

Columbia School District Budget 2010-11

**Approved by the
Board of Education
June 14, 2010**

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Budget Message

The Columbia Board of Education approved new Vision, Mission & Values under the Comprehensive School Improvement Plan, known as CSIP, (<http://www.columbia.k12.mo.us/csip/beta/>) during 2009-2010. The plan was developed with significant input from multiple stakeholders during the 2009-2010 school year. The budget document is the most tangible evidence of efforts to align resources with the CSIP. The economic environment makes this an arduous task that requires much analysis, debate, and, ultimately, decision-making. More importantly the process of budget development is the foundation of meeting our districts vision and mission:

Vision: To be the best school district in the state

Mission: To provide an excellent education for all students

Values:

- Student achievement as the priority
- Elimination of achievement disparities
- Equitable curriculum and learning opportunities to prepare all students for citizenship, careers, and college
- Learner engagement
- Diversity
- Highly qualified staff
- Professionalism
- Collaboration
- Innovation
- Data-driven decisions
- A culture of dignity
- A safe learning environment
- Quality facilities
- Appropriate instructional resources
- Adequate technology resources and support
- Partnerships between schools, parents, and the entire Columbia community
- Open, pro-active communication
- Visionary leadership
- Excellent fiscal management and accountability
- Efficient, judicious use of public resources

The CSIP Goals:

Student Performance:

- Develop and enhance quality educational/instructional programs to improve performance and enable students to meet their personal, academic, and career goals.

Parent and Community Involvement:

- Promote, facilitate, and enhance parent, student, and community involvement in district educational programs.

Highly Qualified Staff:

- Recruit, attract, develop, and retain highly qualified staff to carry out the district's mission, goals, and objectives.

Facilities, Instructional Resources, and Support Services:

- Provide and maintain appropriate instructional resources, support services, and safe facilities.

Governance:

- Govern the district in an efficient and effective manner, providing leadership and representation to benefit the students, staff, and patrons of the district.

Columbia Public Schools will face continued budget challenges during the 2010-2011 school year as state revenues are projected to continue to decline. In addition, this budget projects no increase in local revenues from assessed valuation or Proposition C (sales tax) revenue. Therefore, this budget reflects the actions of the Board of Education to reduce expenditures for the 2010-2011 school year by approximately \$5.6 million, which represents over three percent of expenditures.

The positive aspects of this budget deserve special attention. As a result of strategic budget management, 2009-2010 is projected to end with a nearly \$3.0 million surplus. Some of this is due to one-time use of federal stimulus funds. Other austerity actions, such as reducing staffing and managing insurance accounts, have made significant contributions to increasing fund balances.

It is important to note that building the balances was part of the board approved budget parameters:

- Operate salary schedules, including educational credit
- Maintain benefits plan
- Support district portion of career ladder funding
- Build year-end balances to a minimum of 20 percent for 2013-14 to help with opening the new high school

Finally, the 2010-2011 budget is based on conservative estimates of state and local revenues. The 2009-2010 budget experienced over \$1 million in late withholdings from the state based on poor sales tax and income tax revenues. It is likely that this will occur again in 2010-2011.

In conclusion, the administration is pleased to present a budget for the 2010-2011 school year with excess revenues over expenditures. The current economic conditions have required substantial changes and elimination of valuable programs. This results in all employees picking up more responsibilities to maintain our focus on student learning. It is this spirit and work ethic of the CPS staff which has allowed us to develop a budget which puts the district in the position to weather the storm of decreasing and uncertain state and local funding. We appreciate the contributions of the Board of Education, patrons, and staff in the development of this document.

Dr. Chris Belcher
Superintendent

Budget Assumptions 2010-11

Local Revenue

- 1. Current Property Tax Revenue**
 - a. 0% increase in assessed valuation
 - b. Same collection rate as 2009-10 (94.72%)
 - c. Assumed flat tax levy
- 2. Delinquent Tax Revenue** same as projected actual for 2009-10.
- 3. Proposition C Revenue** – Using the 2009-10 projected rate of \$761 per WADA with only the appropriate increase for a higher expected WADA. DESE has not yet put out a budget amount for next year, but unofficially indicates census data shows \$779 possible (a 2.50% increase).
- 4. Intangible Tax, Surtax (Merchants & Manufacturers) and In Lieu of Tax Payments** assumed flat for 2010-11.
- 5. Interest earnings and rate** assumed to be flat for 2010-11.

Intermediate Revenue

- 6. Fines & Forfeitures, State Assessed Railroads & Utilities and County Stock Insurance** projected equal to the projected 09-10 revenues.

State Revenue

(Assumed a 10% reduction in total state funding during budget planning)

- 7. Basic Formula**
 - a. The budget for state basic formula was set using the new formula as written in 2006, however the Senate and House were unable to reach an agreement on how to fund the formula available which is estimated to be 4% below 2009-10 projected actual.
 - b. Use enrollment of 6,600 at 85% attendance for summer 2010.
- 8. ECSE revenue** budgeted for 2010-11 to equal projected 2009-10 expenditures.
- 9. Transportation** is reduced to a reimbursement rate of 42%, equating to a 10% reduction.
- 10. Career ladder revenue** is not in the state budget so it will be removed from the CPS budget (along with the 40% cost).
- 11. Parents As Teachers revenue** is reduced in revenue based on the expected allocation from the state.
- 12. High Need & Residential Placement Funds** are budgeted at projected actual for 2009-10.

Federal Revenue

13. **Medicaid funding** is being budgeted at flat funding in 2010-11.
14. **Title funds** are being budgeted at flat funding.
15. **Special education** is being budgeted at flat funding.
16. **Reduced funding for stimulus funds** as indicated by Title I and Special Education Plans.

Expenditures

1. **Full operation of all salary schedules** including an extension of the indexes on all schedules to one additional year.
2. **Salary increases for salaried employees who are not on a salary schedule** at the same percentage increase as the average teacher schedule increase (1.79% average).
3. **Educational credit** is budgeted in 2010-11.
4. **Retiree/resignation savings** of \$600,000 is planned in the budget.
5. **Additional FTE** for Alpha Hart Lewis Elementary School (custodial and secretarial).
6. **Elimination of 2009-10 one-time 1% stipend** paid to all salaried personnel.
7. **Reduction in Career Ladder salary and benefit budget** for 40% state funding lost.
8. **Reduction in Parents As Teachers salaries and benefits** to correspond to state funding allocation and maintain local support at roughly \$500,000.
9. **Increase in retirement rates** of .50% for PSRS and .13% for PEERS.
10. **7.70% average increase in medical insurance premiums.**
11. **No increase in dental or life insurance premiums.**
12. **Adding back the worker's compensation premium** (intentionally not paid in 2009-10).
13. **\$5,600,000 in budget reductions.**
14. **\$2,500,000 reduction in summer school costs.**
15. **Increase in mileage reimbursement** of 10 cents per mile from 35 cents to 45 cents.
16. **Net increase in textbook and assessment and professional development budget** for curriculum implementation and program improvement.
17. **Holding 5 teacher FTE** (2 secondary and 3 elementary) to address summer/fall class size determinations and concerns.
18. **ARRA expenditures** as indicated by the Special Education and Title I and ECSE programs are included.

BUDGET REDUCTIONS FOR 2010-11

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

FEBRUARY 8, 2010 AND MARCH 8, 2010

Item	Description	FTE	Savings	Discussion	Function
District-level Reductions					
1	Materials, services and supplies		\$575,000	Various operating budgets with prior year excesses were reduced throughout the budget, ranging from utilities to supplies.	various
2	Facility usage fees		\$224,500	This is an increase in local revenue for building rentals that will be realized by fees charged to Adventure Club and Show Me Games.	Revenue 5191
3	Columbia Area Career Center one-year elimination of Operating Fund vocational enhancement grant funds		\$200,000	Funds used to match the state vocational grant purchases will be provided from the capital projects funds in 2010-11 rather than the operating budget.	1301
4	Universal expenses charged to Nutrition Services		\$63,308	This is an increase in miscellaneous local revenue in the operating fund that will be paid from the Food Service Fund.	Revenue 5199
5	Special education materials and supplies		\$23,540	Reductions were made to various special education operating budgets including instructional supply, ancillary supply, and professional development.	1210, 2142, 2213
Total non-personnel-based reductions			\$1,086,348		

BUDGET REDUCTIONS FOR 2010-11

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

FEBRUARY 8, 2010 AND MARCH 8, 2010

Item	Description	FTE	Savings	Discussion	Function
6	Curriculum and instruction	2.00	\$115,895	Consolidation of coordination duties for elementary math, secondary math, and science into a K-12 math and a K-12 science position resulted in a .80 FTE reduction. Elimination of the .20 FTE behind elementary guidance coordination. Elimination of 1.00 FTE of gifted teacher in order to maintain full coordination.	2211, 2122, 1211
7	Clerical	8.61	\$275,130	Various clerical positions around the district were eliminated including Instructional and Information Technology Services, English Language Learners, Coordination, Parents As Teachers, Guidance, and Pupil Accounting. Savings were also realized by changing the compensation method for the secretary to the superintendent.	1271, 2114, 2122, 2132, 2211, 2222, 2321, 3842
8	Health clerical	4.375	\$118,250	Reduction in health aides and secretaries at various locations were made. These positions are all .875 FTE rather than a 1.00.	2132
9	Middle school cafeteria supervision	2.25	\$27,411	All middle school lunch room supervision positions were eliminated.	1130
10	Media specialists	3.00	\$176,053	Three elementary media specialist positions were eliminated.	2221
11	Middle and junior high school teachers, lunch supervision, instructional aides	11.78	\$649,184	Reductions in positions at various middle and junior high school locations.	1130-1149
12	Senior high school teacher reductions	3.51	\$208,451	Reductions in positions at various senior high schools and various instructional programs.	1150-1189

BUDGET REDUCTIONS FOR 2010-11

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

FEBRUARY 8, 2010 AND MARCH 8, 2010

Item	Description	FTE	Savings	Discussion	Function
13	Douglass High School teacher reductions	1.30	\$49,409	Reduction in teacher positions.	1195
14	Vocational instruction teacher reductions	2.00	\$137,659	Reduction in teacher positions.	1301-1399
15	Secondary guidance and counseling and home school communicators	1.53	\$123,002	Reduction of .78 outreach and .50 guidance and .25 HSC FTE.	2101-2199
16	Secondary media specialist	1.00	\$60,674	Reduction of one junior high school media specialist.	2221
17	Secondary administration	1.50	\$138,470	Elimination of a .50 FTE Administrative Assistant position at Douglass High School and 1.0 Assistant Director at the Career Center.	2401-2499
18	Douglass High School Community program	2.00	\$99,695	Reduction of school community program services	3860
19	Elementary teacher reductions	7.00	\$255,453	Reduction in elementary teaching positions at various locations.	1111-1129
20	Elementary home school communicators	3.00	\$171,869	Reduction in elementary home school communicator positions.	2127
21	Elementary principals	4.00	\$293,225	Elimination of three administrative assistant principals and one assistant principal at various schools.	2411
22	Special education teacher and paraprofessional position reductions	7.00	\$381,727	Elimination of five teacher positions and two paraprofessional positions at various locations.	1210

BUDGET REDUCTIONS FOR 2010-11

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

FEBRUARY 8, 2010 AND MARCH 8, 2010

Item	Description	FTE	Savings	Discussion	Function
23	Elementary guidance counselor position reductions	2.00	\$144,110	Elimination of elementary guidance FTE at various locations.	2122
24	Elementary science specialists	10.33	\$669,312	Elimination of the elementary science specialist program.	1121
Total personnel reductions		78.385	\$4,094,979		
25	Adult education costs absorbed into Adult Education Fund		\$72,119	The cost of the adult education director and a small operating budget were reallocated and absorbed into the Adult Education Fund.	1611
26	School resource officer reduction		\$40,000	Net reduction in security budget while incurring higher cost per SRO for next year by reducing total number and other budget lines.	2546
27	Middle school athletics		\$34,805	Reconfiguration of middle school sports, eliminating competitive sports in favor of intramural sports.	1420
28	Elementary before- and after-school choir		\$20,378	Reduction of full year after school choir program in favor of a smaller consistent program school to school.	1117
29	Extended day contracts		\$159,585	Reduction of extra days across numerous academic programs and levels.	Numerous
30	Before- and after-school supervision		\$73,897	Elimination supervision paid for the 30 minutes before and after school.	1111, 1130, 1150
31	Parents As Teachers	1.00	\$50,000	Elimination of one full-time parent educator position.	3842

BUDGET REDUCTIONS FOR 2010-11

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

FEBRUARY 8, 2010 AND MARCH 8, 2010

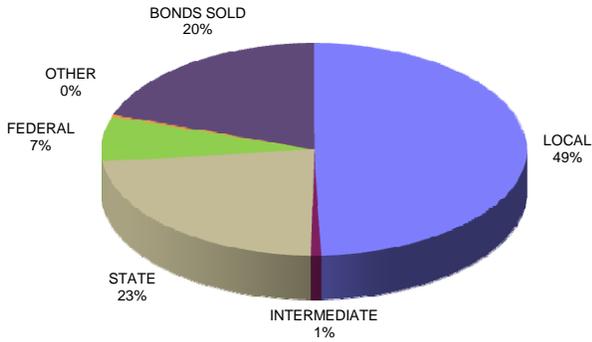
Item	Description	FTE	Savings	Discussion	Function
	Total compensation reorganization	1.00	\$450,784		

<p>TOTAL:</p> <p>79.385 FTE</p> <p>\$5,632,111</p>

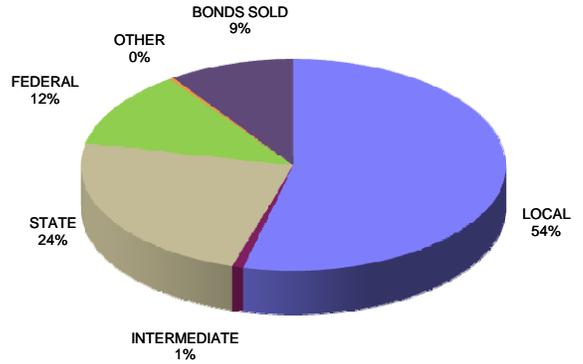
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

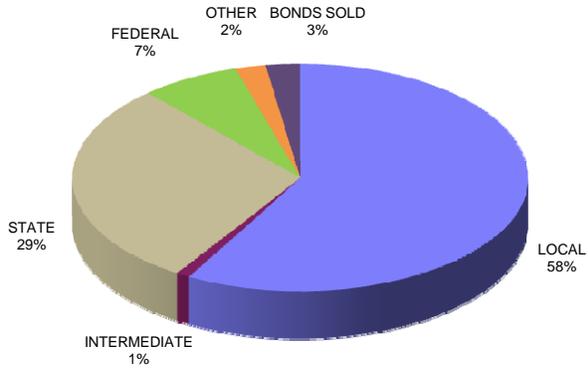
**REVENUES
FINAL BUDGET 2010-11**



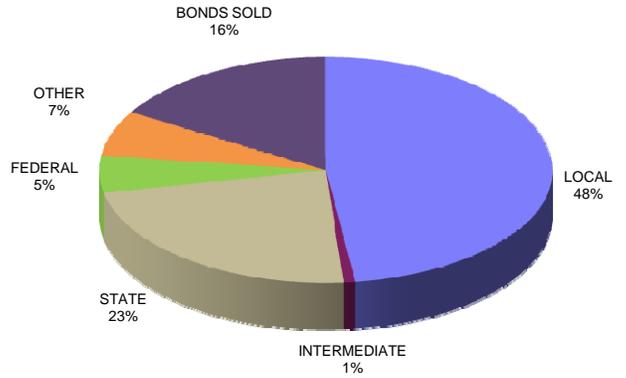
**REVENUES
PROJECTED ACTUAL 2009-10**



**REVENUES
ACTUAL 2008-09**

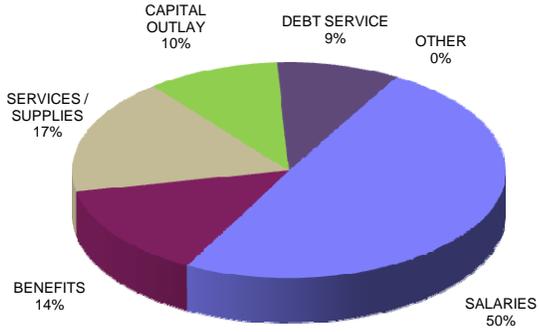


**REVENUES
ACTUAL 2007-08**

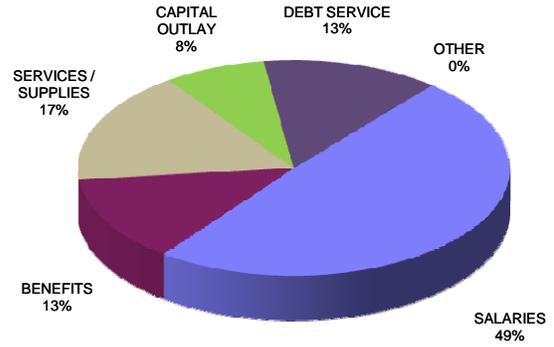


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

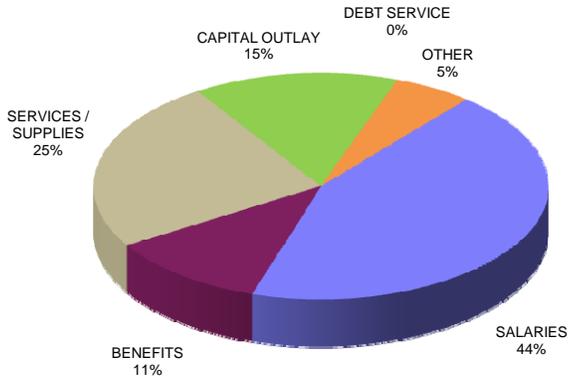
**EXPENDITURES
FINAL BUDGET 2010-11**



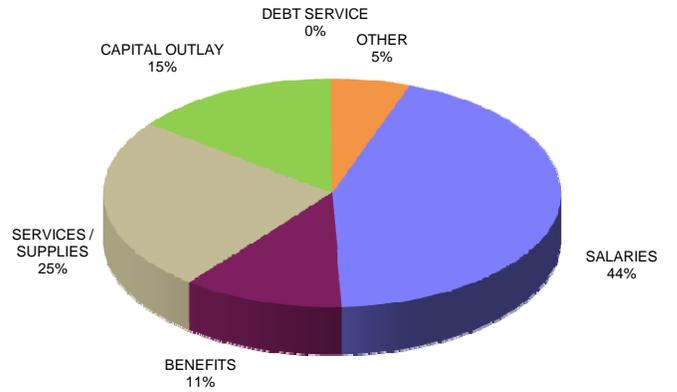
**EXPENDITURES
PROJECTED ACTUAL 2009-10**



**EXPENDITURES
ACTUAL 2008-09**



**EXPENDITURES
ACTUAL 2007-08**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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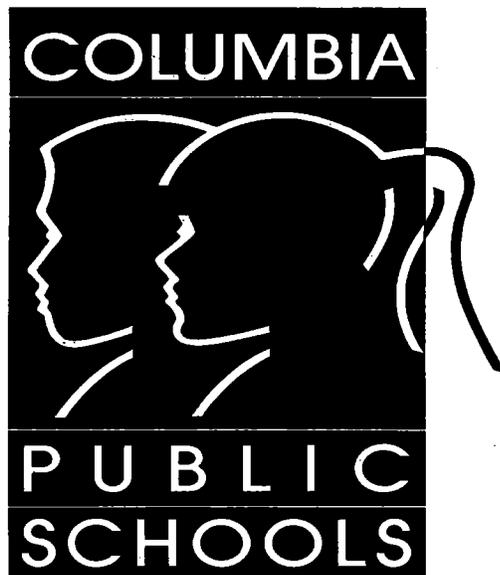
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**Final Budget
2010-11**

**Expenditures
District Operating Funds**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Elementary Instruction

**Function(s): Elementary Instruction
1111 through 1129 and 1191**

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 24,457,293	\$ 23,665,328	\$ 23,578,653	\$ 23,388,763	\$ 22,167,595
Employee Benefits	\$ 6,021,086	\$ 6,069,836	\$ 6,265,030	\$ 5,953,864	\$ 6,092,216
Services/Supplies	\$ 3,283,240	\$ 2,782,004	\$ 3,455,026	\$ 3,529,996	\$ 2,298,445
Total	\$ 33,761,619	\$ 32,517,168	\$ 33,298,709	\$ 32,872,623	\$ 30,558,256

Summer School included above \$ 3,729,076 \$ 1,565,190

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Number of Schools	19	19	20	19	19
Number of Students					
September membership	7,531	7,684	7,774	7,835	7,840
February membership	7,546	7,669	7,769	7,845	7,850
Average membership	7,539	7,677	7,772	7,840	7,845
Per Pupil Cost \$	\$ 4,478	\$ 4,236	\$ 4,285	\$ 4,193	\$ 3,895
Staff FTE:					
Teachers	438.01	431.89	423.39	422.87	405.54
Fellow Teachers	16.00	9.00	6.00	6.00	16.00
Instructional Aides	29.00	20.00	19.00	18.43	18.43
Support Staff/PLS	59.55	58.80	58.80	48.24	48.24
Perm Subs	8.00	0.00	0.00	0.00	0.00
Total	550.56	519.69	507.19	495.54	488.21

Costs Specific to location:

Note - does not include district wide costs

Benton	\$ 776,227	\$ 765,957
Blue Ridge	\$ 1,560,208	\$ 1,547,437
Fairview	\$ 1,682,323	\$ 1,679,001
Field/Alpha Hart Lewis	\$ 988,501	\$ 994,321
Grant	\$ 1,114,827	\$ 1,057,323
Lee	\$ 1,256,211	\$ 1,252,926
Cedar Ridge	\$ 788,971	\$ 783,445
Parkade	\$ 1,454,870	\$ 1,377,916
New Haven	\$ 951,714	\$ 941,879
Ridgeway	\$ 843,852	\$ 836,824
Rockbridge	\$ 1,528,581	\$ 1,519,609
Russell	\$ 1,675,155	\$ 1,672,907
Shepard	\$ 1,856,746	\$ 1,860,843
West Boulevard	\$ 1,192,401	\$ 1,176,012
Two Mile Prairie	\$ 948,593	\$ 871,903
Midway Heights	\$ 1,005,969	\$ 954,690
Mill Creek	\$ 2,308,367	\$ 2,277,151
Derby Ridge	\$ 2,007,721	\$ 1,946,881
Paxton Keeley	\$ 2,204,217	\$ 2,198,429
Total location specific	\$ 26,145,454	\$ 25,715,454

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129 and 1191

Mission: The mission of elementary instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

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 were reallocated in the 2008/2009 budget by the assistant superintendent for elementary education based on the number of students served in each building as well as the number of teacher FTE.

Variance Discussion: Expenditures have a net decrease after the following reductions and improvements.

Reductions

- Before and after school supervision
- Elimination of elementary science program (10.33 FTE)
- Reduction in elementary choir program
- Reduction of elementary teacher positions (7 FTE)
- Reduction in summer school service contract costs and salary & benefit costs
- Reduction in career ladder due to elimination of state portion
- Elimination of one time one percent extra duty compensation
- Reduction for estimated savings for retiree/resignation vs. new hire costs

Improvements/Increases

- Increase in teacher FTE due to reduction Title IIA, Class Size Reduction Program
- Increased textbook budgets for new language arts curriculum
- Increased textbook/materials for elementary science
- Increased health curriculum supply
- Operation of all salary schedules
- Educational Credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Middle / Junior High Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 17,154,145	\$ 16,150,962	\$ 15,688,101	\$ 15,737,605	\$ 14,982,466
Employee Benefits	\$ 4,191,542	\$ 4,144,982	\$ 4,175,788	\$ 4,138,766	\$ 4,264,973
Services/Supplies	\$ 1,375,620	\$ 1,244,324	\$ 1,497,103	\$ 1,295,453	\$ 753,533
Total	\$ 22,721,307	\$ 21,540,268	\$ 21,360,992	\$ 21,171,824	\$ 20,000,972

Summer School included above \$ 828,739 \$ 204,026

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Number of Schools	6	6	6	6	6
Number of Students					
September membership	5,036	4,947	4,934	4,907	4,910
February membership	5,014	4,905	4,905	4,887	4,890
Average membership	5,025	4,926	4,920	4,897	4,900
Per Pupil Cost \$	\$ 4,521	\$ 4,373	\$ 4,342	\$ 4,323	\$ 4,082
Staff FTE:					
Teachers	312.18	307.35	299.60	302.01	292.01
Fellow Teachers	7.00	6.00	2.00	2.00	4.00
Instructional Aides	11.00	11.00	10.00	8.00	6.22
Support Staff/PLS	6.38	6.38	5.38	4.47	2.22
Perm Subs	7.00	0.00	0.00	0.00	0.00
Total	343.56	330.73	316.98	316.48	304.45

Costs Specific to location

Note - does not include district wide costs

Jefferson Junior High	\$ 3,039,761	\$ 3,010,843
Oakland Junior High	\$ 2,379,612	\$ 2,377,735
West Junior High	\$ 3,340,633	\$ 3,289,160
Gentry Middle	\$ 3,162,777	\$ 3,168,765
Lange Middle	\$ 3,240,374	\$ 3,142,795
Smithton Middle	\$ 3,674,013	\$ 3,551,538

Total location specific

\$ 18,837,170 \$ 18,540,836

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Middle / Junior High Instruction

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

Mission: The mission of middle/junior high instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

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, family and consumer science, industrial technology, speech, journalism, physical education and language arts.

Budget allocations for this program are made by the assistant superintendent for secondary education 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.

Variance Discussion: Expenditures have a net decrease after the following reductions and improvements.

Reductions

- Elimination of middle school lunch room supervision (2.25 FTE)
- Reduction in teacher and instructional aid positions (11.78 FTE)
- Elimination of before and after school supervision
- Reduction in summer school service contract costs and salary & benefit costs
- Reduction in career ladder due to elimination of state portion
- Elimination of one time one percent extra duty compensation
- Reduction for estimated savings for retiree/resignation vs. new hire costs
- Reduction in number of extra duty days
- Reduction in 6-9 math textbook budgets

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile
- Increase 6-9 Social Studies textbook budgets

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Senior High Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 10,634,401	\$ 10,153,832	\$ 9,655,664	\$ 10,055,067	\$ 9,831,577
Employee Benefits	\$ 2,589,607	\$ 2,572,930	\$ 2,522,403	\$ 2,567,196	\$ 2,720,424
Services/Supplies	\$ 1,357,009	\$ 997,361	\$ 1,150,980	\$ 1,120,944	\$ 966,993
Total	\$ 14,581,017	\$ 13,724,123	\$ 13,329,047	\$ 13,743,207	\$ 13,518,994

Summer School included above \$ 768,962 \$ 489,479

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Number of Schools	2	2	2	2	2
Number of Students					
September membership	3,745	3,860	3,735	3,639	3,650
February membership	3,548	3,580	3,580	3,566	3,575
Average membership	3,646	3,720	3,658	3,603	3,613
Per Pupil Cost \$	\$ 3,999	\$ 3,689	\$ 3,644	\$ 3,815	\$ 3,742
Staff FTE:					
Teachers	190.71	187.18	178.46	185.72	182.21
Fellow Teachers	2.00	2.00	3.00	3.00	4.00
Instructional Aides	2.00	1.00	1.00	2.00	2.00
Support Staff	4.20	4.20	3.70	8.98	8.98
Perm Subs	7.00	0.00	0.00	0.00	0.00
Total	205.91	194.38	186.16	199.70	197.19

1 fellow at no cost 2 fellows at no cost

Costs Specific to location

Hickman
Rock Bridge

Note - does not include district wide costs

\$ 6,972,472 \$ 6,949,049
\$ 4,969,899 \$ 4,942,473

Total location specific

\$ 11,942,371 \$ 11,891,522

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Senior High Instruction

Function(s): Senior High Instruction
1150 through 1189

Mission: The mission of senior high instruction is to provide developmentally appropriate and challenging educational opportunities to all students resulting in high levels of achievement for all.

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 and language arts.

Budget allocations for this program are made by the assistant superintendent for secondary education 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: Expenditures have a net decrease after the following reductions and improvements.

Reductions

- Reduction of teacher positions (3.51 FTE)
- Elimination of before and after school supervision except HHS community service
- Reduction in summer school service contract costs and salary & benefit costs
- Reduction in career ladder due to elimination of state portion
- Elimination of one time one percent extra duty compensation
- Reduction for estimated savings for retiree/resignation vs. new hire costs
- Reduction of extra duty days
- Decrease foreign language textbook budget

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile
- Increase band operating budget for instrument cleaning and repair
- Increase DRA testing budget

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Douglass High Instruction

**Function(s): Douglass High Instruction
1195**

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 832,904	\$ 780,624	\$ 771,645	\$ 742,323	\$ 694,496
Employee Benefits	\$ 205,596	\$ 206,655	\$ 205,680	\$ 200,687	\$ 202,218
Services/Supplies	\$ 19,437	\$ 16,426	\$ 25,482	\$ 24,584	\$ 32,294
Total	<u>\$ 1,057,937</u>	<u>\$ 1,003,705</u>	<u>\$ 1,002,807</u>	<u>\$ 967,594</u>	<u>\$ 929,008</u>

Program Data:	2007-08	2008-09	2009-10	2009-10	2010-11
Number of Students					
September membership	145	145	125	131	131
February membership	146	152	152	129	129
Average membership	146	149	139	130	130
Per Pupil Cost \$	\$ 7,262	\$ 6,759	\$ 7,240	\$ 7,449	\$ 7,152
Staff FTE:					
Teachers	15.30	14.38	14.38	14.38	14.38
Instructional Aides	0.00	1.00	1.00	1.00	1.00
Total	15.30	15.38	15.38	15.38	15.38

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Mission: The mission of Douglass High School is to offer academic and social opportunities so students will demonstrate academic 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 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.

Variance Discussion: Expenditures have a net decrease after the following reductions and improvements.

Reductions

- Reduction in teacher positions (1.30 FTE)
- Reduction in career ladder due to elimination of state portion
- Elimination of one time one percent extra duty compensation
- Reduction for estimated savings for retiree/resignation vs. new hire costs

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: General Instruction

**Function(s): General Instruction
1190 through 1199
(other than 1195 DHS)**

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 400,969	\$ 433,682	\$ 437,371	\$ 338,693	\$ 327,693
Employee Benefits	\$ 109,299	\$ 121,160	\$ 125,680	\$ 89,431	\$ 100,369
Services/Supplies	\$ 2,357	\$ 1,031	\$ 3,000	\$ 10,000	\$ 25,000
Total	\$ 512,625	\$ 555,873	\$ 566,051	\$ 438,124	\$ 453,062

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Number of Students					
September	68	63	63	70	70
February	59	53	53	70	70
Average	64	58	58	70	70
Per Pupil Cost \$	\$ 8,073	\$ 9,584	\$ 9,760	\$ 6,259	\$ 6,472
Staff FTE:					
Teachers	9.00	8.70	8.70	6.35	6.35
Instructional Aides	2.00	1.00	1.00	2.00	2.00
Support Staff	0.00	0.00	0.00	0.00	0.00
Total	11.00	9.70	9.70	8.35	8.35

Note - the students counts are membership at JJC and average enrollment at BGTM

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: General Instruction

Function(s): General Instruction
1190 through 1199
(other than 1195 DHS)

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

Program Information: This program represents District expenditures for the alternative instructional programs at the Juvenile Justice Center and the Boys and Girls Town Program.

Budget allocations for this program are made by the assistant superintendent for student support services 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: Expenditures have a net increase after the following reductions and improvements.

Reductions

None

Improvements/Increases

- Operation of all salary schedules
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Special Education Instruction

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 15,097,633	\$ 14,973,929	\$ 15,110,200	\$ 15,357,953	\$ 15,342,770
Employee Benefits	\$ 4,425,421	\$ 4,443,851	\$ 4,569,138	\$ 4,541,089	\$ 4,820,051
Services/Supplies	\$ 352,698	\$ 356,490	\$ 383,357	\$ 408,108	\$ 526,706
Total	\$ 19,875,752	\$ 19,774,270	\$ 20,062,695	\$ 20,307,150	\$ 20,689,527

Summer School included above

Program Data:	2007-08	2008-09	2009-10	2009-10	2010-11
Number of Students					
December Count - Special Ed	2,404	2,356	2,356	2,185	2,185
December Count - ECSE	175	138	138	131	131
Total Student December Count	2,579	2,494	2,494	2,316	2,316
Per Pupil Cost \$	\$ 8,268	\$ 8,393	\$ 8,516	\$ 9,294	\$ 9,469
Staff FTE:					
Teachers	248.89	249.24	245.74	248.84	246.84
Fellows Participants	1.00	1.00	0.00	0.00	0.00
Instructional Aides	17.00	16.00	16.00	14.29	14.29
Perm Sub	0.00	0.00	0.00	0.00	0.00
Support Staff	169.41	157.41	156.41	164.49	159.49
Total	436.30	423.65	418.15	427.62	420.62

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program:	Special Education Instruction
Function(s):	Special Education and Early Childhood 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:	<p>Expenditures have a net increase after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Reduction of service and supply budget• Reduction of teacher and paraprofessional positions (7.00 FTE)• Reduction in career ladder due to elimination of state portion• Elimination of one time one percent extra duty compensation• Reduction in extra duty days <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Operation of all salary schedules• Educational credit compensation allowance• Increase of .50 percent in PSRS and .13 percent PEERS contributions• Increase in medical insurance rates paid for employees• Funding of worker's compensation premium• Increase in mileage reimbursement from .35 to .45 per mile• Changes due to ARRA funding plan for 2010-2011
Funding Sources:	<p>District operating funds. This includes state funding (part of the basic state aid formula) and federal funding (Entitlement Funds) which is based on reimbursement per student served.</p> <p>This program also includes expenditures in 2009-2010 and 2010-2011 related to the American Recovery and Reinvestment Act (ARRA).</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Gifted Program

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 990,703	\$ 953,537	\$ 978,820	\$ 963,754	\$ 923,812
Employee Benefits	\$ 227,596	\$ 228,505	\$ 236,658	\$ 230,116	\$ 244,203
Services/Supplies	\$ 49,960	\$ 37,727	\$ 38,450	\$ 41,900	\$ 67,748
Total	<u>\$ 1,268,259</u>	<u>\$ 1,219,769</u>	<u>\$ 1,253,928</u>	<u>\$ 1,235,770</u>	<u>\$ 1,235,763</u>

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Number of Students					
Students Served (as per the April Student Core Data Files reported to DESE)	1,011	1,049	1,129	1,194	1,195
Per Pupil Cost \$	\$ 1,254	\$ 1,163	\$ 1,111	\$ 1,035	\$ 1,034
Staff FTE:					
Teachers	15.68	14.50	14.50	15.50	14.50
Support Staff	-	-	-	-	-
Total	15.68	14.50	14.50	15.50	14.50

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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 academic services beyond that offered through standard grade level curriculum for academically advanced students.

Variance Discussion: Expenditures have no net change after the following reductions and improvements.

Reductions

- Reduction in career ladder due to elimination of state portion
- Elimination of one time one percent extra duty compensation
- Reduction of teacher position (1.0 FTE)

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase mileage reimbursement from .35 to .45 per mile
- Increase textbook budget

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Title I
Function(s): Title I
1250 through 1255 and 2569

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 1,984,834	\$ 2,077,561	\$ 2,039,074	\$ 2,205,538	\$ 3,097,987
Employee Benefits	\$ 553,019	\$ 571,304	\$ 580,343	\$ 615,064	\$ 941,353
Services/Supplies	\$ 30,511	\$ 111,431	\$ 97,600	\$ 38,100	\$ 387,215
Total	\$ 2,568,364	\$ 2,760,296	\$ 2,717,017	\$ 2,858,702	\$ 4,426,555

Program Data:	2007-08	2008-09	2009-10	2009-10	2010-11
Number of Title Buildings	6	6	6	7	7
Number of Students:					
Regular School Program	1,476	1,449	1,449	2,983	3,000
(as per the April Student Core Data Files reported to DESE)					
Cost per Pupil \$	\$ 1,740	\$ 1,905	\$ 1,875	\$ 958	\$ 1,476
Staff FTE:					
Teach	40.60	35.73	35.73	38.60	46.60
Instructional Aides	14.00	15.00	15.00	13.50	18.50
Support Staff	0.00	0.00	0.00	0.93	1.93
Perm Subs	1.00	0.00	0.00	0.00	0.00
Total	55.60	50.73	50.73	53.03	67.03

All seven Title I schools are schoolwide programs, which West Boulevard, Parkade and Field have been for several years. Benton, Blue Ridge, Derby Ridge and Douglass have engaged in a schoolwide project as a part of their school improvement planning. Alpha Hart Elementary will begin the same in fiscal year 2010-2011. In a schoolwide program all students are counted as Title I students, whereas in a targeted program, only those students receiving services are counted. The change to schoolwide in 2009-10 and 2010-11 creates an increase in the number of students counted and reported as Title I students.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program:	Title I
Function(s):	Title I 1250 through 1255 and 2569
Mission:	The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through high school.
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. Elementary 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. Supplementary support services are also provided for students at Douglass High School.
Variance Discussion:	<p>Expenditures have a net increase after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Reduction in career ladder due to elimination of state portion• Elimination of one time one percent extra duty compensation <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Operation of all salary schedules• Educational credit compensation allowance• Increase of .50 percent in PSRS and .13 percent PEERS contributions• Increase in medical insurance rates paid for employees• Funding of worker's compensation premium• Increase mileage reimbursement from .35 to .40 per mile• Increases to classroom supply and FTE for ARRA funded early childhood• Increase in instructional supply for literacy materials• Addition of Reading Recovery and Reading Specialists per ARRA plan
Funding Sources:	<p>District operating funds. This includes federal and state funding for the support of this program.</p> <p>This program also includes expenditures in 2009-2010 and 2010-2011 related to the American Recovery and Reinvestment Act (ARRA).</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: English - Language Learners

**Function(s): English - Language Learners
1271**

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 1,068,173	\$ 1,141,138	\$ 1,089,370	\$ 1,062,909	\$ 1,054,446
Employee Benefits	\$ 259,314	\$ 282,601	\$ 282,471	\$ 270,807	\$ 287,724
Services/Supplies	\$ 96,039	\$ 12,600	\$ 13,500	\$ 12,000	\$ 17,500
Total	\$ 1,423,526	\$ 1,436,339	\$ 1,385,341	\$ 1,345,716	\$ 1,359,670

Program Data:	2007-08	2008-09	2009-10	2009-10	2010-11
Number of Students					
October Count as reported to DESE	497	528	528	584	584
Per Pupil Cost \$	\$ 2,864	\$ 2,720	\$ 2,624	\$ 2,304	\$ 2,328
Staff FTE:					
Teacher	20.95	21.93	20.43	20.50	20.50
Instructional Aides	0.00	0.00	0.00	0.00	0.00
Support Staff	2.63	2.63	2.63	0.50	0.00
Total	23.58	24.56	23.06	21.00	20.50

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: English Language Learners

Function(s): English Language Learners
1271

Mission: The mission of the English Language Learners 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: ELL instruction focuses on an integrated approach to language through topics of interest and needs of students in grades preK-12. English for academic and communication purposes is emphasized.

Variance Discussion: Expenditures have a net increase after the following reductions and improvements.

Reductions

- Reduction in career ladder due to elimination of state portion
- Elimination of one time one percent extra duty compensation
- Reduction in clerical support position (.50 FTE)

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Vocational Instruction

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 2,547,621	\$ 2,525,664	\$ 2,557,437	\$ 2,487,457	\$ 2,311,930
Employee Benefits	\$ 599,921	\$ 611,406	\$ 631,607	\$ 597,132	\$ 604,529
Services/Supplies	\$ 478,864	\$ 454,805	\$ 559,456	\$ 545,021	\$ 391,993
Total	\$ 3,626,406	\$ 3,591,875	\$ 3,748,500	\$ 3,629,610	\$ 3,308,452

Program Data:	2007-08	2008-09	2009-10	2009-10	2010-11
Number of Students Served (as per the October Student Core Data Files reported to DESE)	1,343	1,345	1,350	1,466	1,466
Per Pupil Cost \$	\$ 2,700	\$ 2,671	\$ 2,777	\$ 2,476	\$ 2,257
Staff FTE:					
Teacher	40.47	44.14	42.29	39.26	37.26
Instructional Aides	1.00	1.76	1.76	1.40	1.40
Support Staff	1.32	1.32	1.32	0.94	0.94
Total	42.79	47.22	45.37	41.60	39.60

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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: Expenditures have a net decrease after the following reductions and improvements.

Reductions

- Reduction in career ladder due to elimination of state portion
- Elimination of one time one percent extra duty compensation
- Reduction of extra duty days
- Reduction in teacher positions (2.0 FTE)
- One year elimination of operating budget match of Vocational Enhancement Grant for equipment

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase mileage reimbursement from .35 to .45 per mile

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.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Student Activities - Athletics

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 582,356	\$ 569,796	\$ 588,512	\$ 552,508	\$ 513,538
Employee Benefits	\$ 75,705	\$ 74,869	\$ 75,843	\$ 68,791	\$ 74,994
Services/Supplies	\$ 290,471	\$ 251,610	\$ 243,146	\$ 229,121	\$ 222,881
Total	\$ 948,532	\$ 896,275	\$ 907,501	\$ 850,420	\$ 811,413

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Athletic Expenditures by School:</u>					
All Schools	\$ 4,440	\$ 4,440	\$ 4,440	\$ 4,440	\$ 4,440
All Secondary Schools	\$ 64,860	\$ 49,613	\$ 40,000	\$ 30,000	\$ 54,501
Hickman High School	\$ 293,096	\$ 285,443	\$ 292,218	\$ 260,966	\$ 259,823
Rock Bridge High School	\$ 311,212	\$ 285,260	\$ 297,273	\$ 269,434	\$ 257,539
Douglass High School	\$ 12,677	\$ 12,856	\$ 13,643	\$ 13,643	\$ 13,084
All Junior High Schools	\$ -	\$ 2,369	\$ -	\$ -	\$ -
Jefferson Jr. High School	\$ 63,806	\$ 64,303	\$ 66,288	\$ 60,869	\$ 66,459
Oakland Jr. High School	\$ 65,831	\$ 64,205	\$ 64,991	\$ 59,164	\$ 61,042
West Jr. High School	\$ 66,201	\$ 62,269	\$ 63,430	\$ 62,336	\$ 62,896
All Middle Schools	\$ -	\$ 1,642	\$ -	\$ -	\$ -
Gentry Middle School	\$ 23,164	\$ 23,761	\$ 24,638	\$ 24,488	\$ 10,684
Lange Middle School	\$ 19,997	\$ 19,396	\$ 19,882	\$ 19,382	\$ 10,734
Smithton Middle School	\$ 23,248	\$ 20,718	\$ 20,698	\$ 20,698	\$ 10,211
	\$ 948,532	\$ 896,275	\$ 907,501	\$ 825,420	\$ 811,413

Athletic travel budgets are included in transportation function 2551

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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: Expenditures have a net decrease after the following reductions and improvements.

Reductions

- Reduction of salaries, benefits and supplies to move from competitive to intramural sports in seventh grade

Improvements/Increases

- Operation of all salary schedules
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile

<u>Athletic Revenues by School</u>	<u>Actual 2008-09</u>	<u>Projected 2009-10</u>
Hickman High	\$32,305	\$24,349
Rock Bridge High	\$36,348	\$38,852
Douglass High	\$1,262	\$1,088
Jefferson Junior High	\$6,546	\$6,526
Oakland Junior High	\$4,429	\$3,474
West Junior High	\$4,466	\$4,174
Gentry Middle	\$2,365	\$1,991
Lange Middle	\$ 760	\$1,531
Smithton Middle	\$3,330	\$3,015
Totals	\$91,811	\$85,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Adult Basic Education

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 51,341	\$ 51,341	\$ 51,854	\$ 51,854	\$ -
Employee Benefits	\$ 12,433	\$ 13,114	\$ 13,648	\$ 13,676	\$ -
Services/Supplies	\$ 3,704	\$ 3,176	\$ 4,870	\$ 16,134	\$ -
Total	<u>\$ 67,478</u>	<u>\$ 67,631</u>	<u>\$ 70,372</u>	<u>\$ 81,664</u>	<u>\$ -</u>

Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Staff FTE:	1.00	1.00	1.00	1.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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: Expenditures have a net decrease after the following reductions and improvements.

Reductions

- Funding of adult education coordinator position moved to adult education fund
- Elimination of incidental budget for adult coordinator supply and professional development

Improvements/Increases

None

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Tuition Payments

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 279,508	\$ 335,716	\$ 400,000	\$ 880,000	\$ 880,000
Total	\$ 279,508	\$ 335,716	\$ 400,000	\$ 880,000	\$ 880,000

Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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 and students in Title I Needs Improvement Buildings.

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

Supplemental Educational Services (SES) are required as part of the Federal No Child Left Behind (NCLB) legislation. State approved providers are contracted to supply tutoring services to children in Title I schools that are in year two and beyond of Needs Improvement according to testing guidelines established by NCLB. Funds to pay the private providers are an established portion of the Title I budget.

Variance Discussion: Improvements/Increases
• School Choice fees provided by Title I program funding

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Pupil Services

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 7,481,603	\$ 7,093,191	\$ 6,745,974	\$ 6,867,865	\$ 6,527,916
Employee Benefits	\$ 1,901,803	\$ 1,853,333	\$ 1,822,287	\$ 1,847,892	\$ 1,824,981
Services/Supplies	\$ 241,667	\$ 170,316	\$ 195,291	\$ 172,585	\$ 207,172
Total	<u>\$ 9,625,073</u>	<u>\$ 9,116,840</u>	<u>\$ 8,763,552</u>	<u>\$ 8,888,342</u>	<u>\$ 8,560,069</u>

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Staff FTE:					
Professional Staff	129.45	125.97	119.95	119.30	112.57
Support Staff	39.00	31.50	30.80	26.13	19.07
Total	168.45	157.47	150.75	145.43	131.64

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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 55%, home school communication services accounts for 13%, pupil health services accounts for 16%, pupil accounting accounts for 2%, and ancillary services accounts for 14%.

Variance Discussion: Expenditures have a net decrease after the following reductions and improvements.

Reductions

- Elimination of one time one percent extra duty compensation
- Reduction in extra duty days
- Reduction in ancillary supply budget
- Elimination of elementary guidance coordination position (.20 FTE)
- Reduction in guidance clerical support positions (1.51 FTE)
- Reduction in pupil accounting clerical position (.30 FTE)
- Reduction in health clerical position (.88 FTE)
- Reduction in health aide positions (4.375 FTE)
- Reduction in home school communicator positions (3.25 FTE)
- Reduction in outreach counselor positions (.78 FTE)
- Reduction in secondary guidance position (.50 FTE)
- Reduction in elementary guidance position (2.00 FTE)

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Instructional Services

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 5,879,181	\$ 5,127,036	\$ 5,111,115	\$ 5,014,466	\$ 4,825,515
Employee Benefits	\$ 1,406,650	\$ 1,310,650	\$ 1,314,502	\$ 1,283,951	\$ 1,329,947
Services/Supplies	\$ 2,191,131	\$ 2,218,916	\$ 2,295,733	\$ 2,163,031	\$ 2,745,863
Total	<u>\$ 9,476,962</u>	<u>\$ 8,656,602</u>	<u>\$ 8,721,350</u>	<u>\$ 8,461,448</u>	<u>\$ 8,901,325</u>

Program Data:	2007-08	2008-09	2009-10	2009-10	2010-11
Staff FTE:					
Professional	53.89	65.38	63.38	62.38	57.54
Instructional Aides	-	3.00	3.00	-	-
Support Staff	61.85	40.61	38.61	39.12	34.68
Total	115.74	108.99	104.99	101.50	92.22

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: **Instructional Services**

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

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

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

Variance Discussion: Expenditures have a net increase after the following reductions and improvements.

Reductions

- Elimination of one time one percent extra duty compensation
- Reduction in extra duty days
- Reduction in Special Education professional development budget
- Reduction of Math/Science coordination position (.80 FTE)
- Reduction in clerical positions various departments (4.44 FTE)
- Reduction in elementary media specialist positions (3.00 FTE)
- Reduction in junior high school media specialist positions (1.00 FTE)

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile
- Increase instructional technology operating budget for license and software maintenance increases
- Increase professional development budgets for elementary science and language arts.
- Increase budget for course credit completion stipends to teachers

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 1,564,090	\$ 1,632,090	\$ 1,571,113	\$ 1,390,084	\$ 1,393,204
Employee Benefits	\$ 327,586	\$ 321,394	\$ 330,565	\$ 308,179	\$ 333,621
Services/Supplies	\$ 547,655	\$ 564,787	\$ 508,422	\$ 520,000	\$ 531,000
Total	<u>\$ 2,439,331</u>	<u>\$ 2,518,271</u>	<u>\$ 2,410,100</u>	<u>\$ 2,218,263</u>	<u>\$ 2,257,825</u>

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Staff FTE:					
Professional	8.00	7.50	7.00	7.00	7.00
Support Staff	14.00	13.00	13.00	13.00	13.00
Total	22.00	20.50	20.00	20.00	20.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

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

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

superintendent,
deputy superintendent
chief academic officer
assistant superintendents-elementary, secondary and human resources,
director of classified and substitute personnel, and
support staff.

Variance Discussion: Expenditures have a net increase after the following reductions and improvements.

Reductions

- Savings realized by moving salaried support position to hourly
- Elimination of one time one percent extra duty stipend

Improvements/Increases

- Operation of all salary schedules
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Other Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 8,586,306	\$ 8,427,256	\$ 8,579,129	\$ 8,450,481	\$ 8,362,037
Employee Benefits	\$ 1,994,490	\$ 2,037,798	\$ 2,100,974	\$ 2,064,997	\$ 2,170,731
Services/Supplies	\$ 215,226	\$ 197,061	\$ 209,232	\$ 206,503	\$ 228,532
Total	<u>\$ 10,796,022</u>	<u>\$ 10,662,115</u>	<u>\$ 10,889,335</u>	<u>\$ 10,721,981</u>	<u>\$ 10,761,300</u>

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Staff FTE:					
Professional	72.99	75.42	75.42	75.58	70.08
Support Staff	77.05	77.05	77.05	80.79	80.79
Total	150.04	152.47	152.47	156.37	150.87

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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: Expenditures have a net increase after the following reductions and improvements.

Reductions

- Elimination of one time one percent extra duty stipend
- Reduction for estimated savings for retiree/resignation vs. new hire costs
- Reduction in administrative positions at CACC and DHS (1.50 FTE)
- Reduction in elementary assistant principal and administrative assistant positions (4.00 FTE)

Improvements/Increases

- Operation of all salary schedules
- Educational credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Business Services

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 678,824	\$ 649,427	\$ 719,231	\$ 659,910	\$ 675,906
Employee Benefits	\$ 165,591	\$ 173,947	\$ 188,952	\$ 159,748	\$ 175,205
Services/Supplies	<u>\$ 141,998</u>	<u>\$ 122,345</u>	<u>\$ 126,195</u>	<u>\$ 128,195</u>	<u>\$ 129,195</u>
Total	<u>\$ 986,413</u>	<u>\$ 945,719</u>	<u>\$ 1,034,378</u>	<u>\$ 947,853</u>	<u>\$ 980,306</u>

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Staff FTE:	15.00	13.00	14.00	13.00	13.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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: Expenditures have a net increase after the following reductions and improvements.

Reductions

- Elimination of one time one percent extra duty stipend

Improvements/Increases

- Operation of all salary schedules
- Increase of .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45 per mile

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Maintenance Services

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 5,304,607	\$ 5,074,581	\$ 5,270,278	\$ 5,150,658	\$ 5,412,516
Employee Benefits	\$ 1,906,553	\$ 1,764,780	\$ 1,825,180	\$ 1,674,996	\$ 1,927,090
Services/Supplies	\$ 7,719,557	\$ 7,318,160	\$ 8,173,633	\$ 7,779,933	\$ 7,872,459
Total	<u>\$ 14,930,717</u>	<u>\$ 14,157,521</u>	<u>\$ 15,269,091</u>	<u>\$ 14,605,587</u>	<u>\$ 15,212,065</u>

Program Data:	2007-08	2008-09	2009-10	2009-10	2010-11
Staff FTE:					
Administration		8.25	9.00	9.00	9.00
Support Staff		4.00	4.00	4.00	4.00
Custodial & Maintenance		185.94	183.94	183.75	186.75
Total	198.93	198.19	196.94	196.75	199.75
Utilities:					
Electric	\$ 2,128,515	\$ 2,341,143	\$ 2,610,000	\$ 2,650,000	\$ 2,675,000
Natural Gas	\$ 1,198,536	\$ 980,432	\$ 1,100,000	\$ 970,000	\$ 1,000,000
Water/Sewer	\$ 226,674	\$ 220,625	\$ 233,000	\$ 225,000	\$ 260,000
Refuse Removal	\$ 108,815	\$ 143,085	\$ 140,000	\$ 155,000	\$ 170,000
Rental	\$ 892,342	\$ 1,000,236	\$ 995,496	\$ 670,207	\$ 506,805

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Maintenance Services

Function(s): Maintenance Services
2542

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.

Variance Discussion: Expenditures have a net increase after the following reductions and improvements.

Reductions

- Elimination of one time one percent extra duty stipend
- Elimination of Bearfield Lease
- Elimination of Mobile Classroom Lease

Improvements/Increases

- Operation of all salary schedules
- Increase of .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in local mileage reimbursement from .35 to .45 per mile
- Increase in utility budgets
- Increase in fuel budget
- Additional custodial FTE for new facilities

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Security Services

**Function(s): Security Services
2546**

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 201,117	\$ 135,287	\$ 129,103	\$ 129,154	\$ 132,356
Employee Benefits	\$ 46,375	\$ 31,150	\$ 32,338	\$ 31,479	\$ 34,375
Services/Supplies	\$ 228,459	\$ 270,442	\$ 418,924	\$ 370,527	\$ 365,335
Total	<u>\$ 475,951</u>	<u>\$ 436,879</u>	<u>\$ 580,365</u>	<u>\$ 531,160</u>	<u>\$ 532,066</u>

Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Staff FTE:	4.37	3.37	3.37	3.32	3.32

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Security Services

Function(s): Security Services
2546

Mission: The mission of security services is to provide a safe environment for students, teachers, staff and visitors at all buildings and CPS functions and to protect the district's physical plant and campuses.

Program Information: The program represents District expenditures associated with security staff as well as other security professional services and equipment necessary.

Variance Discussion: Expenditures have a net increase after the following reductions and improvements.

Reductions

- Elimination of one time one percent extra duty compensation
- Reduction of service and supply budgets (adjustment for SRO costs)

Improvements/Increases

- Operation of all salary schedules
- Increase of .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase in mileage reimbursement from .35 to .45

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Transportation Services

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 49,319	\$ 49,319	\$ 49,813	\$ 58,034	\$ 59,474
Employee Benefits	\$ 10,576	\$ 10,775	\$ 11,105	\$ 13,206	\$ 14,044
Services/Supplies	<u>\$ 7,784,534</u>	<u>\$ 7,359,790</u>	<u>\$ 7,413,290</u>	<u>\$ 7,698,149</u>	<u>\$ 8,311,671</u>
Total	<u>\$ 7,844,429</u>	<u>\$ 7,419,884</u>	<u>\$ 7,474,208</u>	<u>\$ 7,769,389</u>	<u>\$ 8,385,189</u>

Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Contracted Services:</u>					
Number of Buses	142	142	140	145	142
Eligible Miles	2,211,249	2,174,561	2,100,000	2,300,000	2,250,000
Students Transported	7,137	7,875	7,860	7,933	7,900
Staff FTE:	0.75	0.75	1.00	1.00	1.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

Program Information: This program represents District expenditures for activities associated with transporting students to and from school and special programs.

Variance Discussion: Expenditures have a net increase after the following reductions and improvements.

Reductions

- Elimination of one time one percent extra duty stipend

Improvements/Increases

- Operation of all salary schedules
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium
- Increase for cost of summer school transportation previously paid by Edison Learning
- Increase as per contract

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Community Services
Function(s): Community Services
3001 through 3999
(Excluding PAT - 3842)

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 439,501	\$ 355,495	\$ 366,174	\$ 390,962	\$ 275,163
Employee Benefits	\$ 165,794	\$ 116,864	\$ 121,026	\$ 94,621	\$ 100,051
Services/Supplies	\$ 257,355	\$ 264,707	\$ 275,084	\$ 417,420	\$ 400,526
Total	<u>\$ 862,650</u>	<u>\$ 737,066</u>	<u>\$ 762,284</u>	<u>\$ 903,003</u>	<u>\$ 775,740</u>

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Staff FTE:					
Community Relations		3.50	3.50	3.00	3.00
Pre School Teach		2.98	2.98	3.00	3.00
Pre School Support		2.57	2.57	2.50	1.00
Total	50.46	9.05	9.05	8.50	7.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program:	Community Services
Function(s):	Community Services 3001 through 3999 (Excluding PAT - 3842)
Mission:	Community services encompass school-community programs, Print Shop, Enrichment Summer School, Missouri Preschool and other family/student services.
Program Information:	This program represents District expenditures for activities of the Offset Print Shop, Partners In Education, volunteers, and summer schools (fee basis) programs.
Variance Discussion:	<p>Expenditures have a net decrease after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Elimination of one time one percent extra duty stipend• Reduction of school/community positions at DHS (2.00 FTE) <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Operation of all salary schedules• Educational Credit compensation allowance• Increase of .50 percent in PSRS and .13 percent PEERS contributions• Increase in medical insurance rates paid for employees• Funding of worker's compensation premium• Increase in mileage reimbursement from .35 to .45 per mile
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Parents as Teachers

**Function(s): Parents as Teachers
3842**

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 1,159,344	\$ 1,136,271	\$ 1,146,214	\$ 1,152,770	\$ 660,390
Employee Benefits	\$ 245,282	\$ 250,367	\$ 258,501	\$ 247,744	\$ 140,717
Services/Supplies	<u>\$ 83,272</u>	<u>\$ 81,919</u>	<u>\$ 79,000</u>	<u>\$ 76,300</u>	<u>\$ 69,000</u>
Total	<u>\$ 1,487,898</u>	<u>\$ 1,468,557</u>	<u>\$ 1,483,715</u>	<u>\$ 1,476,814</u>	<u>\$ 870,107</u>

Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Staff FTE:					
Teachers		24.46	24.46	24.62	15.70
Administration		1.00	1.00	1.00	1.00
Support Staff		1.63	1.63	1.63	1.00
Total	-	27.09	27.09	27.25	17.70

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Parents as Teachers

Function(s): Parents as Teachers
3842

Mission: The Early Childhood Development Act of 1984 mandated that every school district in Missouri provide Parents as Teachers services to families in their attendance area. Parents as Teachers is a free, voluntary, early childhood program that provides parent education and support for all parents of children, prenatal to kindergarten age. The services include personal visits from parent educators, group meetings, developmental screenings, and connections to other community resources. Studies show the first five years of a child's life is a critical time for brain development. Because babies don't come with instructions, Parents as Teachers provide parents with the support, skills and knowledge they can use to help their child reach his or her full potential and be ready for success in school and life.

Program Information: The program represents expenditures for salaries and benefits and program costs to allow Parent Educators to work in the community with parents of infant to pre-school age children. This program receives a portion of their funding from the state PAT program, based on visits made and screenings completed. This reimbursement is being cut by 59% and will result in reorganization in the programming for the 2010-2011 school year. The program will focus on families with special circumstances that place a family and child at-risk and, therefore, warrant additional support.

Variance Discussion: Expenditures have a net decrease after the following reductions and improvements.

Reductions

- Elimination of one time one percent extra duty stipend
- Reduction in clerical support positions (.75 FTE)
- Reduction in parent educator positions (8.92 FTE)

Improvements/Increases

- Increase in mileage reimbursement from .35 to .45 per mile
- Operation of all salary schedules
- Educational Credit compensation allowance
- Increase of .50 percent in PSRS and .13 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Funding of worker's compensation premium

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Debt Service

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ 282,104	\$ -	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 282,104</u>	<u>\$ -</u>	<u>\$ -</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Debt Service

Function(s): Debt Service
5000

Mission:

Program Information:

Variance Discussion: This line is eliminated in the 2010-2011 budget as the funding for the energy lease is a transfer to capital rather than debt service directly from the operating budget.

Funding Sources: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Other Financing Uses

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 14,302,224</u>	<u>\$ 8,982,261</u>	<u>\$ 6,201,324</u>	<u>\$ 5,802,724</u>	<u>\$ 5,150,325</u>
Total	<u>\$ 14,302,224</u>	<u>\$ 8,982,261</u>	<u>\$ 6,201,324</u>	<u>\$ 5,802,724</u>	<u>\$ 5,150,325</u>
Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Other Financing Uses

Function(s): Other Financing Uses
6999

Mission: Other financing uses include inter-fund transfers as legally required, or transfers to maintain a positive fund balance position.

Program Information: Inter-fund transfers are made to assure positive year end balances or to allow for capital purchases from various operating budgets for equipment, furniture and technology.

Variance Discussion: The other financing increases shown are the expected inter-fund transfers necessary to avoid budgeting for a deficit in the teachers (special) fund as well as transfers to complete the lease purchase for mobile classrooms.

Funding Sources: N/A

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Summary Budget

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

Expenditure Object Category	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Original Budget <u>2009-10</u>	Projected Actual <u>2009-10</u>	Final Budget <u>2010-11</u>
Salaries	\$ 107,146,265	\$ 103,157,347	\$ 102,234,845	\$ 102,208,808	\$ 99,572,787
Employee Benefits	\$ 27,441,239	\$ 27,212,271	\$ 27,689,719	\$ 27,013,432	\$ 28,403,816
Services/Supplies	\$ 27,030,272	\$ 25,173,144	\$ 27,566,774	\$ 27,684,004	\$ 27,431,061
Debt Serv/Lease Pur	\$ -	\$ -	\$ 282,104	\$ -	\$ -
Other Financing Uses	<u>\$ 14,302,224</u>	<u>\$ 8,982,261</u>	<u>\$ 6,201,324</u>	<u>\$ 5,802,724</u>	<u>\$ 351,510</u>
Total	<u>\$ 175,920,000</u>	<u>\$ 164,525,023</u>	<u>\$ 163,974,766</u>	<u>\$ 162,708,968</u>	<u>\$ 155,759,174</u>
 Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

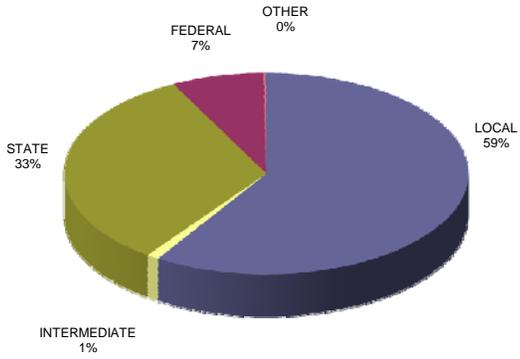
	FINAL BUDGET 2010-11 District Operating Funds		
	GENERAL OPERATING	TEACHERS	TOTAL OPERATING FUNDS
REVENUES:			
LOCAL	\$ 36,827,808	\$ 56,772,293	\$ 93,600,101
INTERMEDIATE	\$ 843,180	\$ 727,338	\$ 1,570,518
STATE	\$ 15,875,246	\$ 35,617,910	\$ 51,493,156
FEDERAL	\$ 4,394,271	\$ 7,393,168	\$ 11,787,439
OTHER	\$ 33,250	\$ 220,351	\$ 253,601
BONDS SOLD	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 57,973,755	\$ 100,731,060	\$ 158,704,815
EXPENDITURES:			
SALARIES	\$ 17,055,747	\$ 82,517,040	\$ 99,572,787
BENEFITS	\$ 5,790,981	\$ 22,612,835	\$ 28,403,816
SERVICES / SUPPLIES	\$ 27,031,061	\$ 400,000	\$ 27,431,061
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ -	\$ -	\$ -
OTHER FINANCING USE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 49,877,789	\$ 105,529,875	\$ 155,407,664
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 8,095,966	\$ (4,798,815)	\$ 3,297,151
INTERFUND TRANSFERS	\$ (5,150,325)	\$ 4,798,815	\$ (351,510)
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 2,945,641	\$ -	\$ 2,945,641

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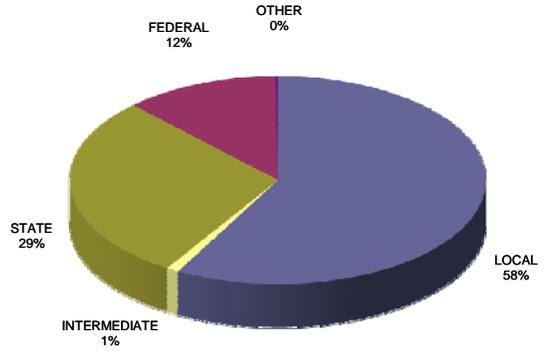
COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11

DISTRICT OPERATING FUNDS

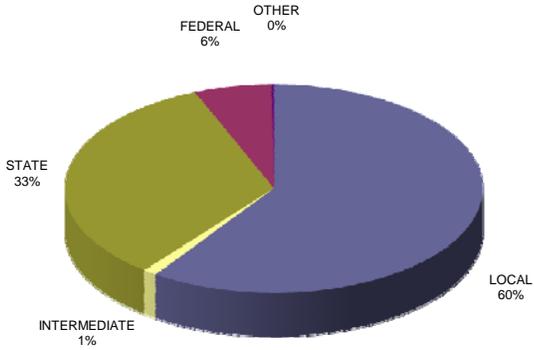
REVENUES
FINAL BUDGET 2010-11



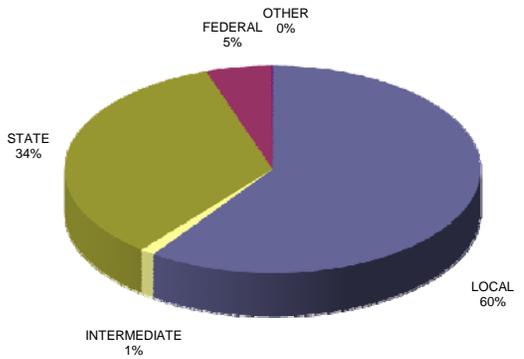
REVENUES
PROJECTED ACTUAL 2009-10



REVENUES
ACTUAL 2008-09



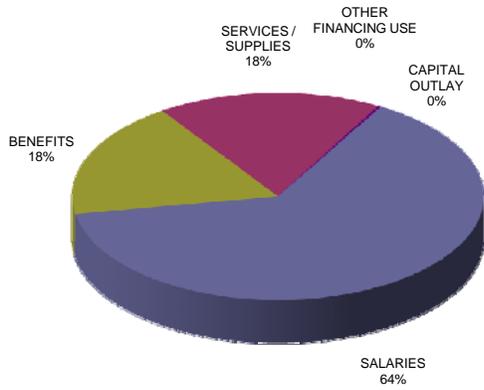
REVENUES
ACTUAL 2007-08



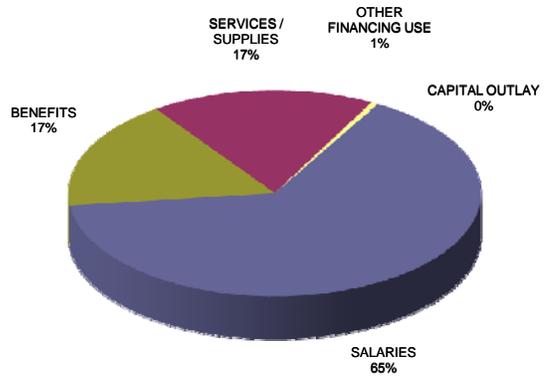
COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11

DISTRICT OPERATING FUNDS

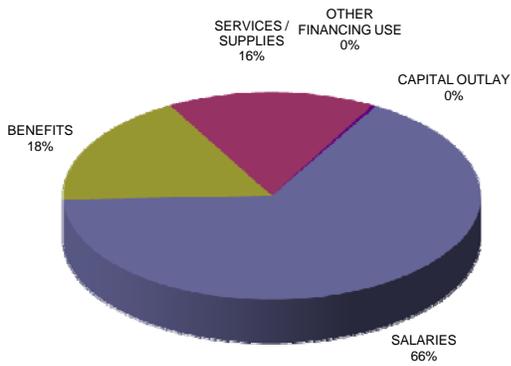
EXPENDITURES
FINAL BUDGET 2010-11



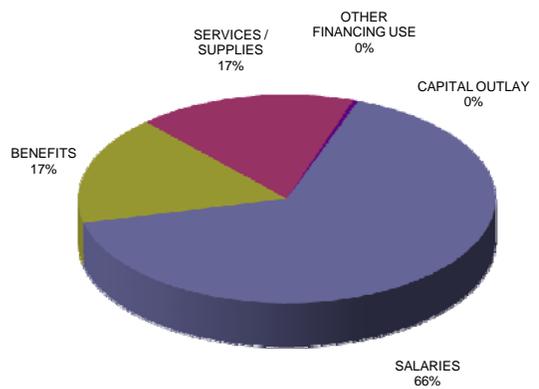
EXPENDITURES
PROJECTED ACTUAL 2009-10



EXPENDITURES
ACTUAL 2008-09



EXPENDITURES
ACTUAL 2007-08



Summary Budget Variances

District Operating Funds

General Operating Fund
Teachers Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>	<u>1 Year Variance 2010-11 vs 2009-10</u>	
						<u>\$</u>	<u>%</u>
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 74,643,875	\$ 73,668,815	\$ 78,487,798	\$ 74,531,611	\$ 74,342,464	\$ (189,147)	(0.25%)
Less: Estimate of Uncollectible Taxes	2,227,579	-	2,747,073	-	-	-	-
Less: Estimate of County Fees	1,156,980	-	1,349,408	-	-	-	-
5111 Net Current Tax	71,259,316	73,668,815	74,391,317	74,531,611	74,342,464	(189,147)	(0.25%)
5112 Delinquent Tax	3,402,344	3,138,692	2,959,227	3,693,993	3,693,993	-	-
5113 Proposition C Sales Tax	13,649,941	13,152,235	13,231,216	12,665,323	12,876,881	211,558	1.67%
5114 Intangible Tax	62,681	108,941	111,120	99,540	96,540	(3,000)	(3.01%)
5115 Surtax	1,593,142	1,645,120	1,678,022	1,703,465	1,703,465	-	-
5116 In Lieu of Tax Payments	-	-	-	-	-	-	-
5121 Tuition - K-12	-	-	-	-	-	-	-
5122 Summer School Tuition	89,213	84,129	84,129	83,996	75,000	(8,996)	(10.71%)
5141 Interest - Daily Account	106,134	24,794	34,000	26,313	36,784	10,471	39.79%
5142 Interest - Investments	1,171,398	319,216	200,000	100,000	100,000	-	-
5143 Interest - Intangible	2,379	-	-	-	-	-	-
5144 Interest - Collector	63,037	352,018	284,818	69,166	69,166	-	-
5171 Student Activities	98,948	91,811	95,000	80,000	80,000	-	-
5190 Other Local	-	-	-	-	-	-	-
5191 Rentals	17,903	48,498	30,000	60,500	285,000	224,500	371.07%
5192 Donations	-	-	-	-	-	-	-
5193 Offset Printing	99,158	77,715	90,000	95,000	90,000	(5,000)	(5.26%)
5195 Refund of Expenditure	16,735	147,841	40,000	19,369	7,500	(11,869)	(61.28%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue <u>Object Category</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Budget <u>2009-10</u>	Projected Actual <u>2009-10</u>	Final Budget <u>2010-11</u>	1 Year Variance 2010-11 vs 2009-10	
						\$	%
5197 Sale of Misc. Items	23,348	28,519	20,000	9,000	-	(9,000)	(100.00%)
5199 Misc. Local Revenue	43,713	130,531	75,000	80,000	143,308	63,308	79.14%
51XX Local Sources	\$ 91,699,389	\$ 93,018,875	\$ 93,323,849	\$ 93,317,276	\$ 93,600,101	\$ 282,825	0.30%
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 761,316	\$ 662,565	\$ 700,000	\$ 601,724	\$ 601,724	\$ -	-
5221 State Assessed Utilities	862,863	858,708	858,708	887,774	887,774	-	-
5234 County Stock Insurance	137,816	168,044	168,044	81,020	81,020	-	-
52XX Intermediate Sources	\$ 1,761,995	\$ 1,689,317	\$ 1,726,752	\$ 1,570,518	\$ 1,570,518	\$ -	-
5300 State Sources							
5311 Basic Formula - State Aid	\$ 39,640,778	\$ 40,625,045	\$ 41,815,857	\$ 34,300,430	\$ 40,564,303	\$ 6,263,873	18.26%
5312 Transportation	3,107,609	3,056,221	3,051,790	2,561,849	2,779,265	217,416	8.49%
5313 Exceptional Pupil Aid	-	-	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,715,146	1,839,320	1,715,147	1,715,147	1,715,147	-	-
5315 Remedial Reading	-	-	-	-	-	-	-
5316 Gifted Center	-	-	-	-	-	-	-
5317 Career Ladder	1,081,872	11,528	1,170,000	1,170,000	-	(1,170,000)	(100.00%)
5318 Free/Reduce Lunch Count	-	-	-	-	-	-	-
5319 Classroom Trust Fund	4,172,176	4,110,451	4,121,502	4,154,301	4,238,828	84,527	2.03%
5324 Parents as Teachers	975,666	957,472	975,000	760,524	390,000	(370,524)	(48.72%)
5331 Free Text	-	-	-	-	-	-	-
5332 Vocational Aid	688,998	531,337	665,759	710,119	710,119	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue <u>Object Category</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Budget</u> <u>2009-10</u>	<u>Projected</u> <u>Actual</u> <u>2009-10</u>	<u>Final</u> <u>Budget</u> <u>2010-11</u>	1 Year Variance 2010-11 vs 2009-10	
						<u>\$</u>	<u>%</u>
5334 Fair Share/Cigarette Tax	-	-	-	-	-	-	-
5351 Handicapped Census	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	276,399	253,525	253,525	462,308	462,308	-	-
5371 Readers for the Blind	4,348	3,398	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	45,895	45,799	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	363,686	346,746	346,747	633,186	633,186	-	-
5397 Other State Revenue	52,271	37,004	21,909	23,000	-	(23,000)	(100.00%)
53XX State Sources	\$ 52,124,844	\$ 51,817,846	\$ 54,137,236	\$ 46,490,864	\$ 51,493,156	\$ 5,002,292	10.76%
5400 Federal Sources							
5412 Medicaid	\$ 428,254	\$ 531,764	\$ 232,457	\$ 379,432	\$ 379,432	\$ (7,332,920)	(100.00%)
5422 Basic Formula - Stabilization Funds	-	-	-	7,332,920	-	(305,558)	(100.00%)
5423 Transportation - ARRA	-	-	-	305,558	-	(18,300)	(100.00%)
5424 Career Ladder-ARRA	-	1,077,050	-	18,300	-	-	-
5427 Title II-Basic Grant	274,076	245,746	271,000	271,000	271,000	-	-
5432 Workforce Investment Act - ARRA	-	-	-	11,264	-	(11,264)	(100.00%)
5441 Entitlement PL 94-142	3,412,409	3,431,404	3,389,918	3,389,918	3,389,915	(3)	-
5442 Early Childhood, Spec Ed	247,730	343,693	345,000	488,160	516,073	27,913	5.72%
5445 School Lunch - Federal	-	-	-	-	-	-	-
5446 School Breakfast	-	-	-	-	-	-	-
5451 Title I	2,577,823	3,098,814	3,600,000	3,953,656	5,792,031	1,838,375	46.50%
5455 Title V	-	179	-	-	-	-	-
5456 Goals 2000 Early Childhood	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

<u>Revenue Object Category</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Final</u>	<u>1 Year Variance</u>	
	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2010-11</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2010-11</u>
5461 Drug Program	345	356	-	-	-	-	-
5462 Title III	-	435	-	-	-	-	-
5465 Title II	730,811	679,227	731,391	794,259	794,259	(94,620)	(100.00%)
5466 Title IID	-	-	-	94,620	2,468	2,468	0.00%
5472 Child Care Development	-	-	-	-	-	-	-
5475 Other Federal Revenue	-	1,000	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	-	-	-	-	-	-	-
5491 School Renovation Fund	-	-	-	-	-	-	-
5493 SPED Part B - ARRA	-	-	-	-	-	-	-
5496 E Rate Funds	-	-	-	2,358,840	642,261	(1,716,579)	(72.77%)
5497 Other Federal Revenue	-	-	-	-	-	-	-
- Hurricane Relief for Displaced Students	159,542	4,764	-	-	-	-	-
- Youth Build	-	-	-	-	-	-	-
- Gallagher Grant	20,041	-	-	-	-	-	-
- Mentoring Program	-	-	-	-	-	-	-
- LSTA	1,507	452	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
54XX Federal Sources	\$ 7,852,538	\$ 9,414,884	\$ 8,569,766	\$ 19,397,927	\$ 11,787,439	\$ (7,610,488)	(39.23%)
5500 Donated Commodities	-	-	-	-	-	-	-
5510 Donated Commodities	-	-	-	-	-	-	-
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>	<u>1 Year Variance 2010-11 vs 2009-10</u>	
						<u>\$</u>	<u>%</u>
5600 Other Sources							
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5631 Insurance Recoveries	\$ 35,922	\$ 16,611	\$ -	\$ 7,852	\$ -	\$ (7,852)	(100.00%)
56XX Other Sources	\$ 35,922	\$ 16,611	\$ -	\$ 7,852	\$ -	\$ (7,852)	(100.00%)
5800 Tuition							
5810 Tuition - Other Districts	\$ 72,395	\$ 130,829	\$ 104,305	\$ 187,101	\$ 187,101	\$ -	-
5820 Tuition - Area Voc Fees	\$ 81,500	\$ 76,358	\$ 76,357	\$ 66,500	\$ 66,500	\$ -	-
58XX Tuition	\$ 153,895	\$ 207,187	\$ 180,662	\$ 253,601	\$ 253,601	\$ -	-
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 13,432,128	\$ 8,501,104	\$ 6,039,324	\$ 4,911,926	\$ 4,698,815	\$ (213,111)	(4.34%)
59XX Other Financing Sources	\$ 13,432,128	\$ 8,501,104	\$ 6,039,324	\$ 4,911,926	\$ 4,698,815	\$ (213,111)	(4.34%)
District Operating Funds - Revenues	\$ 167,060,711	\$ 164,665,824	\$ 163,977,589	\$ 165,949,964	\$ 163,403,630	\$ (2,546,334)	(1.53%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Projected</u>	<u>Final</u>	<u>1 year Variance</u>	
	<u>2007-08</u>	<u>2008-09</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Increase</u>	<u>Increase</u>
			<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
						<u>\$</u>	<u>%</u>
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
Elementary Instruction	\$ 33,761,619	\$ 32,517,168	\$ 33,298,709	\$ 32,872,623	\$ 30,558,256	\$ (2,314,367)	(7.04%)
Middle/Junior High Instruction	22,721,307	21,540,268	21,360,992	21,171,824	20,000,972	(1,170,852)	(5.53%)
Senior High Instruction	14,581,017	13,724,123	13,329,047	13,743,207	13,518,994	(224,213)	(1.63%)
Douglass High Instruction	1,057,937	1,003,705	1,002,807	967,594	929,008	(38,586)	(3.99%)
General Instruction	512,625	555,873	566,051	438,124	453,062	14,938	3.41%
Special Education Instruction	19,875,752	19,774,270	20,062,695	20,307,150	20,689,527	382,377	1.88%
Gifted Program	1,268,259	1,219,769	1,253,928	1,235,770	1,235,763	(7)	-
Title I	2,568,364	2,760,296	2,717,017	2,858,702	4,426,555	1,567,853	54.84%
English-Second Language	1,423,526	1,436,339	1,385,341	1,345,716	1,359,670	13,954	1.04%
Vocational Instruction	3,626,406	3,591,875	3,748,500	3,629,610	3,308,452	(321,158)	(8.85%)
Student Activities-Athletics	948,532	896,275	907,501	850,420	811,413	(39,007)	(4.59%)
Adult Basic Education	67,478	67,631	70,372	81,664	-	(81,664)	(100.00%)
Tuition Payments	279,508	335,716	400,000	880,000	880,000	-	-
Pupil Services	9,625,073	9,116,840	8,763,552	8,888,342	8,560,069	(328,273)	(3.69%)
Instructional Services	9,476,962	8,656,602	8,721,350	8,461,448	8,901,325	439,877	5.20%
Administrative Services	2,439,331	2,518,271	2,410,100	2,218,263	2,257,825	39,562	1.78%
Other Administrative Services	10,796,022	10,662,115	10,889,335	10,721,981	10,761,300	39,319	0.37%

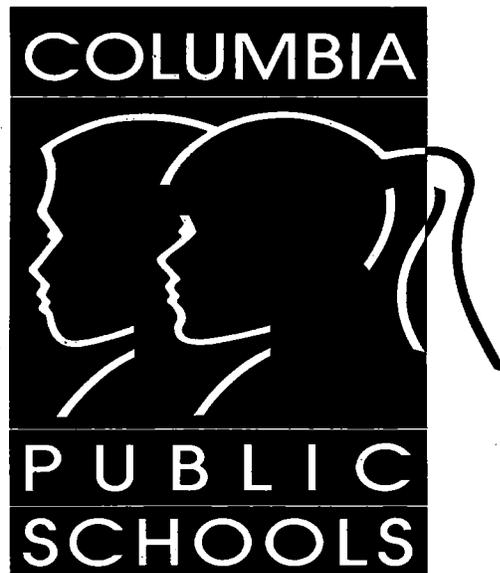
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>	<u>1 year Variance 2010-11 vs 2009-10</u>	
						<u>\$</u>	<u>%</u>
						<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>
						<u>2010-11</u>	<u>2010-11</u>
Business Services	986,413	945,719	1,034,378	947,853	980,306	32,453	3.42%
Maintenance Services	14,930,717	14,157,521	15,269,091	14,605,587	15,212,065	606,478	4.15%
Security Services	475,951	436,879	580,365	531,160	532,066	906	0.17%
Transportation Services	7,844,429	7,419,884	7,474,208	7,769,389	8,385,189	615,800	7.93%
Community Services	862,650	737,066	762,284	903,003	775,740	(127,263)	(14.09%)
Parents As Teachers	1,487,898	1,468,557	1,483,715	1,476,814	870,107	(606,707)	(41.08%)
Debt Service	-	-	282,104	-	-	-	-
Other Financing Uses	14,302,224	8,982,261	6,201,324	5,802,724	5,150,325	(652,399)	(11.24%)
Total - District Operating Funds	\$ 175,920,000	\$ 164,525,023	\$ 163,974,766	\$ 162,708,968	\$ 160,557,989	\$ (2,150,979)	(1.32%)

**Final Budget
2010-11**

**Expenditures
Special Funded Programs**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**Special Funded Programs
Expenditures**

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Debt Services

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	<u>\$ 37,216,647</u>	<u>\$ 21,200,329</u>	<u>\$ 19,646,963</u>	<u>\$ 27,535,028</u>	<u>\$ 19,195,598</u>
Total	<u>\$ 37,216,647</u>	<u>\$ 21,200,329</u>	<u>\$ 19,646,963</u>	<u>\$ 27,535,028</u>	<u>\$ 19,195,598</u>

Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Debt Services

Function(s): Debt Services
5000

Mission: Debt service is to retire the general obligation debt of the District as issued with voter authorization.

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

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

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

Funding Sources: The major source of funding for the Debt Service Fund is the debt service levy. For fiscal year 2010 the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. For fiscal year 2011 the levy for debt service purposes will be determined upon receipt of the preliminary assessed valuation from the county assessor and the state auditor's worksheets for calculating the tax levy.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Capital Projects

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 25,705,917	\$ 21,361,971	\$ 10,000,000	\$ 16,479,072	\$ 20,700,000
Total	<u>\$ 25,705,917</u>	<u>\$ 21,361,971</u>	<u>\$ 10,000,000</u>	<u>\$ 16,479,072</u>	<u>\$ 20,700,000</u>

Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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 as well as projects funded by local revenues. The last bond authorization was presented, and approved, by the voters in April 2010, in the amount of \$120,000,000. The primary purpose of this authorization is construction of a new high school and a new elementary school as well as auxiliary gymnasiums at the two comprehensive high schools, technology, heating and cooling improvements and other school building improvements and acquisition of land for a new elementary school.
Variance Discussion:	Additional capital projects are funded from the operating tax levy and the reserve funds. This budget is based on an increase in the capital projects fund portion of the local tax levy from \$.02 to \$.03.
Funding Sources:	The issuance of general obligation bonds as approved by the voters and a \$.03 tax levy for capital projects as well as interest income on investments.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Food Services

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 1,979,456	\$ 2,002,563	\$ 2,018,453	\$ 2,084,116	\$ 2,135,802
Employee Benefits	\$ 922,599	\$ 895,096	\$ 762,656	\$ 696,472	\$ 794,527
Services/Supplies/Capital Outlay	\$ 3,589,231	\$ 3,942,901	\$ 3,800,000	\$ 4,121,700	\$ 3,904,167
Total	<u>\$ 6,491,286</u>	<u>\$ 6,840,560</u>	<u>\$ 6,581,109</u>	<u>\$ 6,902,288</u>	<u>\$ 6,834,496</u>

Program Data:	2007-08	2008-09	2009-10	2009-10	2010-11
Staff FTE:					
Administrative		4.00	4.00	4.00	4.00
Support Staff		3.88	3.88	3.88	3.88
Warehouse/Maintenance Staff		2.00	2.00	2.00	3.00
Kitchen Staff		115.94	115.94	101.48	101.48
Total	110.94	125.82	125.82	111.36	112.36

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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. This program is self sustaining, receiving no support from the operating budget or tax levy.

Variance Discussion: This budget includes the improvement of benefits for medical insurance premiums and increases in retirement rates, as well as operation of support staff salary schedules and funding of worker's compensation insurance. Additionally, a full time on staff employee to service equipment is planned in lieu of fees to a service provider.

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.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Student Activities

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 31,293	\$ 29,081	\$ -	\$ -	\$ -
Employee Benefits	\$ 9,784	\$ 9,821	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 1,853,609	\$ 1,422,806	\$ 1,580,000	\$ 1,277,500	\$ 1,337,500
Total	\$ 1,894,686	\$ 1,461,708	\$ 1,580,000	\$ 1,277,500	\$ 1,337,500

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
<u>Expenditure by School:</u>					
All Secondary Schools	\$ 7,041	\$ 11,962	\$ -	\$ -	
Hickman High School	\$ 699,207	\$ 435,375	\$ 500,000	\$ 375,000	\$ 400,000
Rock Bridge High School	\$ 653,621	\$ 465,402	\$ 500,000	\$ 440,000	\$ 475,000
Douglass High School	\$ 5,408	\$ 2,868	\$ 10,000	\$ 5,000	\$ 5,000
Columbia Career Center	\$ 180,352	\$ 187,374	\$ 175,000	\$ 160,000	\$ 160,000
Jefferson Jr. High School	\$ 52,834	\$ 47,493	\$ 65,000	\$ 50,000	\$ 50,000
Oakland Jr. High School	\$ 59,908	\$ 73,176	\$ 65,000	\$ 45,000	\$ 45,000
West Jr. High School	\$ 103,858	\$ 95,630	\$ 110,000	\$ 100,000	\$ 100,000
Gentry Middle School	\$ 75,067	\$ 57,889	\$ 65,000	\$ 37,500	\$ 37,500
Lange Middle School	\$ 38,517	\$ 48,550	\$ 50,000	\$ 35,000	\$ 35,000
Smithton Middle School	\$ 18,873	\$ 35,989	\$ 40,000	\$ 30,000	\$ 30,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Adult Education

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

<u>Expenditure Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Salaries	\$ 1,014,679	\$ 901,763	\$ 847,005	\$ 810,372	\$ 1,125,839
Employee Benefits	\$ 331,983	\$ 290,958	\$ 224,554	\$ 218,410	\$ 279,250
Services/Supplies/Capital Outlay	\$ 821,242	\$ 449,505	\$ 650,117	\$ 747,362	\$ 906,710
Total	<u>\$ 2,167,904</u>	<u>\$ 1,642,226</u>	<u>\$ 1,721,676</u>	<u>\$ 1,776,144</u>	<u>\$ 2,311,799</u>

<u>Program Data:</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
Staff FTE:					
Admin & Admin Support		11.37	11.37	4.00	3.00
Adult Teachers		18.76	18.76	8.40	8.65
Total	35.18	30.13	30.13	12.40	11.65

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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. This fund is self sustaining, receiving no funding from the operating budget.

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

Variance Discussion: Services and Supplies is increased while final estimations of student PELL grants and direct lending programs are determined. Operation of salary schedules and improvement in retirement rates and medical insurance premiums and worker's compensation premiums are included in this budget. A full time adult education coordinator is being funded by the program rather than the incidental budget beginning in fiscal year 2010-2011.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Grants and Donations Fund

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 1,207,788	\$ 1,126,536	\$ 938,287	\$ 864,949	\$ 469,383
Employee Benefits	\$ 293,005	\$ 271,738	\$ 239,973	\$ 175,035	\$ 93,904
Services/Supplies/Capital Outlay	<u>\$ 3,682,315</u>	<u>\$ 2,518,074</u>	<u>\$ 3,077,800</u>	<u>\$ 2,403,211</u>	<u>\$ 2,739,839</u>
Total	<u>\$ 5,183,108</u>	<u>\$ 3,916,348</u>	<u>\$ 4,256,060</u>	<u>\$ 3,443,195</u>	<u>\$ 3,303,126</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

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, Drug-Free Schools, Children's Health, Family Literacy Enhancement, Comprehensive School Reform, Safe Schools and Technology programs. Private grants have been obtained from funders such as 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.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Program: Summary Budget

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

Expenditure Object Category	Actual 2007-08	Actual 2008-09	Original Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
Salaries	\$ 4,233,216	\$ 4,059,943	\$ 3,803,745	\$ 3,759,437	\$ 3,731,024
Employee Benefits	\$ 1,557,371	\$ 1,467,613	\$ 1,227,183	\$ 1,089,917	\$ 1,167,681
Services/Supplies/Capital Outlay	\$ 35,652,314	\$ 29,695,257	\$ 19,107,917	\$ 25,028,845	\$ 29,588,216
Debt Serv/Lease Pur	\$ 37,216,647	\$ 21,200,329	\$ 19,646,963	\$ 27,535,028	\$ 19,195,598
Total	<u>\$ 78,659,548</u>	<u>\$ 56,423,142</u>	<u>\$ 43,785,808</u>	<u>\$ 57,413,227</u>	<u>\$ 53,682,519</u>

Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

FINAL BUDGET 2010-11 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	\$ 16,414,964	\$ 764,605	\$ 3,288,867	\$ 1,337,500	\$ 1,210,871	\$ 974,347	\$ 23,991,154
INTERMEDIATE	\$ 282,193	\$ 7,926	\$ -	\$ -	\$ -	\$ -	\$ 290,119
STATE	\$ 1,527,552	\$ 99,226	\$ 50,000	\$ -	\$ 323,500	\$ 1,224,952	\$ 3,225,230
FEDERAL	\$ -	\$ 55,321	\$ 3,012,000	\$ -	\$ 715,577	\$ 660,777	\$ 4,443,675
OTHER	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
BONDS SOLD	\$ -	\$ 46,800,000	\$ -	\$ -	\$ -	\$ -	\$ 46,800,000
TOTAL REVENUES	<u>\$ 18,224,709</u>	<u>\$ 47,727,078</u>	<u>\$ 6,750,867</u>	<u>\$ 1,337,500</u>	<u>\$ 2,249,948</u>	<u>\$ 2,860,076</u>	<u>\$ 79,150,178</u>
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 2,135,802	\$ -	\$ 1,125,839	\$ 469,383	\$ 3,731,024
BENEFITS	\$ -	\$ -	\$ 794,527	\$ -	\$ 279,250	\$ 93,904	\$ 1,167,681
SERVICES / SUPPLIES	\$ -	\$ -	\$ 3,904,167	\$ 1,337,500	\$ 906,710	\$ 2,739,839	\$ 8,888,216
CAPITAL OUTLAY	\$ -	\$ 20,700,000	\$ -	\$ -	\$ -	\$ -	\$ 20,700,000
DEBT SERVICE	\$ 19,195,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,195,598
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 19,195,598</u>	<u>\$ 20,700,000</u>	<u>\$ 6,834,496</u>	<u>\$ 1,337,500</u>	<u>\$ 2,311,799</u>	<u>\$ 3,303,126</u>	<u>\$ 53,682,519</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ (970,889)</u>	<u>\$ 27,027,078</u>	<u>\$ (83,629)</u>	<u>\$ -</u>	<u>\$ (61,851)</u>	<u>\$ (443,050)</u>	<u>\$ 25,467,659</u>

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Summary Budget Variances

Special Funded Programs

Debt Services Fund

Capital Projects Fund

Food Services Fund

Student Activities Fund

Adult Education Fund

Grants and Donations Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

**FINAL BUDGET 2010-11
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10		
						\$	%	
Special Funded Programs								
<i>Debt Services, Capital Projects, Food Services</i>								
<i>Student Activities, Adult Education and</i>								
<i>Grants and Donations Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 15,550,582	\$ -	\$ 16,473,256	\$ 15,509,129	\$ 15,697,623	\$ 188,494	1.22%	
Less: Estimate of Uncollectible Taxes	466,502	-	576,564	-	-	-	-	
Less: Estimate of County Fees	241,034	-	247,099	-	-	-	-	
5111 Net Current Tax	14,843,046	15,268,722	15,649,593	15,509,129	15,697,623	188,494	1.22%	
5112 Delinquent Tax	711,510	652,575	631,693	767,343	767,343	-	-	
5114 Intangible Tax	13,059	22,579	23,031	20,089	20,089	-	-	
5115 Surtax	331,915	340,948	347,767	354,457	354,457	-	-	
5116 In Lieu of Tax Payments	33,613	37,724	23,334	127,996	127,996	-	-	
5121 Tuition - K-12	34,289	43,261	60,000	48,000	75,000	27,000	56.25%	
5123 Tuition - Adult Ed	964,157	647,255	1,000,369	1,031,249	1,169,471	138,222	13.40%	
5141 Interest - Daily Account	81,395	36,298	43,900	41,366	41,366	-	-	
5142 Interest - Investments	1,041,571	428,265	364,000	128,125	128,125	-	-	
5143 Interest - Intangible	496	-	-	-	-	-	-	
5144 Interest - Collector	13,195	76,683	62,755	14,470	14,470	-	-	
5145 Interest - Escrow Agent	794,317	89,044	-	29,267	-	(29,267)	(100.00%)	
5146 Interest - Bond Premium	-	-	-	-	-	-	-	
5151 Food Sales - Program	1,954,013	2,176,160	2,165,000	2,165,000	2,205,867	40,867	1.89%	
5165 Food Sales - Non Program	1,090,397	1,121,107	1,050,000	1,050,000	1,050,000	-	-	
5171 Student Activities	1,905,509	1,445,574	1,580,000	1,277,500	1,337,500	60,000	4.70%	
5172 Vending Revenue	32,604	32,523	65,000	45,000	65,000	20,000	44.44%	
5189 Enrichment Tuition	8,995	9,101	12,000	-	-	-	-	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

**FINAL BUDGET 2010-11
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						Increase (Decrease) 2010-11	Increase (Decrease) 2010-11 %
5190 Other Local	309,681	289,318	93,361	254,100	126,897	(127,203)	(50.06%)
5191 Rentals	675	125	-	-	-	-	-
5192 Donations	442,074	642,214	725,000	733,706	500,000	(233,706)	(31.85%)
5195 Refund of Expenditure	4,690	3,030	5,000	5,000	5,000	-	-
5197 Sale of Misc Items	-	35,061	-	-	-	-	-
5198 Fundraising Activities	17,909	18,332	-	11,128	10,950	(178)	(1.60%)
5199 Misc. Local Revenue	102,979	161,820	100,000	246,095	74,000	(172,095)	(69.93%)
- Project Construct	338,094	326,150	778,000	133,000	-	(133,000)	(100.00%)
- Moving on Together	-	-	-	65,000	95,000	30,000	46.15%
- E-Rate	91,495	183,047	-	155,000	-	(155,000)	(100.00%)
51XX Local Sources	\$ 25,161,678	\$ 24,086,916	\$ 24,779,803	\$ 24,212,020	\$ 23,866,154	\$ (220,866)	(0.91%)
5200 Intermediate Sources							
5221 State Assessed Utilities	\$ 253,960	\$ 250,038	\$ 250,038	\$ 258,004	\$ 258,004	\$ -	-
5234 County Stock Insurance	28,713	34,829	34,829	32,115	32,115	-	-
52XX Intermediate Sources	\$ 282,673	\$ 284,867	\$ 284,867	\$ 290,119	\$ 290,119	\$ -	-
5300 State Sources							
5311 Basic Formula - State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5318 Free/Reduce Lunch Count	-	-	-	-	-	-	-
5319 Classroom Trust Fund	1,653,790	1,629,324	1,634,317	1,626,778	1,626,778	-	-
5332 Vocational Aid	195,362	160,122	120,500	125,500	140,500	15,000	11.95%
5333 School Lunch Assistance	47,474	39,355	50,000	50,000	50,000	-	-
5336 Incentive Grants	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

**FINAL BUDGET 2010-11
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						\$	%
5337 Adult Basic Education	168,512	51,358	-	140,000	150,000	10,000	7.14%
5338 Literacy Grant	74,286	70,582	60,000	60,000	-	(60,000)	(100.00%)
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	-	-	-	-	-	-	-
5358 Safe Schools Grant	-	-	-	-	-	-	-
5359 Vocational Enhancement Grant	468,897	347,242	2,700,000	350,000	600,000	250,000	71.43%
5362 A+ Schools	29,884	41,372	-	33,000	33,000	-	-
5364 Grants For School Technology	25,765	-	-	-	-	-	-
5367 School Health Grant	87,120	90,000	90,000	90,000	81,000	(9,000)	(10.00%)
5368 Extended Care	-	-	-	-	-	-	-
5371 Readers For The Blind	30,000	-	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	-	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	-	-	-	-	-	-	-
5382 Missouri Preschool Project	65,000	56,546	65,000	65,000	65,000	-	-
5383 Read to be Ready	-	-	-	-	-	-	-
5397 Other State Revenue	3,597	15,308	-	54,439	478,952	424,513	779.80%
- Project Construct	1,268,811	1,213,077	895,000	895,000	-	(895,000)	(100.00%)
- Area Career Center Constuction	-	3,431,150	-	2,000,000	-	(2,000,000)	(100.00%)
- Lewis & Clark Conservation	378	1,901	-	-	-	-	-
- Child Care Consortium - PAT	21,250	22,800	25,000	-	-	-	-
- School, Family, Community	-	-	-	-	-	-	-
- Math	-	-	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-	-	-
- Educare	-	-	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-	-	-
- Reading Recovery	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

**FINAL BUDGET 2010-11
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						Increase (Decrease) 2010-11	Increase (Decrease) 2010-11 %
53XX State Sources	\$ 4,140,126	\$ 7,170,137	\$ 5,639,817	\$ 5,489,717	\$ 3,225,230	\$ (2,264,487)	(41.25%)
5400 Federal Sources							
5421 Vocational Education - Spec. Proj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5423 Public Safety Grant	-	-	-	-	-	-	-
5427 Title II-Basic Grant	84,356	78,523	-	77,245	77,245	-	-
5435 Workforce Investment Act	7,672	34,579	-	-	-	-	-
5436 Adult Basic Education	232,407	332,628	358,019	358,019	303,332	(54,687)	(15.27%)
5441 Entitlement PL 94-142	4,262	-	-	49,308	-	(49,308)	(100.00%)
5444 NLSP Federal Revenue	-	-	-	-	23,600	23,600	-
5445 School Lunch - Federal	2,200,894	2,573,106	2,400,000	2,400,000	2,400,000	-	-
5446 School Breakfast	626,937	791,680	584,000	584,000	584,000	-	-
5447 School Milk	-	6,430	6,000	6,000	6,000	-	-
5448 After School Snacks	666	3,081	2,000	2,000	2,000	-	-
5449 School Fruits & Veggies	-	-	-	20,000	20,000	-	-
5451 Title I	149,810	155,634	-	154,100	-	(154,100)	(100.00%)
5454 Comprehensive School Reform	-	-	-	-	-	-	-
5455 Title VI	77,237	22,899	-	-	-	-	-
5456 Goals 2000 - Early Childhood	-	-	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-	-	-
5461 Drug Program	50,488	58,494	65,756	70,756	54,000	(16,756)	(23.68%)
5462 Title III	95,714	71,318	30,000	129,828	35,000	(94,828)	(73.04%)
5465 Title II	1,273,044	538,321	499,943	499,943	390,000	(109,943)	(21.99%)
5466 Title IID	1,367	-	-	190,778	25,000	(165,778)	(86.90%)
5472 Child Care Development	40,000	54,910	50,000	57,010	56,604	(406)	(0.71%)
5473 Learn and Serve Grant	-	-	-	-	-	-	-
5474 School To Work Grant	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

**FINAL BUDGET 2010-11
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						Increase (Decrease) 2010-11	Increase (Decrease) 2010-11 %
5475 Other Federal Revenue	-	-	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	54,000	54,000	-
5481 USDA-Summer Program	2,880	-	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	194,240	113,425	275,000	275,000	160,000	(115,000)	(41.82%)
5493 SPED Part B - ARRA	-	-	-	1,322,338	55,321	(1,267,017)	(95.82%)
5496 E Rate Funds	-	-	-	-	-	-	-
5497 Other Federal Revenue	3,911	24,634	2,000	27,000	22,573	(4,427)	(16.40%)
- Hurricane Relief for Displaced Students	-	-	-	-	-	-	-
- Youth Build	-	-	-	-	-	-	-
- Gallagher Grant	18,741	14,695	50,000	50,000	200,000	150,000	300.00%
- Mentoring Program	56,773	-	-	-	-	-	-
- LSTA	-	-	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-	-	-
54XX Federal Sources	\$ 5,121,399	\$ 4,874,357	\$ 4,322,718	\$ 6,273,325	\$ 4,468,675	\$ (1,804,650)	(28.77%)
5500 Donated Commodities							
5510 Donated Commodities	\$ 493,235	\$ 204,180	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	-
55XX Donated Commodities	\$ 493,235	\$ 204,180	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	-
5600 Other Sources							
5600 Energy Conservation Lease	\$ -	\$ -	\$ 2,600,000	\$ -	\$ -	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

**FINAL BUDGET 2010-11
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						\$	%
5611 Sale of Bonds	40,005,000	2,000,000	-	12,027,000	46,800,000	34,773,000	289.12%
5631 Insurance Recoveries	61,299	366,395	-	373,023	-	(373,023)	(100.00%)
5651 Premium on Sale of Bonds	26,664	135,650	-	198,565	-	(198,565)	(100.00%)
5692 Proceeds - Bond Refunding	-	2,875,000	-	8,305,000	-	(8,305,000)	(100.00%)
56XX Other Sources	\$ 40,092,963	\$ 5,377,045	\$ 2,600,000	\$ 20,903,588	\$ 46,800,000	\$ 25,896,412	123.89%
5800 Tuition							
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5820 Tuition - Area Voc Fees	-	-	-	-	-	-	-
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 1,668,741	\$ 525,857	\$ 162,000	\$ 1,583,780	\$ 351,510	\$ (1,232,270)	(77.81%)
59XX Other Financing Sources	\$ 1,668,741	\$ 525,857	\$ 162,000	\$ 1,583,780	\$ 351,510	\$ (1,232,270)	(77.81%)
Special Funded Programs - Revenues	\$ 76,960,815	\$ 42,523,359	\$ 38,189,205	\$ 59,152,549	\$ 79,401,688	\$ 20,374,139	34.44%

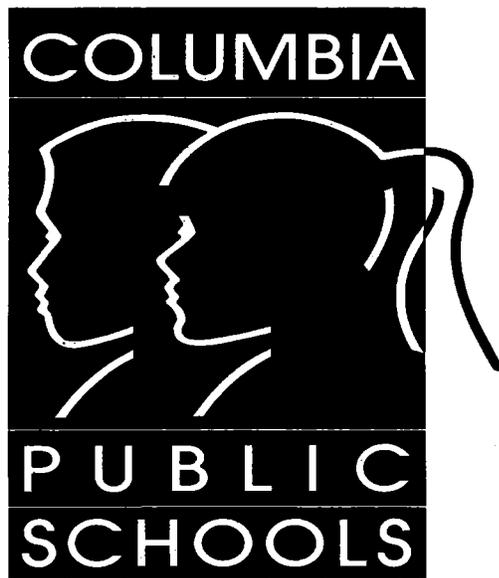
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Programs</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>	<u>Final</u>	<u>1 year Variance</u>	
	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>Actual</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>	<u>\$</u> Increase (Decrease) <u>2010-11</u>	<u>%</u> Increase (Decrease) <u>2010-11</u>
Special Funded Programs							
<i>Debt Services, Capital Projects, Food Services, Student Activities, Adult Education, and Grants and Donations Funds</i>							
Debt Services	\$ 37,216,647	\$ 21,200,329	\$ 19,646,963	\$ 27,535,028	\$ 19,195,598	\$ (8,339,430)	(30.29%)
Capital Projects	25,705,917	21,361,971	10,000,000	16,479,072	20,700,000	4,220,928	25.61%
Food Services	6,491,286	6,840,560	6,581,109	6,902,288	6,834,496	(67,792)	(0.98%)
Student Activities	1,894,686	1,461,708	1,580,000	1,277,500	1,337,500	60,000	4.70%
Adult Education	2,167,904	1,642,226	1,721,676	1,776,144	2,311,799	535,655	30.16%
Grants and Donations Fund	5,183,108	3,916,348	4,256,060	3,443,195	3,303,126	(140,069)	(4.07%)
Total - Special Funded Programs	\$ 78,659,548	\$ 56,423,142	\$ 43,785,808	\$ 57,413,227	\$ 53,682,519	\$ (3,730,708)	(6.50%)

**Final Budget
2010-11**

Revenues



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL OBJECTS**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
All Funds - Revenues					
5100 Local Sources					
5111 Current Tax	\$ 90,194,457	\$ 73,668,815	\$ 94,961,054	\$ 90,040,740	\$ 90,040,087
Less: Estimate of Uncollectible Taxes	2,694,081	-	3,323,637	-	-
Less: Estimate of County Fees	1,398,014	-	1,596,507	-	-
5111 Net Current Tax	86,102,362	88,937,537	90,040,910	90,040,740	90,040,087
5112 Delinquent Tax	4,113,854	3,791,267	3,590,920	4,461,336	4,461,336
5113 Proposition C Sales Tax	13,649,941	13,152,235	13,231,216	12,665,323	12,876,881
5114 Intangible Tax	75,740	131,520	134,151	119,629	116,629
5115 Surtax	1,925,057	1,986,068	2,025,789	2,057,922	2,057,922
5116 In Lieu of Tax Payments	33,613	37,724	23,334	127,996	127,996
5121 Tuition - K-12	34,289	43,261	60,000	48,000	75,000
5122 Summer School Tuition	89,213	84,129	84,129	83,996	75,000
5123 Tuition - Adult Ed	964,157	647,255	1,000,369	1,031,249	1,169,471
5141 Interest - Daily Account	187,529	61,092	77,900	67,679	78,150
5142 Interest - Investments	2,212,969	747,481	564,000	228,125	228,125
5143 Interest - Intangible	2,875	-	-	-	-
5144 Interest - Collector	76,232	428,701	347,573	83,636	83,636
5145 Interest - Escrow Agent	794,317	89,044	-	29,267	-
5146 Interest - Bond Premium	-	-	-	-	-
5151 Food Sales - Program	1,954,013	2,176,160	2,165,000	2,165,000	2,205,867
5165 Food Sales - Non Program	1,090,397	1,121,107	1,050,000	1,050,000	1,050,000
5171 Student Activities	2,004,457	1,537,385	1,675,000	1,357,500	1,417,500
5172 Vending Revenue	32,604	32,523	65,000	45,000	65,000
5189 Enrichment Tuition	8,995	9,101	12,000	-	-
5190 Other Local	309,681	289,318	93,361	254,100	126,897
5191 Rentals	18,578	48,623	30,000	60,500	285,000
5192 Donations	442,074	642,214	725,000	733,706	500,000
5193 Offset Printing	99,158	77,715	90,000	95,000	90,000
5195 Refund of Expenditure	21,425	150,871	45,000	24,369	12,500
5197 Sale of Misc. Items	23,348	63,580	20,000	9,000	-
5198 Fundraising Activities	17,909	18,332	-	11,128	10,950
5199 Misc. Local Revenue	146,692	292,351	175,000	326,095	217,308
- Project Construct	338,094	326,150	778,000	133,000	-
- Moving on Together	-	-	-	65,000	95,000
- E-Rate	91,495	183,047	-	155,000	-
51XX Local Sources	\$ 116,861,067	\$ 117,105,791	\$ 118,103,652	\$ 117,529,296	\$ 117,466,255
5200 Intermediate Sources					
5211 Fines and Forfeitures	\$ 761,316	\$ 662,565	\$ 700,000	\$ 601,724	\$ 601,724
5221 State Assessed Utilities	1,116,823	1,108,746	1,108,746	1,145,778	1,145,778
5234 County Stock Insurance	166,529	202,873	202,873	113,135	113,135
52XX Intermediate Sources	\$ 2,044,668	\$ 1,974,184	\$ 2,011,619	\$ 1,860,637	\$ 1,860,637

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL OBJECTS**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
5300 State Sources					
5311 Basic Formula - State Aid	\$ 39,640,778	\$ 40,625,045	\$ 41,815,857	\$ 34,300,430	\$ 40,564,303
5312 Transportation	3,107,609	3,056,221	3,051,790	2,561,849	2,779,265
5313 Exceptional Pupil Aid	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,715,146	1,839,320	1,715,147	1,715,147	1,715,147
5315 Remedial Reading	-	-	-	-	-
5316 Gifted Center	-	-	-	-	-
5317 Career Ladder	1,081,872	11,528	1,170,000	1,170,000	-
5318 Free/Reduce Lunch Count	-	-	-	-	-
5319 Classroom Trust Fund	5,825,966	5,739,775	5,755,819	5,781,079	5,865,606
5324 Parents as Teachers	975,666	957,472	975,000	760,524	390,000
5331 Free Text	-	-	-	-	-
5332 Vocational Aid	884,360	691,459	786,259	835,619	850,619
5333 School Lunch Assistance	47,474	39,355	50,000	50,000	50,000
5334 Fair Share/Cigarette Tax	-	-	-	-	-
5337 Adult Basic Education	168,512	51,358	-	140,000	150,000
5338 Literacy Grant	74,286	70,582	60,000	60,000	-
5351 Handicapped Census	-	-	-	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-
5353 Customized Training	-	-	-	-	-
5358 Safe Schools Grant	-	-	-	-	-
5359 Vocational Enhancement Grant	468,897	347,242	2,700,000	350,000	600,000
5362 A+ Schools	29,884	41,372	-	33,000	33,000
5364 Grants For School Technology	25,765	-	-	-	-
5367 School Health Grant	87,120	90,000	90,000	90,000	81,000
5368 Extended Care	-	-	-	-	-
5369 Resid Place/Excess Cost	276,399	253,525	253,525	462,308	462,308
5371 Readers for the Blind	34,348	3,398	-	-	-
5376 Starr Program	45,895	45,799	-	-	-
5381 Extraordinary Cost	363,686	346,746	346,747	633,186	633,186
5382 Missouri Preschool Project	65,000	56,546	65,000	65,000	65,000
5383 Read to be Ready	-	-	-	-	-
5397 Other State Revenue	3,597	15,308	-	54,439	478,952
- Project Construct	1,321,082	1,250,081	916,909	895,000	-
- Area Career Center Construction	-	3,431,150	-	2,023,000	-
- Lewis & Clark Conservation	378	1,901	-	-	-
- Child Care Consortium - Parents as Teachers	21,250	22,800	25,000	-	-
- School, Family, Community	-	-	-	-	-
- Math	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-
- Educare	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-
- Reading Recovery	-	-	-	-	-
53XX State Sources	\$ 56,264,970	\$ 58,987,983	\$ 59,777,053	\$ 51,980,581	\$ 54,718,386

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL OBJECTS**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11
5400 Federal Sources					
5412 Medicaid	\$ 428,254	\$ 531,764	\$ 232,457	\$ 379,432	\$ 379,432
5421 Vocational Education - Special Project	-	-	-	-	-
5422 Basic Formula - Stabilization Funds	-	-	-	7,332,920	-
5423 Transportation - ARRA	-	-	-	305,558	-
5424 Career Ladder-ARRA	-	1,077,050	-	18,300	-
5427 Title II-Basic Grant	358,432	324,269	271,000	348,245	348,245
5435 Workforce Investment Act	7,672	34,579	-	11,264	-
5436 Adult Basic Education	232,407	332,628	358,019	358,019	303,332
5441 Entitlement PL 94-142	3,416,671	3,431,404	3,389,918	3,439,226	3,389,915
5442 Early Childhood, Spec Ed	247,730	343,693	345,000	488,160	516,073
5444 NLSP Federal Revenue	-	-	-	-	23,600
5445 School Lunch - Federal	2,200,894	2,573,106	2,400,000	2,400,000	2,400,000
5446 School Breakfast	626,937	791,680	584,000	584,000	584,000
5447 School Milk	-	6,430	6,000	6,000	6,000
5448 After School Snacks	666	3,081	2,000	2,000	2,000
5449 School Fruits & Veggies	-	-	-	20,000	20,000
5451 Title I	2,727,633	3,254,448	3,600,000	4,107,756	5,792,031
5454 Comprehensive School Reform	-	-	-	-	-
5455 Title V	77,237	23,078	-	-	-
5456 Goals 2000 - Early Childhood	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-
5461 Drug Program	50,833	58,850	65,756	70,756	54,000
5462 Title III	95,714	71,753	30,000	129,828	35,000
5465 Title II	2,003,855	1,217,548	1,231,334	1,294,202	1,184,259
5466 Title IID	1,367	-	-	285,398	25,000
5472 Child Care Development	40,000	54,910	50,000	57,010	59,072
5473 Learn and Serve Grant	-	-	-	-	-
5474 School To Work Grant	-	-	-	-	-
5475 Other Federal Revenue	-	1,000	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	54,000
5481 USDA-Summer Program	2,880	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-
5484 Pell Funds	194,240	113,425	275,000	275,000	160,000
5491 School Renovation Fund	-	-	-	-	-
5493 SPED Part B - ARRA	-	-	-	3,681,178	697,582
5496 E Rate Funds	-	-	-	-	-
5497 Other Federal Revenue	3,911	24,634	2,000	27,000	22,573
- Hurricane Relief for Displaced Students	159,542	4,764	-	-	-
- Youth Build	-	-	-	-	-
- Gallagher Grant	18,741	14,695	50,000	50,000	200,000
- Mentoring Program	76,814	-	-	-	-
- LSTA	-	-	-	-	-
- Parent Involvement	1,507	452	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-
54XX Federal Sources	\$ 12,973,937	\$ 14,289,241	\$ 12,892,484	\$ 25,671,252	\$ 16,256,114

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL OBJECTS**

Revenue Object Category	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Budget <u>2009-10</u>	Projected Actual <u>2009-10</u>	Final Budget <u>2010-11</u>
5500 Donated Commodities					
5510 Donated Commodities	\$ 493,235	\$ 204,180	\$ 400,000	\$ 400,000	\$ 400,000
55XX Donated Commodities	\$ 493,235	\$ 204,180	\$ 400,000	\$ 400,000	\$ 400,000
5600 Other Sources					
5600 Energy Conservation Lease	\$ -	\$ -	\$ 2,600,000	\$ -	\$ -
5611 Sale of Bonds	40,005,000	2,000,000	-	12,027,000	46,800,000
5631 Insurance Recoveries	97,221	383,006	-	380,875	-
5651 Premium on Sale of Bonds	26,664	135,650	-	198,565	-
5692 Proceeds - Bond Refunding	-	2,875,000	-	8,305,000	-
56XX Other Sources	\$ 40,128,885	\$ 5,393,656	\$ 2,600,000	\$ 20,911,440	\$ 46,800,000
5800 Tuition					
5810 Tuition - Other Districts	\$ 72,395	\$ 130,829	\$ 104,305	\$ 187,101	\$ 187,101
5820 Tuition - Area Voc Fees	81,500	76,358	76,357	66,500	66,500
58XX Tuition	\$ 153,895	\$ 207,187	\$ 180,662	\$ 253,601	\$ 253,601
5900 Other Financing Sources					
5999 Other Financing Sources	\$ 15,100,869	\$ 9,026,961	\$ 6,201,324	\$ 6,495,706	\$ 5,050,325
59XX Other Financing Sources	\$ 15,100,869	\$ 9,026,961	\$ 6,201,324	\$ 6,495,706	\$ 5,050,325
All Funds - Revenues	<u>\$ 244,021,526</u>	<u>\$ 207,189,183</u>	<u>\$ 202,166,794</u>	<u>\$ 225,102,513</u>	<u>\$ 242,805,318</u>

Summary Budget Variances
All Funds / All Programs

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL FUNDS**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						Increase (Decrease) 2010-11	Increase (Decrease) 2010-11 %
5191 Rentals	18,578	48,623	30,000	60,500	285,000	224,500	371.07%
5192 Donations	442,074	642,214	725,000	733,706	500,000	(233,706)	(31.85%)
5193 Offset Printing	99,158	77,715	90,000	95,000	90,000	(5,000)	(5.26%)
5195 Refund of Expenditure	21,425	150,871	45,000	24,369	12,500	(11,869)	(48.71%)
5197 Sale of Misc. Items	23,348	63,580	20,000	9,000	-	(9,000)	(100.00%)
5198 Fundraising Activities	17,909	18,332	-	11,128	10,950	(178)	(1.60%)
5199 Misc. Local Revenue	146,692	292,351	175,000	326,095	217,308	(108,787)	(33.36%)
- Project Construct	338,094	326,150	778,000	133,000	-	(133,000)	(100.00%)
- Moving on Together	-	-	-	65,000	95,000	30,000	46.15%
- E-Rate	91,495	183,047	-	155,000	125,000	(30,000)	(19.35%)
51XX Local Sources	\$ 116,861,067	\$ 117,105,791	\$ 118,103,652	\$ 117,529,296	\$ 117,591,255	\$ 61,959	0.05%
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 761,316	\$ 662,565	\$ 700,000	\$ 601,724	\$ 601,724	\$ -	-
5221 State Assessed Utilities	1,116,823	1,108,746	1,108,746	1,145,778	1,145,778	-	-
5234 County Stock Insurance	166,529	202,873	202,873	113,135	113,135	-	-
52XX Intermediate Sources	\$ 2,044,668	\$ 1,974,184	\$ 2,011,619	\$ 1,860,637	\$ 1,860,637	\$ -	-
5300 State Sources							
5311 Basic Formula - State Aid	\$ 39,640,778	\$ 40,625,045	\$ 41,815,857	\$ 34,300,430	\$ 40,564,303	\$ 6,263,873	18.26%
5312 Transportation	3,107,609	3,056,221	3,051,790	2,561,849	2,779,265	217,416	8.49%
5313 Exceptional Pupil Aid	-	-	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,715,146	1,839,320	1,715,147	1,715,147	1,715,147	-	-
5315 Remedial Reading	-	-	-	-	-	-	-
5316 Gifted Center	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL FUNDS**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						Increase (Decrease) 2010-11	Increase (Decrease) 2010-11 %
5317 Career Ladder	1,081,872	11,528	1,170,000	1,170,000	-	(1,170,000)	(100.00%)
5318 Free/Reduce Lunch Count	-	-	-	-	-	-	-
5319 Classroom Trust Fund	5,825,966	5,739,775	5,755,819	5,781,079	5,865,606	84,527	1.46%
5324 Parents as Teachers	975,666	957,472	975,000	760,524	390,000	(370,524)	(48.72%)
5331 Free Text	-	-	-	-	-	-	-
5332 Vocational Aid	884,360	691,459	786,259	835,619	850,619	15,000	1.80%
5333 School Lunch Assistance	47,474	39,355	50,000	50,000	50,000	-	-
5334 Fair Share/Cigarette Tax	-	-	-	-	-	-	-
5337 Adult Basic Education	168,512	51,358	-	140,000	150,000	10,000	7.14%
5338 Literacy Grant	74,286	70,582	60,000	60,000	-	(60,000)	(100.00%)
5351 Handicapped Census	-	-	-	-	-	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	-	-	-	-	-	-	-
5357 Futures Program	-	-	-	-	-	-	-
5358 Safe Schools Grant	-	-	-	-	-	-	-
5359 Vocational Enhancement Grant	468,897	347,242	2,700,000	350,000	600,000	250,000	71.43%
5362 A+ Schools	29,884	41,372	-	33,000	33,000	-	-
5364 Grants For School Technology	25,765	-	-	-	-	-	-
5367 School Health Grant	87,120	90,000	90,000	90,000	81,000	(9,000)	(10.00%)
5368 Extended Care	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	276,399	253,525	253,525	462,308	462,308	-	-
5371 Readers for the Blind	34,348	3,398	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	45,895	45,799	-	-	-	-	-
5381 Extraordinary Cost	363,686	346,746	346,747	633,186	633,186	-	-
5382 Missouri Preschool Project	65,000	56,546	65,000	65,000	65,000	-	-
5383 Read to be Ready	-	-	-	-	-	-	-
5397 Other State Revenue	3,597	15,308	-	54,439	478,952	424,513	779.80%
- Project Construct	1,321,082	1,250,081	916,909	895,000	-	(895,000)	(100.00%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL FUNDS**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						Increase (Decrease) 2010-11	Increase (Decrease) 2010-11 %
- Area Career Center Constuction	-	3,431,150	-	2,023,000	-	(2,023,000)	(100.00%)
- Lewis & Clark Conservation	378	1,901	-	-	-	-	-
- Child Care Consortium - PAT	21,250	22,800	25,000	-	-	-	-
- School, Family, Community	-	-	-	-	-	-	-
- Math	-	-	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-	-	-
- Educare	-	-	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-	-	-
- Reading Recovery	-	-	-	-	-	-	-
53XX State Sources	\$ 56,264,970	\$ 58,987,983	\$ 59,777,053	\$ 51,980,581	\$ 54,718,386	\$ 2,737,805	5.27%
5400 Federal Sources							
5412 Medicaid	\$ 428,254	\$ 531,764	\$ 232,457	\$ 379,432	\$ 379,432	\$ -	-
5421 Vocational Education - Special Project	-	-	-	-	-	-	-
5422 Basic Formula - Stabilization Funds	-	-	-	7,332,920	-	(7,332,920)	(100.00%)
5423 Transportation - ARRA	-	-	-	305,558	-	(305,558)	(100.00%)
5424 Career Ladder-ARRA	-	1,077,050	-	18,300	-	(18,300)	(100.00%)
5427 Title II-Basic Grant	358,432	324,269	271,000	348,245	348,245	-	-
5435 Workforce Investment Act	7,672	34,579	-	11,264	-	(11,264)	(100.00%)
5436 Adult Basic Education	232,407	332,628	358,019	358,019	303,332	(54,687)	(15.27%)
5441 Entitlement PL 94-142	3,416,671	3,431,404	3,389,918	3,439,226	3,389,915	(49,311)	(1.43%)
5442 Early Childhood, Spec Ed	247,730	343,693	345,000	488,160	516,073	27,913	5.72%
5444 NLSF Federal Revenue	-	-	-	-	23,600	23,600	-
5445 School Lunch - Federal	2,200,894	2,573,106	2,400,000	2,400,000	2,400,000	-	-
5446 School Breakfast	626,937	791,680	584,000	584,000	584,000	-	-
5447 School Milk	-	6,430	6,000	6,000	6,000	-	-
5448 After School Snacks	666	3,081	2,000	2,000	2,000	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL FUNDS**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						Increase (Decrease) 2010-11	Increase (Decrease) 2010-11 %
5449 School Fruits & Veggies	2,727,633	3,254,448	3,600,000	20,000	20,000	-	-
5451 Title I				4,107,756	5,792,031	1,684,275	41.00%
5454 Comprehensive School Reform				-	-	-	-
5455 Title VI	77,237	23,078	-	-	-	-	-
5456 Goals 2000 - Early Childhood				-	-	-	-
5457 Goals 2000 Grants				-	-	-	-
5461 Drug Program	50,833	58,850	65,756	70,756	54,000	(16,756)	(23.68%)
5462 Title III	95,714	71,753	30,000	129,828	35,000	(94,828)	(73.04%)
5465 Title II	2,003,855	1,217,548	1,231,334	1,294,202	1,184,259	(109,943)	(8.50%)
5466 Title IID	1,367	-	-	285,398	25,000	(260,398)	(91.24%)
5472 Child Care Development	40,000	54,910	50,000	57,010	59,072	2,062	3.62%
5473 Learn and Serve Grant	-	-	-	-	-	-	-
5474 School To Work Grant	-	-	-	-	-	-	-
5475 Other Federal Revenue	-	1,000	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	54,000	54,000	-
5481 USDA-Summer Program	2,880	-	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	194,240	113,425	275,000	275,000	160,000	(115,000)	(41.82%)
5491 School Renovation Fund	-	-	-	-	-	-	-
5493 SPED Part B - ARRA	-	-	-	3,681,178	697,582	(2,983,596)	(81.05%)
5496 E Rate Funds	-	-	-	-	-	-	-
5497 Other Federal Revenue	3,911	24,634	2,000	27,000	22,573	(4,427)	(16.40%)
- Hurricane Relief for Displaced Students	159,542	4,764	-	-	-	-	-
- Youth Build	-	-	-	-	-	-	-
- Gallagher Grant	38,782	14,695	50,000	50,000	200,000	150,000	300.00%
- Mentoring Program	56,773	-	-	-	-	-	-
- LSTA	1,507	452	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL FUNDS**

Revenue Object Category	Actual 2007-08	Actual 2008-09	Budget 2009-10	Projected Actual 2009-10	Final Budget 2010-11	1 Year Variance 2010-11 vs 2009-10	
						Increase (Decrease) 2010-11	Increase (Decrease) 2010-11 %
5498 Comprehensive School Reform	-	-	-	-	-	-	-
54XX Federal Sources	\$ 12,973,937	\$ 14,289,241	\$ 12,892,484	\$ 25,671,252	\$ 16,256,114	\$ (9,415,138)	(36.68%)
5500 Donated Commodities							
5510 Donated Commodities	\$ 493,235	\$ 204,180	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	-
55XX Donated Commodities	\$ 493,235	\$ 204,180	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	-
5600 Other Sources							
5600 Energy Conservation Lease	\$ -	\$ -	\$ 2,600,000	\$ -	\$ -	\$ -	-
5611 Sale of Bonds	\$ 40,005,000	\$ 2,000,000	\$ -	\$ 12,027,000	\$ 46,800,000	\$ 34,773,000	289.12%
5631 Insurance Recoveries	\$ 97,221	\$ 383,006	\$ -	\$ 380,875	\$ -	\$ (380,875)	(100.00%)
5651 Premium on Sale of Bonds	\$ 26,664	\$ 135,650	\$ -	\$ 198,565	\$ -	\$ (198,565)	(100.00%)
5692 Proceeds - Bond Refunding	\$ -	\$ 2,875,000	\$ -	\$ 8,305,000	\$ -	\$ (8,305,000)	(100.00%)
56XX Other Sources	\$ 40,128,885	\$ 5,393,656	\$ 2,600,000	\$ 20,911,440	\$ 46,800,000	\$ 25,888,560	123.80%
5800 Tuition							
5810 Tuition - Other Districts	\$ 72,395	\$ 130,829	\$ 104,305	\$ 187,101	\$ 187,101	\$ -	-
5820 Tuition - Area Voc Fees	\$ 81,500	\$ 76,358	\$ 76,357	\$ 66,500	\$ 66,500	\$ -	-
58XX Tuition	\$ 153,895	\$ 207,187	\$ 180,662	\$ 253,601	\$ 253,601	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY REVENUE ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>	<u>1 Year Variance 2010-11 vs 2009-10</u>		
						<u>\$</u>	<u>%</u>	
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 15,100,869	\$ 9,026,961	\$ 6,201,324	\$ 6,495,706	\$ 5,050,325	\$ (1,445,381)	(22.25%)	
59XX Other Financing Sources	\$ 15,100,869	\$ 9,026,961	\$ 6,201,324	\$ 6,495,706	\$ 5,050,325	\$ (1,445,381)	(22.25%)	
All Funds - Revenues	\$ 244,021,526	\$ 207,189,183	\$ 202,166,794	\$ 225,102,513	\$ 242,930,318	\$ 17,827,805	7.92%	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Original</u> <u>Budget</u> <u>2009-10</u>	<u>Projected</u> <u>Actual</u> <u>2009-10</u>	<u>Final</u> <u>Budget</u> <u>2010-11</u>	<u>1 year Variance</u> <u>2010-11 vs 2009-10</u>	
						<u>\$</u>	<u>%</u>
Elementary Instruction	\$ 33,761,619	\$ 32,517,168	\$ 33,298,709	\$ 32,872,623	\$ 30,558,256	\$ (2,314,367)	(7.04%)
Middle/Junior High Instruction	22,721,307	21,540,268	21,360,992	21,171,824	20,000,972	(1,170,852)	(5.53%)
Senior High Instruction	14,581,017	13,724,123	13,329,047	13,743,207	13,518,994	(224,213)	(1.63%)
Douglass High Instruction	1,057,937	1,003,705	1,002,807	967,594	929,008	(38,586)	(3.99%)
General Instruction	512,625	555,873	566,051	438,124	453,062	14,938	3.41%
Special Education Instruction	19,875,752	19,774,270	20,062,695	20,307,150	20,689,527	382,377	1.88%
Gifted Program	1,268,259	1,219,769	1,253,928	1,235,770	1,235,763	(7)	-
Title I	2,568,364	2,760,296	2,717,017	2,858,702	4,426,555	1,567,853	54.84%
English-Second Language	1,423,526	1,436,339	1,385,341	1,345,716	1,359,670	13,954	1.04%
Vocational Instruction	3,626,406	3,591,875	3,748,500	3,629,610	3,308,452	(321,158)	(8.85%)
Student Activities-Athletics	948,532	896,275	907,501	850,420	811,413	(39,007)	(4.59%)
Adult Basic Education	67,478	67,631	70,372	81,664	-	(81,664)	(100.00%)
Tuition Payments	279,508	335,716	400,000	880,000	880,000	-	-
Pupil Services	9,625,073	9,116,840	8,763,552	8,888,342	8,560,069	(328,273)	(3.69%)
Instructional Services	9,476,962	8,656,602	8,721,350	8,461,448	8,901,325	439,877	5.20%
Administrative Services	2,439,331	2,518,271	2,410,100	2,218,263	2,257,825	39,562	1.78%

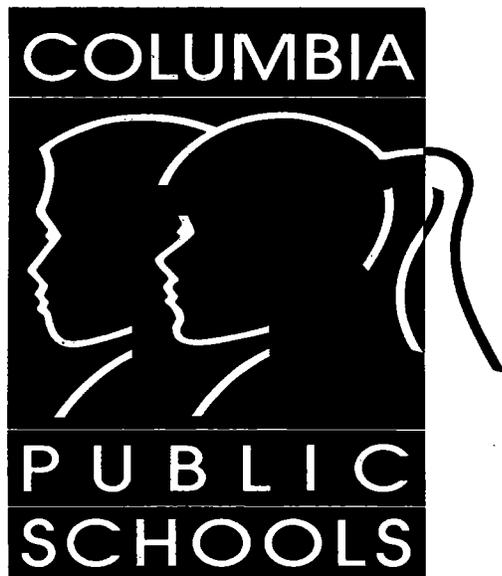
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**FINAL BUDGET 2010-11
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>	<u>1 year Variance 2010-11 vs 2009-10</u>	
						<u>\$</u>	<u>%</u>
						<u>Increase (Decrease)</u>	<u>Increase (Decrease)</u>
						<u>2010-11</u>	<u>2010-11</u>
Other Administrative Services	10,796,022	10,662,115	10,889,335	10,721,981	10,761,300	39,319	0.37%
Business Services	986,413	945,719	1,034,378	947,853	980,306	32,453	3.42%
Maintenance Services	14,930,717	14,157,521	15,269,091	14,605,587	15,212,065	606,478	4.15%
Security Services	475,951	436,879	580,365	531,160	532,066	906	0.17%
Transportation Services	7,844,429	7,419,884	7,474,208	7,769,389	8,385,189	615,800	7.93%
Community Services	862,650	737,066	762,284	903,003	775,740	(127,263)	(14.09%)
Parents as Teachers	1,487,898	1,468,557	1,483,715	1,476,814	870,107	(606,707)	(41.08%)
Other Financing Uses	14,302,224	8,982,261	6,201,324	5,802,724	5,150,325	(652,399)	(11.24%)
Debt Services	37,216,647	21,200,329	19,646,963	27,535,028	19,195,598	(8,339,430)	(30.29%)
Capital Projects	25,705,917	21,361,971	10,000,000	16,479,072	20,700,000	4,220,928	25.61%
Food Services	6,491,286	6,840,560	6,581,109	6,902,288	6,834,496	(67,792)	(0.98%)
Student Activities	1,894,686	1,461,708	1,580,000	1,277,500	1,337,500	60,000	4.70%
Adult Education	2,167,904	1,642,226	1,721,676	1,776,144	2,311,799	535,655	30.16%
Grants and Donations Fund	5,183,108	3,916,348	4,256,060	3,443,195	3,303,126	(140,069)	(4.07%)
Total	\$ 254,579,548	\$ 220,948,165	\$ 207,478,470	\$ 220,122,195	\$ 214,240,508	\$ (5,881,687)	(2.67%)

**Final Budget
2010-11**

Compensation



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

COMPENSATION SUMMARY FOR 2010-2011

	2009-2010 Budget Total Operating	2009-2010 Projected Total Operating	2010-2011 Budget Total Operating
Teacher Contracts	\$ 65,992,000	\$ 65,431,164	\$ 66,085,476
One Time One Percent Stipend	\$ 816,502	\$ 771,547	\$ -
Extra Days	\$ 703,000	\$ 714,900	\$ 500,000
Travel Allowance	\$ 183,000	\$ 16,030	\$ 17,030
Career Ladder	\$ 2,825,000	\$ 2,746,500	\$ 1,675,365
Summer School	\$ 2,426,992	\$ 2,596,658	\$ 2,398,287
Sick Leave/Vacation Payout for Retirees	\$ 475,000	\$ 261,174	\$ 261,174
Homebound Instruction	\$ 40,000	\$ 73,439	\$ 73,439
Other Payrolls	\$ 1,209,878	\$ 1,214,672	\$ 1,250,000
Substitutes	\$ 1,300,000	\$ 1,402,114	\$ 1,450,000
Administrator Contracts	\$ 7,185,000	\$ 7,653,851	\$ 7,208,884
Nurse Contracts	\$ 1,015,000	\$ 1,051,788	\$ 1,070,615
Home School Communicator Contracts	\$ 720,000	\$ 641,264	\$ 551,264
Parent as Teacher Contracts	\$ 1,150,000	\$ 1,108,872	\$ 660,390
Outreach Counselor Contracts	\$ 450,000	\$ 408,891	\$ 374,891
Specialist Contracts	\$ 783,000	\$ 842,861	\$ 857,948
Support Staff Salaries	\$ 10,126,000	\$ 10,256,269	\$ 10,155,000
Instructional Aides & Aides	\$ 2,928,000	\$ 2,995,414	\$ 3,078,986
Overtime	\$ 190,000	\$ 193,500	\$ 193,500
Category I Stipends - MSHSAA activity	\$ 809,000	\$ 799,826	\$ 799,826
Category II Stipends - Club Sponsors	\$ 33,320	\$ 33,131	\$ 35,750
Category III Stipends - Administrative	\$ 253,000	\$ 228,025	\$ 228,025
General Supervision Stipends	\$ 95,000	\$ 76,159	\$ 11,900
Playground Supervision (1000 hrs /week)	\$ 350,000	\$ 303,928	\$ 320,000
Temporary/Seasonal Employees	\$ 175,000	\$ 108,537	\$ 125,000
Early Retirement Incentive	\$ -	\$ 59,000	\$ 59,000
Totals	\$ 102,233,692	\$ 101,989,514	\$ 99,441,750

These estimations are based on query data extracted from the payroll system combined with stipend budget information from the human resource system. They will not be exact but are a close approximation of the expected pay by category. The largest variance from budget to projected actual in 2009-10 falls on the Administrator line, due to a change in methodology on Assistant Elementary Principal Contracts who were previously included in teacher contracts.

**COLUMBIA PUBLIC SCHOOLS
FINAL BUDGET
2010-2011**

CATEGORY I STIPENDS

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Stipend Rate	Total Stipend Amount
				#1	#2	#3	#4	#5	#6	#7	#8			
Band-Concert/Contest	Director	2	1-HS	7	3	5	7	2	1	2	6	33	\$3,795	\$7,590
Band-Jazz	Director	3	1-HS	4	3	3	3	1	0	2	3	19	\$2,185	\$6,555
Band-Marching	Director	2	1-HS	3	4	7	5	2	3	2	5	31	\$3,565	\$7,130
Band-Concert/Contest	Assistant Director	2	1-HS	5	3	5	5	2	0	2	6	28	\$3,220	\$6,440
Band-Marching	Assistant Director	2	1-HS	5	4	5	3	2	2	2	5	28	\$3,220	\$6,440
Band-Marching (1st Position)	Supplementary Staff	8	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$20,240
Baseball	Head Coach	2	1-HS	9	2	5	5	2	2	3	7	35	\$4,025	\$8,050
Baseball	Asst. Coach	4	1-HS	9	2	1	3	2	0	3	7	27	\$3,105	\$12,420
Basketball	Head Coach	4	1-HS	10	2	10	9	1	2	5	11	50	\$5,750	\$23,000
Basketball	Asst. Head	4	1-HS	10	2	3	5	1	1	5	9	36	\$4,140	\$16,560
Basketball	Asst. Coach	4	1-HS	8	2	1	3	1	0	3	8	26	\$2,990	\$11,960
Basketball-DHS	Head Coach	1	1-HS	10	2	10	9	1	2	5	11	50	\$5,750	\$5,750
Basketball-DHS	Asst. Coach	1	1-HS	10	2	3	5	1	0	5	9	35	\$4,025	\$4,025
Cheerleading	Coordinator	2	1-HS	2	0	1	1	1	2	0	2	9	\$1,035	\$2,070
Cheerleading / Basketball G	Sponsor	2	1-HS	6	1	1	1	1	0	4	2	16	\$1,840	\$3,680
Cheerleading / Basketball B	Sponsor	2	1-HS	6	1	1	1	1	0	4	2	16	\$1,840	\$3,680
Cheerleading/Football (No volleyball cheerleaders)	Sponsor	2	1-HS	4	1	1	1	1	0	3	2	13	\$1,495	\$2,990
Cheerleading/Soccer	Sponsor	2	1-HS	5	1	1	1	1	0	2	1	12	\$1,380	\$2,760
Choral Act	Director	2	1-HS	12	4	5	7	2	0	2	5	37	\$4,255	\$8,510
Color Guard	Sponsor	1	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$2,530
Cross Country – B/G	Head Coach	2	1-HS	7	4	3	3	0	1	3	4	25	\$2,875	\$5,750
Cross Country – B/G	Asst Coach	2	1-HS	7	4	0	1	0	0	3	4	19	\$2,185	\$4,370
Debate	Coach	2	1-HS	2	1	3	3	0	1	3	2	15	\$1,725	\$3,450
Football	Head Coach	2	1-HS	11	2	10	9	3	6	3	9	53	\$6,095	\$12,190
Football	Asst. Head Coach	4	1-HS	11	2	5	7	3	1	3	8	40	\$4,600	\$18,400
Football	Asst. Coach	10	1-HS	11	2	3	5	3	0	3	5	32	\$3,680	\$36,800
Golf - B	Coach	2	1-HS	9	2	3	3	1	0	3	1	22	\$2,530	\$5,060
Golf – G	Coach	2	1-HS	9	2	3	3	1	0	3	1	22	\$2,530	\$5,060
MSHSAA Academic Team	Sponsors	2	1-HS	3	1	1	1	0	0	3	4	13	\$1,495	\$2,990
Musical Production	Director	2	1-HS	5	4	7	7	2	2	0	4	31	\$3,565	\$7,130
Musical Production	Asst. Director	2	1-HS	4	4	3	5	2	0	0	4	22	\$2,530	\$5,060
Musical/Orchestra	Director	2	1-HS	4	3	1	5	1	0	0	0	14	\$1,610	\$3,220
Newspaper	Sponsor	2	1-HS	4	2	5	3	1	0	0	0	15	\$1,725	\$3,450
Orchestra	Director	2	1-HS	3	4	3	5	1	0	2	4	22	\$2,530	\$5,060
Percussion	Sponsor	2	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$5,060
Plays	Director	1	1-HS	6	5	1	5	2	0	0	7	26	\$2,990	\$2,990
Pompon	Coach	4	1-HS	9	2	3	3	1	0	0	2	20	\$2,300	\$9,200
Set Design	Coach	2	1-HS	2	1	1	1	2	0	0	2	9	\$1,035	\$2,070
Show Choir	Director	1	1-HS	2	4	7	7	2	0	3	9	34	\$3,910	\$3,910

**COLUMBIA PUBLIC SCHOOLS
FINAL BUDGET
2010-2011**

CATEGORY I STIPENDS

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Stipend Rate	Total Stipend Amount
				#1	#2	#3	#4	#5	#6	#7	#8			
Soccer – B	Head Coach	2	1-HS	9	2	5	5	2	2	4	7	36	\$4,140	\$8,280
Soccer – B	Asst. Coach	4	1-HS	9	2	1	1	2	0	4	7	26	\$2,990	\$11,960
Soccer – G	Head Coach	2	1-HS	9	2	5	5	2	2	4	7	36	\$4,140	\$8,280
Soccer – G	Asst. Coach	5	1-HS	9	2	1	1	2	0	4	7	26	\$2,990	\$14,950
Softball	Head Coach	2	1-HS	9	2	5	5	2	2	3	7	35	\$4,025	\$8,050
Softball	Asst. Coach	4	1-HS	9	2	1	3	2	0	3	7	27	\$3,105	\$12,420
Speech and Drama	Coach	2	1-HS	7	2	5	5	0	2	3	3	27	\$3,105	\$6,210
Stage Costume Construction	Sponsor	2	1-HS	4	2	1	3	2	0	0	1	13	\$1,495	\$2,990
Swimming – B	Head Coach for 2 schools	1	1-HS	12	4	10	7	2	2	5	13	55	\$6,325	\$6,325
Swimming – B	Asst. Coach for 2 schools	1	1-HS	8	3	1	1	1	0	8	10	32	\$3,680	\$3,680
Swimming – G	Head Coach for 2 schools	1	1-HS	12	4	10	7	2	2	5	13	55	\$6,325	\$6,325
Swimming – G	Asst. Coach For 2 schools	1	1-HS	8	3	1	1	1	0	5	10	29	\$3,335	\$3,335
Tech Dir/Stage Production	Director	2	1-HS	3	4	1	5	2	0	0	4	19	\$2,185	\$4,370
Tennis – B	Coach	2	1-HS	9	2	3	3	1	0	3	3	24	\$2,760	\$5,520
Tennis – G	Coach	2	1-HS	9	2	3	3	1	0	3	3	24	\$2,760	\$5,520
Track – B&G	Head Coach	2	1-HS	7	2	3	5	2	3	3	7	32	\$3,680	\$7,360
Track – B&G	Asst. Coach	8	1-HS	7	2	1	3	2	0	3	7	25	\$2,875	\$23,000
Volleyball	Head Coach	2	1-HS	7	2	3	3	1	1	4	7	28	\$3,220	\$6,440
Volleyball	Asst. Coach	2	1-HS	7	2	1	1	1	0	4	7	23	\$2,645	\$5,290
Wrestling	Head Coach	2	1-HS	10	2	5	5	3	2	5	9	41	\$4,715	\$9,430
Wrestling	Asst. Coach	4	1-HS	7	2	1	3	3	0	5	9	30	\$3,450	\$13,800
Yearbook (curr.)	Sponsor	2	1-HS	3	2	1	3	1	0	0	0	10	\$1,150	\$2,300
Yearbook (non-curr.)	Sponsor	0	1-HS	11	2	1	3	1	0	0	0	18	\$2,070	\$0
Band-Marching	Director	3	2-JH	5	4	5	3	2	1	2	7	29	\$3,335	\$10,005
Basketball	Head Coach (9 th)	6	2-JH	9	2	3	5	1	1	2	3	26	\$2,990	\$17,940
Basketball	Head Coach (8 th)	6	2-JH	8	2	1	5	1	0	1	1	19	\$2,185	\$13,110
Basketball	Asst Coach (9 th)	6	2-JH	9	2	2	5	1	0	2	3	24	\$2,760	\$16,560
Basketball	Asst Coach (8 th)	6	2-JH	8	2	1	5	0	0	1	0	17	\$1,955	\$11,730
Cheerleading/Bsktbl-8 B&G	Coach	3	2-JH	6	1	1	3	1	0	0	0	12	\$1,380	\$4,140
Cheerleading/Bsktbl-9 B&G	Coach	3	2-JH	7	1	1	3	1	0	0	0	13	\$1,495	\$4,485
Cheerleading/Football / VB-9	Coach	3	2-JH	4	1	1	3	1	0	0	0	10	\$1,150	\$3,450
Choral Act.	Director	3	2-JH	3	4	3	3	2	0	2	5	22	\$2,530	\$7,590
Football	Head Coach	3	2-JH	12	4	2	4	3	0	3	7	35	\$4,025	\$12,075
Football	Asst. Coach	9	2-JH	10	4	1	3	2	0	2	5	27	\$3,105	\$27,945
Speech	Coach	2	2-JH	7	4	1	3	1	0	0		16	\$1,840	\$3,680

**COLUMBIA PUBLIC SCHOOLS
FINAL BUDGET
2010-2011**

CATEGORY I STIPENDS

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Stipend Rate	Total Stipend Amount
				#1	#2	#3	#4	#5	#6	#7	#8			
Track – B&G	Head Coach	3	2-JH	5	3	1	3	2	3	1	0	18	\$2,070	\$6,210
Track – B&G	Asst. Coach	9	2-JH	5	3	1	1	2	0	1	0	13	\$1,495	\$13,455
Volleyball	Head Coach	3	2-JH	7	2	1	3	1	1	2	6	23	\$2,645	\$7,935
Volleyball	Asst. Coach	3	2-JH	7	2	0	0	1	0	2	5	17	\$1,955	\$5,865
Yearbook	Sponsor–No Class	1	2-JH	5	2	1	5	1	0	0	0	14	\$1,610	\$1,610
Yearbook	Sponsor–with Class	1	2-JH	3	1	1	1	1	0	0	1	8	\$920	\$920
Band	Director	13	3-MS	3	4	3	3	2	0	0	0	15	\$1,725	\$22,425
Choir	Director	5	3-MS	2	4	3	3	1	0	1	0	14	\$1,610	\$8,050
Orchestra	Director	1	3-MS	2	3	1	3	1	0	0	0	10	\$1,150	\$1,150
Band: Honors	Co-Director	0	4-Ele	1	4	1	1	1	0	0	0	8	\$920	\$0
Band: Awards	Co-Director	2	4-Ele	3	4	3	3	1	0	0	0	14	\$1,610	\$3,220
Orchestra - Beginning or Int	Director-4 Positions @ 1 group	4	4-Ele	4	4	1	3	1	0	0	0	13	\$1,495	\$5,980
Orchestra	Asst. Director	2	4-Ele	\$400 per assigned day								13	\$1,495	\$2,990
Choir	Director	19	4-Ele	2	4	1	2	0	0	0	0	9	\$1,035	\$19,665

TOTALS: 274 \$711,620

In the past, LONGEVITY POINTS were assigned to Category I Stipends. The point value assigned was \$115/point. MSHSAA coaches and sponsors in Category I activities received one (1) point for longevity after three (3) years as a coach or sponsor in the same activity. After the three years, they then were awarded a longevity point each year as long as they stay involved in that sport or activity.

Due to budget constraints, longevity points were not assigned for 2010-2011. This would have cost the district an additional \$39,000 with benefits. This is a budget issue to be addressed in 2011-2012.

**COLUMBIA PUBLIC SCHOOLS
FINAL BUDGET
2010-11**

CATEGORY II STIPENDS

(secondary schools only, all elementary eliminated in 2009-10)

	<u>2009-2010</u>	<u>2010-2011</u>
Gentry MS	\$1,432.51	\$1,432.51
Lange MS	\$1,956.00	\$1,956.00
Smithton MS	\$998.75	\$998.75
Jefferson JHS	\$4,670.00	\$4,670.00
Oakland JHS	\$4,058.75	\$4,058.75
West JHS	\$6,061.67	\$6,061.67
Career Center	\$3,670.00	\$3,670.00
Douglass HS	\$345.00	\$345.00
Hickman HS	\$6,050.00	\$6,050.00
Rock Bridge HS	\$4,077.50	\$4,077.50
	<u>\$33,320.18</u>	<u>\$33,320.18</u>

Category II Stipends include sponsors of clubs that may be co-curricular and/or enhance the current educational programs. These school clubs provide activities that teachers do not generally have time to offer during the school day. These stipends are valued based on specific criteria.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

CATEGORY III STIPENDS

STIPEND	AMOUNT	# of Positions
Administrative Assistant	\$3,000	1 employee
Adult Business Education	\$2,000	1 employee
Adult Ed. Coordinator	\$2,000	1 employee
Adult Ed. Webpage	\$1,000	1 employee
Advanced Placement Audit – Syllabus Development	\$150	1 employee
Athletic Director (JHS)	\$1,000	3 employees
Auditorium Director	\$1,725	(High School) 2 employees
Auditorium Assist. Director	\$350	(High School) 1 employee
Class Sponsor – Junior	\$300 - \$700	2 employees
Class Sponsor -- Senior	\$1,000	2 employees
Class Sponsor – Sophomore	\$300	2 employee
Community Leader (Elem)	\$300	3 employees
Coordinator, District Basketball	\$3,000	1 employee
Developing Pre-Engineering Program	\$2,000	1 employee
DHS Building Chair	\$1,000	4 employees
Director of Summer School	\$4,000	1 employee
Director of Title I	\$5,000	1 employee
District Elem. Guidance Director	\$2,000	1 employee
District Foreign Language Coordinator	\$2,000	1 employee
District Guidance Coordination	\$2,000	1 employee
District Secondary P.E. Coordinator	\$1,500	1 employee
District Sp. Ed. Coordination in Area of Specialty	\$2,000	1 employee
District Speech and Drama Liaison	\$1,265	1 employee
Early Childhood Coordinator	\$2,000	1 employee
ECA Coordinator (Extra Curricular Activities) at Middle School Level	\$750	3 employees
Elem. Sp. Ed. Dept. Liaison	\$345 – \$805	19 employees
Evening Science Program (Elem.)	\$250	1 employee
Family Math (Elem.)	\$445	1 employee
Foreign Language Building Chair (HS)	\$1,000	2 employees
Foreign Language Building Chair (JHS)	\$400	3 employees
Guidance Director JH/HS	\$2,000	5 employees
Head or Lead Teacher	\$500	5 employees
Health Occupations Counselor	\$2,000	1 employee
Health Building Chairman (JHS)	\$100	3 employees
Hickman Review Literary	\$1,600	1 employee
High School Dept Chair	\$1,500	+ 1 class period for Core Contact (Lang, Math, Soc Studies, Science,

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

CATEGORY III STIPENDS

STIPEND	AMOUNT	# of Positions
		Special Education) 10 employees
HSC Basketball Program Coordinators	\$250 - \$300	4 employees
Inst. Music Coord. (Elem to MS Transition)	\$1,500	1 employee
Jr. High Bldg. Chair	\$1,500	(+1 Supervision Period) 15 employees
LPN Coordinator	\$2,000	1 employee
Leadership of MSAN Action	\$1,500	1 employee
MAC Scholar Counselor	\$1,500	1 employee
MAC and MAAC Jr. Scholars	\$690 – \$1,035	19 employees
Middle School Content Liaison	\$1,500	(No plan time)15 employees
Nurse Coordinator	\$2,000	1 employee
Park Avenue Lead Teacher	\$1,500	1 employee
Partner in Education Sponsor	\$300 - \$600	4 employees
P.E. Depart Building Chair (Junior High)	\$250	3 employees
P.E. Depart Building Chair (Senior High)	\$1,500	2 employees
Preschool Program Supervisor	\$1,500	1 employee
Service Squad	\$125	2 employees
Surgical Tech. Asst. Coordinator	\$2,000	1 employee
Vandiver Building Coordinator	\$1,000	1 employee
TOTAL CATEGORY III		\$182,887.27 + SB319 money(below)

SB 319-tutoring required by law	\$27/hr.	35 employees (\$40, 837.03 w/ benefits)
Mentor for First Year Teachers	\$300	
Mentor for Second Year Teachers	\$150	

***Contingent upon renewed State funding

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

EXTENDED CONTRACT DAYS

Line #	Ext. Contract (for)	# of Days (stipend)	# of Positions	Amount of Stipend(s)	Total Days
1	District PBS Coordinator	15	1	\$ 4,001.85	15
2	District PE/Health Coordinator (.42 FTE)	34	1	\$ 3,996.26	34
3	District ECSE Coordinator	20	1	\$ 6,151.80	20
4	District Practical Arts Coordinator	34	1	\$ 12,043.14	34
5	District Coordinator of Secondary PE	6	1	\$ 1,757.40	6
6	District MAC Scholars Coordinator	16	1	\$ 4,451.52	16
7	District Nurse Coordinator	8	1	\$ 2,304.08	8
8	District Elementary Guidance Coordinator	5	1	\$ 1,529.79	5
9	District Language Arts Coordinator	35	1	\$ 12,419.75	35
10	Special Education Bldg. Chair High School	27	1	\$ 9,529.11	27
11	Special Education Bldg. Chair	10	5	\$ 13,600.80	50
12	District Spec. Ed. Specialists	10	3	\$ 9,603.00	30
13	District Spec. Ed. Specialists	8	1	\$ 2,147.44	8
14	District Spec. Ed. Specialists	5	1	\$ 1,207.50	5
15	Elem. Administrative Assistant	10	1	\$ 2,553.70	10
16	Elem. Media Specialists	2	19	\$ 9,377.97	38
17	Sec. Media Specialists (MS/JHS)	7	6	\$ 11,475.36	42
18	Sec. Media Specialists (DHS)	3	1	\$ 922.77	3
19	Sec. Media Specialists (HS)	9	4	\$ 10,617.93	36
20	FACS Teachers	6	13	\$ 18,629.55	78
21	Music High School - Band Director	23	2	\$ 12,872.87	46
22	Music High School - Asst Band Director	13	2	\$ 6,300.32	26
23	Music High School - Vocal	8	2	\$ 3,772.64	16
24	Industrial Tech. Teachers	6	12	\$ 18,714.72	72
25	Secondary Guidance (Directors)	37	5	\$ 60,187.90	185
26	Secondary Guidance (DHS)	18	1	\$ 5,184.18	18
27	Secondary Guidance (Middle School)	17	6	\$ 27,717.14	102
28	Secondary Guidance	10	17	\$ 39,513.25	170
29	Student Services	1	1	\$ 355.50	1
30	HS Science Lab	4	1	\$ 1,171.60	4
31	Vocational Counselor	15	2	\$ 9,521.40	30
32	Vocational Ag Teacher	40	4	\$ 48,692.00	160
33	Vocational Teacher--Specialized	18	1	\$ 4,743.54	18
34	Vocational Teacher --Specialized	17	2	\$ 11,040.48	34
35	Vocational Data Analysis	17	1	\$ 5,007.01	17
36	Vocational Teacher	13	4	\$ 11,851.58	52
37	Vocational Teacher	12	1	\$ 3,064.44	12
38	Career Planning Specialist	10	1	\$ 2,945.30	10

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

EXTENDED CONTRACT DAYS

Line #	Ext. Contract (for)	# of Days (stipend)	# of Positions	Amount of Stipend(s)	Total Days
39	Vocational Teacher	8	19	\$ 34,813.53	152
40	Vocational Student Services-Basic Skills	3	1	\$ 1,066.50	3
41	Vocational Student Services	1	4	\$ 1,337.00	4
42	A+ Coordinator	18	2	\$ 12,138.04	36
43	Integration of Technology	34	4	\$ 34,403.92	136
44	COE Supervision	9	1	\$ 3,164.85	9
	TOTALS		160	\$ 497,900.43	1,813

Vocational Teachers:

All vocational teachers except those in student services have a 10 day extra duty contract. Specialized areas within Vocational Programs have additional days. This table represents the budget cuts implemented for 2010-2011.

Agriculture 40 days (30 days in addition to basic 10 days)

Specialized Areas 18 days (8 days in addition to basic 10 days)

Automotive Technician

Specialized Areas 17 days (7 days in addition to basic 10 days)

Pre-Engineering Programs

Job Placement Specialist

Future Business Leader of America (FBLA) 17 days (7 days in addition to basic 10 days)

Perkins Accountability Evaluation of Data

Skills USA 13 days (3 days in addition to basic 10 days)

Culinary Arts

Laser Technology

Student Services -- Basic Skills 3 days

Program Evaluation and Data

Student Services 1 day

Program Evaluation and Data

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Columbia School District
Instructional Aide Hourly Salary Schedule
2010-2011 with one additional 1% index step

Step	I		II		III		IV		V		VI		VII		VIII	
	B.S. Salary	Index	B.S. + 15 150 Salary	OR Index	M.S. Salary	Index	M.S. + 15 Salary	Index	M.S. + 30 Salary	Index	M.S. + 45 Salary	Index	M.S. + 60 Salary	Index	M.S. + 75 OR DOCTORATE Salary	Index
1	11.53	1.00	\$ 11.99	1.04	\$ 12.97	1.125	\$ 13.43	1.165	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325
2	11.99	1.04	\$ 12.45	1.08	\$ 13.43	1.165	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365
3	12.45	1.08	\$ 12.92	1.12	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405
4	12.92	1.12	\$ 13.38	1.16	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445
5	13.38	1.16	\$ 13.84	1.20	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485
6	13.84	1.20	\$ 14.30	1.24	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525
7	14.30	1.24	\$ 14.76	1.28	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565
8	14.76	1.28	\$ 15.22	1.32	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605
9	15.22	1.32	\$ 15.68	1.36	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605	\$ 18.97	1.645
10	15.68	1.36	\$ 16.14	1.40	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.43	1.685
11	16.14	1.40	\$ 16.61	1.44	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.43	1.685	\$ 19.89	1.725
12	16.26	1.41	\$ 17.07	1.48	\$ 18.05	1.565	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.43	1.685	\$ 19.89	1.725	\$ 20.35	1.765
13	16.38	1.42	\$ 17.18	1.49	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.43	1.685	\$ 19.89	1.725	\$ 20.35	1.765	\$ 20.82	1.805
14	16.46	\$ 0.08	\$ 17.30	1.50	\$ 18.62	1.615	\$ 19.43	1.685	\$ 19.89	1.725	\$ 20.35	1.765	\$ 20.82	1.805	\$ 21.28	1.845
15	16.54	\$ 0.08	\$ 17.38	\$ 0.08	\$ 18.74	1.625	\$ 19.55	1.695	\$ 20.35	1.765	\$ 20.82	1.805	\$ 21.28	1.845	\$ 21.74	1.885
16	16.63	\$ 0.09	\$ 17.46	\$ 0.08	\$ 18.82	\$ 0.08	\$ 19.66	1.705	\$ 20.47	1.775	\$ 21.28	1.845	\$ 21.74	1.885	\$ 22.20	1.925
17	16.72	\$ 0.09	\$ 17.55	\$ 0.09	\$ 18.90	\$ 0.08	\$ 19.74	\$ 0.08	\$ 20.58	1.785	\$ 21.39	1.855	\$ 22.20	1.925	\$ 22.66	1.965
18	16.81	\$ 0.09	\$ 17.64	\$ 0.09	\$ 18.99	\$ 0.09	\$ 19.82	\$ 0.08	\$ 20.66	\$ 0.08	\$ 21.51	1.865	\$ 22.31	1.935	\$ 23.12	2.005
19	16.90	\$ 0.09	\$ 17.73	\$ 0.09	\$ 19.08	\$ 0.09	\$ 19.91	\$ 0.09	\$ 20.74	\$ 0.08	\$ 21.59	\$ 0.08	\$ 22.43	1.945	\$ 23.58	2.045
20	16.99	\$ 0.09	\$ 17.82	\$ 0.09	\$ 19.17	\$ 0.09	\$ 20.00	\$ 0.09	\$ 20.83	\$ 0.09	\$ 21.67	\$ 0.08	\$ 22.51	\$ 0.08	\$ 24.04	2.085
21	17.08	\$ 0.09	\$ 17.91	\$ 0.09	\$ 19.26	\$ 0.09	\$ 20.09	\$ 0.09	\$ 20.92	\$ 0.09	\$ 21.76	\$ 0.09	\$ 22.59	\$ 0.08	\$ 24.51	2.125
22	17.08		\$ 18.00	\$ 0.09	\$ 19.35	\$ 0.09	\$ 20.18	\$ 0.09	\$ 21.01	\$ 0.09	\$ 21.85	\$ 0.09	\$ 22.68	\$ 0.09	\$ 24.97	2.165
23	17.08		\$ 18.00		\$ 19.44	\$ 0.09	\$ 20.27	\$ 0.09	\$ 21.10	\$ 0.09	\$ 21.94	\$ 0.09	\$ 22.77	\$ 0.09	\$ 25.08	2.175
24	17.08		\$ 18.00		\$ 19.44		\$ 20.36	\$ 0.09	\$ 21.19	\$ 0.09	\$ 22.03	\$ 0.09	\$ 22.86	\$ 0.09	\$ 25.16	\$ 0.08
25	17.08		\$ 18.00		\$ 19.44		\$ 20.36		\$ 21.28	\$ 0.09	\$ 22.12	\$ 0.09	\$ 22.95	\$ 0.09	\$ 25.24	\$ 0.08
26	17.08		\$ 18.00		\$ 19.44		\$ 20.36		\$ 21.28		\$ 22.21	\$ 0.09	\$ 23.04	\$ 0.09	\$ 25.33	\$ 0.09
27	17.08		\$ 18.00		\$ 19.44		\$ 20.36		\$ 21.28		\$ 22.21		\$ 23.13	\$ 0.09	\$ 25.42	\$ 0.09
28	17.08		\$ 18.00		\$ 19.44		\$ 20.36		\$ 21.28		\$ 22.21		\$ 23.13		\$ 25.51	\$ 0.09
29	17.08		\$ 18.00		\$ 19.44		\$ 20.36		\$ 21.28		\$ 22.21		\$ 23.13		\$ 25.60	\$ 0.09
30	17.08		\$ 18.00		\$ 19.44		\$ 20.36		\$ 21.28		\$ 22.21		\$ 23.13		\$ 25.69	\$ 0.09

**Columbia School District
Salary Schedule for Instructional Aides
Hired After 06/30/2010
2010-2011**

Instructional Aides			
FT Hours	1496		
Days/HR	187/8		
Min	\$11.53		
Max	\$16.95		
Index			
	1	\$11.53	
	2	\$11.99	1.04
	3	\$12.45	1.08
	4	\$12.92	1.12
	5	\$13.38	1.16
	6	\$13.84	1.20
	7	\$14.30	1.24
	8	\$14.76	1.28
	9	\$15.22	1.32
	10	\$15.68	1.36
	11	\$16.14	1.40
	12	\$16.26	1.41
	13	\$16.34	\$0.08
	14	\$16.42	\$0.08
	15	\$16.50	\$0.08
	16	\$15.59	\$0.09
	17	\$16.68	\$0.09
	18	\$16.77	\$0.09
	19	\$16.86	\$0.09
	20	\$16.95	\$0.09

Columbia School District
Parents As Teachers
Salary Schedule
2010-2011 with extended 1% index

Step	I		II		III		IV		V		VI		VII		VIII	
	B.S.	Index	B.S. + 15	OR 150	M.S.	M.S. + 15	M.S. + 30	M.S. + 45	M.S. + 60	M.S. + 75	OR DOCTORATE	Index	Index	Index	Index	Index
1	\$ 30,514	1.00	\$ 31,735	1.04	\$ 34,328	1.125	\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325
2	\$ 31,735	1.04	\$ 32,955	1.08	\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365
3	\$ 32,955	1.08	\$ 34,176	1.12	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405
4	\$ 34,176	1.12	\$ 35,396	1.16	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445
5	\$ 35,396	1.16	\$ 36,617	1.20	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485
6	\$ 36,617	1.20	\$ 37,837	1.24	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525
7	\$ 37,837	1.24	\$ 39,058	1.28	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565
8	\$ 39,058	1.28	\$ 40,278	1.32	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605
9	\$ 40,278	1.32	\$ 41,499	1.36	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645
10	\$ 41,499	1.36	\$ 42,720	1.40	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685
11	\$ 42,720	1.40	\$ 43,940	1.44	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725
12	\$ 43,025	1.410	\$ 45,161	1.48	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765
13	\$ 43,125	\$ 100	\$ 45,466	1.49	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805
14	\$ 43,225	\$ 100	\$ 45,566	\$ 100	\$ 49,280	1.615	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845
15	\$ 43,325	\$ 100	\$ 45,666	\$ 100	\$ 49,380	\$ 100	\$ 51,721	1.695	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845	\$ 57,519	1.885
16	\$ 43,445	\$ 120	\$ 45,766	\$ 100	\$ 49,480	\$ 100	\$ 51,821	\$ 100	\$ 54,162	1.775	\$ 56,298	1.845	\$ 57,519	1.885	\$ 58,739	1.925
17	\$ 43,565	\$ 120	\$ 45,886	\$ 120	\$ 49,580	\$ 100	\$ 51,921	\$ 100	\$ 54,262	\$ 100	\$ 56,603	1.855	\$ 58,739	1.925	\$ 59,960	1.965
18	\$ 43,685	\$ 120	\$ 46,006	\$ 120	\$ 49,700	\$ 120	\$ 52,021	\$ 100	\$ 54,362	\$ 100	\$ 56,703	\$ 100	\$ 59,045	1.935	\$ 61,181	2.005
19	\$ 43,805	\$ 120	\$ 46,126	\$ 120	\$ 49,820	\$ 120	\$ 52,141	\$ 120	\$ 54,462	\$ 100	\$ 56,803	\$ 100	\$ 59,145	\$ 100	\$ 62,401	2.045
20	\$ 43,925	\$ 120	\$ 46,246	\$ 120	\$ 49,940	\$ 120	\$ 52,261	\$ 120	\$ 54,582	\$ 120	\$ 56,903	\$ 100	\$ 59,245	\$ 100	\$ 63,622	2.085
21	\$ 44,045	\$ 120	\$ 46,366	\$ 120	\$ 50,060	\$ 120	\$ 52,381	\$ 120	\$ 54,702	\$ 120	\$ 57,023	\$ 120	\$ 59,345	\$ 100	\$ 64,842	2.125
22	\$ 44,045		\$ 46,486	\$ 120	\$ 50,180	\$ 120	\$ 52,501	\$ 120	\$ 54,822	\$ 120	\$ 57,143	\$ 120	\$ 59,465	\$ 120	\$ 65,147	2.135
23	\$ 44,045		\$ 46,486		\$ 50,300	\$ 120	\$ 52,621	\$ 120	\$ 54,942	\$ 120	\$ 57,263	\$ 120	\$ 59,585	\$ 120	\$ 65,247	\$ 100
24	\$ 44,045		\$ 46,486		\$ 50,300		\$ 52,741	\$ 120	\$ 55,062	\$ 120	\$ 57,383	\$ 120	\$ 59,705	\$ 120	\$ 65,347	\$ 100
25	\$ 44,045		\$ 46,486		\$ 50,300		\$ 52,741		\$ 55,182	\$ 120	\$ 57,503	\$ 120	\$ 59,825	\$ 120	\$ 65,447	\$ 100
26	\$ 44,045		\$ 46,486		\$ 50,300		\$ 52,741		\$ 55,182		\$ 57,623	\$ 120	\$ 59,945	\$ 120	\$ 65,567	\$ 120
27	\$ 44,045		\$ 46,486		\$ 50,300		\$ 52,741		\$ 55,182		\$ 57,623		\$ 60,065	\$ 120	\$ 65,687	\$ 120
28	\$ 44,045		\$ 46,486		\$ 50,300		\$ 52,741		\$ 55,182		\$ 57,623		\$ 60,065		\$ 65,807	\$ 120
29	\$ 44,045		\$ 46,486		\$ 50,300		\$ 52,741		\$ 55,182		\$ 57,623		\$ 60,065		\$ 65,927	\$ 120
30	\$ 44,045		\$ 46,486		\$ 50,300		\$ 52,741		\$ 55,182		\$ 57,623		\$ 60,065		\$ 66,047	\$ 120

Note: 1.0 FTE equals 230 days (46 weeks) and 7 hours per day (35 hours per week).



COLUMBIA PUBLIC SCHOOLS

2010-2011

Salary Schedule

Occupational/Physical Therapists

General Provisions of the Salary Schedule

1. Therapists are appointed by the Board of Education upon the recommendation of the superintendent or a designated representative.
2. The salary schedule is a single salary schedule; that is, it provides equal salaries for therapists of equivalent experience without reference to their assignments. This schedule applies to all full-time physical and/or occupational therapists.
3. The following formula is used for evaluating outside experience for placement on the salary schedule:

<u>Years of Outside Experience</u>	<u>Step on Scale</u>
0.....	1
1.....	2
2.....	3
3.....	4
4.....	5
5.....	6
6.....	7
7.....	8
8.....	9
9.....	10
10.....	11
11(+)	12

4. Only experience within the eleven-year period immediately preceding the date of election is recognized for evaluation. Fractional portions of a therapist's total working experience may be considered for salary schedule credit, if the time worked in a year equals or exceeds 75%.
5. This salary schedule represents the salary policy of the Board of Education. The Board has the legal right to revise the schedule at the beginning of any contractual period. Approval of the required tax rate is necessary to carry out the schedule.
6. A therapist accepting a contract agrees to accept the assignment of the Superintendent of Schools.
7. A therapist will not be released from his/her contract unless a replacement satisfactory to the Administration and Board of Education is available.

2010-2011 Salary Schedule for Occupational/Physical Therapists

<u>STEP</u>	<u>INDEX</u>	<u>ANNUAL</u>
1	1.00	\$41,222.00
2	1.04	\$42,870.88
3	1.08	\$44,519.76
4	1.12	\$46,168.64
5	1.16	\$47,817.52
6	1.20	\$49,466.40
7	1.24	\$51,115.28
8	1.28	\$52,764.16
9	1.32	\$54,413.04
10	1.36	\$56,061.92
11	1.40	\$57,710.80
12	1.41	\$58,123.02

Advancement on the Salary Schedule

Advancement on the salary schedule will be contingent upon the following:

- Employee in the District must have been compensated for 75% of a full-time annual contract.
- Accumulation of part-time assignments with the District must equal or exceed 75% of a full-time assignment. (Beginning in 05-06 all part-time FTE will be cumulative for future placement.)
- Completion of 2 CEU's of credit for each step advancement. Prior approval from the Director of Special Education is required and training must relate to therapy as it pertains to the educational model practiced in the Columbia Public Schools.

It is the responsibility of the employee to report the following to the Assistant Superintendent for Human Resources:

1. *A classification error as indicated on the employee contract.* If an error in classification has been made, the change in salary schedule step will be prospective only. A classification error must be reported within thirty (30) days of the contract start date.
2. **Appropriate documentation verifying in-service credit must be approved by the Director of Special Education and submitted to the Human Resources office by September 15 to affect the level of classification during that contract year.**

Salary and Benefit Information

Annual salary reflects 185 days of employment. Staff will follow the teacher calendar, with the exception of 2 days (1/28 and 6/1). Staff will be exempt from overtime compensation. Start date for 2010-2011 is August 16, 2010.

Staff will be covered by the District's Workers' Compensation and Liability coverage.

Occupational/Physical therapists will be eligible for the following benefits:

1. Sick leave and personal leave days as per the Rules and Regulations of the Columbia Public Schools.
2. Board paid medical, dental, and life insurance benefits (full-time staff).
3. Depending on certification and the number of hours worked, an employee may be eligible to participate in the appropriate state retirement system.
4. Participation in the tax saving / tax-sheltered and Flexible Benefits programs of the District.

**Columbia School District
Salary Schedule for Home School Communicators
Hired After 06/30/2010
2010-2011**

Home School Communicators		
FT Hours	1496	
Days/HR	187/8	
Base	\$24,012.10	
Max	\$36,020.07	
Index	0.02632	
1	\$24,012.10	
2	\$24,644.10	1.02632
3	\$25,276.10	1.05264
4	\$25,908.10	1.07896
5	\$26,540.10	1.10528
6	\$27,172.09	1.13160
7	\$27,804.09	1.15792
8	\$28,436.09	1.18424
9	\$29,068.09	1.21056
10	\$29,700.09	1.23688
11	\$30,332.09	1.26320
12	\$30,964.09	1.28952
13	\$31,596.08	1.31584
14	\$32,228.08	1.34216
15	\$32,860.08	1.36848
16	\$33,492.08	1.39480
17	\$34,124.08	1.42112
18	\$34,756.08	1.44744
19	\$35,388.07	1.47376
20	\$36,020.07	1.50008

**Columbia School District
Salary Schedule for Outreach Counselors
Hired After 06/30/2010
2010-2011**

Outreach Counselors		
FT Hours	1496	
Days/HR	187/8	
Min	\$33,498.28	
Max	\$50,250.10	
Index	0.02632	
1	\$33,498.28	
2	\$34,379.95	1.02632
3	\$35,261.63	1.05264
4	\$36,143.30	1.07896
5	\$37,024.98	1.10528
6	\$37,906.65	1.13160
7	\$38,788.33	1.15792
8	\$39,670.00	1.18424
9	\$40,551.68	1.21056
10	\$41,433.35	1.23688
11	\$42,315.03	1.26320
12	\$43,196.70	1.28952
13	\$44,078.37	1.31584
14	\$44,960.05	1.34216
15	\$45,841.72	1.36848
16	\$46,723.40	1.39480
17	\$47,605.07	1.42112
18	\$48,486.75	1.44744
19	\$49,368.42	1.47376
20	\$50,250.10	1.50008

**Columbia School District
Salary Schedule For Nurses
Hired After 06/30/2010
2010 - 2011**

RN		
FT Hours	1496	
Days/HR	187/8	
Min	\$28,358.46	
Max	\$42,539.96	
Index	0.02632	
1	\$28,358.46	
2	\$29,104.85	1.02632
3	\$29,851.25	1.05264
4	\$30,597.64	1.07896
5	\$31,344.04	1.10528
6	\$32,090.43	1.13160
7	\$32,836.83	1.15792
8	\$33,583.22	1.18424
9	\$34,329.62	1.21056
10	\$35,076.01	1.23688
11	\$35,822.41	1.26320
12	\$36,568.80	1.28952
13	\$37,315.20	1.31584
14	\$38,061.59	1.34216
15	\$38,807.99	1.36848
16	\$39,554.38	1.39480
17	\$40,300.78	1.42112
18	\$41,047.17	1.44744
19	\$41,793.56	1.47376
20	\$42,539.96	1.50008

BSN		
FT Hours	1496	
Days/HR	187/8	
Min	\$30,514	
Max	\$43,905	
Index		
1	\$30,514.00	
2	\$31,735.00	1.04000
3	\$32,955.00	1.08000
4	\$34,176.00	1.12000
5	\$35,396.00	1.16000
6	\$36,617.00	1.20000
7	\$37,838.00	1.24000
8	\$39,058.00	1.28000
9	\$40,279.00	1.32000
10	\$41,499.00	1.36000
11	\$42,720.00	1.40000
12	\$43,025.00	1.41000
13	\$43,125.00	\$100
14	\$43,225.00	\$100
15	\$43,325.00	\$100
16	\$43,425.00	\$100
17	\$43,545.00	\$120
18	\$43,665.00	\$120
19	\$43,785.00	\$120
20	\$43,905.00	\$120

Columbia School District
 Hourly Support Staff Schedule for 2010-2011
 with one 1% index extension per column

Step	Salary Grade 25		Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29	
	Hrly Rate	Index								
1	\$8.74	1.0000	\$9.78	1.0000	\$10.94	1.0000	\$12.27	1.0000	\$13.73	1.0000
2	\$9.00	1.0300	\$10.08	1.0300	\$11.27	1.0300	\$12.63	1.0300	\$14.15	1.0300
3	\$9.26	1.0600	\$10.37	1.0600	\$11.60	1.0600	\$13.00	1.0600	\$14.56	1.0600
4	\$9.53	1.0900	\$10.66	1.0900	\$11.93	1.0900	\$13.37	1.0900	\$14.97	1.0900
5	\$9.79	1.1200	\$10.96	1.1200	\$12.26	1.1200	\$13.74	1.1200	\$15.38	1.1200
6	\$10.05	1.1500	\$11.25	1.1500	\$12.58	1.1500	\$14.11	1.1500	\$15.79	1.1500
7	\$10.31	1.1800	\$11.55	1.1800	\$12.91	1.1800	\$14.47	1.1800	\$16.21	1.1800
8	\$10.57	1.2100	\$11.84	1.2100	\$13.24	1.2100	\$14.84	1.2100	\$16.62	1.2100
9	\$10.84	1.2400	\$12.13	1.2400	\$13.57	1.2400	\$15.21	1.2400	\$17.03	1.2400
10	\$11.10	1.2700	\$12.43	1.2700	\$13.90	1.2700	\$15.58	1.2700	\$17.44	1.2700
11	\$11.36	1.3000	\$12.72	1.3000	\$14.22	1.3000	\$15.95	1.3000	\$17.86	1.3000
12	\$11.62	1.3300	\$13.01	1.3300	\$14.55	1.3300	\$16.31	1.3300	\$18.27	1.3300
13	\$11.89	1.3600	\$13.31	1.3600	\$14.88	1.3600	\$16.68	1.3600	\$18.68	1.3600
14	\$12.15	1.3900	\$13.60	1.3900	\$15.21	1.3900	\$17.05	1.3900	\$19.09	1.3900
15	\$12.41	1.4200	\$13.89	1.4200	\$15.54	1.4200	\$17.42	1.4200	\$19.50	1.4200
16	\$12.67	1.4500	\$14.19	1.4500	\$15.87	1.4500	\$17.79	1.4500	\$19.92	1.4500
17	\$12.93	1.4800	\$14.48	1.4800	\$16.19	1.4800	\$18.15	1.4800	\$20.33	1.4800
18	\$13.20	1.5100	\$14.77	1.5100	\$16.52	1.5100	\$18.52	1.5100	\$20.74	1.5100
19	\$13.46	1.5400	\$15.07	1.5400	\$16.85	1.5400	\$18.89	1.5400	\$21.15	1.5400
20	\$13.72	1.5700	\$15.36	1.5700	\$17.18	1.5700	\$19.26	1.5700	\$21.56	1.5700
21	\$13.81	1.5800	\$15.46	1.5800	\$17.29	1.5800	\$19.38	1.5800	\$21.70	1.5800
22	\$13.90	1.5900	\$15.56	1.5900	\$17.40	1.5900	\$19.50	1.5900	\$21.84	1.5900
23	\$14.05	\$ 100	\$15.71	\$ 100	\$17.55	\$ 100	\$19.65	\$ 100	\$21.99	\$ 100
24	\$14.10	\$ 100	\$15.76	\$ 100	\$17.60	\$ 100	\$19.70	\$ 100	\$22.04	\$ 100
25	\$14.16	\$ 120	\$15.82	\$ 120	\$17.66	\$ 120	\$19.76	\$ 120	\$22.10	\$ 120
26	\$14.22	\$ 120	\$15.88	\$ 120	\$17.72	\$ 120	\$19.82	\$ 120	\$22.16	\$ 120
27	\$14.28	\$ 120	\$15.94	\$ 120	\$17.78	\$ 120	\$19.88	\$ 120	\$22.22	\$ 120
28	\$14.34	\$ 120	\$16.00	\$ 120	\$17.84	\$ 120	\$19.94	\$ 120	\$22.28	\$ 120
29	\$14.40	\$ 120	\$16.06	\$ 120	\$17.90	\$ 120	\$20.00	\$ 120	\$22.34	\$ 120
30	\$14.40		\$16.06		\$17.90		\$20.00		\$22.34	

**Columbia School District
Salary Schedule for Technical Support / Help Desk Staff
2010-11**

Step	Index	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
1	1.00	\$13.86	\$14.27	\$14.69	\$15.11	\$15.52	\$15.94	\$16.35	\$16.77
2	1.03	\$14.27	\$14.70	\$15.13	\$15.56	\$15.99	\$16.42	\$16.84	\$17.27
3	1.06	\$14.69	\$15.13	\$15.57	\$16.01	\$16.45	\$16.89	\$17.33	\$17.78
4	1.09	\$15.11	\$15.56	\$16.01	\$16.47	\$16.92	\$17.37	\$17.83	\$18.28
5	1.12	\$15.52	\$15.99	\$16.45	\$16.92	\$17.38	\$17.85	\$18.32	\$18.78
6	1.15	\$15.94	\$16.42	\$16.89	\$17.37	\$17.85	\$18.33	\$18.81	\$19.28
7	1.18	\$16.35	\$16.84	\$17.33	\$17.83	\$18.32	\$18.81	\$19.30	\$19.79
8	1.21	\$16.77	\$17.27	\$17.78	\$18.28	\$18.78	\$19.28	\$19.79	\$20.29
9	1.24	\$17.19	\$17.70	\$18.22	\$18.73	\$19.25	\$19.76	\$20.28	\$20.79
10	1.27	\$17.60	\$18.13	\$18.66	\$19.18	\$19.71	\$20.24	\$20.77	\$21.30
11	1.30	\$18.02	\$18.56	\$19.10	\$19.64	\$20.18	\$20.72	\$21.26	\$21.80
12	1.33	\$18.43	\$18.99	\$19.54	\$20.09	\$20.64	\$21.20	\$21.75	\$22.30
13	1.36	\$18.85	\$19.41	\$19.98	\$20.54	\$21.11	\$21.68	\$22.24	\$22.81
14	1.39	\$19.26	\$19.84	\$20.42	\$21.00	\$21.58	\$22.15	\$22.73	\$23.31
15	1.42	\$19.68	\$20.27	\$20.86	\$21.45	\$22.04	\$22.63	\$23.22	\$23.81
16	1.45	\$20.10	\$20.70	\$21.30	\$21.90	\$22.51	\$23.11	\$23.71	\$24.32
17	1.48	\$20.51	\$21.13	\$21.74	\$22.36	\$22.97	\$23.59	\$24.20	\$24.82
18	1.51	\$20.93	\$21.55	\$22.18	\$22.81	\$23.44	\$24.07	\$24.69	\$25.32
19	1.54	\$21.34	\$21.98	\$22.62	\$23.26	\$23.90	\$24.54	\$25.18	\$25.82
20	1.57	\$21.76	\$22.41	\$23.06	\$23.72	\$24.37	\$25.02	\$25.67	\$26.33

- Key:**
- Level 1 - No certifications; some experience
 - Level 2 - A+ Certification
 - Level 3 - A+ and Network + Certification
 - Level 4 - Associates Degree in Technology area
 - Level 5 - Associate's Degree and 1 certification OR specialized training/certificate with spec. responsibilities
 - Level 6 - Associates Degree 2 or more certifications
 - Level 7 - Associates Degree and specialized training/certifications and specialized responsibilities
 - Level 8 - Associates plus 15 hours, 4 or more certifications and administrative responsibilities

NOTE: 8 hours of uncertificated training required yearly to maintain level status (i.e. MoreNet Training, Anixter, Gateway, etc.)

Level changes with certifications/formal education only

Certifications: A+, Network +, Novell C.N.A., Novell CNE, Windows MCSE, Specialized Certifications may apply

Note: All certifications must be within 8 years (or renewed within 8 years)

**Columbia School District
Teacher's Salary Schedule
2010-2011**

187 Days

\$30,514 Base with \$34,353 Minimum

Base Salary \$30,514
Minimum Salary \$34,353

Step	I		II		III		IV		V		VI		VII		VIII	
	B.S. Salary	Index	BS + 15 or 150 Salary	Index	MS Salary	Index	MS + 15 Salary	Index	MS + 30 Salary	Index	MS + 45 Salary	Index	MS + 60 Salary	Index	M.S. + 75 / DOCTORATE Salary	Index
1	\$34,353		\$34,353		\$34,353	1.165	\$35,549	1.165	\$36,770	1.205	\$37,990	1.245	\$39,211	1.285	\$40,431	1.325
2	\$34,353		\$34,353		\$35,549	1.205	\$36,770	1.205	\$37,990	1.245	\$39,211	1.285	\$40,431	1.325	\$41,652	1.365
3	\$34,353		\$34,353		\$36,770	1.245	\$37,990	1.245	\$39,211	1.285	\$40,431	1.325	\$41,652	1.365	\$42,873	1.405
4	\$34,353	1.12	\$35,397	1.16	\$37,990	1.285	\$39,211	1.285	\$40,431	1.325	\$41,652	1.365	\$42,873	1.405	\$44,093	1.445
5	\$35,397	1.16	\$36,617	1.20	\$39,211	1.325	\$40,431	1.325	\$41,652	1.405	\$42,873	1.445	\$44,093	1.485	\$45,314	1.525
6	\$36,617	1.20	\$37,838	1.24	\$40,431	1.365	\$41,652	1.365	\$42,873	1.445	\$44,093	1.485	\$45,314	1.525	\$46,534	1.565
7	\$37,838	1.24	\$39,058	1.28	\$41,652	1.405	\$42,873	1.405	\$44,093	1.445	\$45,314	1.485	\$46,534	1.525	\$47,755	1.565
8	\$39,058	1.28	\$40,279	1.32	\$42,873	1.445	\$44,093	1.445	\$45,314	1.485	\$46,534	1.525	\$47,755	1.565	\$48,975	1.605
9	\$40,279	1.32	\$41,499	1.36	\$44,093	1.485	\$45,314	1.485	\$46,534	1.525	\$47,755	1.565	\$48,975	1.605	\$50,196	1.645
10	\$41,499	1.36	\$42,720	1.40	\$45,314	1.525	\$46,534	1.525	\$47,755	1.565	\$48,975	1.605	\$50,196	1.645	\$51,417	1.685
11	\$42,720	1.40	\$43,941	1.44	\$46,534	1.565	\$47,755	1.565	\$48,975	1.605	\$50,196	1.645	\$51,417	1.685	\$52,637	1.725
12	\$43,025	1.41	\$45,161	1.48	\$47,755	1.605	\$48,975	1.605	\$50,196	1.645	\$51,417	1.685	\$52,637	1.725	\$53,858	1.765
13	\$43,125	\$ 100	\$45,466	1.49	\$48,975	1.645	\$50,196	1.645	\$51,417	1.685	\$52,637	1.725	\$53,858	1.765	\$55,078	1.805
14	\$43,225	\$ 100	\$45,566	\$ 100	\$49,281	1.615	\$51,417	1.685	\$52,637	1.725	\$53,858	1.765	\$55,078	1.805	\$56,299	1.845
15	\$43,325	\$ 100	\$45,666	\$ 100	\$49,586	1.625	\$51,722	1.695	\$53,858	1.765	\$55,078	1.805	\$56,299	1.845	\$57,519	1.885
16	\$43,425	\$ 100	\$45,766	\$ 100	\$49,891	1.635	\$52,027	1.705	\$54,163	1.775	\$56,299	1.845	\$57,519	1.885	\$58,740	1.925
17	\$43,545	\$ 120	\$45,866	\$ 100	\$50,196	1.645	\$52,332	1.715	\$54,468	1.795	\$56,604	1.855	\$58,740	1.925	\$59,961	1.965
18	\$43,665	\$ 120	\$45,966	\$ 120	\$50,196	1.655	\$52,637	1.725	\$54,773	1.795	\$56,909	1.865	\$59,045	1.935	\$61,181	2.005
19	\$43,785	\$ 120	\$46,106	\$ 120	\$50,196	1.665	\$52,637	1.735	\$55,078	1.805	\$57,214	1.875	\$59,350	1.945	\$62,402	2.045
20	\$43,905	\$ 120	\$46,226	\$ 120	\$50,196	1.675	\$52,637	1.745	\$55,078	1.815	\$57,519	1.885	\$59,655	1.955	\$63,622	2.085
21	\$44,025	\$ 120	\$46,346	\$ 120	\$50,196	1.685	\$52,637	1.755	\$55,078	1.825	\$57,519	1.895	\$59,960	1.965	\$64,843	2.125
22	\$44,025		\$46,466	\$ 120	\$50,196	1.695	\$52,637	1.765	\$55,078	1.835	\$57,519	1.905	\$59,960		\$65,148	2.135
23	\$44,025		\$46,466		\$50,196	1.705	\$52,637	1.775	\$55,078	1.845	\$57,519	1.915	\$59,960		\$65,453	2.145
24	\$44,025		\$46,466		\$50,196	1.715	\$52,637	1.785	\$55,078	1.855	\$57,519	1.925	\$59,960		\$65,758	2.155
25	\$44,025		\$46,466		\$50,196	1.725	\$52,637	1.795	\$55,078	1.865	\$57,519	1.935	\$59,960		\$66,063	2.165
26	\$44,025		\$46,466		\$50,196	1.735	\$52,637	1.805	\$55,078	1.875	\$57,519	1.945	\$59,960		\$66,183	\$ 120
27	\$44,025		\$46,466		\$50,196	1.745	\$52,637	1.815	\$55,078	1.885	\$57,519	1.955	\$59,960		\$66,303	\$ 120
28	\$44,025		\$46,466		\$50,196	1.755	\$52,637	1.825	\$55,078	1.895	\$57,519	1.965	\$59,960		\$66,423	\$ 120
29	\$44,025		\$46,466		\$50,196	1.765	\$52,637	1.835	\$55,078	1.905	\$57,519	1.975	\$59,960		\$66,543	\$ 120
30	\$44,025		\$46,466		\$50,196	1.775	\$52,637	1.845	\$55,078	1.915	\$57,519	1.985	\$59,960		\$66,663	\$ 120

Columbia School District
 Daily Rate Schedule for 2010-2011 for extra day assignments prior to 07/01/2010

Base Salary \$ 30,514
 Minimum Salary \$ 34,353

	I	II	III	IV	V	VI	VII	VIII	
	BS + 15 or 150		MS	MS + 15	MS + 30	MS + 45	MS + 60	M.S. + 75 / DOCTORAT E	
Step	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Step
1	\$ 183.71	\$ 183.71	\$ 183.71	\$ 190.10	\$ 196.63	\$ 203.15	\$ 209.68	\$ 216.21	1
2	\$ 183.71	\$ 183.71	\$ 190.10	\$ 196.63	\$ 203.15	\$ 209.68	\$ 216.21	\$ 222.74	2
3	\$ 183.71	\$ 183.71	\$ 196.63	\$ 203.15	\$ 209.68	\$ 216.21	\$ 222.74	\$ 229.26	3
4	\$ 183.71	\$ 189.28	\$ 203.15	\$ 209.68	\$ 216.21	\$ 222.74	\$ 229.26	\$ 235.79	4
5	\$ 189.28	\$ 195.81	\$ 209.68	\$ 216.21	\$ 222.74	\$ 229.26	\$ 235.79	\$ 242.32	5
6	\$ 195.81	\$ 202.34	\$ 216.21	\$ 222.74	\$ 229.26	\$ 235.79	\$ 242.32	\$ 248.84	6
7	\$ 202.34	\$ 208.87	\$ 222.74	\$ 229.26	\$ 235.79	\$ 242.32	\$ 248.84	\$ 255.37	7
8	\$ 208.87	\$ 215.39	\$ 229.26	\$ 235.79	\$ 242.32	\$ 248.84	\$ 255.37	\$ 261.90	8
9	\$ 215.39	\$ 221.92	\$ 235.79	\$ 242.32	\$ 248.84	\$ 255.37	\$ 261.90	\$ 268.43	9
10	\$ 221.92	\$ 228.45	\$ 242.32	\$ 248.84	\$ 255.37	\$ 261.90	\$ 268.43	\$ 274.95	10
11	\$ 228.45	\$ 234.97	\$ 248.84	\$ 255.37	\$ 261.90	\$ 268.43	\$ 274.95	\$ 281.48	11
12	\$ 228.98	\$ 241.50	\$ 255.37	\$ 261.90	\$ 268.43	\$ 274.95	\$ 281.48	\$ 288.01	12
13	\$ 229.52	\$ 242.04	\$ 261.90	\$ 268.43	\$ 274.95	\$ 281.48	\$ 288.01	\$ 294.53	13
14	\$ 230.05	\$ 242.57	\$ 263.53	\$ 274.95	\$ 281.48	\$ 288.01	\$ 294.53	\$ 301.06	14
15	\$ 230.59	\$ 243.11	\$ 265.16	\$ 276.58	\$ 288.01	\$ 294.53	\$ 301.06	\$ 307.59	15
16	\$ 231.23	\$ 243.64	\$ 266.79	\$ 278.22	\$ 289.64	\$ 301.06	\$ 307.59	\$ 314.11	16
17	\$ 231.87	\$ 244.28	\$ 266.79	\$ 279.85	\$ 291.27	\$ 302.69	\$ 314.11	\$ 320.64	17
18	\$ 232.51	\$ 244.92	\$ 266.79	\$ 279.85	\$ 292.90	\$ 304.32	\$ 315.75	\$ 327.17	18
19	\$ 233.15	\$ 245.57	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 317.38	\$ 333.70	19
20	\$ 233.79	\$ 246.21	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 340.22	20
21	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 346.75	21
22	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 348.38	22
23	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 350.01	23
24	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 351.65	24
25	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 352.29	25
26	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 352.93	26
27	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 353.57	27
28	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 354.21	28
29	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 354.85	29
30	\$ 233.79	\$ 246.85	\$ 266.79	\$ 279.85	\$ 292.90	\$ 305.96	\$ 319.01	\$ 355.50	30

Columbia School District
Teacher Salary Daily Rate Schedule
2010-2011

for new hires after 06/30/2010 and new day additions after 06/30/2010

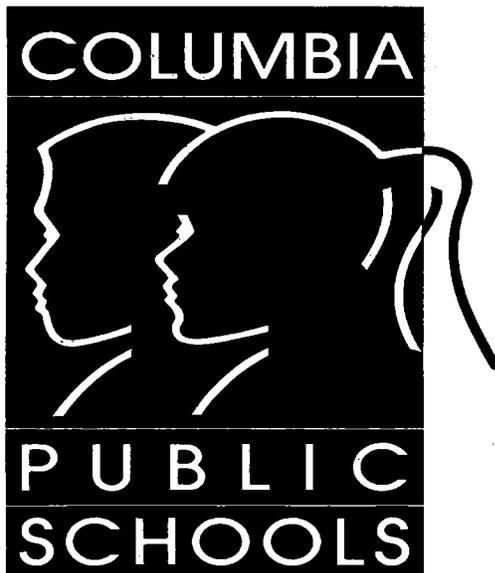
Base Salary \$30,514
Minimum Salary \$34,353

Step	I		II		III		IV		V		VI		VII		VIII		
	Salary	BS + 15 or 150	MS	MS + 15	MS + 30	MS + 45	MS + 60	M.S. + 75 / DOCTORA TE	Salary	MS + 30	MS + 45	MS + 60	Salary	MS + 30	MS + 45	MS + 60	
1	\$ 183.71	\$183.71	\$183.71	\$190.10	\$196.63	\$203.15	\$209.68	\$216.21	\$196.63	\$203.15	\$209.68	\$216.21	\$216.21	\$203.15	\$209.68	\$216.21	\$216.21
2	\$ 183.71	\$183.71	\$190.10	\$196.63	\$203.15	\$209.68	\$216.21	\$222.74	\$203.15	\$209.68	\$216.21	\$222.74	\$222.74	\$209.68	\$216.21	\$222.74	\$222.74
3	\$ 183.71	\$183.71	\$196.63	\$203.15	\$209.68	\$216.21	\$222.74	\$225.00	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$216.21	\$222.74	\$225.00	\$225.00
4	\$ 183.71	\$189.29	\$203.15	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$222.74	\$225.00	\$225.00	\$225.00
5	\$ 189.29	\$195.81	\$209.68	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
6	\$ 195.81	\$202.34	\$216.21	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
7	\$ 202.34	\$208.87	\$222.74	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
8	\$ 208.87	\$215.40	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
9	\$ 215.40	\$221.92	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
10	\$ 221.92	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
11	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
12	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
13	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
14	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
15	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
16	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
17	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
18	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
19	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
20	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
21	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
22	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
23	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
24	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
25	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
26	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
27	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
28	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
29	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00
30	\$ 225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00	\$225.00

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**Final Budget
2010-11**

Supplemental Information



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

SUMMARY BUDGET - ALL PROGRAMS

	GENERAL OPERATING	TEACHERS	TOTAL DISTRICT OPERATING FUNDS	DEBT SERVICE	CAPITAL PROJECTS	FOOD SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS	FINAL BUDGET 2010-11 TOTAL
<i>Projected Beginning Fund Balance as of 6/30/10</i>	\$ 31,039,887	-	\$ 31,039,887	\$ 13,866,479	\$ 12,605,473	\$ 2,082,074	\$ 686,354	\$ 450,139	\$ 1,382,311	\$ 31,072,830	\$ 62,112,717
REVENUES:											
LOCAL	\$ 36,827,808	\$ 56,772,293	\$ 93,600,101	\$ 16,414,964	\$ 764,605	\$ 3,288,867	\$ 1,337,500	\$ 1,210,871	\$ 974,347	\$ 23,991,154	\$ 117,591,255
INTERMEDIATE	843,180	727,338	\$ 1,570,518	282,193	7,926	-	-	-	-	\$ 290,119	\$ 1,860,637
STATE	15,875,246	35,617,910	\$ 51,493,156	1,527,552	99,226	50,000	-	323,500	1,224,952	\$ 3,225,230	\$ 54,718,386
FEDERAL	4,394,271	7,393,168	\$ 11,787,439	-	55,321	3,012,000	-	715,577	660,777	\$ 4,443,675	\$ 16,231,114
OTHER	33,250	220,351	\$ 253,601	-	-	400,000	-	-	-	\$ 400,000	\$ 653,601
BONDS SOLD	-	-	\$ -	-	46,800,000	-	-	-	-	\$ 46,800,000	\$ 46,800,000
TOTAL REVENUES	\$ 57,973,755	\$ 100,731,060	\$ 158,704,815	\$ 18,224,709	\$ 47,727,078	\$ 6,750,867	\$ 1,337,500	\$ 2,249,948	\$ 2,860,076	\$ 79,150,178	\$ 237,854,993
EXPENDITURES:											
SALARIES	\$ 17,055,747	\$ 82,517,040	\$ 99,572,787	\$ -	\$ -	\$ 2,135,802	\$ -	\$ 1,125,839	\$ 469,383	\$ 3,731,024	\$ 103,303,811
BENEFITS	5,790,981	22,612,835	\$ 28,403,816	-	-	794,527	-	275,468	93,904	\$ 1,163,899	\$ 29,567,715
SERVICES / SUPPLIES	27,031,061	400,000	\$ 27,431,061	-	-	3,904,167	1,337,500	881,710	2,739,839	\$ 8,863,216	\$ 36,294,277
CAPITAL OUTLAY	-	-	\$ -	-	20,700,000	-	-	-	-	\$ 20,700,000	\$ 20,700,000
DEBT SERVICE	-	-	\$ -	19,195,598	-	-	-	-	-	\$ 19,195,598	\$ 19,195,598
OTHER	-	-	\$ -	-	-	-	-	-	-	\$ -	\$ -
TOTAL EXPENDITURES	\$ 49,877,789	\$ 105,529,875	\$ 155,407,664	\$ 19,195,598	\$ 20,700,000	\$ 6,834,496	\$ 1,337,500	\$ 2,283,017	\$ 3,303,126	\$ 53,653,737	\$ 209,061,401
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 8,095,966	\$ (4,798,815)	\$ 3,297,151	\$ (970,889)	\$ 27,027,078	\$ (83,629)	\$ -	\$ (33,069)	\$ (443,050)	\$ 25,496,441	\$ 28,793,592
INTERFUND TRANSFERS	\$ (5,150,325)	\$ 4,798,815	\$ (351,510)	\$ -	\$ 351,510	\$ -	\$ -	\$ -	\$ -	\$ 351,510	\$ -
<i>Projected Ending Fund Balance as of 6/30/10</i>	\$ 33,985,528	\$ -	\$ 33,985,528	\$ 12,895,590	\$ 39,984,061	\$ 1,998,445	\$ 686,354	\$ 417,070	\$ 939,261	\$ 56,920,781	\$ 90,906,309

Note: The 6/30/11 Projected combined balance of the Operating and Teachers Funds, \$33,985,528, represents 21.86% of the budgeted expenditures for 2010-11 for Operating and Teachers Funds, as compared to 19.78% projected for 06/30/10

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1998	\$4.12	\$ 1,042,836,063			96.02%
1999	\$4.12	\$ 1,090,964,765	\$ 48,128,702	4.62%	95.00%
2000	\$4.70	\$ 1,141,693,888	\$ 50,729,123	4.65%	94.14%
2001	\$4.79	\$ 1,195,928,843	\$ 54,234,955	4.75%	95.08%
2002	\$4.7544	\$ 1,284,272,994	\$ 88,344,151	7.39%	95.30%
2003	\$4.7544	\$ 1,337,034,886	\$ 52,761,892	4.11%	95.87%
2004	\$4.9444	\$ 1,391,813,552	\$ 54,778,666	4.10%	96.20%
2005	\$4.9444	\$ 1,440,787,421	\$ 48,973,869	3.52%	94.80%
2006	\$4.6863	\$ 1,692,090,316	\$ 251,302,895	17.44%	95.62%
2007	\$4.6706	\$ 1,807,231,551	\$ 115,141,235	6.80%	95.41%
2008	\$4.7089	\$ 1,915,423,106	\$ 108,191,555	5.99%	95.45%
2009	\$4.7292	\$ 1,982,355,770	\$ 66,932,664	3.49%	94.87%
2010	\$4.7717	\$ 1,992,198,228	\$ 9,842,458	0.50%	94.72%
2011	\$4.7717	\$ 1,992,198,228	\$ -	0.00%	94.72%
AVERAGES:					
5 YEAR			110,282,161.40	6.75%	95.21%
3 YEAR			61,655,559.00	3.33%	95.01%

Note: The increases in assessed valuation for fiscal years 2002 and 2006 are primarily due to reassessment and are offset, as required by state law, by a reduction in the District's tax rate. 2010 was also a reassessment year, however property values did not increase at a typical rate during reassessment.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Board of Education Paid Employee Benefits

Benefit	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Per Participant:											
Retirement:											
Teachers	10.50%	10.50%	10.50%	10.50%	11.00%	11.50%	12.00%	12.50%	13.00%	13.50%	14.00%
Non-teachers	4.50%	5.00%	5.00%	5.00%	5.25%	5.50%	5.75%	6.00%	6.25%	6.50%	6.63%
FICA-Retirement	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
FICA-Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Medical (mthly avg)	\$ 152.10	\$ 190.12	\$ 259.04	\$ 269.40	\$ 282.88	\$ 311.16	\$ 342.28	\$ 370.00	\$ 400.00	\$ 425.00	\$ 442.00
Dental (monthly)	\$ 16.96	\$ 18.66	\$ 19.52	\$ 20.30	\$ 21.72	\$ 23.46	\$ 23.46	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Life and AD&D (per \$1000, monthly)	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
Administrative Fees Flexible Benefits (per participant monthly)	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15

Note: Beginning in 2009-2010, the monthly medical insurance cost increases on January 1st annually, due to a change in plan design and rate year. This moves the rate year from September to January, aligning it with IRS Flexible Spending Account rules.

COLUMBIA SCHOOL DISTRICT

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30 2010

<u>Fiscal Year</u>	<u>Maturity</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>
2011	\$ 13,910,000	\$ 2,603,712.79	\$ 2,598,885.00	\$ 5,202,597.79	\$ 13,910,000.00	\$ 19,112,597.79
2012	\$ 13,405,000	\$ 2,367,960.01	\$ 2,367,960.00	\$ 4,735,920.01	\$ 13,405,000.00	\$ 18,140,920.01
2013	\$ 13,710,000	\$ 2,110,543.76	\$ 2,110,543.75	\$ 4,221,087.51	\$ 13,710,000.00	\$ 17,931,087.51
2014	\$ 14,275,000	\$ 1,875,218.76	\$ 1,875,218.75	\$ 3,750,437.51	\$ 14,275,000.00	\$ 18,025,437.51
2015	\$ 11,210,000	\$ 1,616,366.88	\$ 1,616,366.88	\$ 3,232,733.75	\$ 11,210,000.00	\$ 14,442,733.75
2016	\$ 11,415,000	\$ 1,398,942.50	\$ 1,398,942.50	\$ 2,797,885.00	\$ 11,415,000.00	\$ 14,212,885.00
2017	\$ 9,515,000	\$ 1,179,567.50	\$ 1,179,567.50	\$ 2,359,135.00	\$ 9,515,000.00	\$ 11,874,135.00
2018	\$ 8,725,000	\$ 1,002,697.50	\$ 1,002,697.50	\$ 2,005,395.00	\$ 8,725,000.00	\$ 10,730,395.00
2019	\$ 5,555,000	\$ 830,781.25	\$ 830,781.25	\$ 1,661,562.50	\$ 5,555,000.00	\$ 7,216,562.50
2020	\$ 5,930,000	\$ 723,333.75	\$ 723,333.75	\$ 1,446,667.50	\$ 5,930,000.00	\$ 7,376,667.50
2021	\$ 4,735,000	\$ 594,157.50	\$ 594,157.50	\$ 1,188,315.00	\$ 4,735,000.00	\$ 5,923,315.00
2022	\$ 13,082,000	\$ 497,736.25	\$ 451,801.25	\$ 949,537.50	\$ 13,082,000.00	\$ 14,031,537.50
2023	\$ 3,610,000	\$ 369,525.00	\$ 369,525.00	\$ 1,821,584.83	\$ 3,610,000.00	\$ 5,431,584.83
2024	\$ 3,940,000	\$ 291,092.50	\$ 291,092.50	\$ 582,185.00	\$ 3,940,000.00	\$ 4,522,185.00
2025	\$ 3,925,000	\$ 203,600.00	\$ 203,600.00	\$ 407,200.00	\$ 3,925,000.00	\$ 4,332,200.00
2026	\$ 4,250,000	\$ 111,056.25	\$ 111,056.25	\$ 222,112.50	\$ 4,250,000.00	\$ 4,472,112.50
2027	\$ 175,000	\$ 10,718.75	\$ 10,718.75	\$ 21,437.50	\$ 175,000.00	\$ 196,437.50
2028	\$ 175,000	\$ 7,218.75	\$ 7,218.75	\$ 14,437.50	\$ 175,000.00	\$ 189,437.50
2029	\$ 175,000	\$ 3,631.25	\$ 3,631.25	\$ 7,262.50	\$ 175,000.00	\$ 182,262.50
Totals	\$ 141,717,000	\$ 17,797,860.95	\$ 17,747,098.13	\$ 36,627,493.90	\$ 141,717,000.00	\$ 178,344,493.90

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

Operational Grants by Fund approved by Budget Adoption for 2010-11

	Function	Fund Impacted by Operational Grant Funding			
		<u>Incidental</u>	<u>Teachers</u>	<u>Adult Ed</u>	<u>Grant</u>
Vocational Aid	5332	X	X		
Vocational Enhancement Grants	5359				X
School Health Grant	5367				X
Adult Basic Education	5436			X	
Missouri Preschool Project	5382				X
Title II Basic Grant (Vocational)	5441	X	X		
Title I	5451	X	X		
Title V	5455				X
Title IV A - Drug Free Schools	5461			X	
Title III	5462			X	
Title II A	5465	X	X	X	
Title IID	5466			X	
Child Care Development	5472			X	X
ESL - Family Literacy	5479			X	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**CAPITAL PROJECTS FUND
Local and State Funding**

Location/Department	Capital Expenditure Item	Budget
Douglass High School	Smartboards & Projectors - Math & Art	\$ 3,400
West Junior High School	Gymnasium Sound System	\$ 13,675
Rock Bridge Elementary	Laminator	\$ 1,570
Russell Boulevard Elementary	Conference and Mobile Unit Tables	\$ 9,250
Shepard Boulevard Elementary	Stage Lighting System and Big Screen	\$ 8,500
Elementary Art	Kiln	\$ 2,700
Business Education	Smartboard	\$ 1,200
Family and Consumer Sciences Education	Embroidary Machines and Laminator	\$ 3,700
Industrial Technology Education	Power Wood Lathe and Drum Sander	\$ 14,000
Music Education	RBHS Band Uniforms, 3 Pianos, 1 Sousaphone	\$ 97,150
Physical Education	Gas Athletic Clothes Dryer	\$ 3,400
Community Relations	Production and Distribution Equipment	\$ 36,000
Data Services	eSchool Upgrades and SIF Agent for Angel	\$ 44,000
Data Services	Additional HR/Payroll Software Implementation	\$ 32,500
Business Services	Document Scanner	\$ 4,000
Building Services	Custodial Equipment	\$ 86,880
Building Services	Vehicles - (3) trucks and (1) cargo trailer	\$ 48,800
Building Services	Custodial Storage Sheds at School Buildings	\$ 6,000
Building Services	Equipment	\$ 48,700
District Wide	Lease Purchase Payment on Mobile Classrooms	\$ 120,000
Career Center	Equipment	\$ 200,000
Mill Creek Elementary	Roof Replacement	\$ 290,000
District Wide	Energy Lease Certificate of Participation Payment	\$ 190,010
Various Building/Department Operating Transfers	Misc equipment purchases	\$ 42,000
Unallocated	Contingency	\$ 192,565
Total 2010-2011 Capital Projects		\$ 1,500,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

CAPITAL PROJECTS FUND BOND FUNDING

Location/Department	Capital Expenditure Item	Budget
New High School	Professional and Construction Costs	\$ 17,370,000
Business Services/Human Resources	Carryover of Business Plus and KRONOS conveyance	\$ 500,000
New High School	Purchase of additional tract of land	\$ 38,000
IITS - Infrastructure	Purchase of computers and technology	\$ 262,500
Rock Bridge High School and Hickman High School	Professional Fees for additional gymnasiums	\$ 423,000
Various	Projects to be prioritized during the year	\$ 606,500
Total Capital Projects Fund Bond Funding		\$ 19,200,000

SPECIAL MAINTENANCE FUND

Location/Department	Expenditure Description	Budget
Undesignated contingency fund		\$ 79,000
Various Schools	Abatement Projects	\$ 221,000
Total Special Maintenance Operating Fund		\$ 300,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**EMPLOYEE BENEFITS
Medical - Fund 85**

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
<u>Revenue</u>					
Plan Payments	\$16,498,234	\$17,281,836	\$15,500,000	\$17,953,000	\$ 18,500,000
Interest Income	\$ 113,360	\$ 39,638	\$ 51,000	\$ 21,000	\$ 21,000
Total Program Revenue	<u>\$16,611,594</u>	<u>\$17,321,474</u>	<u>\$15,551,000</u>	<u>\$17,974,000</u>	<u>\$ 18,521,000</u>
<u>Expenditure</u>					
Salaries	\$ 43,188	\$ 43,075	\$ 43,500	\$ 43,840	\$ 44,927
Employee Benefits	\$ 10,682	\$ 11,140	\$ 11,488	\$ 11,667	\$ 12,334
Services/Supplies	<u>\$16,332,903</u>	<u>\$ 16,049,562</u>	<u>\$ 14,592,929</u>	<u>\$ 16,965,929</u>	<u>\$ 18,000,000</u>
Total Expenditures	<u>\$16,386,773</u>	<u>\$ 16,103,777</u>	<u>\$ 14,647,917</u>	<u>\$ 17,021,436</u>	<u>\$ 18,057,261</u>
Program Data:	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
FTE	1.00	1.00	1.00	1.00	1.00

<p>This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.</p>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**EMPLOYEE BENEFITS
Dental - Fund 87**

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Original Budget 2009-10</u>	<u>Projected Actual 2009-10</u>	<u>Final Budget 2010-11</u>
Revenue					
Plan Payments	\$ 1,200,331	\$1,189,138	\$1,100,000	\$1,250,000	\$ 1,250,000
Interest Income	\$ 12,165	\$ 4,628	\$ 5,000	\$ 2,500	\$ 2,500
Total Program Revenue	<u>\$ 1,212,496</u>	<u>\$1,193,766</u>	<u>\$1,105,000</u>	<u>\$1,252,500</u>	<u>\$ 1,252,500</u>
Expenditure					
Salaries	\$ 4,319	\$ 4,307	\$ 4,350	\$ 4,385	\$ 4,494
Employee Benefits	\$ 1,068	\$ 1,114	\$ 1,152	\$ 1,168	\$ 1,234
Services/Supplies	\$ 1,108,880	\$ 1,132,859	\$ 1,134,000	\$ 1,134,000	\$ 1,234,000
Total Expenditures	<u>\$ 1,114,267</u>	<u>\$ 1,138,280</u>	<u>\$ 1,139,502</u>	<u>\$ 1,139,553</u>	<u>\$ 1,239,728</u>
Program Data:					
	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
FTE	0.10	0.10	0.10	0.10	0.10

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**EMPLOYEE BENEFITS
Worker's Compensation - Fund 89**

	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Original</u> <u>Budget</u> <u>2009-10</u>	<u>Projected</u> <u>Actual</u> <u>2009-10</u>	<u>Final</u> <u>Budget</u> <u>2010-11</u>
<u>Revenue</u>					
Plan Payments	\$ 1,446,572	\$727,875	\$ 740,000	\$ -	\$ 740,000
Interest Income	\$ 74,656	\$ 30,354	\$ 30,000	\$ 6,000	\$ 6,000
 Total Program Revenue	 <u>\$ 1,521,228</u>	 <u>\$758,229</u>	 <u>\$ 770,000</u>	 <u>\$ 6,000</u>	 <u>\$ 746,000</u>
 <u>Expenditure</u>					
Salaries	\$ 38,869	\$ 38,768	\$ 39,150	\$ 39,456	\$ 40,435
Employee Benefits	\$ 9,614	\$ 10,026	\$ 10,340	\$ 10,502	\$ 11,103
Services/Supplies	\$ 657,669	\$ 604,551	\$ 1,379,524	\$ 850,000	\$ 900,000
 Total Expenditures	 <u>\$ 706,152</u>	 <u>\$ 653,345</u>	 <u>\$ 1,429,014</u>	 <u>\$ 899,958</u>	 <u>\$ 951,538</u>
 Program Data:					
	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
FTE	0.90	0.90	0.90	0.90	0.90

<p>This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.</p>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2010-11**

**EMPLOYEE BENEFITS
Summary All Programs - Funds 85 through 89**

	<u>Actual</u> 2007-08	<u>Actual</u> 2008-09	<u>Original</u> Budget 2009-10	<u>Projected</u> Actual 2009-10	<u>Final</u> Budget 2010-11
<u>Revenue</u>					
Plan Payments	\$19,145,137	\$19,198,849	\$17,340,000	\$19,203,000	\$20,490,000
Interest Income	\$ 200,181	\$ 74,620	\$ 86,000	\$ 29,500	\$ 29,500
Total Program Revenue	<u>\$19,345,318</u>	<u>\$19,273,469</u>	<u>\$17,426,000</u>	<u>\$19,232,500</u>	<u>\$20,519,500</u>
<u>Expenditure</u>					
Salaries	\$ 86,376	\$ 86,150	\$ 87,000	\$ 87,681	\$ 89,856
Employee Benefits	\$ 21,364	\$ 22,280	\$ 22,980	\$ 23,337	\$ 24,671
Services/Supplies	\$18,099,452	\$17,786,972	\$17,106,453	\$18,949,929	\$20,134,000
Total Expenditures	<u>\$18,207,192</u>	<u>\$ 17,895,402</u>	<u>\$ 17,216,433</u>	<u>\$ 19,060,947</u>	<u>\$ 20,248,527</u>
Program Data:					
	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2009-10</u>	<u>2010-11</u>
FTE	2.00	2.00	2.00	2.00	2.00

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BOOK VALUE - Carrying amount as shown on the books.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REFUNDING BONDS - Bonds issued to pay off outstanding bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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