

Columbia School District Budget 2006-07

**Approved by the
Board of Education
June 12, 2006**

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Columbia Public School District Budget Cycle Calendar

Proposed Activities for 2006-07 Budget Development

District-wide	Building/Program Level
July-November	
<ul style="list-style-type: none"> Administration monitors local, state, and federal funding sources Ad Hoc Budget Review Committee meets 	
December	
<ul style="list-style-type: none"> Board of Education determines budget development parameters and guidelines 	<ul style="list-style-type: none"> Building administrators share Board of Education budget parameters and building budget requests, reallocations, or reductions with faculty and parents, seeking input as appropriate
January	
<ul style="list-style-type: none"> Central administration obtains budget requests from building and district-wide administrators Administration continues to monitor local, state, and federal funding sources Board of Education adopts budget parameters 	<ul style="list-style-type: none"> Assistant superintendents review faculty and staff FTE needs with building and district-wide administrators Building and district-wide administrators outline specific program requests, reallocations, or reductions and forward to appropriate assistant superintendent
February	
<ul style="list-style-type: none"> Using Board of Education adopted parameters and guidelines, administration begins budget development process Possible areas of enhancement, reallocation, or reduction are identified in relationship to district goals Administration continues to monitor local, state, and federal funding sources 	<ul style="list-style-type: none"> Building and district-wide administrators outline specific personnel requests, reallocations, or reductions and forward to appropriate assistant superintendent
March	
<ul style="list-style-type: none"> Recommendation to Board of Education on areas of enhancement, reallocation, or reductions at district level and building level Budget sheets submitted to Business Office (<i>March 17</i>) Administration continues to monitor local, state, and federal funding sources 	<ul style="list-style-type: none"> Building administrators update faculty and parents on budget requests, reallocations, or reductions, continuing to seek input as appropriate Building and district-wide administrators prioritize budget requests, reallocations, or reductions
April	
<ul style="list-style-type: none"> Probationary teachers to be non-renewed notified prior to April 15 	<ul style="list-style-type: none"> Staffing recommendations are completed
May	
(Legislative session ends) <ul style="list-style-type: none"> Probationary and permanent contracts printed and mailed prior to May 15 Administration submits proposed budget to Board of Education Board of Education holds public hearing on proposed 2006-07 proposed budget 	<ul style="list-style-type: none"> Building administrators review preliminary budget with faculty and parents
June	
<ul style="list-style-type: none"> Board of Education holds public hearing on proposed 2006-07 budget Adoption of final 2006-07 budget by Board of Education 	

Columbia Public School District
Board of Education
2006-07 Budget Parameters

1. While state and federal funding continues to decline, Columbia voters will not be asked to approve an operating tax levy in April 2006; however, Columbia voters will be apprised of district funding needs.
2. A balanced budget will be obtained through use of available funding, reserve funds, and/or reductions.
3. The budget will be prioritized and funded reflective of Board of Education goals:
 - Increase achievement for all students
 - Eliminate achievement disparities between groups of students
 - Maximize resource efficiency
4. The district will review all employee salary schedules with the goal of narrowing the beginning salary gap with competing districts.
5. In order to support financial stability and the current Moody's Aa2 bond rating, it is recommended that a general operating fund reserve of 17 percent of expenditures be maintained for 2006-07.
6. Board-approved employee benefit programs will continue to be provided and paid at current levels.
7. State regulations stipulate that student transportation be provided for students living 3.5 miles or more from school; however, the Columbia School District will continue to provide transportation at the current levels, which exceeds state requirements.
8. The Board will develop district priorities should budget reductions be required as a result of state and federal funding reductions.

RATIONALE FOR 2006-07 BUDGET

MAY 8, 2006

REVENUE

Parameters 1, 2, 5, and 8:

1. While state and federal funding continues to decline, Columbia voters will not be asked to approve an operating tax levy in April 2006; however, Columbia voters will be apprised of district funding needs.
2. A balanced budget will be obtained through use of available funding, reserve funds, and/or reductions.
5. In order to support financial stability and the current Moody's Aa2 bond rating, it is recommended that a general operating fund reserve of 17 percent of expenditures be maintained for 2006-07.
8. The Board will develop district priorities should budget reductions be required as a result of state and federal funding reductions.

- **Local funds** at a 3.91 percent increase in assessed valuation calculated at a collection rate of 95.50 percent. The 3M Corporation currently has a personal property tax case before the State Tax Commission. It is expected to be resolved during the district's 2007 fiscal year.
- **State foundation formula** has been revised beginning in the 2006-07 school year, to be phased in over seven years. During the phase-in period, the current state foundation formula revenue from the 2005-06 school year, budgeted at .867 and projected at .86, will be used for partial funding during the new formula phase-in period. The funding projected for the new foundation formula is about half of what state funding increases have been in the last seven years; consequently, the proposed formula does not have revenue to support required initiatives. The successful Columbia summer school programs and growth of the district are increasing the weighted average daily attendance calculation and several other technical calculations that comprise the formula. In addition, the state formula, beginning in 2006-07, significantly revises the formula calculations from prior years. Under the 2005-06

calculation, the formula consisted of basic entitlement and what is known as "at-risk" funding, or Line 14 funding. The new formula includes several items previously known as "categorical additions," or funding in addition to the foundation formula, as part of the basic entitlement. As the new formula is implemented, basic entitlement includes at-risk funding, exceptional pupil aid (state special education), remedial reading funds, gifted funds, free text funds, and Fair Share funds, with the categorical additions continuing to be early childhood special education funds, transportation, Parents As Teachers funding, vocational funding, and career ladder funding. Consequently, as you review the budgeted revenues, you will see several categorical items listed without revenue for the 2006-07 year, due to the change in the state foundation formula.

- **Proposition C funds** have changed from eligible pupil calculation in previous years to weighted average daily attendance calculation for FY 2007. It is projected to be \$841 per weighted ADA.
- **Surtax and intangible revenues** may be distributed at the discretion of the Board of Education. The estimated revenues from this funding have been allocated to the District Operating Funds.
- **Carry forward deficit** is the FY 06 deficit as projected on May 1, 2006.
- **Operation reserve fund** usage of \$6,687,856, projected as of May 1, 2006, will reduce the balances to approximately 16.32 percent of 2006-07 budgeted expenditures. The current operating reserve balance is \$31,341,100, which will be reduced to \$24,653,244.

EXPENDITURES

Parameter 2:

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

- **District operations**—Supervision travel is being requested for in-district travel for principals and assistant principals, who now are expected to provide guidance and supervision for students at locations within the district without any travel reimbursement. The Building Services request reflects a little less than actual expenditures we are projecting for the current year. As we have seen, about 10 percent per year increases in supplies are needed to maintain our buildings and increased requests to install items such as SmartBoards and projectors. The increase reflects a general increase for cost-of-living increases in instructional and office supply budgets. In addition, staff development was equalized between buildings, and the Career Center instructional budgets were increased to account for the increased cost of supplies for Career Center classes. The athletic budgets were increased due to increased costs of hiring officials for competitions, and it is anticipated that after-school shuttles from the junior high schools will assist students in getting to the respective high schools for athletic competitions.
- **Curriculum**—The most significant increases in the Curriculum and Instruction department are highlighted below:
 - The Research, Assessment, and Accountability increase is for additional professional development and materials to continue training on Curriculum Tracker. In addition, a software package for managing curriculum and assessment is included.
 - Professional development and School Improvement have been significantly enhanced, and the majority of the increase will go to support teachers completing professional development through payments for substitutes to replace a teacher while participating in professional development, and a strategy to increase stipend pay for mentor teachers. We will be providing Smart Goals training and Assessment for Learning throughout the district.
 - Curriculum revision funds will be used to pay stipends to teachers and substitutes who participate in the curriculum revision process.
 - The increase in Language Arts reflects the overall increase in instructional materials that are provided in the areas of English, humanities, journalism, publications, secondary reading, and speech and drama.
 - We are requesting a significant increase in Instructional and Information Technology Services. The majority of that increase relates to maintenance fees for software that we have implemented the last two years. It is critical to maintain company support and continue receiving updated versions of the software. In addition to the software maintenance fee, it has been necessary to upgrade communication lines to all facilities not on the city fiber in order for management software—including eSchoolPLUS, MainBoss, and data software—to operate efficiently within those buildings. Finally, the IITS budget also includes upgrades and additional camera equipment for the security system that we are maintaining in the district.
- **Student Services**—The most significant increase requested in Student Services is to enhance the special education budget. In this area, we have seen drastic increases the last few years in terms of professional services, meeting those types of consulting services (either testing or professional psychologists) that our students require, and drastic increases due to mandated training of our paraprofessional staff in trying to meet all the state and federal mandates.

Parameter 3:

The budget will be prioritized and funded reflective of Board of Education goals:

- Increase achievement for all students
- Eliminate achievement disparities between groups of students
- Maximize resource efficiency

- **Building Services**—3 FTE. With the addition of 592,073 square feet of building space in the past ten years, the Building Services management staff and support staff has not been increased on a comparable basis. The staff is challenged to provide appropriate supervision for employees working the night shift on building cleanup, and to provide technical maintenance for buildings. FTE is being requested to provide an assistant director that would be specifically structured to work a late time period and supervise custodians throughout the district in the evening; a

carpenter/roofer who is responsible for building appearance and installation of equipment such as SmartBoards and projectors; and an additional staff member in specialized maintenance to service our technical systems such as heating and ventilating systems currently being installed.

- **Curriculum and Instruction**—1.1 FTE. This FTE represents expanding the Fine Arts coordinator to a full-time position. In 2003-04, the duties of the full-time Art coordinator were added to the part-time Music coordinator position, and the position became the Fine Arts coordinator position. The Fine Arts coordinator position has been a 0.6 FTE position, assuming the duties of both Art and Music coordinators. To expand this position to full-time (by adding 0.4 FTE) would provide the coordinator with adequate time for program evaluation and curriculum writing for music (K-12) and art (K-12) and would make the position congruent with other coordinator positions and responsibilities in the district. The 0.7 FTE represents the portion of funding necessary to replace funding that was previously provided by Title funds to partially fund one of the technology trainers in the Columbia School District.
- **Doctorate stipend**—To continue to attract professional staff and recognize exemplary skill levels, it is being recommended that a yearly stipend of \$2,000 be provided to every certificated staff member who has earned a doctorate from an accredited institution.
- **Elementary supervision**—We are requesting an estimated 3,940 hours of elementary supervision. These positions are playground supervisors, cafeteria supervisors, and general hall monitors, which relieve the teachers from supervision activities to allow teachers to focus on meeting the curriculum and social/emotional needs of students.
- **English Language Learners**—2 FTE. The growth of non-English-speaking students in the community has increased the need for programs for limited-English-speaking students. The additional FTE will be used to reduce current class sizes and initiate an ELL program at Lange Middle School.
- **Extension of middle school and Douglass assistant principal contract**—These funds would allow the middle school and Douglass assistant principal to be on the same assistant principal contract with other secondary assistant principals. The time is needed to ensure appropriate scheduling of students and be able to ensure appropriate teacher and customer support in the schools.
- **Gifted**—0.5 FTE. The additional FTE will be used to expand the gifted program at Hickman High School in order to have a comparable program with Rock Bridge High School.
- **Guidance**—1.7 FTE. 1.7 FTE will allow the district to ensure meeting all Missouri School Improvement Program requirements. The addition will add 1.2 FTE at the elementary level and 0.5 FTE to Hickman High School.
- **Instructional and Information Technology Services**—4 FTE. With the retirement of the director of IITS this year, the department has been reorganized. The reorganization will consist of three managers: Manager of Data Services, Manager of Infrastructure Services, and Manager of Instructional Technology. As outlined in the Columbia Public Schools district technology plan for 2006-2009, the focus will continue to be on data support and technology integration within the curriculum. The requested FTE is comprised of two new positions for technology integration along with 1 FTE for data support and 1 FTE as a centralized technician.

- **Literacy Support**—9.3 FTE. Research and district experience indicate a key to school success is the ability of students to read effectively and for teachers to effectively integrate reading strategies within the curriculum. 5.3 FTE is dedicated to elementary literacy support. Of this amount, 4.3 FTE is new FTE, and 1 FTE is being transferred from prior Title funding. At the secondary level, 4 FTE are new positions; with existing literacy support in the building, middle and junior high schools will each have access to literacy support on a 1 FTE basis, and there will be 2 FTE shared among the three high schools.
- **Parents As Teachers**—1.8 FTE. The Parents As Teachers initiative assists the district in supporting early childhood initiatives in both the district and community. The additional 1.8 FTE will be used to increase visits to high-need families, and will be partially funded by the Department of Elementary and Secondary Education.
- **Research and School Improvement**—1.5 FTE. With the focus on accountability and tracking data, the need has developed for additional support in the research area. 1 FTE will be for professional support to assist with analyzing data and working with building administrators to develop processes to retrieve data. The 0.5 FTE will be a clerical support position to assist with assessment data entry and data retrieval for data analysis.
- **Risk management**—1 FTE. We are requesting a professional risk manager to manage and monitor the district's air quality program and safety program, and develop programming to reduce workers' compensation costs. This individual specifically would be in charge of the confined spaces entry program that the district is adopting per Occupational Safety and Health standards.
- **Secondary**—4.5 FTE. Secondary FTE will be used to balance class sizes, sections, and program opportunities in all secondary schools. In particular, the additional focus, due to increased graduation requirements, on math and science and encouraging underachieving groups of students to take core curriculum requires additional teaching support.
- **Shuttles (academic)** are requested funds to provide after-school transportation for students participating in clubs and/or after-school tutoring at middle schools and junior highs.

Parameter 4:

The district will review all employee salary schedules with the goal of narrowing the beginning salary gap with competing districts.

- **Career ladder**—The career ladder program is a state-supported salary supplement program that provides additional compensation for eligible teachers. The supplement is paid annually at three levels equal to payments of \$1,500, \$3,000, and \$5,000. In addition to the actual career ladder qualification process, state regulations require National Board Certified teachers and speech pathologists holding a Missouri teacher's certificate and a certificate of clinical competency receive the \$5,000 career ladder stipend. This program provides Columbia students with a variety of supplemental activities in grades K-12 that most likely would not be offered without this support. Generally, the state contributes 40 percent of the cost of career ladder stipends. For 2006-07, it is projected that 698 teachers will participate in the career ladder program. Of that total, 153 will receive \$1,500, 141 will receive \$3,000, and 404 teachers and other mandated individuals will receive \$5,000. The requested budget estimate reflects current estimates of new teachers qualifying for career ladder and several that will be advancing to the next level.
- **Salary schedule operation** reflects the cost to provide staff compensation increases based upon longevity, more commonly referred to as operating the salary schedule. In addition to the schedule operation, the administrative recommendation of \$1,000 base salary increase on both the teachers' salary schedule and an equivalent amount on the support staff salary schedule will affect all district employees. The average increase for the certificated salary schedule is 5.48 percent, and a similar amount equates to 6.64 percent on the support staff salary schedule. In addition to the base salary increase, the administration is proposing a minimum certificated salary of \$33,000. This means that the minimum

salary for a full-time teacher is \$33,000, and those cells on the salary schedule below \$33,000 would be replaced with \$33,000; the salary schedule operation would continue for other staff members.

- **Stipend recommendation/substitute compensation**—The district-wide Stipend Committee is recommending an increase in overall stipends for extra-duty compensation, which will address equalizing the required extra duty with comparable districts and meet Title IX compliance issues. The substitute and perm sub rate increase are increases to maintain our competitiveness with both our daily substitutes and permanent substitutes.
- **Ventures in Excellence Training**—Ventures in Excellence is the personnel interview system used in our district to ensure we seek out and find the highest-qualified teacher applicants. This consistent and standardized procedure allows us to maintain appropriate communication and expectations among all hiring managers for the Columbia Public Schools system. This funding will provide four days of training for the interview certification process for 12 additional principals.

Parameter 6:

Board-approved employee benefit programs will continue to be provided and paid at current levels.

- **Certificated and non-certificated retirement**—The Public School Retirement System (PSRS) and Public Education Employee Retirement System (PEERS) conduct an annual actuarial review to ensure financial stability of the system. System officials have notified participants that the current employer and employee contributions do not ensure fiscal stability; therefore,

the system board of directors has voted to increase both employer and employee contributions. Both employer and employee contributions will increase by one-half of one percent for the PSRS system next year, with the contribution rate being increased from 11.5 percent to 12 percent. Employer and employee contributions for the PEERS system will increase by one-fourth of one percent, with the contribution rate being increased from 5.5 percent to 5.75 percent.

- **Insurance—workers' compensation, medical and dental**—Estimated costs to maintain the current benefit programs are an increase of 8.5% for workers' compensation, 5% for property and liability insurance, and 10% for medical insurance. Dental insurance rates are expected to remain the same.

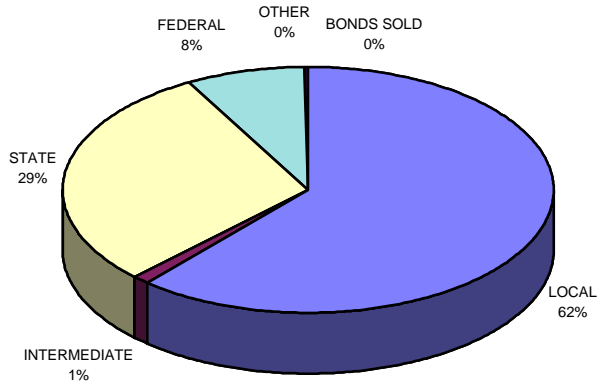
Parameter 7:

State regulations stipulate that student transportation be provided for students living 3.5 miles or more from schools; however, the Columbia School District will continue to provide transportation at the current levels, which exceeds state requirements.

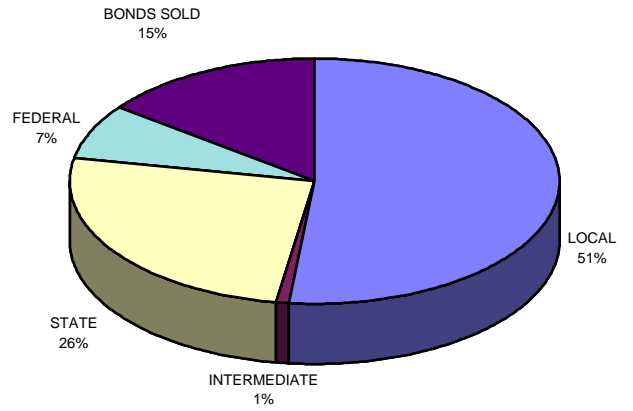
- **Transportation**—Maintaining the current student transportation program also includes the Board-approved reauthorization of the Columbia Public Schools/First Student transportation contract at an increase of 1.5 percent.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

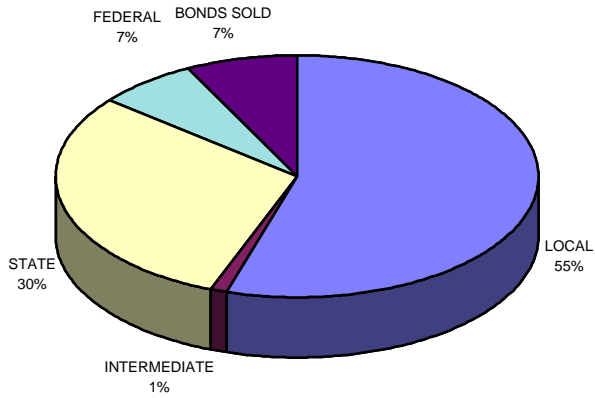
**REVENUES
FINAL BUDGET 2006-07**



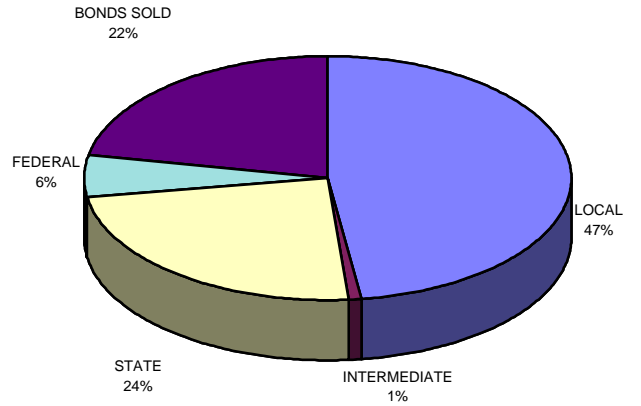
**REVENUES
PROJECTED ACTUAL 2005-06**



**REVENUES
ACTUAL 2004-05**

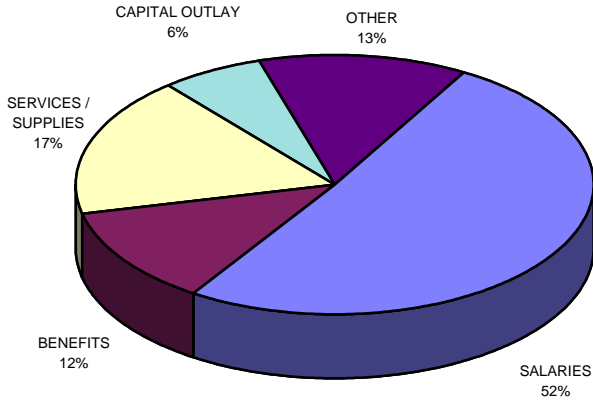


**REVENUES
ACTUAL 2003-04**

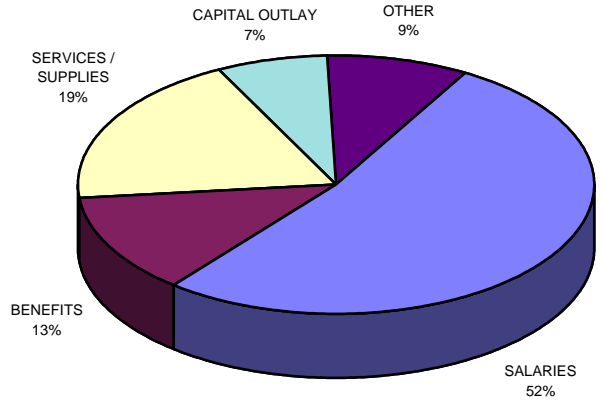


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

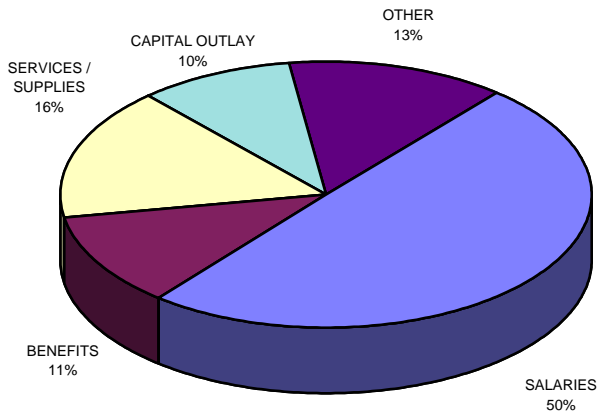
**EXPENDITURES
FINAL BUDGET 2006-07**



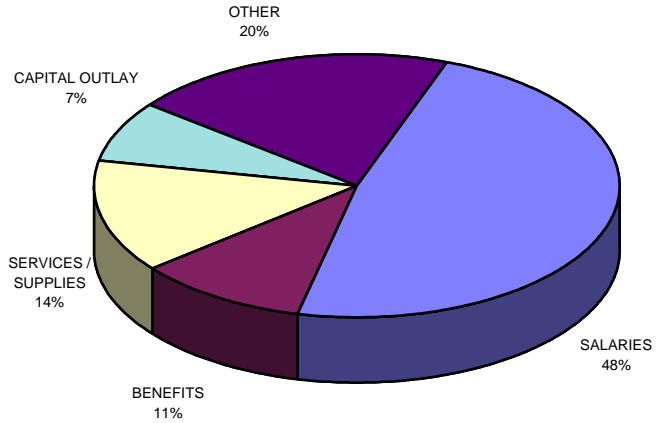
**EXPENDITURES
PROJECTED ACTUAL 2005-06**



**EXPENDITURES
ACTUAL 2004-05**



**EXPENDITURES
ACTUAL 2003-04**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

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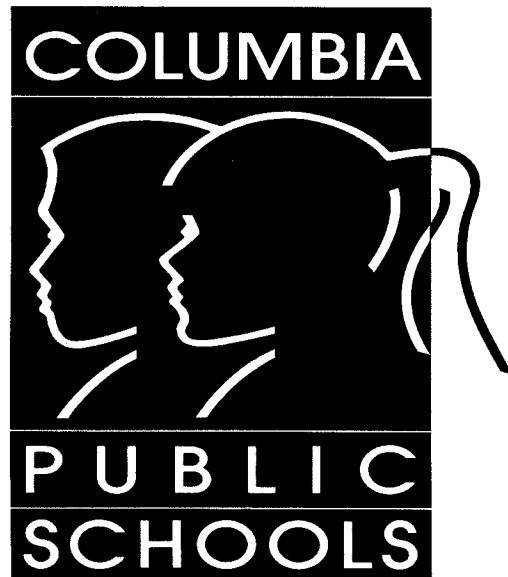
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Final Budget
2006-07

Expenditures
District Operating Funds



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Elementary Instruction

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 17,807,237	\$ 19,734,370	\$ 20,529,352	\$ 22,219,869
Employee Benefits	\$ 3,763,539	\$ 4,256,800	\$ 4,689,812	\$ 5,116,564
Services/Supplies/Capital Outlay	<u>\$ 840,098</u>	<u>\$ 3,050,368</u>	<u>\$ 3,028,824</u>	<u>\$ 2,998,654</u>
Total	<u>\$ 22,410,874</u>	<u>\$ 27,041,538</u>	<u>\$ 28,247,988</u>	<u>\$ 30,335,087</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
Number of Schools	19	19	19	19
Number of Students (September enrollment)	7,175	7,185	7,417	7,508
Per Pupil Cost \$	3,123	3,764	3,809	4,040
Staff FTE:				
Teachers	414.17	405.96	416.62	420.92
Fellows Participants	8.00	10.00	14.00	18.00
Instructional Aides	8.35	17.85	12.625	12.625
Support Staff	32.25	31.21	30.18	30.18

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program:	Elementary Instruction
Function(s):	Elementary Instruction 1111 through 1129
Mission:	The mission of elementary instruction is to develop each child to his or her natural limits in accord with his or her abilities by providing the best in educational opportunities that the District can offer.
Program Information:	<p>This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts.</p> <p>Budget allocations for this program are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.</p>
Variance Discussion:	<p>This budget includes the improvement of salary and benefits. This budget includes 4.3 FTE additional certificated staff. In addition, there will be 4.0 FTE additional Fellows for 2006-07.</p> <p>The Services /Supplies budget for 2006-07 has decreased as a result of a decrease in the textbook budget for elementary instruction.</p> <p><i>The increase in the 2005-06 budget included 13.5 FTE certificated staff.</i></p> <p><i>The increase in the 2004-05 Services/Supplies Projected Actual is related to the fees paid to Newton for the summer school program.</i></p>
Funding Sources:	District operating funds.
Unfunded Requests:	<p>Additional funding to support school improvement initiatives and No Child Left Behind initiatives.</p> <p>Additional funding to continue decreasing class sizes and adding professional support staff.</p> <p>Additional funding to support space needs of early childhood programming.</p> <p>Additional funding to full-time specialists in each building to implement a model similar to the West Boulevard program.</p> <p>Capital funding to eliminate trailers.</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Middle / Junior High Instruction

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 13,111,679	\$ 14,360,973	\$ 14,944,613	\$ 16,114,452
Employee Benefits	\$ 2,704,228	\$ 3,055,676	\$ 3,383,830	\$ 3,698,803
Services/Supplies/Capital Outlay	<u>\$ 927,947</u>	<u>\$ 1,701,726</u>	<u>\$ 1,555,260</u>	<u>\$ 1,507,490</u>
Total	<u>\$ 16,743,854</u>	<u>\$ 19,118,375</u>	<u>\$ 19,883,703</u>	<u>\$ 21,320,745</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
Number of Schools	6	6	6	6
Number of Students (September enrollment)	5,082	5,133	5,097	5,030
Per Pupil Cost \$	3,295	3,725	3,901	4,239
Staff FTE:				
Teachers	296.59	291.54	302.63	306.73
Fellows Participants	8.00	9.00	8.00	8.00
Instructional Aides	6.00	4.00	7.00	7.00
Support Staff	3.22	3.65	3.22	3.22

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

- Program:** Middle / Junior High Instruction
- Function(s):** Middle / Junior High Instruction
1130 through 1149
- Mission:** The mission of middle/junior high instruction is to develop each child to his or her natural limits in accord with his or her abilities by providing the best in educational opportunities that the District can offer.
- Program Information:** This program represents District expenditures for the instructional program for grade 6 through grade 9. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, human environmental science, industrial technology, speech, journalism, physical education and language arts.
- Budget allocations for this program are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.
- Variance Discussion:** Variance is primarily due to the improvement of salaries and benefits. This budget includes an additional 4.1 FTE certificated staff for middle and junior high teachers
- The Services /Supplies budget for 2006-07 has decreased as a result of a decrease in the textbook budget for middle / junior high instruction.
- The 2005-06 Services/Supplies budget includes a reduction of \$114,872 in the Free Text budget.***
- The increase in the 2004-05 Services/Supplies Projected Actual is related to the fees paid to Newton for the summer school program.***
- Funding Sources:** District operating funds.
- Unfunded Requests:** Additional funding to provide extended contracts for guidance counselors and secretaries at the middle schools.
Increase support for intervention initiatives.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Senior High Instruction

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 8,270,235	\$ 9,128,526	\$ 9,474,152	\$ 10,395,340
Employee Benefits	\$ 1,664,291	\$ 1,910,919	\$ 2,116,309	\$ 2,312,531
Services/Supplies/Capital Outlay	<u>\$ 587,780</u>	<u>\$ 1,018,836</u>	<u>\$ 1,320,281</u>	<u>\$ 1,284,520</u>
Total	<u>\$ 10,522,306</u>	<u>\$ 12,058,281</u>	<u>\$ 12,910,742</u>	<u>\$ 13,992,391</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
Number of Schools	2	2	2	2
Number of Students (September enrollment)	3,543	3,525	3,716	3,798
Per Pupil Cost \$	2,970	3,421	3,474	3,684
Staff FTE:				
Teachers	176.03	177.82	181.85	187.10
Fellows Participants	2.00	1.00	4.00	4.00
Instructional Aides	2.00	1.00	0.00	0.00
Support Staff	10.56	8.53	12.05	12.05

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Senior High Instruction

Function(s): Senior High Instruction
1150 through 1189

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

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

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

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. Salaries and benefits include an additional 5.25 FTE certificated staff for senior high teachers.

The Services /Supplies budget for 2006-07 has decreased as a result of a decrease in the textbook budget for senior high instruction.

The 2005-06 budget for salaries and benefits include an additional 8.0 FTE certificated staff for senior high teachers.

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

Funding Sources: District operating funds.

Unfunded Requests: Additional staff and space to meet the new high school graduation requirements to be implemented in 2010.
Additional space to address the anticipated science laboratories required by the new high school graduation requirements.
Additional staff to support core senior high instruction and advanced placement programs.
Increase support for intervention initiatives.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 601,496	\$ 649,781	\$ 670,819	\$ 706,074
Employee Benefits	\$ 126,505	\$ 139,111	\$ 154,122	\$ 168,465
Services/Supplies/Capital Outlay	<u>\$ 24,554</u>	<u>\$ 24,207</u>	<u>\$ 26,503</u>	<u>\$ 27,162</u>
Total	<u>\$ 752,555</u>	<u>\$ 813,099</u>	<u>\$ 851,444</u>	<u>\$ 901,701</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of Students (September enrollment)	215	215	215	215
Per Pupil Cost \$	3,500	3,782	3,960	4,194
Staff FTE:				
Teachers	14.43	14.09	14.36	14.36
Instructional Aides	0.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

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

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

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

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

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

Funding Sources: District operating funds.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: General Instruction

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 112,889	\$ 121,224	\$ 377,614	\$ 398,243
Employee Benefits	\$ 22,601	\$ 24,964	\$ 94,617	\$ 103,504
Services/Supplies/Capital Outlay	\$ 3,815	\$ 3,126	\$ 99,312	\$ 98,980
Total	<u>\$ 139,305</u>	<u>\$ 149,314</u>	<u>\$ 571,543</u>	<u>\$ 600,727</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Staff FTE:				
Teachers	2.50	2.50	6.90	6.90
Instructional Aides	0.00	0.00	2.00	2.00
Support Staff	0.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program:	General Instruction
Function(s):	General Instruction 1190 through 1199
Mission:	The mission of general instruction is to provide each child with the knowledge and skills needed for personal effectiveness and productive citizenship.
Program Information:	<p>This program represents District expenditures for the alternative instructional programs (the juvenile justice center) and the Boys and Girls Town Program.</p> <p>Budget allocations for this program are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.</p>
Variance Discussion:	<p>Variance is primarily due to the improvement of salaries and benefits.</p> <p><i>The 2005-06 budget includes the addition of the Boys and Girls Town Program budget with 4.0 FTE certificated staff and 6.0 FTE non-certificated support staff.</i></p> <p><i>The 2005-06 Services/Supplies budget includes \$93,217 for the Boys and Girls Town Program.</i></p>
Funding Sources:	District operating funds.
Unfunded Requests:	No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Special Education Instruction

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 11,268,415	\$ 12,435,556	\$ 13,812,981	\$ 14,573,036
Employee Benefits	\$ 2,831,726	\$ 3,220,848	\$ 3,733,444	\$ 4,075,577
Services/Supplies/Capital Outlay	<u>\$ 134,340</u>	<u>\$ 192,925</u>	<u>\$ 236,483</u>	<u>\$ 309,972</u>
Total	<u>\$ 14,234,481</u>	<u>\$ 15,849,329</u>	<u>\$ 17,782,908</u>	<u>\$ 18,958,585</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of Students (September enrollment)	2,566	2,703	2,530	2,530
Per Pupil Cost \$	5,547	5,864	7,029	7,494
Staff FTE:				
Teachers	238.74	241.67	253.58	253.58
Fellows Participants	2.00	0.00	0.00	0.00
Instructional Aides	12.85	13.89	21.00	21.00
Support Staff	152.06	155.27	167.10	167.10

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program:	Special Education Instruction
Function(s):	Special Education Instruction 1210 and 1292
Mission:	The mission of special education is to provide free and appropriate education to students with disabilities through identification activities and provision of services in accordance with state and federal guidelines.
Program Information:	Special Education services are especially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.
Variance Discussion:	<p>This budget includes improvement of salaries and benefits.</p> <p>The Services / Supplies budget has been increased for 2006-07 by \$91,678, while entitlement funding for services/supplies was decreased by \$35,000 and the textbook budget was increased by \$16,620.</p> <p><i>The 2005-06 budget also includes an increase of 10.5 FTE certified teachers (2.0 elementary/8.5 secondary), .5 FTE staff member for 504 compliance and 3.0 secondary paraprofessionals. The reduction in the Services/Supplies budget for 2005-06 represents a reduction in legal services for 2005-06.</i></p>
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>Beginning with the 1998-99 school year, additional funds are available from the state, by application, for partial reimbursement of excess cost and residential placements.</p>
Unfunded Requests:	No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Gifted Program

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 725,363	\$ 789,953	\$ 854,266	\$ 920,316
Employee Benefits	\$ 141,038	\$ 162,534	\$ 185,001	\$ 203,056
Services/Supplies/Capital Outlay	<u>\$ 46,089</u>	<u>\$ 36,371</u>	<u>\$ 50,870</u>	<u>\$ 58,382</u>
Total	<u>\$ 912,490</u>	<u>\$ 988,858</u>	<u>\$ 1,090,137</u>	<u>\$ 1,181,754</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
Number of Students (September enrollment)	909	1,030	1,068	1,150
Per Pupil Cost \$	1,004	960	1,021	1,028
Staff FTE:	15.68	15.50	16.08	16.58

**COLUMBIA SCHOOL DISTRICT
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2006-07**

Program:	Gifted Program
Function(s):	Gifted Program 1211
Mission:	The mission of the gifted program is to identify and provide specialized instruction to academically gifted students in kindergarten through twelfth grade.
Program Information:	The Gifted Program provides an academic environment beyond that offered through standard grade level curriculum for academically advanced students.
Variance Discussion:	Variance is primarily due to the improvement of salaries and benefits. The 2006-07 budget includes a .50 FTE certificated teacher. <i>The 2005-06 budget also included a .50 FTE certificated teacher.</i>
Funding Sources:	District operating funds.
Unfunded Requests:	Additional funding to provide space to allow for expansion of the primary gifted education program.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Title I

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 2,118,644	\$ 1,873,380	\$ 2,273,668	\$ 2,395,991
Employee Benefits	\$ 443,529	\$ 443,218	\$ 541,743	\$ 604,849
Services/Supplies/Capital Outlay	<u>\$ 131,448</u>	<u>\$ 67,585</u>	<u>\$ 155,000</u>	<u>\$ 71,000</u>
Total	<u>\$ 2,693,621</u>	<u>\$ 2,384,183</u>	<u>\$ 2,970,411</u>	<u>\$ 3,071,840</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
Number of Students:				
Regular School Program	1,105	892	1,028	1,078
Summer School Program	652	-	-	-
Staff FTE:	59.70	51.49	55.80	55.80

**COLUMBIA SCHOOL DISTRICT
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2006-07**

Program:	Title I
Function(s):	Title I 1250
Mission:	The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through the primary grades.
Program Information:	Title I provides a wide range of services for young children. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices. Children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, and through instruction provided for children in small groups.
Variance Discussion:	Variance is primarily due to the improvement of salaries and benefits. <i>The 2005-06 budget includes the addition of 6.58 FTE (4.08 certificated teachers and 2.50 FTE support staff).</i>
Funding Sources:	District operating funds. This includes federal and state funding for the support of this program.
Unfunded Requests:	No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: English - Second Language

Function(s): English - Second Language
1271

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 525,168	\$ 578,865	\$ 617,049	\$ 738,173
Employee Benefits	\$ 108,798	\$ 123,110	\$ 139,652	\$ 151,718
Services/Supplies/Capital Outlay	<u>\$ 3,484</u>	<u>\$ 3,504</u>	<u>\$ 9,258</u>	<u>\$ 2,588</u>
Total	<u>\$ 637,450</u>	<u>\$ 705,479</u>	<u>\$ 765,959</u>	<u>\$ 892,479</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Number of Students (September Enrollment)	406	563	559	600
Per Pupil Cost \$	1,570	1,253	1,370	1,487
Staff FTE:	12.42	13.25	17.24	19.24

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: English - Second Language

Function(s): English - Second Language
1271

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

Program Information: ESL instruction focuses on an integrated approach to language through topics of interest and need for students in grades K-12. English for academic and communication purposes is emphasized. The program serves approximately 600 students.

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. This budget also includes 2.0 FTE staff for 2006-07.

The 2005-06 budget included 2.0 FTE paraprofessionals. Also included in the 2005-06 budget were funds for ESL testing (\$4,490) and textbooks (\$2,180).

Funding Sources: District operating funds.

Unfunded Requests: Professional staff to provide optimum student instruction and instructional support for paraprofessionals who work with regular classroom teachers.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Vocational Instruction

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 2,130,572	\$ 2,227,743	\$ 2,492,754	\$ 2,624,864
Employee Benefits	\$ 413,163	\$ 452,369	\$ 520,656	\$ 568,492
Services/Supplies/Capital Outlay	<u>\$ 427,038</u>	<u>\$ 362,808</u>	<u>\$ 545,486</u>	<u>\$ 578,968</u>
Total	<u>\$ 2,970,773</u>	<u>\$ 3,042,920</u>	<u>\$ 3,558,896</u>	<u>\$ 3,772,324</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
Number of Students (September enrollment)	2,121	2,334	2,308	2,350
Per Pupil Cost \$	1,401	1,304	1,542	1,605
Staff FTE:	41.80	40.47	44.65	44.80

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program:	Vocational Instruction
Function(s):	Vocational Instruction 1301 through 1399
Mission:	The mission of vocational instruction is to provide secondary students with educational experiences which will prepare students for employment and/or continuing technical education after high school.
Program Information:	This program represents District expenditures for the vocational instructional programs with grades 7 through 12 housed in several secondary school facilities. This includes specific areas of instruction in agriculture, business/computer education, marketing and business management, health, human environmental sciences, technical and industrial.
Variance Discussion:	<p>Variance is primarily due to the improvement of salaries and benefits. Salaries and benefits include an increase in certificated staff of .15 FTE in Career Center teachers.</p> <p>Matching funds are continued in the budget for enhancement grants (\$233,010).</p> <p><i>Salaries and benefits for 2005-06 include an increase in certificated staff of 3.5 FTE in Career Center teachers.</i></p> <p><i>Matching funds are provided for enhancement grants. For 2005-06 \$233,010 is included in the Operating Fund budget for matching funds (the same amount as 2004-05). The Services/Supplies budget has been increased 8.5% due to the increasing cost of materials.</i></p>
Funding Sources:	This includes state funding for salary reimbursement based on an "effectiveness index" and equipment match funds, by application. Federal funding is also provided through Carl Perkins funds. In addition, tuition payments by sending districts provides reimbursement for services provided.
Unfunded Requests:	Adequate staffing and supplies to match course enrollments. Additional funding for a media specialist for the Career Center.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Student Activities - Athletics

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 417,725	\$ 427,787	\$ 440,001	\$ 456,203
Employee Benefits	\$ 53,010	\$ 58,376	\$ 62,018	\$ 69,191
Services/Supplies/Capital Outlay	<u>\$ 214,971</u>	<u>\$ 211,665</u>	<u>\$ 363,077</u>	<u>\$ 293,846</u>
Total	<u>\$ 685,706</u>	<u>\$ 697,828</u>	<u>\$ 865,096</u>	<u>\$ 819,240</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
<u>Athletic Expenditures by School:</u>				
All Schools	\$ 2,439	\$ 3,505	\$ 11,508	\$ 4,349
All Senior High Schools	\$ 10,721	\$ 8,790	\$ 22,500	\$ 54,500
Hickman High School	\$ 236,120	\$ 253,579	\$ 290,306	\$ 254,153
Rock Bridge High School	\$ 207,117	\$ 206,237	\$ 267,991	\$ 238,915
Douglass High School	\$ 9,161	\$ 8,817	\$ 13,047	\$ 11,688
All Junior High Schools	\$ 2,750	\$ 2,927	\$ -	\$ -
Jefferson Jr. High School	\$ 48,936	\$ 47,655	\$ 66,644	\$ 66,644
Oakland Jr. High School	\$ 61,095	\$ 52,486	\$ 61,408	\$ 61,408
West Jr. High School	\$ 52,016	\$ 55,361	\$ 66,645	\$ 62,108
All Middle Schools	\$ 1,818	\$ 1,869	\$ -	\$ -
Gentry Middle School	\$ 19,682	\$ 18,984	\$ 23,055	\$ 23,471
Lange Middle School	\$ 16,462	\$ 19,106	\$ 22,118	\$ 21,861
Smithton Middle School	\$ 17,389	\$ 18,512	\$ 19,874	\$ 20,143

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Student Activities - Athletics

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

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

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

Variance Discussion: Variance is primarily due to the improvement of salaries and benefits. Services /Supplies budget for Student Activities – Athletics has actually increased for 2006-07, however the increase in the budget is reflected in the transportation portion of budget.

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

	Actual	Projected
	<u>2004-05</u>	<u>2005-06</u>
<u>Athletic Revenues by School</u>		
Hickman High	\$50,423	\$44,078
Rock Bridge High	40,031	52,967
Douglass High	872	1,721
Jefferson Junior High	7,773	7,753
Oakland Junior High	5,891	4,561
West Junior High	5,642	6,287
Gentry Middle	1,883	1,913
Lange Middle	2,129	2,610
Smithton Middle	3,752	3,510

Unfunded Requests: No requests.