ 1,063,927</u>	 <u>\$ 1,249,433</u>	 <u>\$ 1,400,000</u>	 <u>\$ 1,400,000</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
<u>Expenditure by School:</u>				
Hickman High School	\$ 351,328	\$ 405,790	\$ 510,000	\$ 510,000
Rock Bridge High School	\$ 194,148	\$ 276,560	\$ 287,500	\$ 287,500
Douglass High School	\$ 6,118	\$ 5,503	\$ 10,500	\$ 10,500
Columbia Career Center	\$ 99,596	\$ 94,492	\$ 123,000	\$ 123,000
Jefferson Jr. High School	\$ 66,791	\$ 88,330	\$ 80,000	\$ 80,000
Oakland Jr. High School	\$ 83,690	\$ 76,376	\$ 77,000	\$ 77,000
West Jr. High School	\$ 105,659	\$ 121,690	\$ 128,000	\$ 128,000
Gentry Middle School	\$ 83,171	\$ 84,474	\$ 80,000	\$ 80,000
Lange Middle School	\$ 19,857	\$ 51,739	\$ 52,000	\$ 52,000
Smithton Middle School	\$ 53,569	\$ 44,479	\$ 52,000	\$ 52,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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
2002-03**

Program: Adult Education

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

Expenditure Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
Salaries	\$ 1,311,789	\$ 1,318,672	\$ 1,324,396	\$ 1,162,656
Employee Benefits	\$ 202,243	\$ 213,258	\$ 216,240	\$ 212,663
Services/Supplies/Capital Outlay	<u>\$ 799,651</u>	<u>\$ 642,281</u>	<u>\$ 877,155</u>	<u>\$ 800,449</u>
 Total	 <u>\$ 2,313,683</u>	 <u>\$ 2,174,211</u>	 <u>\$ 2,417,791</u>	 <u>\$ 2,175,768</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
Staff FTE:	25.03	24.12	20.97	20.64

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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
2002-03**

Program: Grants and Donations Fund

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

<u>Expenditure Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
Salaries	\$ 949,395	\$ 1,655,474	\$ 1,576,264	\$ 1,159,000
Employee Benefits	\$ 134,942	\$ 298,645	\$ 266,805	\$ 239,767
Services/Supplies/Capital Outlay	<u>\$ 1,915,072</u>	<u>\$ 3,037,931</u>	<u>\$ 3,278,085</u>	<u>\$ 2,605,504</u>
 Total	 <u>\$ 2,999,409</u>	 <u>\$ 4,992,050</u>	 <u>\$ 5,121,154</u>	 <u>\$ 4,004,271</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Grants and Donations Fund

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

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

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

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

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

Funding Sources: Public and private funds.

Unfunded Priorities: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Program: Summary Budget

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

Expenditure Object Category	Actual <u>1999-00</u>	Actual <u>2000-01</u>	Projected Actual <u>2001-02</u>	Final Budget <u>2002-03</u>
Salaries	\$ 3,685,224	\$ 4,625,000	\$ 4,531,385	\$ 3,931,040
Employee Benefits	\$ 639,624	\$ 913,780	\$ 943,702	\$ 964,880
Services/Supplies/Capital Outlay	\$ 17,220,660	\$ 21,571,766	\$ 24,222,640	\$ 18,961,143
Debt Serv/Lease Pur	\$ 8,846,173	\$ 9,830,371	\$ 10,637,805	\$ 11,771,811
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 30,391,681</u>	<u>\$ 36,940,917</u>	<u>\$ 40,335,532</u>	<u>\$ 35,628,874</u>

Program Data:	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
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	\$ 11,468,684	\$ 549,625	\$ 2,687,867	\$ 1,400,000	\$ 1,288,234	\$ 1,275,420	\$ 18,669,830
INTERMEDIATE	\$ 304,803	\$ 8,026	\$ -	\$ -	\$ -	\$ -	\$ 312,829
STATE	\$ 1,398,677	\$ 82,275	\$ 40,000	\$ -	\$ 363,199	\$ 1,899,682	\$ 3,783,833
FEDERAL	\$ -	\$ -	\$ 1,754,244	\$ -	\$ 610,658	\$ 829,169	\$ 3,194,071
OTHER	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
BONDS SOLD	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
TOTAL REVENUES	\$ 13,172,164	\$ 15,639,926	\$ 4,682,111	\$ 1,400,000	\$ 2,262,091	\$ 4,004,271	\$ 41,160,563
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 1,609,384	\$ -	\$ 1,162,656	\$ 1,159,000	\$ 3,931,040
BENEFITS	\$ -	\$ -	\$ 512,450	\$ -	\$ 212,663	\$ 239,767	\$ 964,880
SERVICES / SUPPLIES	\$ -	\$ -	\$ 2,679,390	\$ 1,400,000	\$ 800,449	\$ 2,605,504	\$ 7,485,343
CAPITAL OUTLAY	\$ -	\$ 11,475,800	\$ -	\$ -	\$ -	\$ -	\$ 11,475,800
OTHER	\$ 11,771,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,771,811
TOTAL EXPENDITURES	\$ 11,771,811	\$ 11,475,800	\$ 4,801,224	\$ 1,400,000	\$ 2,175,768	\$ 4,004,271	\$ 35,628,874
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 1,400,353	\$ 4,164,126	\$ (119,113)	\$ -	\$ 86,323	\$ -	\$ 5,531,689

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
2002-03**

**FINAL BUDGET 2002-03
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03	1 Year Variance 2002-03 vs 2001-02	
					\$	%
					Increase (Decrease) 2002-03	Increase (Decrease) 2002-03
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	\$ 7,845,825	\$ 9,914,229	\$ 10,307,826	\$ 10,588,994	\$ 281,168	2.73%
5112 Delinquent Tax	249,498	452,450	386,779	389,362	2,583	0.67%
5114 Intangible Tax	7,702	20,216	16,706	16,468	(238)	(1.42%)
5115 Surtax	167,138	205,138	224,076	230,092	6,016	2.68%
5116 In Lieu of Tax Payments	7,904	8,508	9,438	9,334	(104)	(1.10%)
5121 Tuition - K-12	60,880	95,441	90,000	90,000	-	-
5123 Tuition - Adult Ed	1,070,321	1,197,734	987,080	1,118,360	131,280	13.30%
5141 Interest - Daily Account	132,259	153,945	115,000	107,925	(7,075)	(6.15%)
5142 Interest - Investments	833,480	840,010	520,000	484,850	(35,150)	(6.76%)
5143 Interest - Intangible	296	921	558	558	-	-
5144 Interest - Collector	33,214	66,484	27,438	25,741	(1,697)	(6.18%)
5145 Interest - Escrow Agent	-	-	117,323	164,985	47,662	40.62%
5151 Food Sales - Program	1,214,472	1,449,311	1,485,050	1,485,050	-	-
5165 Food Sales - Non Program	1,256,934	1,116,771	1,157,817	1,157,817	-	-
5171 Student Activities	1,098,230	1,276,210	1,400,000	1,400,000	-	-
5172 Soda Revenue	47,331	52,513	50,000	45,000	(5,000)	(10.00%)
5189 Enrichment Tuition	6,731	17,117	20,000	10,000	(10,000)	(50.00%)
5190 Other Local	226,013	210,027	500,209	322,194	(178,015)	(35.59%)
5192 Donations	337,088	328,152	597,726	312,100	(285,626)	(47.79%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 Year Variance 2002-03 vs 2001-02	
					\$ Increase (Decrease) 2002-03	% Increase (Decrease) 2002-03
5195 Refund of Expenditure	2,273	1,772	1,500	1,000	(500)	(33.33%)
5198 Fundraising Activities	50,933	15,212	15,000	15,000	-	-
5199 Misc. Local Revenue	187,191	59,581	166,650	45,000	(121,650)	(73.00%)
- Project Construct	-	1,330,122	654,481	650,000	(4,481)	(0.68%)
51XX Local Sources	\$ 14,835,713	\$ 18,811,864	\$ 18,850,657	\$ 18,669,830	\$ (180,827)	(0.96%)
5200 Intermediate Sources						
5221 State Assessed Utilities	\$ 189,615	\$ 232,397	\$ 251,779	\$ 273,181	\$ 21,402	8.50%
5234 County Stock Insurance	73,541	116,818	40,125	39,648	(477)	(1.19%)
52XX Intermediate Sources	\$ 263,156	\$ 349,215	\$ 291,904	\$ 312,829	\$ 20,925	7.17%
5300 State Sources						
5311 Basic Formula - State Aid	\$ -	\$ 1,202,051	\$ 1,217,800	\$ 1,222,868	\$ 5,068	0.42%
5318 Free/Reduce Lunch Count	-	130,024	139,141	152,791	13,650	9.81%
5319 State Aid Line 14B Funds	-	100,027	104,414	105,293	879	0.84%
5332 Vocational Aid	505,150	447,024	376,596	250,927	(125,669)	(33.37%)
5333 School Lunch Assistance	39,518	39,019	40,000	40,000	-	-
5336 Incentive Grants	46,282	48,521	-	-	-	-
5337 Adult Basic Education	61,500	80,400	238,280	91,233	(147,047)	(61.71%)
5338 Literacy Grant	47,799	60,275	60,275	62,089	1,814	3.01%
5352 Project V.I.D.E.O.	2,000	8,407	8,445	-	(8,445)	(100.00%)
5353 Customized Training	54,375	16,613	65,000	23,950	(41,050)	(63.15%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03	1 Year Variance 2002-03 vs 2001-02	
					\$	%
					Increase (Decrease) 2002-03	Increase (Decrease) 2002-03
5357 Futures Program	2,726	-	-	-	-	-
5358 Safe Schools Grant	100,000	50,000	25,000	-	(25,000)	(100.00%)
5359 Vocational Enhancement Grant	473,004	689,820	710,000	857,182	147,182	20.73%
5362 A+ Schools	113,607	336,035	298,950	-	(298,950)	(100.00%)
5364 Grants For School Technology	197,521	196,467	196,866	107,000	(89,866)	(45.65%)
5367 School Health Grant	69,302	65,826	98,326	85,500	(12,826)	(13.04%)
5368 Extended Care	-	20,324	40,000	20,000	(20,000)	(50.00%)
5374 Educare	294,522	293,809	-	-	-	-
5376 Starr Program	-	-	56,031	-	(56,031)	(100.00%)
5379 ESL Family Literacy Grant	-	125,951	-	-	-	-
5382 Missouri Preschool Project	161,565	133,989	121,500	-	(121,500)	(100.00%)
5383 Read to be Ready	-	156,524	160,000	-	(160,000)	(100.00%)
5397 Other State Revenue	119,194	56,424	26,424	-	(26,424)	(100.00%)
- Project Construct	-	993,657	724,248	725,000	752	0.10%
- Child Care Consortium	-	69,130	-	-	-	-
- Show-Me Science	-	53,790	-	-	-	-
- Child Care Consortium - PAT	-	40,000	42,455	40,000	(2,455)	(5.78%)
- Educare	-	24,118	-	-	-	-
53XX State Sources	\$ 2,288,065	\$ 5,438,225	\$ 4,749,751	\$ 3,783,833	\$ (965,918)	(20.34%)
5400 Federal Sources						
5421 Vocational Education - Spec. Proj.	\$ -	\$ 29,262	\$ 5,200	\$ -	\$ (5,200)	(100.00%)
5423 Public Safety Grant	31,726	34,527	-	-	-	-
5427 Title II-Basic Grant	8,787	2,000	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03	1 Year Variance 2002-03 vs 2001-02	
					\$	%
					Increase (Decrease) 2002-03	Increase (Decrease) 2002-03
5435 JTPA - Post Secondary	45,940	3,978	-	-	-	-
5436 Adult Basic Education	193,888	178,773	260,417	186,641	(73,776)	(28.33%)
5441 Entitlement PL 94-142	17,630	41,460	10,000	-	(10,000)	(100.00%)
5445 School Lunch - Federal	1,596,417	1,707,308	1,753,729	1,753,729	-	-
5448 After School Snacks	-	-	515	515	-	-
5451 Title I	-	-	30,016	30,000	(16)	(0.05%)
5455 Title VI	89,309	79,251	120,246	88,918	(31,328)	(26.05%)
5456 Goals 2000 - Early Childhood	-	2,000	-	-	-	-
5457 Goals 2000 Grants	30,632	36,145	37,000	-	(37,000)	(100.00%)
5461 Drug Program	66,664	67,881	60,542	84,484	23,942	39.55%
5465 Title II	73,090	76,606	90,125	182,767	92,642	102.79%
5466 Technology Literacy Challenge	84,024	58,484	-	-	-	-
5467 Dependent Care (SAC Funds)	2,433	6,344	-	-	-	-
5469 Futures Program	5,339	-	-	-	-	-
5471 Child Care Development	19,766	-	-	-	-	-
5472 Child Care Development	-	20,000	-	20,000	20,000	-
5473 Learn and Serve Grant	17,106	17,973	-	-	-	-
5474 School To Work Grant	158,228	79,931	28,662	-	(28,662)	(100.00%)
5475 Other Federal Revenue	48,297	-	-	-	-	-
- Dept. of Education	94,718	-	-	-	-	-
5476 Even Start Family Literacy	-	-	200,000	177,000	(23,000)	(11.50%)
5479 ESL Family Literacy	-	-	157,951	32,000	(125,951)	(79.74%)
5481 USDA-Summer Program	-	-	72,398	54,000	(18,398)	(25.41%)
5482 Boone Works Grant	166,584	85,827	35,446	199,017	163,571	461.47%
5484 Pell Funds	166,869	169,135	225,000	225,000	-	-
5496 E Rate Funds	16,658	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03	1 Year Variance 2002-03 vs 2001-02	
					\$ Increase (Decrease) 2002-03	% Increase (Decrease) 2002-03
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 499,298	\$ 44,026	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ 499,298	\$ 44,026	\$ -	\$ -	\$ -	-
Special Funded Programs - Revenues	\$ 30,972,051	\$ 46,423,136	\$ 37,340,283	\$ 41,160,563	\$ 3,820,280	10.23%

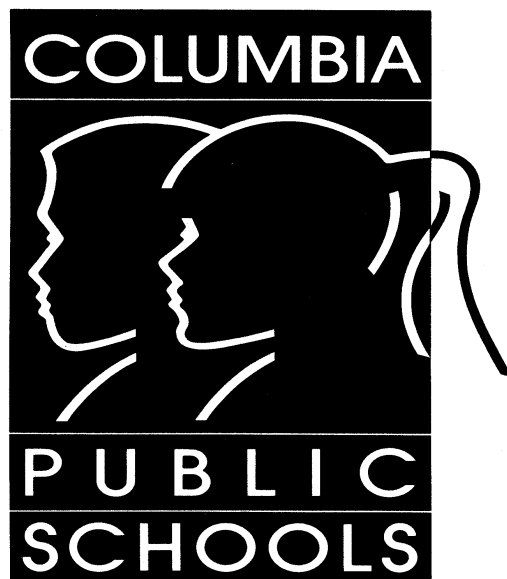
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Programs</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 year Variance 2002-03 vs 2001-02	
					<u>\$ Increase (Decrease) 2002-03</u>	<u>% Increase (Decrease) 2002-03</u>
Special Funded Programs						
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>						
Debt Services	\$ 8,846,173	\$ 9,830,371	\$ 10,637,805	\$ 11,771,811	\$ 1,134,006	10.66%
Capital Projects	11,195,975	14,266,787	16,000,000	11,475,800	(4,524,200)	(28.28%)
Food Services	3,972,514	4,428,065	4,758,782	4,801,224	42,442	0.89%
Student Activities	1,063,927	1,249,433	1,400,000	1,400,000	-	-
Adult Education	2,313,683	2,174,211	2,417,791	2,175,768	(242,023)	(10.01%)
Grants and Donations Fund	2,999,409	4,992,050	5,121,154	4,004,271	(1,116,883)	(21.81%)
Total - Special Funded Programs	<u>\$ 30,391,681</u>	<u>\$ 36,940,917</u>	<u>\$ 40,335,532</u>	<u>\$ 35,628,874</u>	<u>\$ (4,706,658)</u>	<u>(11.67%)</u>

Final Budget
2002-03

Revenues



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<u>Revenue Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
All Funds - Revenues				
5100 Local Sources				
5111 Current Tax	\$ 50,513,940	\$ 54,465,792	\$ 58,210,626	\$ 60,517,267
5112 Delinquent Tax	1,606,350	2,584,863	2,156,061	2,225,249
5113 Proposition C Sales Tax	10,745,914	11,319,565	11,544,365	11,610,000
5114 Intangible Tax	49,585	111,063	94,404	94,117
5115 Surtax	1,076,085	1,126,944	1,265,410	1,315,000
5116 In Lieu of Tax Payments	50,891	46,822	53,336	53,344
5121 Tuition - K-12	75,880	99,214	90,000	90,000
5122 Summer School Tuition	3,131	169,070	171,321	171,321
5123 Tuition - Adult Ed	1,070,321	1,197,734	987,080	1,118,360
5141 Interest - Daily Account	217,521	241,584	155,000	141,925
5142 Interest - Investments	1,829,649	2,366,269	1,245,000	1,124,850
5143 Interest - Intangible	1,909	5,312	3,181	3,188
5144 Interest - Collector	213,841	386,616	147,678	139,968
5145 Interest - Escrow Agent	-	-	117,323	164,985
5151 Food Sales - Program	1,214,472	1,449,311	1,485,050	1,485,050
5165 Food Sales - Non Program	1,256,934	1,116,771	1,157,817	1,157,817
5171 Student Activities	1,238,141	1,408,435	1,545,625	1,545,625
5172 Soda Revenue	47,331	52,513	50,000	45,000
5189 Enrichment Tuition	6,731	17,117	20,000	10,000
5190 Other Local	226,013	209,747	500,209	322,194
5191 Rentals	31,256	56,962	205,000	205,000
5192 Donations	337,088	328,152	597,726	312,100
5193 Offset Printing	126,952	137,788	155,000	155,000
5195 Refund of Expenditure	2,273	1,772	1,500	1,000
5197 Sale of Misc. Items	13,001	23,099	10,000	10,000
5198 Fundraising Activities	50,933	15,212	15,000	15,000
5199 Misc. Local Revenue	250,461	194,628	250,650	129,000
- Project Construct	-	1,330,122	654,481	650,000
51XX Local Sources	\$ 72,256,603	\$ 80,462,477	\$ 82,888,843	\$ 84,812,360
5200 Intermediate Sources				
5211 Fines and Forfeitures	518,174	700,770	299,006	483,526
5221 State Assessed Utilities	945,379	1,028,254	1,120,345	1,215,575
5234 County Stock Insurance	473,482	643,166	226,592	226,593
52XX Intermediate Sources	\$ 1,937,035	\$ 2,372,190	\$ 1,645,943	\$ 1,925,694

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
5300 State Sources				
5311 Basic Formula - State Aid	20,866,858	27,367,358	27,688,043	27,871,211
5312 Transportation	2,970,461	3,178,861	2,763,036	2,496,035
5313 Exceptional Pupil Aid	3,121,027	3,269,852	3,230,974	3,302,347
5314 Early Childhood, Spec Ed	1,062,252	1,230,631	1,352,503	1,396,983
5315 Remedial Reading	197,955	195,102	183,000	183,000
5316 Gifted Center	517,252	525,737	567,286	567,286
5317 Career Ladder	899,325	947,175	996,550	1,064,837
5318 Free/Reduce Lunch Count	2,655,737	2,960,276	3,163,532	3,482,376
5319 State Aid Line 14B Funds	1,998,305	2,277,332	2,373,968	2,399,789
5324 Parents as Teachers	644,945	631,589	644,945	643,445
5331 Free Text	1,258,836	1,298,066	1,278,810	1,310,000
5332 Vocational Aid	969,440	977,313	769,596	643,927
5333 School Lunch Assistance	39,518	39,019	40,000	40,000
5334 Fair Share/Cigarette Tax	396,572	403,072	400,000	400,000
5336 Incentive Grants	46,282	48,521	-	-
5337 Adult Basic Education	61,500	80,400	238,280	91,233
5338 Literacy Grant	47,799	60,275	60,275	62,089
5351 Handicapped Census	2,763	2,808	2,757	2,757
5352 Project V.I.D.E.O.	2,000	8,407	8,445	-
5353 Customized Training	54,375	16,613	65,000	23,950
5357 Futures Program	2,726	-	-	-
5358 Safe Schools Grant	100,000	50,000	25,000	-
5359 Vocational Enhancement Grant	473,004	689,820	710,000	857,182
5362 A+ Schools	113,607	336,035	298,950	-
5364 Grants For School Technology	197,521	196,467	196,866	107,000
5367 School Health Grant	69,302	65,826	98,326	85,500
5368 Extended Care	-	20,324	40,000	20,000
5369 Resid Place/Excess Cost	195,501	37,566	7,550	7,550
5374 Educare	303,417	302,606	-	-
5376 Starr Program	-	-	56,031	-
5379 ESL Family Literacy Grant	-	127,475	-	-
5381 Extraordinary Cost	170,329	160,071	268,503	268,503
5382 Missouri Preschool Project	161,565	133,989	121,500	-
5383 Read to be Ready	-	156,524	160,000	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03
5397 Other State Revenue	119,194	56,424	56,177	29,753
- Project Construct	-	993,657	724,248	725,000
- Child Care Consortium	-	69,130	-	-
- Show-Me Science	-	53,790	-	-
- Child Care Consortium - Parents as Teachers	-	40,000	42,455	40,000
- Educare	-	24,118	-	-
53XX State Sources	\$ 39,719,368	\$ 49,032,229	\$ 48,632,606	\$ 48,121,753
5400 Federal Sources				
5412 Medicaid	109,570	378,928	525,000	350,000
5421 Vocational Education - Special Project	-	29,262	5,200	-
5423 Public Safety Grant	31,726	34,527	-	-
5427 Title II-Basic Grant	271,291	407,572	289,084	285,266
5435 JTPA - Post Secondary	45,940	3,978	-	-
5436 Adult Basic Education	193,888	178,773	260,417	186,641
5441 Entitlement PL 94-142	1,345,283	1,754,674	2,125,261	2,424,741
5442 Early Childhood, Spec Ed	349,427	414,066	403,994	417,281
5445 School Lunch - Federal	1,596,417	1,707,308	1,753,729	1,753,729
5448 After School Snacks	-	-	515	515
5451 Title I	1,704,662	2,072,652	2,329,867	2,385,679
5455 Title VI	399,411	357,261	541,976	608,918
5456 Goals 2000 - Early Childhood	-	2,000	-	-
5457 Goals 2000 Grants	32,732	36,145	37,000	-
5461 Drug Program	66,664	67,881	60,542	84,484
5465 Title II	73,090	76,606	90,125	182,767
5466 Technology Literacy Challenge	84,024	58,484	-	-
5467 Dependent Care (SAC Disbursement Fund)	2,433	6,344	-	-
5469 Futures Program	5,339	-	-	-
5471 Child Care Development	19,766	-	-	-
5472 Child Care Development	-	20,000	-	20,000
5473 Learn and Serve Grant	17,106	17,973	-	-
5474 School To Work Grant	160,568	79,931	28,662	-
5475 Other Federal Revenue	48,297	-	-	-
- Dept. of Education	94,718	-	-	-
5476 Even Start Family Literacy	-	-	200,000	177,000
5479 ESL Family Literacy	-	-	157,951	32,000
5481 USDA-Summer Program	-	-	72,398	54,000
5482 Boone Works Grant	192,969	85,827	35,446	199,017
5484 Pell Funds	167,389	169,135	225,200	225,200
5491 School Renovation Fund	-	-	11,265	-
5496 E Rate Funds	169,769	3,724	233,000	233,000
5497 Child Care	3,511	4,353	10,724	10,000
5498 Comprehensive School Reform	-	98,664	150,000	150,000
54XX Federal Sources	\$ 7,185,990	\$ 8,066,068	\$ 9,547,356	\$ 9,780,238

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<u>Revenue Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>
5500 Donated Commodities				
5510 Donated Commodities	148,203	218,930	200,000	200,000
55XX Donated Commodities	\$ 148,203	\$ 218,930	\$ 200,000	\$ 200,000
5600 Other Sources				
5611 Sale of Bonds	10,000,000	18,760,974	10,000,000	15,000,000
56XX Other Sources	\$ 10,000,000	\$ 18,760,974	\$ 10,000,000	\$ 15,000,000
5800 Tuition				
5810 Tuition - Other Districts	20,130	30,997	31,000	31,000
5820 Tuition - Area Voc Fees	32,350	83,500	103,250	103,250
58XX Tuition	\$ 52,480	\$ 114,497	\$ 134,250	\$ 134,250
5900 Other Financing Sources				
5999 Other Financing Sources	2,543,573	77,728	-	-
59XX Other Financing Sources	\$ 2,543,573	\$ 77,728	\$ -	\$ -
 All Funds - Revenues	 <u>\$ 133,843,252</u>	 <u>\$ 159,105,093</u>	 <u>\$ 153,048,998</u>	 <u>\$ 159,974,295</u>

Summary Budget Variances

All Funds / All Programs

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 Year Variance 2002-03 vs 2001-02		
					\$	%	
					<u>Increase (Decrease) 2002-03</u>	<u>Increase (Decrease) 2002-03</u>	
All Funds - Revenues							
5100 Local Sources							
5111 Current Tax	\$ 50,513,940	\$ 54,465,792	\$ 58,210,626	\$ 60,517,267	\$ 2,306,641	3.96%	
5112 Delinquent Tax	1,606,350	2,584,863	2,156,061	2,225,249	69,188	3.21%	
5113 Proposition C Sales Tax	10,745,914	11,319,565	11,544,365	11,610,000	65,635	0.57%	
5114 Intangible Tax	49,585	111,063	94,404	94,117	(287)	(0.30%)	
5115 Surtax	1,076,085	1,126,944	1,265,410	1,315,000	49,590	3.92%	
5116 In Lieu of Tax Payments	50,891	46,822	53,336	53,344	8	0.01%	
5121 Tuition - K-12	75,880	99,214	90,000	90,000	-	-	
5122 Summer School Tuition	3,131	169,070	171,321	171,321	-	-	
5123 Tuition - Adult Ed	1,070,321	1,197,734	987,080	1,118,360	131,280	13.30%	
5141 Interest - Daily Account	217,521	241,584	155,000	141,925	(13,075)	(8.44%)	
5142 Interest - Investments	1,829,649	2,366,269	1,245,000	1,124,850	(120,150)	(9.65%)	
5143 Interest - Intangible	1,909	5,312	3,181	3,188	7	0.22%	
5144 Interest - Collector	213,841	386,616	147,678	139,968	(7,710)	(5.22%)	
5145 Interest - Escrow Agent	-	-	117,323	164,985	47,662	40.62%	
5151 Food Sales - Program	1,214,472	1,449,311	1,485,050	1,485,050	-	-	
5165 Food Sales - Non Program	1,256,934	1,116,771	1,157,817	1,157,817	-	-	
5171 Student Activities	1,238,141	1,408,435	1,545,625	1,545,625	-	-	
5172 Soda Revenue	47,331	52,513	50,000	45,000	(5,000)	(10.00%)	
5189 Enrichment Tuition	6,731	17,117	20,000	10,000	(10,000)	(50.00%)	
5190 Other Local	226,013	209,747	500,209	322,194	(178,015)	(35.59%)	
5191 Rentals	31,256	56,962	205,000	205,000	-	-	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 Year Variance 2002-03 vs 2001-02	
					\$	%
					<u>Increase (Decrease) 2002-03</u>	<u>Increase (Decrease) 2002-03</u>
5192 Donations	337,088	328,152	597,726	312,100	(285,626)	(47.79%)
5193 Offset Printing	126,952	137,788	155,000	155,000	-	-
5195 Refund of Expenditure	2,273	1,772	1,500	1,000	(500)	(33.33%)
5197 Sale of Misc. Items	13,001	23,099	10,000	10,000	-	-
5198 Fundraising Activities	50,933	15,212	15,000	15,000	-	-
5199 Misc. Local Revenue	250,461	194,628	250,650	129,000	(121,650)	(48.53%)
- Project Construct	-	1,330,122	654,481	650,000	(4,481)	(0.68%)
51XX Local Sources	\$ 72,256,603	\$ 80,462,477	\$ 82,888,843	\$ 84,812,360	\$ 1,923,517	2.32%
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 518,174	\$ 700,770	\$ 299,006	\$ 483,526	\$ 184,520	61.71%
5221 State Assessed Utilities	945,379	1,028,254	1,120,345	1,215,575	95,230	8.50%
5234 County Stock Insurance	473,482	643,166	226,592	226,593	1	-
52XX Intermediate Sources	\$ 1,937,035	\$ 2,372,190	\$ 1,645,943	\$ 1,925,694	\$ 279,751	17.00%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 20,866,858	\$ 27,367,358	\$ 27,688,043	\$ 27,871,211	\$ 183,168	0.66%
5312 Transportation	2,970,461	3,178,861	2,763,036	2,496,035	(267,001)	(9.66%)
5313 Exceptional Pupil Aid	3,121,027	3,269,852	3,230,974	3,302,347	71,373	2.21%
5314 Early Childhood, Spec Ed	1,062,252	1,230,631	1,352,503	1,396,983	44,480	3.29%
5315 Remedial Reading	197,955	195,102	183,000	183,000	-	-
5316 Gifted Center	517,252	525,737	567,286	567,286	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03	1 Year Variance 2002-03 vs 2001-02	
					\$	%
					Increase (Decrease) 2002-03	Increase (Decrease) 2002-03
5317 Career Ladder	899,325	947,175	996,550	1,064,837	68,287	6.85%
5318 Free/Reduce Lunch Count	2,655,737	2,960,276	3,163,532	3,482,376	318,844	10.08%
5319 State Aid Line 14B Funds	1,998,305	2,277,332	2,373,968	2,399,789	25,821	1.09%
5324 Parents as Teachers	644,945	631,589	644,945	643,445	(1,500)	(0.23%)
5331 Free Text	1,258,836	1,298,066	1,278,810	1,310,000	31,190	2.44%
5332 Vocational Aid	969,440	977,313	769,596	643,927	(125,669)	(16.33%)
5333 School Lunch Assistance	39,518	39,019	40,000	40,000	-	-
5334 Fair Share/Cigarette Tax	396,572	403,072	400,000	400,000	-	-
5336 Incentive Grants	46,282	48,521	-	-	-	-
5337 Adult Basic Education	61,500	80,400	238,280	91,233	(147,047)	(61.71%)
5338 Literacy Grant	47,799	60,275	60,275	62,089	1,814	3.01%
5351 Handicapped Census	2,763	2,808	2,757	2,757	-	-
5352 Project V.I.D.E.O.	2,000	8,407	8,445	-	(8,445)	(100.00%)
5353 Customized Training	54,375	16,613	65,000	23,950	(41,050)	(63.15%)
5357 Futures Program	2,726	-	-	-	-	-
5358 Safe Schools Grant	100,000	50,000	25,000	-	(25,000)	(100.00%)
5359 Vocational Enhancement Grant	473,004	689,820	710,000	857,182	147,182	20.73%
5362 A+ Schools	113,607	336,035	298,950	-	(298,950)	(100.00%)
5364 Grants For School Technology	197,521	196,467	196,866	107,000	(89,866)	(45.65%)
5367 School Health Grant	69,302	65,826	98,326	85,500	(12,826)	(13.04%)
5368 Extended Care	-	20,324	40,000	20,000	(20,000)	(50.00%)
5369 Resid Place/Excess Cost	195,501	37,566	7,550	7,550	-	-
5374 Educare	303,417	302,606	-	-	-	-
5376 Starr Program	-	-	56,031	-	(56,031)	(100.00%)
5379 ESL Family Literacy Grant	-	127,475	-	-	-	-
5381 Extraordinary Cost	170,329	160,071	268,503	268,503	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	<u>1 Year Variance 2002-03 vs 2001-02</u>	
					<u>\$</u>	<u>%</u>
					<u>Increase (Decrease) 2002-03</u>	<u>Increase (Decrease) 2002-03</u>
5382 Missouri Preschool Project	161,565	133,989	121,500	-	(121,500)	(100.00%)
5383 Read to be Ready	-	156,524	160,000	-	(160,000)	(100.00%)
5397 Other State Revenue	119,194	56,424	56,177	29,753	(26,424)	(47.04%)
- Project Construct	-	993,657	724,248	725,000	752	0.10%
- Child Care Consortium	-	69,130	-	-	-	-
- Show-Me Science	-	53,790	-	-	-	-
- Child Care Consortium - PAT	-	40,000	42,455	40,000	(2,455)	(5.78%)
- Educare	-	24,118	-	-	-	-
53XX State Sources	\$ 39,719,368	\$ 49,032,229	\$ 48,632,606	\$ 48,121,753	\$ (510,853)	(1.05%)
5400 Federal Sources						
5412 Medicaid	\$ 109,570	\$ 378,928	\$ 525,000	\$ 350,000	\$ (175,000)	(33.33%)
5421 Vocational Education - Special Project	-	29,262	5,200	-	(5,200)	(100.00%)
5423 Public Safety Grant	31,726	34,527	-	-	-	-
5427 Title II-Basic Grant	271,291	407,572	289,084	285,266	(3,818)	(1.32%)
5435 JTPA - Post Secondary	45,940	3,978	-	-	-	-
5436 Adult Basic Education	193,888	178,773	260,417	186,641	(73,776)	(28.33%)
5441 Entitlement PL 94-142	1,345,283	1,754,674	2,125,261	2,424,741	299,480	14.09%
5442 Early Childhood, Spec Ed	349,427	414,066	403,994	417,281	13,287	3.29%
5445 School Lunch - Federal	1,596,417	1,707,308	1,753,729	1,753,729	-	-
5448 After School Snacks	-	-	515	515	-	-
5451 Title I	1,704,662	2,072,652	2,329,867	2,385,679	55,812	2.40%
5455 Title VI	399,411	357,261	541,976	608,918	66,942	12.35%
5456 Goals 2000 - Early Childhood	-	2,000	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	<u>1 Year Variance 2002-03 vs 2001-02</u>	
					<u>\$</u>	<u>%</u>
					<u>Increase (Decrease) 2002-03</u>	<u>Increase (Decrease) 2002-03</u>
5457 Goals 2000 Grants	32,732	36,145	37,000	-	(37,000)	(100.00%)
5461 Drug Program	66,664	67,881	60,542	84,484	23,942	39.55%
5465 Title II	73,090	76,606	90,125	182,767	92,642	102.79%
5466 Technology Literacy Challenge	84,024	58,484	-	-	-	-
5467 Dependent Care (SAC Fund)	2,433	6,344	-	-	-	-
5469 Futures Program	5,339	-	-	-	-	-
5471 Child Care Development	19,766	-	-	-	-	-
5472 Child Care Development	-	20,000	-	20,000	20,000	-
5473 Learn and Serve Grant	17,106	17,973	-	-	-	-
5474 School To Work Grant	160,568	79,931	28,662	-	(28,662)	(100.00%)
5475 Other Federal Revenue	48,297	-	-	-	-	-
- Dept. of Education	94,718	-	-	-	-	-
5476 Even Start Family Literacy	-	-	200,000	177,000	(23,000)	(11.50%)
5479 ESL Family Literacy	-	-	157,951	32,000	(125,951)	(79.74%)
5481 USDA-Summer Program	-	-	72,398	54,000	(18,398)	(25.41%)
5482 Boone Works Grant	192,969	85,827	35,446	199,017	163,571	461.47%
5484 Pell Funds	167,389	169,135	225,200	225,200	-	-
5491 School Renovation Fund	-	-	11,265	-	(11,265)	(100.00%)
5496 E Rate Funds	169,769	3,724	233,000	233,000	-	-
5497 Child Care	3,511	103,017	10,724	10,000	(724)	(6.75%)
5498 Comprehensive School Reform	-	-	150,000	150,000	-	-
54XX Federal Sources	\$ 7,185,990	\$ 8,066,068	\$ 9,547,356	\$ 9,780,238	\$ 232,882	2.44%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 1999-00	Actual 2000-01	Projected Actual 2001-02	Final Budget 2002-03	1 Year Variance 2002-03 vs 2001-02	
					\$ Increase (Decrease) 2002-03	% Increase (Decrease) 2002-03
5500 Donated Commodities						
5510 Donated Commodities	\$ 148,203	\$ 218,930	\$ 200,000	\$ 200,000	\$ -	-
55XX Donated Commodities	\$ 148,203	\$ 218,930	\$ 200,000	\$ 200,000	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ 10,000,000	\$ 18,760,974	\$ 10,000,000	\$ 15,000,000	\$ 5,000,000	50.00%
56XX Other Sources	\$ 10,000,000	\$ 18,760,974	\$ 10,000,000	\$ 15,000,000	\$ 5,000,000	50.00%
5800 Tuition						
5810 Tuition - Other Districts	\$ 20,130	\$ 30,997	\$ 31,000	\$ 31,000	\$ -	-
5820 Tuition - Area Voc Fees	32,350	83,500	103,250	103,250	-	-
58XX Tuition	\$ 52,480	\$ 114,497	\$ 134,250	\$ 134,250	\$ -	-
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 2,543,573	\$ 77,728	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ 2,543,573	\$ 77,728	\$ -	\$ -	\$ -	-
All Funds - Revenues	\$ 133,843,252	\$ 159,105,093	\$ 153,048,998	\$ 159,974,295	\$ 6,925,297	4.52%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 year Variance 2002-03 vs 2001-02	
					\$ Increase (Decrease) 2002-03	% Increase (Decrease) 2002-03
Elementary Instruction	\$ 18,925,242	\$ 21,857,121	\$ 22,899,693	\$ 23,600,727	\$ 701,034	3.06%
Middle/Junior High Instruction	14,315,950	15,471,903	16,863,889	17,532,764	668,875	3.97%
Senior High Instruction	8,952,491	9,717,908	10,615,653	11,040,488	424,835	4.00%
Douglass High Instruction	690,759	809,670	747,562	771,813	24,251	3.24%
General Instruction	160,288	132,144	139,593	143,186	3,593	2.57%
Special Education Instruction	10,608,530	12,085,695	14,302,630	14,589,629	286,999	2.01%
Gifted Program	728,665	808,850	933,257	958,997	25,740	2.76%
Title I	1,671,452	2,055,504	2,249,487	2,531,229	281,742	12.52%
English-Second Language	418,490	521,780	625,787	644,034	18,247	2.92%
Vocational Instruction	1,943,663	2,551,780	2,985,893	2,872,982	(112,911)	(3.78%)
Student Activities-Athletics	741,612	760,998	852,262	861,165	8,903	1.04%
Adult Basic Education	48,722	53,715	54,041	56,157	2,116	3.92%
Tuition Payments	251,329	264,226	250,000	250,000	-	-
Pupil Services	5,671,032	6,413,557	7,330,462	7,689,829	359,367	4.90%
Instructional Services	4,735,104	5,007,367	5,962,861	6,036,458	73,597	1.23%
Administrative Services	1,507,041	1,758,785	2,094,289	2,002,523	(91,766)	(4.38%)

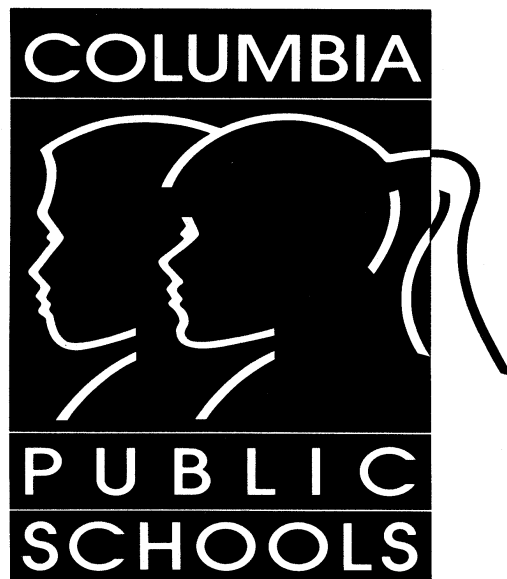
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**FINAL BUDGET 2002-03
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Projected Actual 2001-02</u>	<u>Final Budget 2002-03</u>	1 year Variance 2002-03 vs 2001-02	
					\$ Increase (Decrease) 2002-03	% Increase (Decrease) 2002-03
Other Administrative Services	5,731,525	6,531,836	7,147,729	7,448,765	301,036	4.21%
Business Services	596,276	675,641	828,662	853,960	25,298	3.05%
Maintenance Services	8,400,594	11,216,439	13,054,926	12,166,351	(888,575)	(6.81%)
Transportation Services	4,517,682	4,650,642	5,017,103	5,182,548	165,445	3.30%
Print Shop	167,469	170,589	191,562	193,351	1,789	0.93%
Administrative Computer Services	434,863	432,637	517,641	521,789	4,148	0.80%
Community Services	1,143,939	1,448,598	1,763,100	1,803,591	40,491	2.30%
Other Financing Uses	2,543,573	33,702	-	-	-	-
Debt Services	8,846,173	9,830,371	10,637,805	11,771,811	1,134,006	10.66%
Capital Projects	11,195,975	14,266,787	16,000,000	11,475,800	(4,524,200)	(28.28%)
Food Services	3,972,514	4,428,065	4,758,782	4,801,224	42,442	0.89%
Student Activities	1,063,927	1,249,433	1,400,000	1,400,000	-	-
Adult Education	2,313,683	2,174,211	2,417,791	2,175,768	(242,023)	(10.01%)
Grants and Donations Fund	2,999,409	4,992,050	5,121,154	4,004,271	(1,116,883)	(21.81%)
Total	\$ 125,297,972	\$ 142,372,004	\$ 157,763,614	\$ 155,381,210	\$ (2,382,404)	(1.51%)

Final Budget
2002-03

Supplemental Information



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

SUMMARY BUDGET - ALL PROGRAMS

	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>FREE TEXT</u>	<u>TOTAL DISTRICT OPERATING FUNDS</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>FOOD SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>	<u>FINAL BUDGET 2002-03 TOTAL</u>
<i>Beginning Fund Balance</i>												
<i>Projected As of 6/30/02:</i>	\$ 12,044,876	\$ 11,425,258	\$ -	\$ 23,470,134	\$ 11,708,048	\$ 14,109,125	\$ 586,031	\$ 465,281	\$ 390,845	\$ 1,412,085	\$ 28,671,415	\$ 52,141,549
<div style="border: 1px solid black; padding: 5px;"> <p>Note: The 6/30/02 Projected combined balance of the Operating and Teachers Funds, \$23,470,134, represents 19.6% of the budgeted expenditures for 2002-03 for District Operated Funds.</p> </div>												
REVENUES:												
LOCAL	\$ 27,269,127	\$ 38,873,403	\$ -	\$ 66,142,530	\$ 11,468,684	\$ 549,625	\$ 2,687,867	\$ 1,400,000	\$ 1,288,234	\$ 1,275,420	\$ 18,669,830	\$ 84,812,360
INTERMEDIATE	857,573	755,292	-	1,612,865	304,803	8,026	-	-	-	-	312,829	1,925,694
STATE	14,868,437	28,159,483	1,310,000	44,337,920	1,398,677	82,275	40,000	-	363,199	1,899,682	3,783,833	48,121,753
FEDERAL	2,708,774	3,877,393	-	6,586,167	-	-	1,754,244	-	610,658	829,169	3,194,071	9,780,238
OTHER	51,625	82,625	-	134,250	-	-	200,000	-	-	-	200,000	334,250
BONDS SOLD	-	-	-	-	-	15,000,000	-	-	-	-	15,000,000	15,000,000
TOTAL REVENUES	\$ 45,755,536	\$ 71,748,196	\$ 1,310,000	\$ 118,813,732	\$ 13,172,164	\$ 15,639,926	\$ 4,682,111	\$ 1,400,000	\$ 2,262,091	\$ 4,004,271	\$ 41,160,563	\$ 159,974,295
EXPENDITURES:												
SALARIES	\$ 13,734,376	\$ 68,747,098	\$ -	\$ 82,481,474	\$ -	\$ -	\$ 1,609,384	\$ -	\$ 1,162,656	\$ 1,159,000	\$ 3,931,040	\$ 86,412,514
BENEFITS	12,454,970	5,422,193	-	17,877,163	-	-	512,450	-	212,663	239,767	964,880	18,842,043
SERVICES / SUPPLIES	17,774,699	253,000	1,310,000	19,337,699	-	-	2,679,390	1,400,000	800,449	2,605,504	7,485,343	26,823,042
CAPITAL OUTLAY	56,000	-	-	56,000	-	11,475,800	-	-	-	-	11,475,800	11,531,800
OTHER	-	-	-	-	11,771,811	-	-	-	-	-	11,771,811	11,771,811
TOTAL EXPENDITURES	\$ 44,020,045	\$ 74,422,291	\$ 1,310,000	\$ 119,752,336	\$ 11,771,811	\$ 11,475,800	\$ 4,801,224	\$ 1,400,000	\$ 2,175,768	\$ 4,004,271	\$ 35,628,874	\$ 155,381,210
EXCESS/(DEFICIT)												
REVENUES OVER EXPENDITURES.....	\$ 1,735,491	\$ (2,674,095)	\$ -	\$ (938,604)	\$ 1,400,353	\$ 4,164,126	\$ (119,113)	\$ -	\$ 86,323	\$ -	\$ 5,531,689	\$ 4,593,085
<div style="border: 1px solid black; padding: 5px;"> <p>Note: The 6/30/03 Projected combined balance of the Operating and Teachers Funds, \$22,531,530 represents 18.8% of the budgeted expenditures for 2002-03 for District Operated Funds.</p> </div>												
<i>Ending Fund Balance</i>												
<i>Projected As of 6/30/03:</i>	\$ 13,780,367	\$ 8,751,163	\$ -	\$ 22,531,530	\$ 13,108,401	\$ 18,273,251	\$ 466,918	\$ 465,281	\$ 477,168	\$ 1,412,085	\$ 34,203,104	\$ 56,734,634

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002 - 03**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1993	\$4.37	\$ 664,624,859			93.84%
1994	\$4.37	\$ 724,155,842	\$ 59,530,983	8.96%	94.92%
1995	\$4.45	\$ 763,909,133	\$ 39,753,291	5.49%	95.09%
1996	\$4.55	\$ 810,703,075	\$ 46,793,942	6.13%	95.31%
1997	\$4.56	\$ 873,346,561	\$ 62,643,486	7.73%	95.73%
1998	\$4.12	\$ 1,042,836,063	\$ 169,489,502	19.41%	96.02%
1999	\$4.12	\$ 1,090,964,765	\$ 48,128,702	4.62%	95.00%
2000	\$4.70	\$ 1,141,693,888	\$ 50,729,123	4.65%	94.14%
2001	\$4.79	\$ 1,195,928,843	\$ 54,234,955	4.75%	95.08%
2002	\$4.7544	\$ 1,284,272,994	\$ 88,344,151	7.39%	95.30%
Projected 2003	\$4.7544	\$ 1,335,643,941	\$ 51,370,947	4.00%	95.30%
AVERAGES:					
5 YEAR			82,185,286.60	8.16%	95.11%
3 YEAR			64,436,076.33	5.60%	94.84%

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30, 2002

<u>Fiscal Year</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>
2003	\$ 3,128,405.62	\$ 3,128,405.63	\$ 6,256,811.25	\$ 5,495,000.00	\$ 11,751,811.25
2004	\$ 2,966,276.87	\$ 2,966,276.88	\$ 5,932,553.75	\$ 6,040,000.00	\$ 11,972,553.75
2005	\$ 2,790,946.87	\$ 2,790,946.88	\$ 5,581,893.75	\$ 6,960,000.00	\$ 12,541,893.75
2006	\$ 2,595,912.50	\$ 2,595,912.50	\$ 5,191,825.00	\$ 7,510,000.00	\$ 12,701,825.00
2007	\$ 2,383,078.75	\$ 2,383,078.75	\$ 4,766,157.50	\$ 9,105,000.00	\$ 13,871,157.50
2008	\$ 2,129,892.50	\$ 2,129,892.50	\$ 4,259,785.00	\$ 10,825,000.00	\$ 15,084,785.00
2009	\$ 1,845,240.00	\$ 1,845,240.00	\$ 3,690,480.00	\$ 11,525,000.00	\$ 15,215,480.00
2010	\$ 1,546,924.37	\$ 1,546,924.38	\$ 3,093,848.75	\$ 12,225,000.00	\$ 15,318,848.75
2011	\$ 1,234,811.87	\$ 1,234,811.88	\$ 2,469,623.75	\$ 9,180,000.00	\$ 11,649,623.75
2012	\$ 1,006,734.37	\$ 1,006,734.38	\$ 2,013,468.75	\$ 11,370,000.00	\$ 13,383,468.75
2013	\$ 725,609.37	\$ 725,609.38	\$ 1,451,218.75	\$ 12,615,000.00	\$ 14,066,218.75
2014	\$ 407,100.00	\$ 407,100.00	\$ 814,200.00	\$ 10,650,000.00	\$ 11,464,200.00
2015	\$ 138,912.50	\$ 138,912.50	\$ 277,825.00	\$ 3,225,000.00	\$ 3,502,825.00
2016	\$ 59,375.00	\$ 59,375.00	\$ 118,750.00	\$ 2,500,000.00	\$ 2,618,750.00
Totals	\$ 22,959,220.59	\$ 22,959,220.66	\$ 45,918,441.25	\$ 119,225,000.00	\$ 165,143,441.25

District voters approved an additional \$23.8 million bond authorization in April 2002. The projected debt service schedule for these bonds is not included above. It is anticipated these bonds will be issued as follows:

January 1, 2003 \$15,000,000
January 1, 2004 \$ 8,800,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<u>Grant Name</u>	<u>2001-02 Grants</u>		<u>2002-03 Grants</u>	
	<u>Grant</u>	<u>Match</u>	<u>Grant</u>	<u>Match</u>
Boone Hospital Nurse	\$ 15,000	\$ -	\$ 15,000	\$ -
Foundation Grants	28,644	-	26,120	-
Missouri Preschool Project	121,500	-	-	-
Accelerated Schools	10,000	3,000	-	-
Read to Be Ready	156,530	140,588	-	-
Children's Health Services	90,000	-	85,500	-
Child Care Consortium	18,615	-	-	-
Parents as Teachers	40,000	-	40,000	-
A+ Grant - Hickman	148,951	76,851	-	-
A+ Grant - Rock Bridge	149,999	73,820	-	-
Mathematics Institute Grant	15,000	-	-	-
Safe Schools Program	25,000	242,250	-	-
Enhancement Grants	710,568	334,832	857,182	399,440
Video Tax Grant	33,780	3,378	-	-
Project Construct	724,248	-	725,000	-
Tech Acquisition Grant	149,010	69,528	107,000	-
Adventure Club	18,616	-	40,000	-
ESL Family Literacy	157,951	-	127,475	-
Goals 2000 Grant for Local Reform	37,000	-	-	-
School to Work -DESE	28,662	26,000	-	-
Refugee Children	10,724	-	10,000	-
Serve America	19,000	22,800	-	-
Drug Free Schools	60,542	-	84,484	-
Special Literacy Grant	60,000	40,000	62,089	-
Title VI Grants	117,133	-	88,918	-
Eisenhower Grants	103,596	-	103,596	-
Summer Food	72,398	-	54,000	-
Title I Accountability	30,016	-	30,000	-
Even Start Family Literacy	200,000	-	177,000	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
ART	
Full-Day Kindergarten	5,000
Elementary	18,200
Lange Middle	7,179
Gentry Middle	7,575
Smithton Middle	7,350
Oakland Junior High	4,330
Jefferson Junior High	2,795
West Junior High	6,580
Unallocated Junior High	1,000
Douglass High	4,200
Hickman High	18,270
Rock Bridge High	15,270
Unallocated Senior High	1,000
Parkade Center	350
Art Supplies for Elementary Classrooms	23,500
	122,599
BUSINESS	
Lange Middle	1,750
Gentry Middle	1,750
Smithton Middle	1,750
Unallocated Middle School	1,100
Oakland Junior High	2,000
Jefferson Junior High	2,000
West Junior High	2,000
Unallocated Junior High	600
Douglass High	500
Hickman High	4,400
Rock Bridge High	2,000
Unallocated Senior High	1,000
	20,850
COMMENCEMENT	
Douglass High	700
Hickman High	12,000
Rock Bridge High	8,000
	20,700
FAMILY AND CONSUMER SCIENCE	
Lange Middle	5,080
Gentry Middle	4,950
Smithton Middle	5,850
Oakland Junior High	3,660

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Jefferson Junior High	4,000
West Junior High	2,725
Unallocated Junior High	1,000
Middle/Junior High Maintenance	2,000
Douglass High	1,275
Hickman High	8,000
Rock Bridge High	5,300
Unallocated Senior High	1,000
Senior High Maintenance	2,000
Hickman Occupational	2,000
Rock Bridge Occupational	2,000
	50,840
FIELD TRIPS	
Benton Elementary	746
Blue Ridge Elementary	975
Cedar Ridge Elementary	413
Derby Ridge Elementary	1,362
Fairview Elementary	1,100
Field Elementary	715
Grant Elementary	778
Keeley Elementary	1,100
Lee Elementary	692
Midway Heights Elementary	703
Mill Creek Elementary	1,605
New Haven Elementary	694
Parkade Elementary	1,087
Ridgeway Elementary	550
Rock Bridge Elementary	1,047
Russell Boulevard Elementary	1,100
Shepard Boulevard Elementary	937
Two Mile Prairie Elementary	528
West Boulevard Elementary	746
Lange Middle	1,460
Gentry Middle	1,460
Smithton Middle	1,700
Center for Gifted Education	1,900
Rock Bridge High EEE Pilot	600
Parkade Center	475
Art & Archaeology	2,325
Travel for Academic Teams	23,342
	50,141

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
FOREIGN LANGUAGE	
Lange Middle	1,250
Gentry Middle	1,550
Smithton Middle	1,950
Oakland Junior High	1,430
Jefferson Junior High	1,980
West Junior High	3,300
Unallocated Junior High	425
Hickman High	6,000
Rock Bridge High	4,300
Unallocated Senior High	425
	22,610
GIFTED	
Elementary	300
Lange Middle	300
Gentry Middle	300
Smithton Middle	300
Oakland Junior High	300
Jefferson Junior High	300
West Junior High	300
Rock Bridge High Pilot	500
	2,600
GUIDANCE	
Elementary	7,500
Lange Middle	1,500
Gentry Middle	1,500
Smithton Middle	1,600
Oakland Junior High	2,000
Jefferson Junior High	2,000
West Junior High	2,000
Douglass High	1,000
Hickman High	6,200
Rock Bridge High	3,300
Elementary/Secondary	1,000
	29,600
HEALTH	
Secondary	1,300
Elementary	8,300
Lange Middle	750
Gentry Middle	750
Smithton Middle	750

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Oakland Junior High	1,736
Jefferson Junior High	1,631
West Junior High	1,396
Douglass High	500
Hickman High	1,035
Rock Bridge High	820
	18,968
INDUSTRIAL TECHNOLOGY	
Lange Middle	6,500
Gentry Middle	6,500
Smithton Middle	6,000
Unallocated Middle School/Maintenance and Repair	2,000
Oakland Junior High	4,700
Jefferson Junior High	5,700
West Junior High	7,000
Unallocated Junior High /Maintenance & Repair	2,000
Hickman High	14,000
Rock Bridge High	3,200
Unallocated Senior High /Maintenance & Repair	2,000
	59,600
INSTRUCTIONAL SUPPLIES	
Benton Elementary	819
Blue Ridge Elementary	1,070
Cedar Ridge Elementary	454
Derby Ridge Elementary	1,495
Fairview Elementary	1,200
Field Elementary	787
Grant Elementary	854
Keeley Elementary	1,700
Lee Elementary	759
Midway Heights Elementary	772
Mill Creek Elementary	1,762
New Haven Elementary	762
Parkade Elementary	1,192
Ridgeway Elementary	604
Rock Bridge Elementary	1,149
Russell Boulevard Elementary	1,200
Shepard Boulevard Elementary	1,029
Two Mile Prairie Elementary	580
West Boulevard Elementary	819
Lange Middle	4,421
Gentry Middle	4,714

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Smithton Middle	5,792
Oakland Junior High	4,326
Jefferson Junior	4,902
West Junior	5,969
Douglass High	2,300
Hickman High	12,644
Rock Bridge High	7,229
Center for Gifted Education	900
Parkade Center	700
Galaxy Program	600
District-wide	5,927
	79,430
KINDERGARTEN	
Materials, Supplies, Equipment (Project Construct)	8,000
	8,000
LANGUAGE ARTS	
English	
Oakland Junior High	3,100
Jefferson Junior High	3,100
West Junior High	3,100
Unallocated Middle School	200
Unallocated Junior High	200
Douglass High	1,500
Hickman High	6,800
Rock Bridge High	3,700
Secondary Writing Assessment	1,400
Unallocated Senior High	400
	23,500
English As A Second Language	
Elementary	889
Middle	217
Junior High	169
Senior High	400
	1,675
Humanities	
Hickman High	900
Rock Bridge High	840
	1,740

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Journalism	
Oakland Junior High	840
Jefferson Junior High	840
West Junior High	840
Hickman High	4,900
Rock Bridge High	3,900
Douglass High	300
	11,620
Publications	
Hickman High	950
Rock Bridge High	570
Hickman Review	1,800
Rock Bridge Literary Magazine	1,000
	4,320
Speech and Assembly	
Lange Middle	1,250
Gentry Middle	1,250
Smithton Middle	1,250
Oakland Junior High	1,700
Jefferson Junior High	1,700
West Junior High	1,700
Hickman High	5,200
Rock Bridge High	3,700
Hickman High Performance Royalties	1,700
Rock Bridge High Performance Royalties	1,700
	21,150
Reading	
Gentry Middle	450
Lange Middle	450
Smithton Middle	450
Oakland Junior High	450
Jefferson Junior High	450
West Junior High	450
Hickman High	450
Rock Bridge High	300
Unallocated Secondary	1,500
	4,950
LIBRARY	
Elementary Library	1,000
Lange Middle	750

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Gentry Middle	750
Smithton Middle	750
Oakland Junior High	750
Jefferson Junior High	750
West Junior High	750
Douglass High	400
Hickman High	1,200
Rock Bridge High	1,200
	8,300
MATHEMATICS K-5	
Elementary	8,000
	8,000
MATHEMATICS - SECONDARY	
Lange Middle	2,000
Gentry Middle	2,000
Smithton Middle	2,200
Oakland Junior High	2,800
Jefferson Junior High	2,800
West Junior High	2,800
Unallocated Junior High	350
Douglass High	800
Hickman High	11,000
Rock Bridge High	7,100
Unallocated Senior High	350
	34,200
MEDIA SERVICES	
Computer/Media Education	30,000
Equipment Repair	60,000
Electric Library	47,000
	137,000
MUSIC	
Elementary Vocal Music	11,000
Elementary Orchestra	700
Elementary Music Travel	3,000
Elementary Music Equipment Maintenance & Repair	2,600
Middle School Band	1,100
Middle School Orchestra	500
Middle School Vocal Music	1,000
Lange Middle	
Vocal Music	735

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Instrumental Music	1,200
Gentry Middle	
Vocal Music	735
Instrumental Music	1,200
Smithton Middle	
Vocal Music	735
Instrumental Music	1,200
Middle School Music Travel	1,750
Oakland Junior High	
Vocal Music	900
Instrumental Music	1,500
Jefferson Junior High	
Vocal Music	900
Instrumental Music	1,500
West Junior High	
Vocal Music	950
Instrumental Music	1,600
Special Education Music	350
Junior High Symphony	900
Junior High Music Travel	4,000
Junior High Equipment Maintenance & Repair	2,700
Junior High Uniform Cleaning	1,680
Hickman High	
Vocal Music	2,700
Instrumental Music	4,800
Music Travel	14,500
Rock Bridge High	
Vocal Music (Show Choir \$5,000)	6,935
Instrumental Music	2,800
Music Travel	12,500
Senior High Instrumental Unallocated	500
Senior High Music Equipment Maintenance & Repair	6,700
Senior High Orchestra	700
Senior High Uniform Cleaning	4,400
	100,970
OFFICE	
Art Office	1,400
IMS	7,440
Special Education Office	8,000
Elementary Language Arts Office	2,000
Elementary Mathematics Office	1,500
Grant Coordinator	1,500
P.E. & Athletics Office	3,100

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Health Office	1,752
Science Office	1,900
Center for Gifted Education	1,200
Vandiver Programs	3,000
Social Studies Office	1,400
Foreign Language Office	700
Parents As Teachers Office	8,250
Staff Development Office	2,325
Secondary Language Arts Office	780
Secondary Mathematics Office	700
Parkade Center	700
Benton Elementary	1,307
Blue Ridge Elementary	1,706
Cedar Ridge Elementary	723
Derby Ridge Elementary	2,383
Fairview Elementary	1,800
Field Elementary	1,255
Grant Elementary	1,362
Keeley Elementary	2,400
Lee Elementary	1,211
Midway Heights Elementary	1,230
Mill Creek Elementary	2,809
New Haven Elementary	1,215
Parkade Elementary	1,787
Ridgeway Elementary	963
Rock Bridge Elementary	1,832
Russell Boulevard Elementary	1,800
Shepard Boulevard Elementary	1,640
Two Mile Prairie Elementary	925
West Boulevard Elementary	1,307
Lange Middle	6,507
Gentry Middle	6,507
Smithton Middle	7,500
Oakland Junior High	6,500
Jefferson Junior High	7,100
West Junior High	8,785
Douglass High	1,800
Hickman High	19,000
Rock Bridge High	10,639
Career Center	8,000
Galaxy Program	600
	160,239

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
PHYSICAL EDUCATION	
Elementary Physical Education	7,475
Elementary Swimming/Transportation	9,830
Lange Middle	
Boys	550
Girls	550
Gentry Middle	
Boys	550
Girls	550
Smithton Middle	
Boys	550
Girls	550
Middle School Unallocated	
Boys	100
Girls	100
Oakland Junior High	
Boys	650
Girls	650
Jefferson Junior High	
Boys	650
Girls	650
West Junior High	
Boys	650
Girls	650
Junior High Unallocated	
Boys	100
Girls	100
Hickman High	
Boys	1,550
Girls	1,550
Swimming	1,050
Rock Bridge High	
Boys	1,350
Girls	1,350
Douglass High	
Boys	200
Girls	200
Unallocated Senior High	
Boys	100
Girls	100
	32,355

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
PRINTING	
Hickman Course Catalog	2,000
Rock Bridge Course Catalog	1,300
	3,300
PROFESSIONAL DEVELOPMENT - BUILDINGS	
Benton Elementary	3,148
Blue Ridge Elementary	4,917
Cedar Ridge Elementary	1,999
Derby Ridge Elementary	6,928
Fairview Elementary	5,553
Field Elementary	3,056
Grant Elementary	3,895
Keeley Elementary	5,553
Lee Elementary	3,447
Midway Heights Elementary	3,435
Mill Creek Elementary	8,192
New Haven Elementary	3,631
Parkade Elementary	5,250
Ridgeway Elementary	2,711
Rock Bridge Elementary	5,370
Russell Blvd. Elementary	5,553
Shepard Blvd. Elementary	4,722
Two Mile Prairie Elementary	2,596
West Boulevard Elementary	3,381
Lange Middle	6,347
Gentry Middle	6,347
Smithton Middle	7,850
Oakland Junior High	6,350
Jefferson Junior High	6,950
West Junior	8,623
Douglass High	1,850
Hickman High	18,433
Rock Bridge High	10,474
Career Center	3,250
Center for Gifted Education	1,350
	161,161
PROFESSIONAL DEVELOPMENT - DEPARTMENTS	
Elementary Guidance	1,500
Elementary Language Arts	1,500
Elementary Mathematics	800
English as A Second Language	1,000
Secondary Guidance	1,500

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Secondary Language Arts	800
Secondary Mathematics	800
Science	800
Social Studies	800
Art: K-12	1,000
Business Education	1,500
Music	1,500
Foreign Language	2,500
Early Childhood	3,000
Physical Education	1,500
IMS	10,000
Health	800
Center for Gifted Education	800
Grant Coordination	1,000
Family and Consumer Science	1,500
Industrial Technology	800
Missouri School Improvement	800
Multicultural	800
District Instructional	20,000
	57,000
READING RECOVERY	
Supplies	3,000
	3,000
SATELLITE PROGRAMS	
Courthouse Center	600
Missouri Book Services Center	1,500
Tribune Center	700
Parkade Center	700
Veterans Center	700
CLUBB	700
Galaxy Program	700
	5,600
SCIENCE	
Elementary	19,500
Lange Middle	3,300
Gentry Middle	3,300
Smithton Middle	3,500
Oakland Junior High	5,000
Jefferson Junior High	5,100
West Junior High	5,500
Douglass High	800

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Hickman High	17,000
Rock Bridge High	12,000
Planetarium	1,500
Planetarium Travel	4,500
Unallocated Secondary Science	500
Microscope Repair	6,000
Planetarium Maintenance Agreement	5,600
	93,100
SOCIAL STUDIES	
Elementary	21,000
Lange Middle	600
Gentry Middle	600
Smithton Middle	600
Oakland Junior High	1,800
Jefferson Junior High	1,800
West Junior High	1,800
Douglass High	500
Hickman High	5,000
Rock Bridge High	4,000
Secondary Unallocated	1,000
	38,700
SPECIAL EDUCATION	
Supplies (Instructional & Testing)	66,000
Software Maintenance	3,500
	69,500
Summer School Supplies	
Lange Middle	400
Gentry Middle	400
Smithton Middle	400
Oakland Junior High	400
Jefferson Junior High	400
West Junior High	400
	2,400
VOCATIONAL	
Equipment Repair	6,000
Job Placement	900
Agriculture	21,000
Auto Mechanics I & II	2,500
Electronics	2,000
Building Trades	900

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Health Occupations	2,200
COE (Hickman)	750
CADD	1,800
Computerized Medical Applications	1,200
Distributive Education (Hickman)	1,000
Distributive Education (Rock Bridge)	1,000
Special Needs	3,000
Guidance	1,350
Intro to Health Occupations	1,100
Safety Supplies	5,000
Career Assessment Center Supplies	850
Physics Technology	900
Business	7,000
Child Care	1,200
Food Management	2,500
Commercial Electricity	2,500
Introduction to Laser Technology	2,900
Photonics I	2,000
	71,550
WAREHOUSE SUPPLIES - Operating	
Benton Elementary	7,149
Blue Ridge Elementary	10,986
Cedar Ridge Elementary	4,658
Derby Ridge Elementary	15,345
Fairview Elementary	12,364
Field Elementary	6,950
Grant Elementary	8,769
Keeley Elementary	12,364
Lee Elementary	7,797
Midway Heights Elementary	6,327
Mill Creek Elementary	18,085
New Haven Elementary	7,822
Parkade Elementary	11,509
Ridgeway Elementary	6,203
Rock Bridge Elementary	11,509
Russell Boulevard Elementary	12,364
Shepard Boulevard Elementary	10,562
Two Mile Prairie Elementary	5,954
West Boulevard Elementary	7,199
Lange Middle	18,248
Gentry Middle	18,248
Smithton Middle	20,605
Oakland Junior High	17,568

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Jefferson Junior High	17,762
West Junior High	24,639
Douglass High	3,500
Hickman High	52,194
Rock Bridge High	29,839
Vandiver	5,700
Career Center	5,800
Center for Gifted Education	2,000
Galaxy Program	900
	400,921
TEXTBOOK	
Art Full Day Kindergarten	5,000
Art Elementary	49,000
Art Middle School	650
Elementary Music	12,000
Secondary Music	22,000
Lange Middle Library	15,000
Gentry Middle Library	15,000
Smithton Middle Library	15,000
Oakland Junior High Library	9,500
Jefferson Junior High Library	9,500
West Junior High Library	9,500
Douglass High Library	1,700
Hickman High Library	16,000
Rock Bridge High Library	14,500
Professional Library	1,500
Science (K-5)	30,000
Science (6-7)	30,000
ESL (Elementary-Junior High-Senior High)	2,880
Health (K-5)	9,000
Health (6-7)	6,150
Social Studies (K-5)	25,000
Social Studies (6-7)	7,000
Mathematics (K-5)	139,000
Mathematics (6-7)	40,000
Language Arts (K-5)	210,000
Language Arts (6-7)	30,000
Elementary Libraries	71,000
Elementary Guidance	2,000
Special Education	15,000
Early Childhood	3,000
Lange Middle	13,000
Gentry Middle	13,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

<i>Budget Summary of Select Budgets by Department/Building</i>	
	Budget
	<u>2002-03</u>
Smithton Middle	15,000
Oakland Junior High	52,000
Jefferson Junior High	52,000
West Junior High	73,000
Business Software Upgrades	10,000
Douglass High	11,000
Hickman High	120,000
Rock Bridge High	72,000
Career Center	31,000
Title 1	5,000
Replacement Test Materials EEE	2,000
Staff Development	500
Galaxy Program	2,000
District-wide	22,620
	<i>1,310,000</i>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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

CAPITAL EXPENDITURE ITEM	COST
Fire Protection System @ Building Services, Grounds, Carpenter Shop & Bus Barn	\$15,000
Safety and Security Equipment (all schools)	\$6,000
Family and Consumer Science (equipment replacement)	\$15,000
Industrial Technology (equipment replacement)	\$2,000
Business Education (software upgrades and equipment replacement)	\$20,000
Boiler Retubing (Fairview)	\$10,000
Student Furniture (Blue Ridge Elementary)	\$24,350
Contingency for unanticipated repairs & maintenance	\$93,052
TOTAL	\$185,402

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2002-03**

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

SPECIAL MAINTENANCE ITEMS	BUDGET
Water line replacement at West Boulevard Elementary	\$20,000
Water line replacement at the Grounds Building	\$10,000
Automatic doors for handicap access at West Junior High and Rock Bridge High School	\$4,000
Install humidity controls to HVAC system at Rock Bridge High School	\$10,000
Installation of new playground equipment at Parkade Elementary, Ridgeway Elementary, Field Elementary, Lee Elementary, West Boulevard Elementary, Rock Bridge Elementary, Derby Ridge Elementary, Rock Bridge High School	\$40,000
Keys and electronic access for various buildings	\$50,000
Sewer line replacement at Ridgeway Elementary	\$25,000
Emergency boiler repairs as needed	\$55,000
Repair roof drain tile piping at Hickman High School	\$15,000
Carpet in relocated trailers	\$15,899
Contingency for unanticipated repairs & maintenance	\$255,101
TOTAL SPECIAL MAINTENANCE FUND	\$500,000