

Columbia School District Budget 2006-07

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

Karla DeSpain, President
Donald Ludwig, Vice President
David P. Ballenger, Member
Steve Calloway, Member
Michelle Gadbois, Member
J. C. Headley, Member
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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 	



Dr. Phyllis A. Chase
Superintendent of Schools

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June 22, 2006

Dear Board of Education:

Enclosed is the proposed budget for the 2006-07 school year. As discussed throughout the previous twelve months at Board of Education meetings, the state foundation formula is changing effective with the 2006-07 school year. The result will be less potential for funding through the foundation formula for the Columbia School District. Even with the change, for the current budget year, 85 percent of our state money will be based on the 2005-06 year, which, as you know from prior meetings, has been under-funded by at least an estimated 15 percent. The Columbia School District's total revenue loss from inadequate foundation formula funding over the past four years is approximately \$66 million.

Despite the fluctuations at the state level, the local economy has remained strong and our local assessed valuation has continued to grow. As you are aware, the amount of taxes the district is allowed to assess is limited by the growth in the Consumer Price Index. However, we are allowed to retain all growth due to new construction and improvements: hence, our budget remains fairly stable despite the inadequate state revenues.

The following budget has taken into consideration the Board of Education goals and adopted budget parameters, which allowed the staff to prepare reasonable revenue and expenditure estimates. We believe this budget supports the implementation of your primary goals for the 2006-07 school year.

Below are the financial highlights of the 2006-07 budget:

Revenue

- Total anticipated revenues for all funds equals \$177,026,250. Total anticipated revenues for the district operating funds (General Operating and Teachers funds) equals \$144,383,426. This is an increase in the total revenue of the district operating funds of \$4,353,762 or 3.11 percent.
- The assessed valuation of the district is projected to increase by 3.91 percent, based on discussions with the county assessor. Pursuant to state statutes, revenues can only increase by the lower of the Consumer Price Index, 5 percent, or the actual growth (excluding any new construction and improvements). This is projected to increase current tax collections for all funds by \$2.9 million over this year's collections, using a collection ratio of 95.50 percent. This will increase collections by \$2.4 million in the Teachers and Operating funds.
- The current tax rate is \$4.6863. The debt service rate is currently \$0.8019. The tax rate for 2006-07 will be calculated after completing the state auditor's worksheet and the Proposition C sales tax rollback forms, which may change the distribution of the levy, as well as the total levy.



Dr. Phyllis A. Chase
Superintendent of Schools

- The calculation of state aid was done via the new foundation formula. This year, 85 percent of the foundation formula money will be based on the 2005-06 year. At this writing, it is anticipated that the proration factors for the 2005-06 year will be finalized at .86 to .87, and .81 to .82. As we move forward and implement the new formula, it is currently believed that the formula will remain fairly static, with the actual target rate of reimbursement per pupil being recalculated every two years.

Expenditures

- Total budget expenditures for all funds equals \$205,058,766. Total budget expenditures for district operating funds (General Operating and Teachers funds) equals \$151,071,282. This is an increase of 7.72 percent in expenditures in the district operating funds for fiscal year 2006-07.
- The 2006-07 budget includes the operating of the staff salary schedules, with a base increase of \$1,000 and a minimum certificated salary of \$33,000. Consequently, the minimum salary that a full-time classroom teacher will be paid in the district is \$33,000; however, the teachers' salary schedule operates off of a base salary of \$29,202. The operating of the salary schedule equates to an average salary increase of 5.48 percent for certificated salaries and an average increase to 6.64 percent for support staff salaries.
- Funds are included for the improvement of stipends (\$250,000) and improvement of both the substitute daily pay of \$5.00 per day (\$115,000) and the permanent sub rate (\$20,570).
- Board-paid medical benefits are scheduled to increase 10 percent this next year. The rates for dependent coverage (premiums paid by employees) will increase at the same rate.
- Personnel costs (salaries and benefits) are 82.2 percent of the total expenditures for the district operating funds, compared to 81.8 percent last year.
- New personnel included in this budget are as follows: (FTE=Full time equivalent)
 - Building Services – 3 FTE (2 FTE managerial/professional positions and 1 FTE support)
 - Curriculum and Instruction – 1.1 FTE (professional support)
 - English Language Learners – 2 FTE (teachers)
 - Gifted - 0.5 FTE (teacher)
 - Guidance - 1.7 FTE (counselors)
 - Instructional and Information Technology Services – 4 FTE (2 FTE technical/support and 2 FTE technology integration)
 - Literacy Support – 9.3 FTE (teachers)
 - Parents As Teachers – 1.8 FTE (teachers)
 - Research and School Improvement – 1.5 FTE (1 FTE professional support and 0.5 FTE clerical support)
 - Risk Management – 1 FTE (professional support)
 - Secondary – 4.5 FTE (teachers)
- Academic shuttles will be added at all middle schools and junior high schools (\$48,307).
- The district's transportation contract renewal includes a 1.5 percent rate increase for 2006-2007.
- Utilities are expected to increase by \$284,000.



Dr. Phyllis A. Chase
Superintendent of Schools

Fund Balances

To meet operating expenses, the district will reduce its reserves by 21.3 percent for 2006-07 to augment the budget. This will decrease reserves for the Teachers and Operating funds from a level of 20.75 percent of budgeted expenditures for 2006-07 to a level of 15.87 percent of projected 2007-08 budgeted expenditures.

Forecast

The condition of the state economy, while improving, continues to be a major concern for the next few years. The state provides approximately one-third of the district's funding for the Operating and Teachers funds. The state foundation entitlement program, the basic state aid for public education, has not been fully funded for the past four years. Assuming full funding of the foundation program, the Columbia School District would have received an additional \$66 million in state funds since the 2001-02 school year. The new formula being implemented will not provide significant new dollars to the Columbia School District. It is projected that over the seven-year life expectancy of the new formula, state foundation funding will be about half of what has been received over the past seven years under the old formula. In addition, several of the separately-funded items, known as categorical items, will be funded within the new formula, which will change the look of budget presentations in the future.

At the local level, the district continues to receive strong support. Assessed valuation continues to grow at a reasonable rate. Columbia, for many years, has been known for its low unemployment rate when compared to the state and nation, and the trend continues today; we believe it will into the future. District voters have shown their continued support by approving 24 consecutive bond authorizations totaling \$210.1 million, dating back to 1960. The Long-range Facilities Planning Committee is currently completing a facilities study, and we anticipate the need for an additional bond referendum in the near future to fund new schools, renovations, and other capital projects. Due to continued community growth as well as ongoing needs, bonds will continue to be a preferred method of funding capital improvements.

Summary

The budget supports the Board of Education goals and provides for current programming; however, lack of improvement in state funding seriously impairs our ability to continue to deliver a wide variety of high-quality programs and remain competitive with our teachers' salaries. Even though the district was able to increase teacher salaries this year, attracting and retaining high-quality staff is essential to delivering high-quality education. As state funding in the new foundation formula remains relatively stagnant, we will need to identify new resources in order to deliver the current level of programming with quality teachers and support staff, or experience significant reductions.

Sincerely,

Phyllis A. Chase
Superintendent

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.

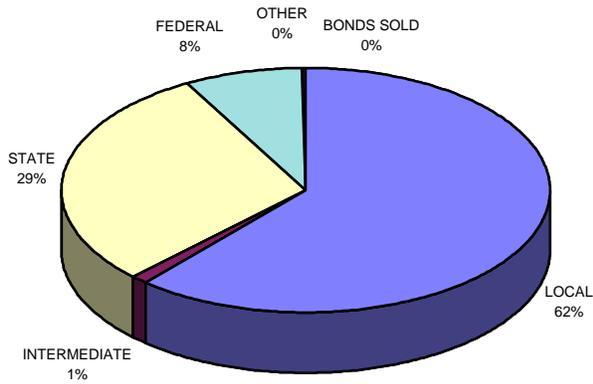
Parameter 7:

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.

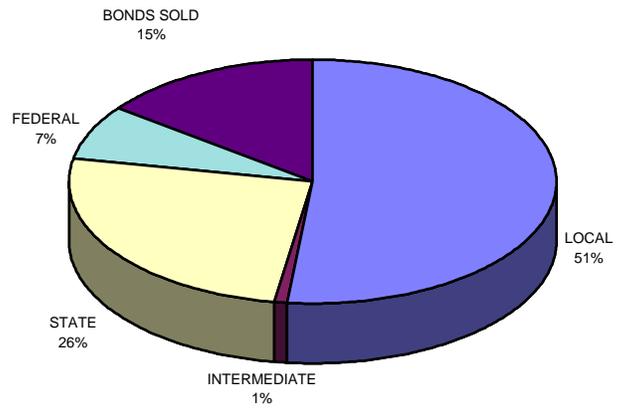
- **Transportation**—Maintaining the current student transportation program also includes the Board-approved reauthorization of the Columbia Public Schools/First Student transportation contract at an increase of 1.5 percent.

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

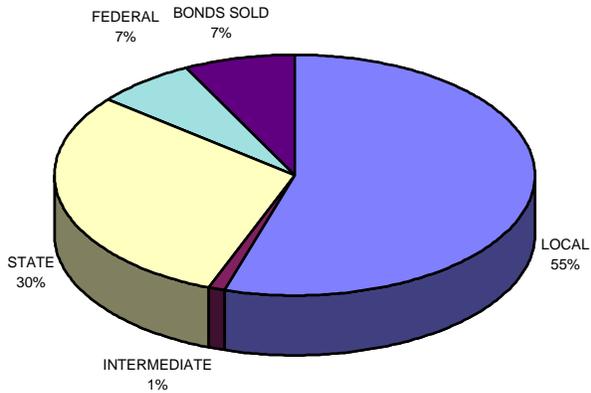
**REVENUES
FINAL BUDGET 2006-07**



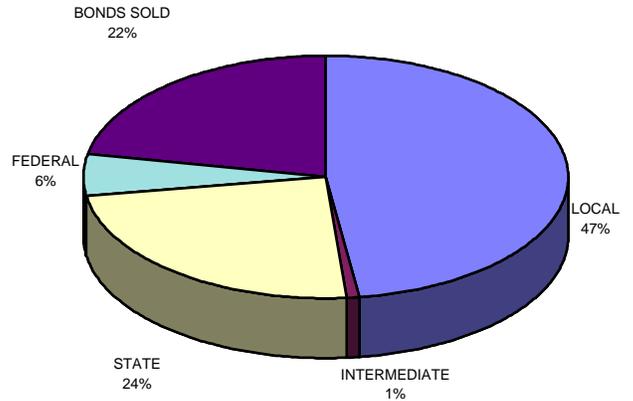
**REVENUES
PROJECTED ACTUAL 2005-06**



**REVENUES
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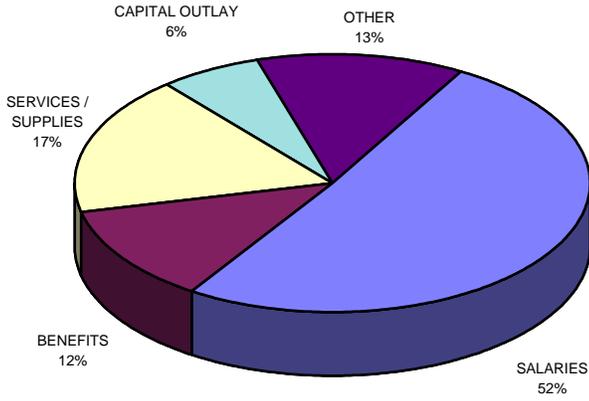


**REVENUES
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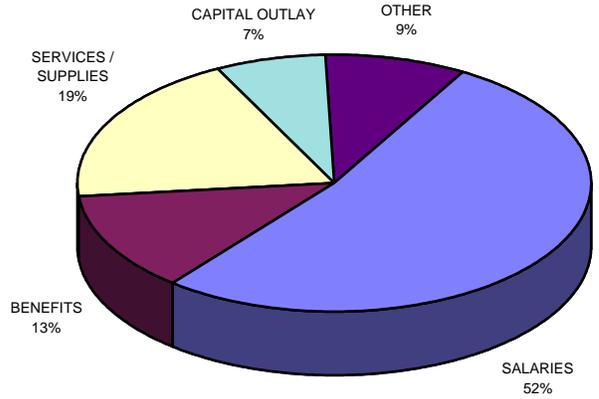


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

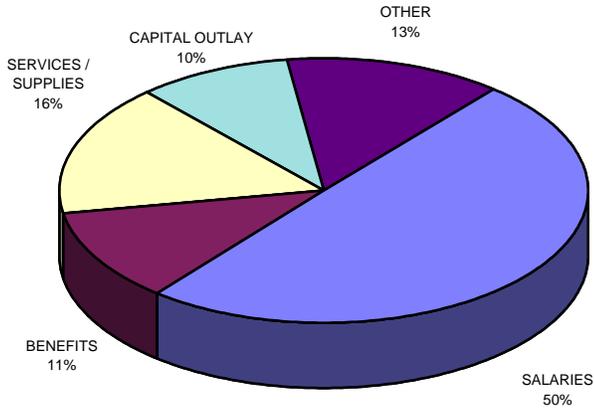
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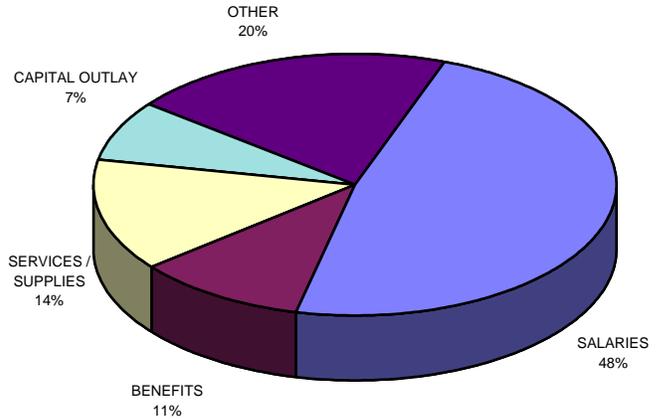
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**EXPENDITURES
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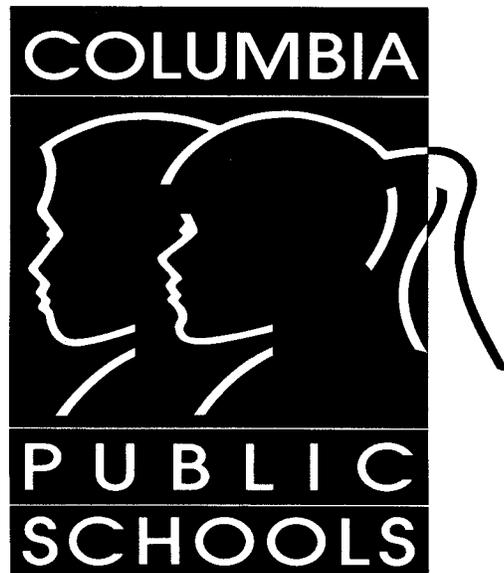
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Final Budget
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Expenditures
District Operating Funds



**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 <u>2003-04</u>	Actual <u>2004-05</u>	Projected Actual <u>2005-06</u>	Final Budget <u>2006-07</u>
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 <u>2003-04</u>	Actual <u>2004-05</u>	Projected Actual <u>2005-06</u>	Final Budget <u>2006-07</u>
Salaries	\$ 112,889	\$ 121,224	\$ 377,614	\$ 398,243
Employee Benefits	\$ 22,601	\$ 24,964	\$ 94,617	\$ 103,504
Services/Supplies/Capital Outlay	<u>\$ 3,815</u>	<u>\$ 3,126</u>	<u>\$ 99,312</u>	<u>\$ 98,980</u>
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:	2003-04	2004-05	2005-06	2006-07
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
FINAL BUDGET
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
FINAL BUDGET
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:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
<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.

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

Program: Adult Basic Education

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

Expenditure Object Category	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Projected Actual <u>2005-06</u>	Final Budget <u>2006-07</u>
Salaries	\$ 45,122	\$ 31,113	\$ 51,165	\$ 53,969
Employee Benefits	\$ 7,127	\$ 6,696	\$ 9,000	\$ 9,855
Services/Supplies/Capital Outlay	<u>\$ 4,249</u>	<u>\$ 4,551</u>	<u>\$ 4,705</u>	<u>\$ 4,870</u>
Total	<u>\$ 56,498</u>	<u>\$ 42,360</u>	<u>\$ 64,870</u>	<u>\$ 68,694</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Staff FTE:	0.76	0.76	0.76	0.76

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

Program: **Adult Basic Education**

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

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

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

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

Funding Sources: District operating funds.

Unfunded Requests: No requests.

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

Program: Tuition Payments

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 396,470</u>	<u>\$ 354,159</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
Total	<u>\$ 396,470</u>	<u>\$ 354,159</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Tuition Payments

Function(s): Tuition Payments
1901 through 1999

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

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

Variance Discussion: N/A

Funding Sources: District operating funds.

Unfunded Requests: No requests.

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

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 5,800,566	\$ 6,109,134	\$ 6,098,094	\$ 6,520,515
Employee Benefits	\$ 1,238,427	\$ 1,357,055	\$ 1,459,183	\$ 1,592,245
Services/Supplies/Capital Outlay	<u>\$ 314,641</u>	<u>\$ 206,685</u>	<u>\$ 241,339</u>	<u>\$ 239,911</u>
Total	<u>\$ 7,353,634</u>	<u>\$ 7,672,874</u>	<u>\$ 7,798,616</u>	<u>\$ 8,352,671</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
Staff FTE:	150.11	148.57	144.54	146.24

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

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:	<p>This budget includes the improvement of salaries and benefits. The 2006-07 budget includes the addition of 1.7 FTE for guidance counselors.</p> <p><i>The 2005-06 budget also includes the addition of 4.0 FTE (1.0 ancillary support - special education, .5 nurse, .5 outreach counselor and 2.0 for the positive behavior system program).</i></p> <p><i>The 2005-06 Services/Supplies budget includes funding for renewal of the nursing fellows program.</i></p>
Funding Sources:	District operating funds.
Unfunded Requests:	Additional funding to increase student health care services.

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

Program: Instructional Services

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

Expenditure Object Category	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Projected Actual <u>2005-06</u>	Final Budget <u>2006-07</u>
Salaries	\$ 3,962,788	\$ 4,253,619	\$ 4,714,163	\$ 5,427,781
Employee Benefits	\$ 829,061	\$ 895,440	\$ 1,052,186	\$ 1,138,533
Services/Supplies/Capital Outlay	<u>\$ 1,308,786</u>	<u>\$ 1,391,768</u>	<u>\$ 1,994,700</u>	<u>\$ 2,544,579</u>
Total	<u>\$ 6,100,635</u>	<u>\$ 6,540,827</u>	<u>\$ 7,761,049</u>	<u>\$ 9,110,893</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Staff FTE:	100.50	97.21	102.61	108.96

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

Program:	Instructional Services
Function(s):	Instructional Services 2201 through 2299
Mission:	Instructional services include curriculum development and coordination, staff development, Parent Advisory Council, library and media services, Title II grant projects, research and assessment, and other grant projects.
Program Information:	This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits. The 2006-07 budget includes 6.2 FTE for various support positions, including: 4.7 FTE –IITS, 1.25 FTE- Research and Accountability, .4 FTE – increase coordination time.</p> <p>In addition the Services and Supplies budget has been increased \$130,000 for software purchase(s) for Research and Accountability and \$280,000 for maintenance and support for IITS.</p> <p><i>The 2005-06 budget also includes an increase in staff of 1.5 FTE (this includes a 1.0 FTE increase in coordination as a result of adjusting/eliminating several coordinator FTE's and .5 FTE support staff).</i></p> <p><i>The Services/Supplies budget includes \$250,000 for IITS software support and maintenance.</i></p>
Funding Sources:	District operating funds.
Unfunded Requests:	<p>Additional funding to fully implement the 2006-2009 technology plan as adopted by the Board of Education.</p> <p>Additional funding to restore the district athletic director to full-time.</p>

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

Program: Administrative Services

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

Expenditure Object Category	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Projected Actual <u>2005-06</u>	Final Budget <u>2006-07</u>
Salaries	\$ 1,167,302	\$ 1,241,023	\$ 1,392,870	\$ 1,466,836
Employee Benefits	\$ 239,616	\$ 262,962	\$ 270,917	\$ 295,479
Services/Supplies/Capital Outlay	<u>\$ 389,608</u>	<u>\$ 481,665</u>	<u>\$ 583,877</u>	<u>\$ 598,868</u>
Total	<u>\$ 1,796,526</u>	<u>\$ 1,985,650</u>	<u>\$ 2,247,664</u>	<u>\$ 2,361,183</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Staff FTE:	20.00	19.00	21.00	21.00

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

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

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

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

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

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

The 2005-06 budget includes an additional 1.0 FTE for clerical staff in the Human Resources Department.

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

Funding Sources: District operating funds.

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

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

Program: Other Administrative Services

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 6,178,222	\$ 6,857,500	\$ 7,181,996	\$ 7,666,009
Employee Benefits	\$ 1,273,761	\$ 1,442,626	\$ 1,582,543	\$ 1,728,275
Services/Supplies/Capital Outlay	<u>\$ 171,182</u>	<u>\$ 171,801</u>	<u>\$ 204,355</u>	<u>\$ 209,770</u>
Total	<u>\$ 7,623,165</u>	<u>\$ 8,471,927</u>	<u>\$ 8,968,894</u>	<u>\$ 9,604,054</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
Staff FTE:	144.48	144.87	143.30	143.30

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

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

Mission: Other administrative services include building administration, special education administration, vocational education administration, evaluation of instruction, and commencement expenses.

Program Information: This program represents District expenditures for activities associated with the administration of a school and/or specialized instructional program.

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

The 2005-06 budget also includes an additional 3.0 FTE (1.0 administrator - RBHS and 2.0 support staff - RBHS).

Funding Sources: District operating funds.

Unfunded Requests: No requests.

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

Program: Business Services

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 565,881	\$ 569,257	\$ 626,252	\$ 667,277
Employee Benefits	\$ 117,898	\$ 117,499	\$ 136,378	\$ 148,324
Services/Supplies/Capital Outlay	<u>\$ 101,242</u>	<u>\$ 114,693</u>	<u>\$ 138,222</u>	<u>\$ 142,369</u>
Total	<u>\$ 785,021</u>	<u>\$ 801,449</u>	<u>\$ 900,852</u>	<u>\$ 957,970</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Staff FTE:	13.00	11.00	12.00	12.00

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

Program: **Business Services**

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

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

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

Variance Discussion: This budget includes the improvement of salaries and benefits.
The 2005-06 budget includes the addition of 1.0 FTE support staff.

Funding Sources: District operating funds.

Unfunded Requests: Additional support in employee benefits.

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

Program: Maintenance Services

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 4,292,633	\$ 4,640,346	\$ 4,812,072	\$ 5,287,444
Employee Benefits	\$ 1,350,051	\$ 1,484,211	\$ 1,616,988	\$ 1,758,532
Services/Supplies/Capital Outlay	<u>\$ 6,583,465</u>	<u>\$ 6,888,080</u>	<u>\$ 7,679,178</u>	<u>\$ 8,221,532</u>
Total	<u>\$ 12,226,149</u>	<u>\$ 13,012,637</u>	<u>\$ 14,108,238</u>	<u>\$ 15,267,508</u>

Program Data:	2003-04	2004-05	2005-06	2006-07
Staff FTE:	185.83	182.91	186.09	190.09
Utilities:				
Electric	\$ 1,519,729	\$ 1,510,000	\$ 1,736,000	\$ 1,909,600
Natural Gas	\$ 956,044	\$ 922,000	\$ 1,140,000	\$ 1,254,000
Water/Sewer	\$ 185,094	\$ 200,000	\$ 260,000	\$ 225,000
Refuse Removal	\$ 124,914	\$ 145,000	\$ 145,000	\$ 155,000
Rental	\$ 1,050,610	\$ 981,394	\$ 968,706	\$ 976,192

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

Program:	Maintenance Services
Function(s):	Maintenance Services 2542 through 2546
Mission:	Maintenance services provide for the operation, maintenance, and security of the District's physical plants and campuses.
Program Information:	This program represents District expenditures for activities associated with maintaining the grounds and facilities of the District including custodial services, repair of buildings and equipment, rental of facilities and equipment and utilities. This program also includes security services for the District including District employees and contract services.
Variance Discussion:	<p>This budget includes the improvement of salaries and benefits. The 2006-07 includes an additional 4.0 FTE (3.0 FTE for building services, 1.0 FTE for safety and security – risk manager).</p> <p>The Services / Supplies budget includes an increase of \$100,000 in the Building Services budget, \$150,000 for per copy charges, all buildings, the district-wide copier contract and an increase of \$248,000 in utilities.</p> <p><i>The 2005-06 Services/Supplies/Capital Outlay budget includes \$300,000 contingency funds for unanticipated maintenance projects.</i></p> <p><i>The Services/Supply budget for 2005-06 includes increases for utilities, and insurance.</i></p>
Funding Sources:	District operating funds.
Unfunded Requests:	<p>Additional funding for construction management services, either contracted or district staff.</p> <p>Additional funding for salaries to maintain competitive salaries for trades personnel.</p> <p>Additional support to manage and maintain HVAC systems that are being installed in buildings.</p>

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

Program: Transportation Services

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

<u>Expenditure Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>
Salaries	\$ 40,127	\$ 43,744	\$ 45,380	\$ 48,393
Employee Benefits	\$ 7,964	\$ 8,778	\$ 9,186	\$ 10,003
Services/Supplies/Capital Outlay	<u>\$ 5,797,370</u>	<u>\$ 6,303,953</u>	<u>\$ 6,481,902</u>	<u>\$ 6,896,768</u>
Total	<u>\$ 5,845,461</u>	<u>\$ 6,356,475</u>	<u>\$ 6,536,468</u>	<u>\$ 6,955,164</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
<u>Contracted Services:</u>				
Number of Buses	134	139	139	139
Eligible Miles	1,976,595	1,999,723	2,009,568	2,009,568
Students Transported	8,347	8,245	8,150	8,150
Staff FTE:	0.75	0.75	0.75	0.75

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

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

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

Variance Discussion: This budget includes the increase in the contract rate of 1.50%, plus academic shuttles, field trips and replacement cameras for all buses.

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

Unfunded Requests: No requests.

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

Program: Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>
Salaries	\$ 1,438,732	\$ 1,198,274	\$ 1,241,437	\$ 1,389,776
Employee Benefits	\$ 223,116	\$ 258,633	\$ 284,991	\$ 309,092
Services/Supplies/Capital Outlay	<u>\$ 330,361</u>	<u>\$ 323,084</u>	<u>\$ 432,991</u>	<u>\$ 447,404</u>
Total	<u>\$ 1,992,209</u>	<u>\$ 1,779,991</u>	<u>\$ 1,959,419</u>	<u>\$ 2,146,272</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Staff FTE:	29.34	28.39	28.85	30.65

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

Program:	Community Services
Function(s):	Community Services 3001 through 3999
Mission:	Community services encompass school-community programs; Offset Print Shop, Parents as Teachers; summer school, Missouri Preschool and other family/student services.
Program Information:	This program represents District expenditures for activities of the Offset Print Shop, Partners In Education, volunteers, Parents As Teachers, and summer schools (fee basis) programs.
Variance Discussion:	This budget includes the improvement of salaries and benefits. The 2006-07 budget includes 1.8 FTE PAT's. <i>The 2005-06 budget also includes funding for the Early Childhood Initiative, including 1.5 FTE and 10% of the Title I Preschool teachers FTE.</i>
Funding Sources:	District operating funds. This includes state funding provided for the Parents As Teachers program based on the number of families served (approximately 50% state funding) and fees collected on the various summer school programs, and the operation of the Offset Print Shop.
Unfunded Requests:	Additional funding to increase support for early childhood intervention initiatives.

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

Program: Other Financing Uses

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

<u>Expenditure Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 58,513</u>	<u>\$ 80,152</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 58,513</u>	<u>\$ 80,152</u>	<u>\$ -</u>	<u>\$ -</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Other Financing Uses

Function(s): Other Financing Uses
6999

Mission: Other financing uses include short-term borrowing (Tax Anticipation Notes), Department of Natural Resources Energy Loans, and interfund transfers as legally required, or transfers to maintain a positive fund balance position).

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

Variance Discussion: N/A

Funding Sources: N/A

Unfunded Requests: No requests.

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

Program: Summary Budget

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

<u>Expenditure Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>
Salaries	\$ 80,580,796	\$ 87,272,168	\$ 92,650,698	\$ 100,070,561
Employee Benefits	\$ 17,559,449	\$ 19,681,825	\$ 22,042,576	\$ 24,063,088
Services/Supplies/Capital Outlay	\$ 18,738,938	\$ 22,913,560	\$ 25,551,623	\$ 26,937,633
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 58,513</u>	<u>\$ 80,152</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 116,937,696</u>	<u>\$ 129,947,705</u>	<u>\$ 140,244,897</u>	<u>\$ 151,071,282</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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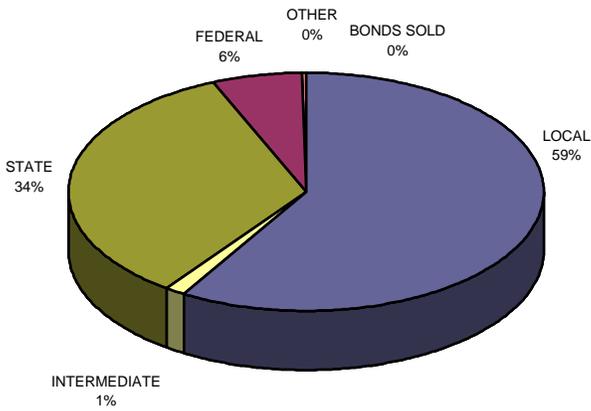
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

	FINAL BUDGET 2006-07		
	District Operating Funds		
	GENERAL OPERATING	TEACHERS	TOTAL OPERATING FUNDS
REVENUES:			
LOCAL	\$ 33,499,037	\$ 51,194,565	\$ 84,693,602
INTERMEDIATE	\$ 846,459	\$ 907,708	\$ 1,754,167
STATE	\$ 15,007,583	\$ 33,894,209	\$ 48,901,792
FEDERAL	\$ 3,215,795	\$ 5,445,199	\$ 8,660,994
OTHER	\$ 50,250	\$ 322,621	\$ 372,871
BONDS SOLD	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 52,619,124</u>	<u>\$ 91,764,302</u>	<u>\$ 144,383,426</u>
 EXPENDITURES:			
SALARIES	\$ 16,952,340	\$ 83,118,221	\$ 100,070,561
BENEFITS	\$ 5,839,370	\$ 18,223,718	\$ 24,063,088
SERVICES / SUPPLIES	\$ 26,537,633	\$ 400,000	\$ 26,937,633
CAPITAL OUTLAY	\$ -	\$ -	\$ -
OTHER	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 49,329,343</u>	<u>\$ 101,741,939</u>	<u>\$ 151,071,282</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ 3,289,781</u>	<u>\$ (9,977,637)</u>	<u>\$ (6,687,856)</u>

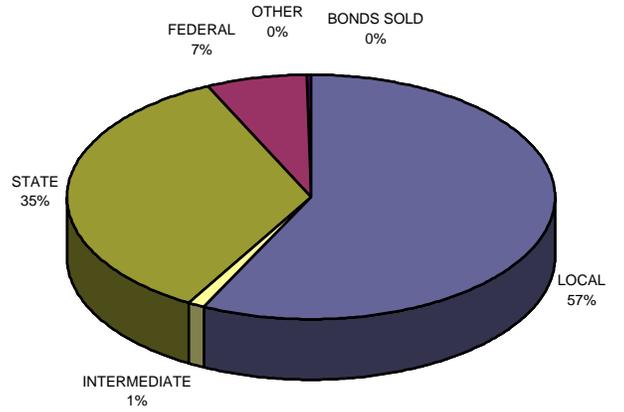
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

DISTRICT OPERATING FUNDS

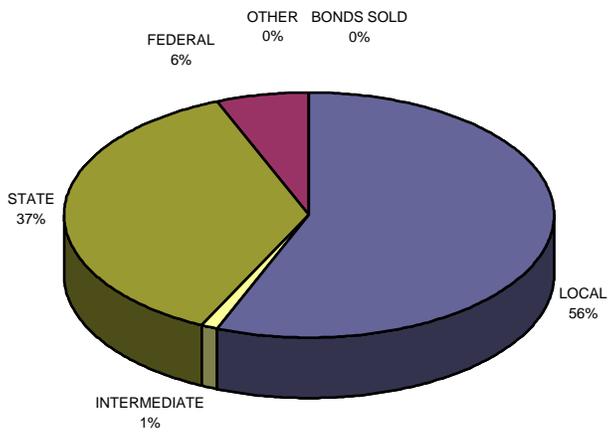
**REVENUES
FINAL BUDGET 2006-07**



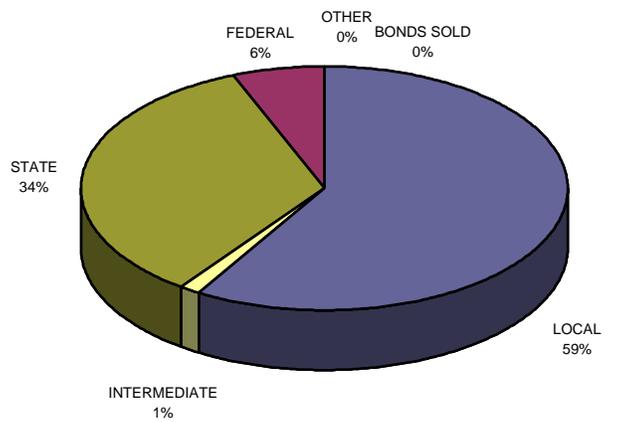
**REVENUES
PROJECTED ACTUAL 2005-06**



**REVENUES
ACTUAL 2004-05**



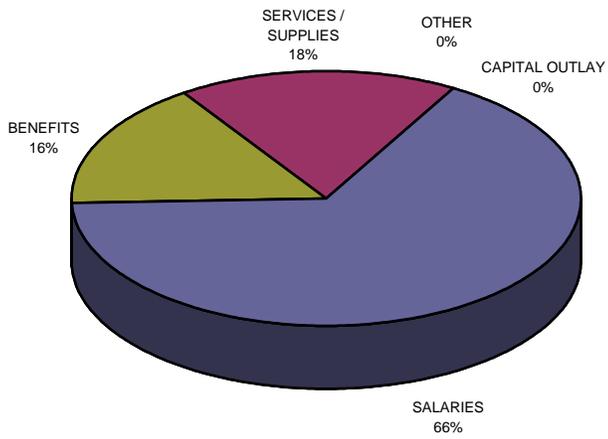
**REVENUES
ACTUAL 2003-04**



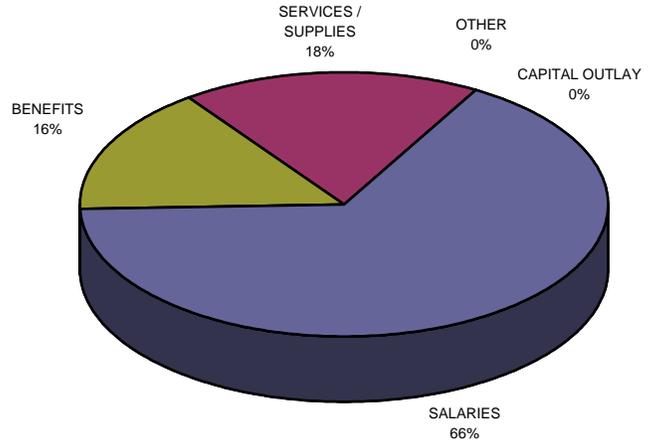
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

DISTRICT OPERATING FUNDS

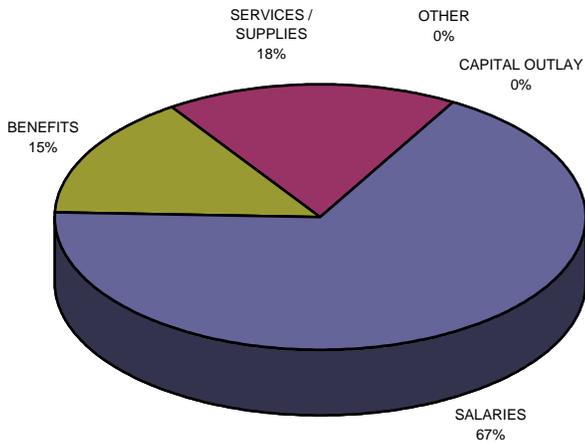
**EXPENDITURES
FINAL BUDGET 2006-07**



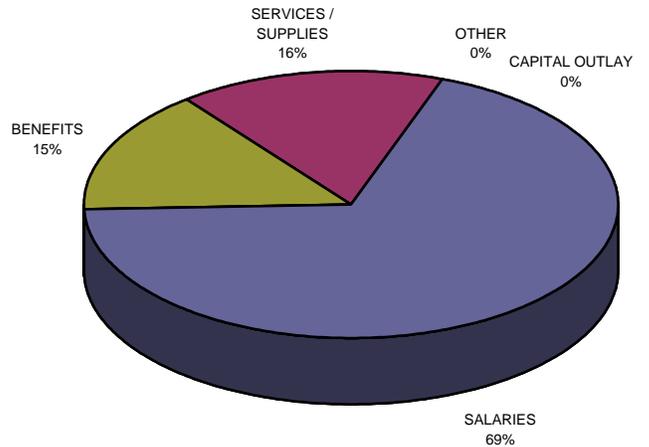
**EXPENDITURES
PROJECTED ACTUAL 2005-06**



**EXPENDITURES
ACTUAL 2004-05**



**EXPENDITURES
ACTUAL 2003-04**



Summary Budget Variances

District Operating Funds

General Operating Fund

Teachers Fund

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

**FINAL BUDGET 2006-07
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
District Operating Funds						
<i>General Operating and Teachers Funds</i>						
5100 Local Sources						
5111 Current Tax	\$ -	\$ 59,540,540	\$ 65,558,348	\$ 68,591,373	\$ 3,033,025	-
Less: Estimate of Uncollectible Taxes	-	2,149,560	1,834,073	1,992,092	158,019	-
Less: Estimate of County Fees	-	944,401	1,038,560	1,073,384	34,824	-
5111 Net Current Tax	55,352,012	56,446,579	62,685,715	65,525,897	2,840,182	4.53%
5112 Delinquent Tax	1,793,849	1,738,545	1,966,749	2,043,650	76,901	3.91%
5113 Proposition C Sales Tax	11,950,276	12,471,601	13,700,000	13,718,637	18,637	0.14%
5114 Intangible Tax	149,679	-	-	165,460	165,460	-
5115 Surtax	1,149,747	-	-	1,337,087	1,337,087	-
5116 In Lieu of Tax Payments	-	-	-	-	-	-
5121 Tuition - K-12	-	-	-	-	-	-
5122 Summer School Tuition	215,724	87,586	100,671	100,671	-	-
5141 Interest - Daily Account	20,681	80,420	120,000	132,000	12,000	10.00%
5142 Interest - Investments	327,869	811,894	985,000	1,115,000	130,000	13.20%
5143 Interest - Intangible	1,069	-	-	-	-	-
5144 Interest - Collector	101,634	55,295	126,000	126,000	-	-
5171 Student Activities	113,525	118,397	125,400	110,000	(15,400)	(12.28%)
5190 Other Local	-	300	-	-	-	-
5191 Rentals	88,448	123,141	117,500	117,500	-	-
5192 Donations	14,000	-	-	-	-	-
5193 Offset Printing	102,892	96,604	137,700	137,700	-	-

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

**FINAL BUDGET 2006-07
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	<u>1 Year Variance 2006-07 vs 2005-06</u>	
					<u>\$ Increase (Decrease) 2006-07</u>	<u>% Increase (Decrease) 2006-07</u>
5197 Sale of Misc. Items	19,929	7,013	15,000	15,000	-	-
5199 Misc. Local Revenue	87,569	54,079	49,000	49,000	-	-
51XX Local Sources	\$ 71,488,903	\$ 72,091,454	\$ 80,128,735	\$ 84,693,602	\$ 4,564,867	5.70%
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 561,719	\$ 520,223	\$ 705,719	\$ 705,719	-	-
5221 State Assessed Utilities	872,646	892,928	858,780	902,810	44,030	5.13%
5234 County Stock Insurance	167,780	173,488	145,629	145,638	9	0.01%
52XX Intermediate Sources	\$ 1,602,145	\$ 1,586,639	\$ 1,710,128	\$ 1,754,167	\$ 44,039	2.58%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 23,109,756	\$ 28,330,485	\$ 30,063,990	\$ 42,130,034	12,066,044	40.13%
5312 Transportation	2,511,833	2,744,981	2,929,541	2,917,512	(12,029)	(0.41%)
5313 Exceptional Pupil Aid	3,246,740	3,273,946	3,070,313	-	(3,070,313)	(100.00%)
5314 Early Childhood, Spec Ed	1,546,588	1,550,625	1,550,625	1,540,321	(10,304)	(0.66%)
5315 Remedial Reading	206,499	132,453	243,750	-	(243,750)	(100.00%)
5316 Gifted Center	547,131	611,514	629,621	-	(629,621)	(100.00%)
5317 Career Ladder	1,028,372	1,026,400	1,010,800	1,022,800	12,000	1.19%
5318 Free/Reduce Lunch Count	5,898,543	5,777,357	5,846,123	-	(5,846,123)	(100.00%)
5324 Parents as Teachers	755,516	797,118	622,691	622,691	-	-
5331 Free Text	1,188,539	1,377,641	1,502,160	-	(1,502,160)	(100.00%)
5332 Vocational Aid	591,846	677,377	417,299	424,299	7,000	1.68%

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

**FINAL BUDGET 2006-07
DISTRICT OPERATING FUNDS SUMMARY**

<u>Revenue</u> <u>Object Category</u>	<u>Actual</u> <u>2003-04</u>	<u>Actual</u> <u>2004-05</u>	<u>Projected</u> <u>Actual</u> <u>2005-06</u>	<u>Final</u> <u>Budget</u> <u>2006-07</u>	<u>1 Year Variance</u> <u>2006-07 vs 2005-06</u>	
					<u>\$</u>	<u>%</u>
					<u>Increase</u> <u>(Decrease)</u> <u>2006-07</u>	<u>Increase</u> <u>(Decrease)</u> <u>2006-07</u>
5334 Fair Share/Cigarette Tax	412,552	403,893	400,000	-	(400,000)	(100.00%)
5351 Handicapped Census	3,255	3,048	3,048	3,048	-	-
5369 Resid Place/Excess Cost	105,443	11,954	12,836	12,836	-	-
5374 Educare	-	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-
5381 Extraordinary Cost	282,665	183,557	208,251	208,251	-	-
5397 Other State Revenue	24,913	36,645	40,227	20,000	(20,227)	(50.28%)
53XX State Sources	\$ 41,460,191	\$ 46,938,994	\$ 48,551,275	\$ 48,901,792	\$ 350,517	0.72%
5400 Federal Sources						
5412 Medicaid	\$ 296,893	\$ 518,917	\$ 391,000	\$ -	(391,000)	(100.00%)
5427 Title II-Basic Grant	260,994	251,657	260,994	260,994	-	-
5441 Entitlement PL 94-142	3,140,891	3,385,496	4,105,844	4,105,844	-	-
5442 Early Childhood, Spec Ed	297,674	459,565	455,843	470,826	14,983	3.29%
5445 School Lunch - Federal	-	-	-	-	-	-
5446 School Breakfast	-	-	-	-	-	-
5451 Title I	2,537,485	2,497,885	3,133,910	3,102,884	(31,026)	(0.99%)
5455 Title V	13,760	1,317	-	-	-	-
5456 Goals 2000 Early Childhood	1,200	-	-	-	-	-
5461 Drug Program	1,164	1,096	-	-	-	-
5465 Title II	683,336	646,127	699,475	699,475	-	-
5466 Title IID	161	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-
5484 Pell Funds	-	-	-	-	-	-

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

**FINAL BUDGET 2006-07
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
5800 Tuition						
5810 Tuition - Other Districts	\$ 25,411	\$ 8,911	\$ 272,371	\$ 272,371	-	-
5820 Tuition - Area Voc Fees	85,000	66,750	100,500	100,500	-	-
58XX Tuition	\$ 110,411	\$ 75,661	\$ 372,871	\$ 372,871	\$ -	-
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 58,513	\$ 80,152	\$ -	\$ -	-	-
59XX Other Financing Sources	\$ 58,513	\$ 80,152	\$ -	\$ -	\$ -	-
District Operating Funds - Revenues	\$ 121,953,721	\$ 128,534,960	\$ 140,029,664	\$ 144,383,426	\$ 4,353,762	3.11%

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

**FINAL BUDGET 2006-07
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	1 year Variance 2006-07 vs 2005-06	
					<u>\$ Increase (Decrease) 2006-07</u>	<u>% Increase (Decrease) 2006-07</u>
District Operating Funds						
<i>General Operating and Teachers Funds</i>						
Elementary Instruction	\$ 22,410,874	\$ 27,041,538	\$ 28,247,988	\$ 30,335,087	\$ 2,087,099	7.39%
Middle/Junior High Instruction	16,743,854	19,118,375	19,883,703	21,320,745	1,437,042	7.23%
Senior High Instruction	10,522,306	12,058,281	12,910,742	13,992,391	1,081,649	8.38%
Douglass High Instruction	752,555	813,099	851,444	901,701	50,257	5.90%
General Instruction	139,305	149,314	571,543	600,727	29,184	5.11%
Special Education Instruction	14,234,481	15,849,329	17,782,908	18,958,585	1,175,677	6.61%
Gifted Program	912,490	988,858	1,090,137	1,181,754	91,617	8.40%
Title I	2,693,621	2,384,183	2,970,411	3,071,840	101,429	3.41%
English-Second Language	637,450	705,479	765,959	892,479	126,520	16.52%
Vocational Instruction	2,970,773	3,042,920	3,558,896	3,772,324	213,428	6.00%
Student Activities-Athletics	685,706	697,828	865,096	819,240	(45,856)	(5.30%)

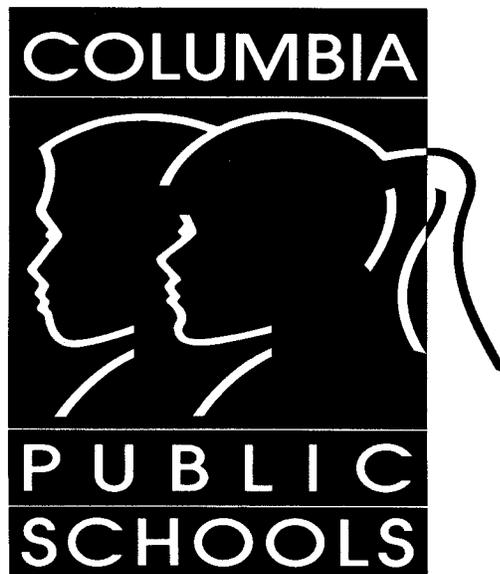
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

**FINAL BUDGET 2006-07
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	1 year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
Adult Basic Education	56,498	42,360	64,870	68,694	3,824	5.89%
Tuition Payments	396,470	354,159	400,000	400,000	-	-
Pupil Services	7,353,634	7,672,874	7,798,616	8,352,671	554,055	7.10%
Instructional Services	6,100,635	6,540,827	7,761,049	9,110,893	1,349,844	17.39%
Administrative Services	1,796,526	1,985,650	2,247,664	2,361,183	113,519	5.05%
Other Administrative Services	7,623,165	8,471,927	8,968,894	9,604,054	635,160	7.08%
Business Services	785,021	801,449	900,852	957,970	57,118	6.34%
Maintenance Services	12,226,149	13,012,637	14,108,238	15,267,508	1,159,270	8.22%
Transportation Services	5,845,461	6,356,475	6,536,468	6,955,164	418,696	6.41%
Community Services	1,992,209	1,779,991	1,959,419	2,146,272	186,853	9.54%
Other Financing Uses	58,513	80,152	-	-	-	-
Total - District Operating Funds	<u>\$ 116,937,696</u>	<u>\$ 129,947,705</u>	<u>\$ 140,244,897</u>	<u>\$ 151,071,282</u>	<u>\$ 10,826,385</u>	<u>7.72%</u>

Final Budget
2006-07

Expenditures
Special Funded Programs



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

**Special Funded Programs
Expenditures**

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

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

Program: Debt Services

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

<u>Expenditure Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	<u>\$ 35,368,240</u>	<u>\$ 24,187,339</u>	<u>\$ 16,404,302</u>	<u>\$ 27,011,017</u>
 Total	 <u>\$ 35,368,240</u>	 <u>\$ 24,187,339</u>	 <u>\$ 16,404,302</u>	 <u>\$ 27,011,017</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

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 2006 the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. For fiscal year 2007 the levy for debt service purposes will be determined upon receipt of the preliminary assessed valuation from the county assessor and the state auditor's worksheets for calculating the tax levy.

Unfunded Requests: No requests.

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

Program: Capital Projects

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

<u>Expenditure Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 12,523,909</u>	<u>\$ 16,611,548</u>	<u>\$ 13,000,000</u>	<u>\$ 13,000,000</u>
Total	<u>\$ 12,523,909</u>	<u>\$ 16,611,548</u>	<u>\$ 13,000,000</u>	<u>\$ 13,000,000</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

Program: Capital Projects

Function(s): Capital Projects
4001 through 4999

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

Program Information: This program represents the projects of the District funded by the issuance of general obligation bonds of the District, as authorized by the voters. The last authorization was presented, and approved, by the voters in April 2004, in the amount of \$22,500,000. The primary purpose of this authorization is the renovations and maintenance of existing buildings, new construction of specialized space and the purchase of equipment and furniture at all schools.

Variance Discussion: N/A

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

Unfunded Requests: Capital Facilities requests are pending completion of the Long Range Facilities Planning Committee report which is anticipated in October 2006. Full implementation of the District Technology Plan, including the minimum technology requirements for each classroom.

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

Program: Food Services

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

<u>Expenditure Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>
Salaries	\$ 1,615,873	\$ 1,803,002	\$ 1,841,091	\$ 1,950,065
Employee Benefits	\$ 537,638	\$ 599,415	\$ 648,650	\$ 705,285
Services/Supplies/Capital Outlay	<u>\$ 2,628,657</u>	<u>\$ 2,843,941</u>	<u>\$ 2,895,720</u>	<u>\$ 3,040,507</u>
 Total	 <u>\$ 4,782,168</u>	 <u>\$ 5,246,358</u>	 <u>\$ 5,385,461</u>	 <u>\$ 5,695,857</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Staff FTE:	96.63	105.21	106.91	106.91

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

Program: Food Services

Function(s): Food Services
2561

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

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

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

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

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

Unfunded Requests: Adequate cafeteria space to allow all students a reasonable lunch period.

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

Program: Student Activities

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

<u>Expenditure Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>
Salaries	\$ 38,037	\$ -	\$ -	\$ -
Employee Benefits	\$ 8,759	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 1,314,231</u>	<u>\$ 1,638,633</u>	<u>\$ 1,550,000</u>	<u>\$ 1,612,000</u>
 Total	 <u>\$ 1,361,027</u>	 <u>\$ 1,638,633</u>	 <u>\$ 1,550,000</u>	 <u>\$ 1,612,000</u>

<u>Program Data:</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
<u>Expenditure by School:</u>				
Hickman High School	\$ 475,333	\$ 686,288	\$ 525,000	\$ 546,000
Rock Bridge High School	\$ 318,698	\$ 407,616	\$ 412,000	\$ 428,500
Douglass High School	\$ 6,201	\$ 10,220	\$ 11,000	\$ 11,500
Columbia Career Center	\$ 149,873	\$ 140,534	\$ 170,000	\$ 177,000
Jefferson Jr. High School	\$ 75,249	\$ 54,851	\$ 62,000	\$ 64,500
Oakland Jr. High School	\$ 79,043	\$ 85,503	\$ 90,000	\$ 93,500
West Jr. High School	\$ 94,612	\$ 93,157	\$ 105,000	\$ 109,000
Gentry Middle School	\$ 98,853	\$ 88,413	\$ 98,000	\$ 102,000
Lange Middle School	\$ 28,804	\$ 37,331	\$ 40,000	\$ 41,500
Smithton Middle School	\$ 34,361	\$ 34,720	\$ 37,000	\$ 38,500

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

Program:	Student Activities
Function(s):	Student Activities 1401 through 1499
Mission:	The mission of the student activities program is to provide well-balanced and comprehensive co-curricular and extracurricular activities in keeping with the educational philosophy and instructional objectives of the District.
Program Information:	This program represents expenditures from student funds which, while under the supervision of the Board of Education, belong to the individual student groups/clubs are for student projects.
Variance Discussion:	N/A
Funding Sources:	Student fees and fundraising projects.
Unfunded Requests:	No requests.

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

Program: Adult Education

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

<u>Expenditure Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>
Salaries	\$ 1,018,410	\$ 956,726	\$ 988,599	\$ 1,051,226
Employee Benefits	\$ 218,511	\$ 204,026	\$ 208,714	\$ 232,675
Services/Supplies/Capital Outlay	<u>\$ 649,696</u>	<u>\$ 635,045</u>	<u>\$ 743,864</u>	<u>\$ 662,776</u>
 Total	 <u>\$ 1,886,617</u>	 <u>\$ 1,795,797</u>	 <u>\$ 1,941,177</u>	 <u>\$ 1,946,677</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Staff FTE:	18.05	19.46	16.87	16.87

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

Program: Adult Education

Function(s): Adult Education
1601 through 1699

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

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

Variance Discussion: N/A

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

Unfunded Requests: No requests.

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

Program: Grants and Donations Fund

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

Expenditure Object Category	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Projected Actual <u>2005-06</u>	Final Budget <u>2006-07</u>
Salaries	\$ 1,235,329	\$ 1,175,549	\$ 1,683,678	\$ 970,104
Employee Benefits	\$ 250,194	\$ 246,725	\$ 320,135	\$ 193,391
Services/Supplies/Capital Outlay	<u>\$ 2,103,893</u>	<u>\$ 2,406,184</u>	<u>\$ 4,296,102</u>	<u>\$ 3,558,438</u>
 Total	 <u>\$ 3,589,416</u>	 <u>\$ 3,828,458</u>	 <u>\$ 6,299,915</u>	 <u>\$ 4,721,933</u>
 Program Data:	 <u>2003-04</u>	 <u>2004-05</u>	 <u>2005-06</u>	 <u>2006-07</u>

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

Program:	Grants and Donations Fund
Function(s):	Grants and Donations Fund 1111 through 3899
Mission:	The purpose of seeking competitive grant funding is to enhance the instructional programs of the Columbia School District.
Program Information:	<p>Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as Project Construct, Drug-Free Schools, Children's Health, Family Literacy Enhancement, Comprehensive School Reform, Safe Schools and Technology programs. Private grants have been obtained from funders such as the Danforth, Kemper and Green Foundations. Locally, these funders have included the Heinkel Charitable Trust, the Boone Community Trust and the Stafford Family Trust, Columbia Public Schools Foundation, and the Assistance League of Mid-Missouri.</p> <p>A listing of grants obtained by the District is provided in the supplemental section of this budget.</p>
Variance Discussion:	Funding will vary each year in this program. As applications for grant funding are submitted and approved the budget will periodically be amended to include these additional funds.
Funding Sources:	Public and private funds.
Unfunded Requests:	No requests.

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

Program: Summary Budget

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

Expenditure Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
Salaries	\$ 3,907,649	\$ 3,935,277	\$ 4,513,368	\$ 3,971,395
Employee Benefits	\$ 1,015,102	\$ 1,050,166	\$ 1,177,499	\$ 1,131,351
Services/Supplies/Capital Outlay	\$ 19,220,386	\$ 24,135,351	\$ 22,485,686	\$ 21,873,721
Debt Serv/Lease Pur	\$ 35,368,240	\$ 24,187,339	\$ 16,404,302	\$ 27,011,017
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 59,511,377</u>	<u>\$ 53,308,133</u>	<u>\$ 44,580,855</u>	<u>\$ 53,987,484</u>

Program Data:	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

**FINAL BUDGET 2006-07
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	\$ 15,919,198	\$ 771,121	\$ 2,971,788	\$ 1,612,000	\$ 1,047,959	\$ 1,553,629	\$ 23,875,695
INTERMEDIATE	\$ 274,801	\$ 2,154	\$ -	\$ -	\$ -	\$ -	\$ 276,955
STATE	\$ 1,516,184	\$ 89,186	\$ 40,000	\$ -	\$ 293,512	\$ 1,101,387	\$ 3,040,269
FEDERAL	\$ -	\$ -	\$ 2,472,276	\$ -	\$ 635,712	\$ 2,066,917	\$ 5,174,905
OTHER	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 275,000
BONDS SOLD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 17,710,183	\$ 862,461	\$ 5,759,064	\$ 1,612,000	\$ 1,977,183	\$ 4,721,933	\$ 32,642,824
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 1,950,065	\$ -	\$ 1,051,226	\$ 970,104	\$ 3,971,395
BENEFITS	\$ -	\$ -	\$ 705,285	\$ -	\$ 232,675	\$ 193,391	\$ 1,131,351
SERVICES / SUPPLIES	\$ -	\$ -	\$ 3,040,507	\$ 1,612,000	\$ 662,776	\$ 3,558,438	\$ 8,873,721
CAPITAL OUTLAY	\$ -	\$ 13,000,000	\$ -	\$ -	\$ -	\$ -	\$ 13,000,000
OTHER	\$ 27,011,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,011,017
TOTAL EXPENDITURES	\$ 27,011,017	\$ 13,000,000	\$ 5,695,857	\$ 1,612,000	\$ 1,946,677	\$ 4,721,933	\$ 53,987,484
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ (9,300,834)	\$ (12,137,539)	\$ 63,207	\$ -	\$ 30,506	\$ -	\$ (21,344,660)

Summary Budget Variances

Special Funded Programs

Debt Service Fund

Capital Projects Fund

Food Services Fund

Student Activities Fund

Adult Education Fund

Grants and Donations Fund

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

**FINAL BUDGET 2006-07
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
Special Funded Programs						
<i>Debt Service, Capital Projects, Food Services Student Activities, Adult Education and Grants and Donations Funds</i>						
5100 Local Sources						
5111 Current Tax	\$ -	\$ 11,697,754	\$ 13,738,081	\$ 14,373,700	\$ 635,619	-
Less: Estimate of Uncollectible Taxes	-	422,924	384,339	515,913	131,574	-
Less: Estimate of County Fees	-	185,544	217,635	224,933	7,298	-
5111 Net Current Tax	10,874,881	11,089,286	13,136,107	13,632,854	496,747	3.78%
5112 Delinquent Tax	362,311	343,979	412,142	428,257	16,115	3.91%
5114 Intangible Tax	29,406	186,763	200,132	34,674	(165,458)	(82.67%)
5115 Surtax	225,878	1,395,621	1,617,280	280,194	(1,337,086)	(82.67%)
5116 In Lieu of Tax Payments	57,179	46,920	50,848	50,848	-	-
5121 Tuition - K-12	38,262	34,407	40,000	40,000	-	-
5123 Tuition - Adult Ed	941,207	890,458	937,218	970,459	33,241	3.55%
5141 Interest - Daily Account	185,216	167,873	172,540	189,500	16,960	9.83%
5142 Interest - Investments	209,029	403,623	799,504	870,000	70,496	8.82%
5143 Interest - Intangible	210	1,743	-	-	-	-
5144 Interest - Collector	19,970	5,978	29,400	29,400	-	-
5145 Interest - Escrow Agent	548,712	648,421	815,379	1,158,632	343,253	42.10%
5146 Interest - Bond Premium	80,821	53,336	781,970	-	(781,970)	(100.00%)
5151 Food Sales - Program	1,455,958	1,735,003	1,798,924	1,852,434	53,510	2.97%
5165 Food Sales - Non Program	1,294,600	1,106,174	1,007,140	1,037,354	30,214	3.00%
5171 Student Activities	1,339,301	1,690,567	1,550,000	1,612,000	62,000	4.00%

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

**FINAL BUDGET 2006-07
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	<u>1 Year Variance 2006-07 vs 2005-06</u>	
					<u>\$ Increase (Decrease) 2006-07</u>	<u>% Increase (Decrease) 2006-07</u>
5172 Vending Revenue	43,998	47,355	50,200	50,000	(200)	(0.40%)
5189 Enrichment Tuition	7,654	7,931	11,000	11,000	-	-
5190 Other Local	328,851	262,428	357,626	266,000	(91,626)	(25.62%)
5192 Donations	267,257	303,961	836,000	339,000	(497,000)	(59.45%)
5195 Refund of Expenditure	1,887	1,842	-	2,000	2,000	-
5198 Fundraising Activities	10,346	16,596	16,000	16,000	-	-
5199 Misc. Local Revenue	190,100	89,989	63,800	63,000	(800)	(1.25%)
- Project Construct	316,304	335,492	843,629	843,629	-	-
51XX Local Sources	\$ 18,829,338	\$ 20,865,746	\$ 25,526,839	\$ 23,777,235	\$ (1,749,604)	(6.85%)
5200 Intermediate Sources						
5221 State Assessed Utilities	\$ 243,393	\$ 246,547	\$ 237,720	\$ 246,438	\$ 8,718	3.67%
5234 County Stock Insurance	32,963	34,083	30,517	30,517	-	-
52XX Intermediate Sources	\$ 276,356	\$ 280,630	\$ 268,237	\$ 276,955	\$ 8,718	3.25%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 1,006,617	\$ 1,189,153	\$ 1,334,702	\$ 1,605,370	\$ 270,668	20.28%
5318 Free/Reduce Lunch Count	256,930	239,204	270,648	-	(270,648)	(100.00%)
5332 Vocational Aid	203,397	229,424	175,000	178,000	3,000	1.71%
5333 School Lunch Assistance	44,231	45,218	40,000	40,000	-	-
5336 Incentive Grants	-	-	-	-	-	-
5337 Adult Basic Education	109,126	89,067	129,899	129,899	-	-

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

**FINAL BUDGET 2006-07
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
5338 Literacy Grant	67,993	64,664	69,387	-	(69,387)	(100.00%)
5352 Project V.I.D.E.O.	-	-	-	-	-	-
5353 Customized Training	-	57,500	95,000	5,000	(90,000)	(94.74%)
5358 Safe Schools Grant	71,028	69,973	58,456	-	(58,456)	(100.00%)
5359 Vocational Enhancement Grant	607,961	576,946	650,000	700,000	50,000	7.69%
5362 A+ Schools	16,381	19,492	5,000	50,000	45,000	900.00%
5364 Grants For School Technology	-	-	-	-	-	-
5367 School Health Grant	85,500	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-
5371 Readers For The Blind	6,000	-	-	-	-	-
5374 Educare	-	-	-	-	-	-
5376 Starr Program	-	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-
5381 Extraordinary Cost	-	-	-	-	-	-
5382 Missouri Preschool Project	57,635	45,000	35,000	65,000	30,000	85.71%
5383 Read to be Ready	-	-	-	-	-	-
5397 Other State Revenue	320	23,192	10,525	-	(10,525)	(100.00%)
- Project Construct	819,804	1,180,314	851,155	130,000	(721,155)	(84.73%)
- Networking with High Schools	5,119	-	-	-	-	-
- Lewis & Clark Conservation	750	750	750	-	(750)	(100.00%)
- Child Care Consortium - PAT	-	45,760	46,313	47,000	687	1.48%
- School, Family, Community	-	-	-	-	-	-
- Math	-	-	-	-	-	-
- Accelerated Schools	1,050	-	-	-	-	-
- Educare	-	-	-	-	-	-
- Missouri Assessment Program	18,000	-	-	-	-	-

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

**FINAL BUDGET 2006-07
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	1 Year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
- Reading Recovery	33,000	-	-	-	-	-
53XX State Sources	\$ 3,410,842	\$ 3,965,657	\$ 3,861,835	\$ 3,040,269	\$ (821,566)	(21.27%)
5400 Federal Sources						
5421 Vocational Education - Spec. Proj.	\$ -	\$ -	\$ -	\$ -	\$ -	-
5423 Public Safety Grant	-	-	-	-	-	-
5427 Title II-Basic Grant	\$ 33,972	\$ 35,190	\$ -	\$ 36,712	36,712	-
5435 Workforce Investment Act	6,999	7,994	4,000	10,000	6,000	150.00%
5436 Adult Basic Education	321,474	338,717	349,825	333,825	(16,000)	(4.57%)
5441 Entitlement PL 94-142	10,831	80,535	75,415	32,664	(42,751)	(56.69%)
5445 School Lunch - Federal	1,735,204	1,754,094	1,975,908	2,013,025	37,117	1.88%
5446 School Breakfast	448,457	476,863	448,462	456,751	8,289	1.85%
5448 After School Snacks	2,522	2,248	2,500	2,500	-	-
5451 Title I	124,031	108,368	506,000	506,000	-	-
5454 Comprehensive School Reform	141,832	-	-	-	-	-
5455 Title VI	80,138	102,865	65,951	22,781	(43,170)	(65.46%)
5456 Goals 2000 - Early Childhood	-	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-	-
5461 Drug Program	83,425	87,762	112,798	69,565	(43,233)	(38.33%)
5462 Title III	57,003	74,219	220,240	220,240	-	-
5465 Title II	-	-	967,098	900,000	(67,098)	(6.94%)
5466 Title IID	64,613	54,808	43,414	-	(43,414)	(100.00%)
5472 Child Care Development	20,000	20,000	-	-	-	-

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

**FINAL BUDGET 2006-07
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
5473 Learn and Serve Grant	14,500	11,999	7,500	-	(7,500)	(100.00%)
5474 School To Work Grant	-	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-	-
5476 Even Start Family Literacy	155,555	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-	-
5481 USDA-Summer Program	-	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-
5484 Pell Funds	225,646	241,400	250,000	275,000	25,000	10.00%
5496 E Rate Funds	-	54,696	80,000	80,000	-	-
5497 Other Federal Revenue	61	5,809	-	-	-	-
- Hurricane Relief for Displaced Students	-	-	-	-	-	-
- Youth Build	26,035	29,734	613	-	(613)	(100.00%)
- Gallagher Grant	15,750	24,550	-	50,000	50,000	-
- Mentoring Program	-	58,528	153,833	165,842	12,009	7.81%
- LSTA	-	23,004	-	-	-	-
- Parent Involvement	-	-	-	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-	-
54XX Federal Sources	\$ 3,568,048	\$ 3,593,383	\$ 5,263,557	\$ 5,174,905	\$ (88,652)	(1.68%)
5500 Donated Commodities						
5510 Donated Commodities	\$ 295,762	\$ 256,342	\$ 275,000	\$ 275,000	\$ -	-
55XX Donated Commodities	\$ 295,762	\$ 256,342	\$ 275,000	\$ 275,000	\$ -	-

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

**FINAL BUDGET 2006-07
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	<u>1 Year Variance 2006-07 vs 2005-06</u>	
					<u>\$ Increase (Decrease) 2006-07</u>	<u>% Increase (Decrease) 2006-07</u>
5600 Other Sources						
5611 Sale of Bonds	\$ 8,800,000	\$ 12,500,000	\$ 9,995,000	\$ -	\$ (9,995,000)	(100.00%)
5651 Premium on Sale of Bonds	-	-	-	-	-	-
5692 Proceeds - Bond Refunding	32,640,000	-	20,190,000	-	(20,190,000)	(100.00%)
56XX Other Sources	\$ 41,440,000	\$ 12,500,000	\$ 30,185,000	\$ -	\$ (30,185,000)	(100.00%)
5800 Tuition						
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	-
5820 Tuition - Area Voc Fees	-	-	-	-	-	-
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-
5900 Other Financing Sources						
5999 Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Funded Programs - Revenues	<u>\$ 67,820,346</u>	<u>\$ 41,461,758</u>	<u>\$ 65,380,468</u>	<u>\$ 32,544,364</u>	<u>\$ (32,836,104)</u>	(50.22%)

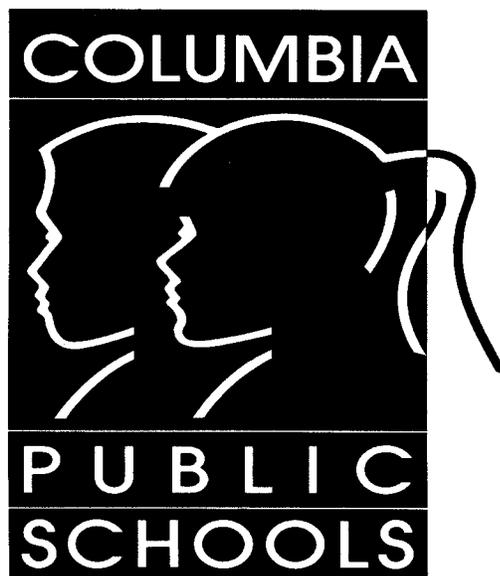
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

**FINAL BUDGET 2006-07
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Programs</u>	<u>Actual 2002-03</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	1 year Variance 2006-07 vs 2005-06	
					<u>\$ Increase (Decrease) 2006-07</u>	<u>% Increase (Decrease) 2006-07</u>
Special Funded Programs						
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>						
Debt Services	\$ 15,967,844	\$ 24,187,339	\$ 16,404,302	\$ 27,011,017	\$ 10,606,715	64.66%
Capital Projects	10,756,450	16,611,548	13,000,000	13,000,000	\$ -	-
Food Services	4,665,802	5,246,358	5,385,461	5,695,857	\$ 310,396	5.76%
Student Activities	1,420,263	1,638,633	1,550,000	1,612,000	\$ 62,000	4.00%
Adult Education	2,070,317	1,795,797	1,941,177	1,946,677	\$ 5,500	0.28%
Grants and Donations Fund	4,050,848	3,828,458	6,299,915	4,721,933	\$ (1,577,982)	(25.05%)
Total - Special Funded Programs	<u>\$ 38,931,524</u>	<u>\$ 53,308,133</u>	<u>\$ 44,580,855</u>	<u>\$ 53,987,484</u>	<u>\$ 9,406,629</u>	<u>21.10%</u>

Final Budget
2006-07

Revenues



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

**FINAL BUDGET 2006-07
SUMMARY ALL OBJECTS**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
All Funds - Revenues				
5100 Local Sources				
5111 Current Tax	\$ -	\$ 71,238,294	\$ 79,296,429	\$ 82,965,073
Less: Estimate of Uncollectible Taxes	-	2,572,484	2,218,412	2,508,005
Less: Estimate of County Fees	-	1,129,945	1,256,195	1,298,317
5111 Net Current Tax	66,226,893	67,535,865	75,821,822	79,158,751
5112 Delinquent Tax	2,156,160	2,082,524	2,378,891	2,471,907
5113 Proposition C Sales Tax	11,950,276	12,471,601	13,700,000	13,718,637
5114 Intangible Tax	179,085	186,763	200,132	200,134
5115 Surtax	1,375,625	1,395,621	1,617,280	1,617,281
5116 In Lieu of Tax Payments	57,179	46,920	50,848	50,848
5121 Tuition - K-12	38,262	34,407	40,000	40,000
5122 Summer School Tuition	215,724	87,586	100,671	100,671
5123 Tuition - Adult Ed	941,207	890,458	937,218	970,459
5141 Interest - Daily Account	205,897	248,293	292,540	321,500
5142 Interest - Investments	536,898	1,215,517	1,784,504	1,985,000
5143 Interest - Intangible	1,279	1,743	-	-
5144 Interest - Collector	121,604	61,273	155,400	155,400
5145 Interest - Escrow Agent	548,712	648,421	815,379	1,158,632
5146 Interest - Bond Premium	80,821	53,336	781,970	-
5151 Food Sales - Program	1,455,958	1,735,003	1,798,924	1,852,434
5165 Food Sales - Non Program	1,294,600	1,106,174	1,007,140	1,037,354
5171 Student Activities	1,452,826	1,808,964	1,675,400	1,722,000
5172 Vending Revenue	43,998	47,355	50,200	50,000
5189 Enrichment Tuition	7,654	7,931	11,000	11,000
5190 Other Local	328,851	262,728	357,626	266,000
5191 Rentals	88,448	123,141	117,500	117,500
5192 Donations	281,257	303,961	836,000	339,000
5193 Offset Printing	102,892	96,604	137,700	137,700
5195 Refund of Expenditure	1,887	1,842	-	2,000
5197 Sale of Misc. Items	19,929	7,013	15,000	15,000
5198 Fundraising Activities	10,346	16,596	16,000	16,000
5199 Misc. Local Revenue	277,669	144,068	112,800	112,000
- Project Construct	316,304	335,492	843,629	843,629
51XX Local Sources	\$ 90,318,241	\$ 92,957,200	\$ 105,655,574	\$ 108,470,837
5200 Intermediate Sources				
5211 Fines and Forfeitures	561,719	520,223	705,719	705,719
5221 State Assessed Utilities	1,116,039	1,139,475	1,096,500	1,149,248
5234 County Stock Insurance	200,743	207,571	176,146	176,155
52XX Intermediate Sources	\$ 1,878,501	\$ 1,867,269	\$ 1,978,365	\$ 2,031,122

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

**FINAL BUDGET 2006-07
SUMMARY ALL OBJECTS**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07
5300 State Sources				
5311 Basic Formula - State Aid	24,116,373	29,519,638	31,398,692	43,735,404
5312 Transportation	2,511,833	2,744,981	2,929,541	2,917,512
5313 Exceptional Pupil Aid	3,246,740	3,273,946	3,070,313	-
5314 Early Childhood, Spec Ed	1,546,588	1,550,625	1,550,625	1,540,321
5315 Remedial Reading	206,499	132,453	243,750	-
5316 Gifted Center	547,131	611,514	629,621	-
5317 Career Ladder	1,028,372	1,026,400	1,010,800	1,022,800
5318 Free/Reduce Lunch Count	6,155,473	6,016,561	6,116,771	-
5324 Parents as Teachers	755,516	797,118	622,691	622,691
5331 Free Text	1,188,539	1,377,641	1,502,160	-
5332 Vocational Aid	795,243	906,801	592,299	602,299
5333 School Lunch Assistance	44,231	45,218	40,000	40,000
5334 Fair Share/Cigarette Tax	412,552	403,893	400,000	-
5337 Adult Basic Education	109,126	89,067	129,899	129,899
5338 Literacy Grant	67,993	64,664	69,387	-
5351 Handicapped Census	3,255	3,048	3,048	3,048
5352 Project V.I.D.E.O.	-	-	-	-
5353 Customized Training	-	57,500	95,000	5,000
5358 Safe Schools Grant	71,028	69,973	58,456	-
5359 Vocational Enhancement Grant	607,961	576,946	650,000	700,000
5362 A+ Schools	16,381	19,492	5,000	50,000
5364 Grants For School Technology	-	-	-	-
5367 School Health Grant	85,500	90,000	90,000	90,000
5368 Extended Care	-	-	-	-
5369 Resid Place/Excess Cost	105,443	11,954	12,836	12,836
5371 Readers for the Blind	6,000	-	-	-
5376 Starr Program	-	-	-	-
5381 Extraordinary Cost	282,665	183,557	208,251	208,251
5382 Missouri Preschool Project	57,635	45,000	35,000	65,000
5383 Read to be Ready	-	-	-	-
5397 Other State Revenue	320	23,192	10,525	-
- Project Construct	844,717	1,216,959	891,382	150,000
- Networking with High Schools	5,119	-	-	-
- Lewis & Clark Conservation	750	750	750	-
- Child Care Consortium - Parents as Teachers	-	45,760	46,313	47,000
- School, Family, Community	-	-	-	-
- Math	-	-	-	-
- Accelerated Schools	1,050	-	-	-
- Educare	-	-	-	-
- Missouri Assessment Program	18,000	-	-	-
- Reading Recovery	33,000	-	-	-
53XX State Sources	\$ 44,871,033	\$ 50,904,651	\$ 52,413,110	\$ 51,942,061

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

**FINAL BUDGET 2006-07
SUMMARY ALL OBJECTS**

Revenue Object Category	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Projected Actual <u>2005-06</u>	Final Budget <u>2006-07</u>
5400 Federal Sources				
5412 Medicaid	296,893	518,917	391,000	-
5421 Vocational Education - Special Project	-	-	-	-
5423 Public Safety Grant	-	-	-	-
5427 Title II-Basic Grant	294,966	286,847	260,994	297,706
5435 Workforce Investment Act	6,999	7,994	4,000	10,000
5436 Adult Basic Education	321,474	338,717	349,825	333,825
5441 Entitlement PL 94-142	3,151,722	3,466,031	4,181,259	4,138,508
5442 Early Childhood, Spec Ed	297,674	459,565	455,843	470,826
5445 School Lunch - Federal	1,735,204	1,754,094	1,975,908	2,013,025
5446 School Breakfast	448,457	476,863	448,462	456,751
5448 After School Snacks	2,522	2,248	2,500	2,500
5451 Title I	2,661,516	2,606,253	3,639,910	3,608,884
5454 Comprehensive School Reform	141,832	-	-	-
5455 Title V	93,898	104,182	65,951	22,781
5456 Goals 2000 - Early Childhood	1,200	-	-	-
5457 Goals 2000 Grants	-	-	-	-
5461 Drug Program	84,589	88,858	112,798	69,565
5462 Title III	57,003	74,219	220,240	220,240
5465 Title II	683,336	646,127	1,666,573	1,599,475
5466 Title IID	64,774	54,808	43,414	-
5472 Child Care Development	20,000	20,000	-	-
5473 Learn and Serve Grant	14,500	11,999	7,500	-
5474 School To Work Grant	-	-	-	-
5475 Other Federal Revenue	-	-	-	-
5476 Even Start Family Literacy	155,555	-	-	-
5479 ESL Family Literacy	-	-	-	-
5481 USDA-Summer Program	-	-	-	-
5482 Boone Works Grant	-	-	-	-
5484 Pell Funds	225,646	241,400	250,000	275,000
5491 School Renovation Fund	-	-	-	-
5496 E Rate Funds	-	54,696	80,000	80,000
5497 Other Federal Revenue	61	5,809	-	-
- Hurricane Relief for Displaced Students	-	-	219,589	-
- Youth Build	26,035	29,734	613	-
- Gallagher Grant	15,750	24,550	-	50,000
- Mentoring Program	-	58,528	153,833	186,813
- LSTA	-	23,004	-	-
- Parent Involvement	-	-	-	-
5498 Comprehensive School Reform	-	-	-	-
54XX Federal Sources	\$ 10,801,606	\$ 11,355,443	\$ 14,530,212	\$ 13,835,899

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

**FINAL BUDGET 2006-07
SUMMARY ALL OBJECTS**

Revenue Object Category	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Projected Actual <u>2005-06</u>	Final Budget <u>2006-07</u>
5500 Donated Commodities				
5510 Donated Commodities	295,762	256,342	275,000	275,000
55XX Donated Commodities	\$ 295,762	\$ 256,342	\$ 275,000	\$ 275,000
5600 Other Sources				
5611 Sale of Bonds	8,800,000	12,500,000	9,995,000	-
5651 Premium on Sale of Bonds	-	-	-	-
5692 Proceeds - Bond Refunding	32,640,000	-	20,190,000	-
56XX Other Sources	\$ 41,440,000	\$ 12,500,000	\$ 30,185,000	\$ -
5800 Tuition				
5810 Tuition - Other Districts	25,411	8,911	272,371	272,371
5820 Tuition - Area Voc Fees	85,000	66,750	100,500	100,500
58XX Tuition	\$ 110,411	\$ 75,661	\$ 372,871	\$ 372,871
5900 Other Financing Sources				
5999 Other Financing Sources	58,513	80,152	-	-
59XX Other Financing Sources	\$ 58,513	\$ 80,152	\$ -	\$ -
 All Funds - Revenues	 <u>\$ 189,774,067</u>	 <u>\$ 169,996,718</u>	 <u>\$ 205,410,132</u>	 <u>\$ 176,927,790</u>

Summary Budget Variances

All Funds / All Programs

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

**FINAL BUDGET 2006-07
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	1 Year Variance 2006-07 vs 2005-06	
					\$	%
					<u>Increase (Decrease) 2006-07</u>	<u>Increase (Decrease) 2006-07</u>
All Funds - Revenues						
5100 Local Sources						
5111 Current Tax	\$ -	\$ 71,238,294	\$ 79,296,429	\$ 82,965,073	\$ 3,668,644	-
Less: Estimate of Uncollectible Taxes	-	2,572,484	2,218,412	2,508,005	289,593	-
Less: Estimate of County Fees	-	1,129,945	1,256,195	1,298,317	42,122	-
5111 Net Current Tax	66,226,893	67,535,865	75,821,822	79,158,751	3,336,929	4.40%
5112 Delinquent Tax	2,156,160	2,082,524	2,378,891	2,471,907	93,016	3.91%
5113 Proposition C Sales Tax	11,950,276	12,471,601	13,700,000	13,718,637	18,637	0.14%
5114 Intangible Tax	179,085	186,763	200,132	200,134	2	-
5115 Surtax	1,375,625	1,395,621	1,617,280	1,617,281	1	0.00%
5116 In Lieu of Tax Payments	57,179	46,920	50,848	50,848	-	-
5121 Tuition - K-12	38,262	34,407	40,000	40,000	-	-
5122 Summer School Tuition	215,724	87,586	100,671	100,671	-	-
5123 Tuition - Adult Ed	941,207	890,458	937,218	970,459	33,241	3.55%
5141 Interest - Daily Account	205,897	248,293	292,540	321,500	28,960	9.90%
5142 Interest - Investments	536,898	1,215,517	1,784,504	1,985,000	200,496	11.24%
5143 Interest - Intangible	1,279	1,743	-	-	-	-
5144 Interest - Collector	121,604	61,273	155,400	155,400	-	-
5145 Interest - Escrow Agent	548,712	648,421	815,379	1,158,632	343,253	42.10%
5146 Interest - Bond Premium	80,821	53,336	781,970	-	(781,970)	(100.00%)
5151 Food Sales - Program	1,455,958	1,735,003	1,798,924	1,852,434	53,510	2.97%
5165 Food Sales - Non Program	1,294,600	1,106,174	1,007,140	1,037,354	30,214	3.00%
5171 Student Activities	1,452,826	1,808,964	1,675,400	1,722,000	46,600	2.78%

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

**FINAL BUDGET 2006-07
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	1 Year Variance 2006-07 vs 2005-06	
					\$	%
					Increase (Decrease) 2006-07	Increase (Decrease) 2006-07
5172 Vending Revenue	43,998	47,355	50,200	50,000	(200)	(0.40%)
5189 Enrichment Tuition	7,654	7,931	11,000	11,000	-	-
5190 Other Local	328,851	262,728	357,626	266,000	(91,626)	(25.62%)
5191 Rentals	88,448	123,141	117,500	117,500	-	-
5192 Donations	281,257	303,961	836,000	339,000	(497,000)	(59.45%)
5193 Offset Printing	102,892	96,604	137,700	137,700	-	-
5195 Refund of Expenditure	1,887	1,842	-	2,000	2,000	-
5197 Sale of Misc. Items	19,929	7,013	15,000	15,000	-	-
5198 Fundraising Activities	10,346	16,596	16,000	16,000	-	-
5199 Misc. Local Revenue	277,669	144,068	112,800	112,000	(800)	(0.71%)
- Project Construct	316,304	335,492	843,629	843,629	-	-
51XX Local Sources	\$ 90,318,241	\$ 92,957,200	\$ 105,655,574	\$ 108,470,837	\$ 2,815,263	2.66%
5200 Intermediate Sources						
5211 Fines and Forfeitures	\$ 561,719	\$ 520,223	\$ 705,719	\$ 705,719	\$ -	-
5221 State Assessed Utilities	1,116,039	1,139,475	1,096,500	1,149,248	52,748	4.81%
5234 County Stock Insurance	200,743	207,571	176,146	176,155	9	0.01%
52XX Intermediate Sources	\$ 1,878,501	\$ 1,867,269	\$ 1,978,365	\$ 2,031,122	\$ 111,096	5.62%
5300 State Sources						
5311 Basic Formula - State Aid	\$ 24,116,373	\$ 29,519,638	\$ 31,398,692	\$ 43,735,404	\$ 12,336,712	39.29%
5312 Transportation	2,511,833	2,744,981	2,929,541	2,917,512	(12,029)	(0.41%)

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

**FINAL BUDGET 2006-07
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
5313 Exceptional Pupil Aid	3,246,740	3,273,946	3,070,313	-	(3,070,313)	(100.00%)
5314 Early Childhood, Spec Ed	1,546,588	1,550,625	1,550,625	1,540,321	(10,304)	(0.66%)
5315 Remedial Reading	206,499	132,453	243,750	-	(243,750)	(100.00%)
5316 Gifted Center	547,131	611,514	629,621	-	(629,621)	(100.00%)
5317 Career Ladder	1,028,372	1,026,400	1,010,800	1,022,800	12,000	1.19%
5318 Free/Reduce Lunch Count	6,155,473	6,016,561	6,116,771	-	(6,116,771)	(100.00%)
5324 Parents as Teachers	755,516	797,118	622,691	622,691	-	-
5331 Free Text	1,188,539	1,377,641	1,502,160	-	(1,502,160)	(100.00%)
5332 Vocational Aid	795,243	906,801	592,299	602,299	10,000	1.69%
5333 School Lunch Assistance	44,231	45,218	40,000	40,000	-	-
5334 Fair Share/Cigarette Tax	412,552	403,893	400,000	-	(400,000)	(100.00%)
5337 Adult Basic Education	109,126	89,067	129,899	129,899	-	-
5338 Literacy Grant	67,993	64,664	69,387	-	(69,387)	(100.00%)
5351 Handicapped Census	3,255	3,048	3,048	3,048	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-
5353 Customized Training	-	57,500	95,000	5,000	(90,000)	(94.74%)
5357 Futures Program	-	-	-	-	-	-
5358 Safe Schools Grant	71,028	69,973	58,456	-	(58,456)	(100.00%)
5359 Vocational Enhancement Grant	607,961	576,946	650,000	700,000	50,000	7.69%
5362 A+ Schools	16,381	19,492	5,000	50,000	45,000	900.00%
5364 Grants For School Technology	-	-	-	-	-	-
5367 School Health Grant	85,500	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-
5369 Resid Place/Excess Cost	105,443	11,954	12,836	12,836	-	-
5371 Readers for the Blind	6,000	-	-	-	-	-
5374 Educare	-	-	-	-	-	-

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

**FINAL BUDGET 2006-07
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$	%
					Increase (Decrease) 2006-07	Increase (Decrease) 2006-07
5376 Starr Program	-	-	-	-	-	-
5381 Extraordinary Cost	282,665	183,557	208,251	208,251	-	-
5382 Missouri Preschool Project	57,635	45,000	35,000	65,000	30,000	85.71%
5383 Read to be Ready	-	-	-	-	-	-
5397 Other State Revenue	320	23,192	10,525	-	(10,525)	(100.00%)
- Project Construct	844,717	1,216,959	891,382	150,000	(741,382)	(83.17%)
- Networking with High Schools	5,119	-	-	-	-	-
- Lewis & Clark Conservation	750	750	750	-	(750)	(100.00%)
- Child Care Consortium - PAT	-	45,760	46,313	47,000	687	1.48%
- School, Family, Community	-	-	-	-	-	-
- Math	-	-	-	-	-	-
- Accelerated Schools	1,050	-	-	-	-	-
- Educare	-	-	-	-	-	-
- Missouri Assessment Program	18,000	-	-	-	-	-
- Reading Recovery	33,000	-	-	-	-	-
53XX State Sources	\$ 44,871,033	\$ 50,904,651	\$ 52,413,110	\$ 51,942,061	\$ (471,049)	(0.90%)
5400 Federal Sources						
5412 Medicaid	\$ 296,893	\$ 518,917	\$ 391,000	\$ -	\$ (391,000)	(100.00%)
5421 Vocational Education - Special Project	-	-	-	-	-	-
5423 Public Safety Grant	-	-	-	-	-	-
5427 Title II-Basic Grant	294,966	286,847	260,994	297,706	36,712	14.07%
5435 Workforce Investment Act	6,999	7,994	4,000	10,000	6,000	150.00%
5436 Adult Basic Education	321,474	338,717	349,825	333,825	(16,000)	(4.57%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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**FINAL BUDGET 2006-07
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$	%
					Increase (Decrease) 2006-07	Increase (Decrease) 2006-07
5441 Entitlement PL 94-142	3,151,722	3,466,031	4,181,259	4,138,508	(42,751)	(1.02%)
5442 Early Childhood, Spec Ed	297,674	459,565	455,843	470,826	14,983	3.29%
5445 School Lunch - Federal	1,735,204	1,754,094	1,975,908	2,013,025	37,117	1.88%
5446 School Breakfast	448,457	476,863	448,462	456,751	8,289	1.85%
5448 After School Snacks	2,522	2,248	2,500	2,500	-	-
5451 Title I	2,661,516	2,606,253	3,639,910	3,608,884	(31,026)	(0.85%)
5454 Comprehensive School Reform	141,832	-	-	-	-	-
5455 Title VI	93,898	104,182	65,951	22,781	(43,170)	(65.46%)
5456 Goals 2000 - Early Childhood	1,200	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-	-
5461 Drug Program	84,589	88,858	112,798	69,565	(43,233)	(38.33%)
5462 Title III	57,003	74,219	220,240	220,240	-	-
5465 Title II	683,336	646,127	1,666,573	1,599,475	(67,098)	(4.03%)
5466 Title IID	64,774	54,808	43,414	-	(43,414)	(100.00%)
5472 Child Care Development	20,000	20,000	-	-	-	-
5473 Learn and Serve Grant	14,500	11,999	7,500	-	(7,500)	(100.00%)
5474 School To Work Grant	-	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-	-
5476 Even Start Family Literacy	155,555	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-	-
5481 USDA-Summer Program	-	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-
5484 Pell Funds	225,646	241,400	250,000	275,000	25,000	10.00%
5491 School Renovation Fund	-	-	-	-	-	-
5496 E Rate Funds	-	54,696	80,000	80,000	-	-
5497 Other Federal Revenue	61	5,809	-	-	-	-

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

**FINAL BUDGET 2006-07
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
- Hurricane Relief for Displaced Students	-	-	219,589	-	(219,589)	(100.00%)
- Youth Build	26,035	29,734	613	-	(613)	(100.00%)
- Gallagher Grant	15,750	24,550	-	70,971	70,971	-
- Mentoring Program	-	58,528	153,833	165,842	12,009	7.81%
- LSTA	-	23,004	-	-	-	-
- Parent Involvement	-	-	-	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-	-
54XX Federal Sources	\$ 10,801,606	\$ 11,355,443	\$ 14,530,212	\$ 13,835,899	\$ (694,313)	(4.78%)
5500 Donated Commodities						
5510 Donated Commodities	\$ 295,762	\$ 256,342	\$ 275,000	\$ 275,000	\$ -	-
55XX Donated Commodities	\$ 295,762	\$ 256,342	\$ 275,000	\$ 275,000	\$ -	-
5600 Other Sources						
5611 Sale of Bonds	\$ 8,800,000	\$ 12,500,000	\$ 9,995,000	\$ -	\$ (9,995,000)	(100.00%)
5651 Premium on Sale of Bonds	-	-	-	-	-	-
5692 Proceeds - Bond Refunding	32,640,000	-	20,190,000	-	(20,190,000)	(100.00%)
56XX Other Sources	\$ 41,440,000	\$ 12,500,000	\$ 30,185,000	\$ -	\$ (30,185,000)	(100.00%)

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

**FINAL BUDGET 2006-07
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2003-04	Actual 2004-05	Projected Actual 2005-06	Final Budget 2006-07	1 Year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
5800 Tuition						
5810 Tuition - Other Districts	\$ 25,411	\$ 8,911	\$ 272,371	\$ 272,371	\$ -	-
5820 Tuition - Area Voc Fees	85,000	66,750	100,500	100,500	-	-
58XX Tuition	\$ 110,411	\$ 75,661	\$ 372,871	\$ 372,871	\$ -	-
5900 Other Financing Sources						
5999 Other Financing Sources	\$ 58,513	\$ 80,152	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ 58,513	\$ 80,152	\$ -	\$ -	\$ -	-
All Funds - Revenues	<u>\$ 189,774,067</u>	<u>\$ 169,996,718</u>	<u>\$ 205,410,132</u>	<u>\$ 176,927,790</u>	<u>\$ (28,424,003)</u>	<u>(13.84%)</u>

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

**FINAL BUDGET 2006-07
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	1 year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
Elementary Instruction	\$ 22,410,874	\$ 27,041,538	\$ 28,247,988	\$ 30,335,087	\$ 2,087,099	7.39%
Middle/Junior High Instruction	16,743,854	19,118,375	19,883,703	21,320,745	1,437,042	7.23%
Senior High Instruction	10,522,306	12,058,281	12,910,742	13,992,391	1,081,649	8.38%
Douglass High Instruction	752,555	813,099	851,444	901,701	50,257	5.90%
General Instruction	139,305	149,314	571,543	600,727	29,184	5.11%
Special Education Instruction	14,234,481	15,849,329	17,782,908	18,958,585	1,175,677	6.61%
Gifted Program	912,490	988,858	1,090,137	1,181,754	91,617	8.40%
Title I	2,693,621	2,384,183	2,970,411	3,071,840	101,429	3.41%
English-Second Language	637,450	705,479	765,959	892,479	126,520	16.52%
Vocational Instruction	2,970,773	3,042,920	3,558,896	3,772,324	213,428	6.00%
Student Activities-Athletics	685,706	697,828	865,096	819,240	(45,856)	(5.30%)
Adult Basic Education	56,498	42,360	64,870	68,694	3,824	5.89%
Tuition Payments	396,470	354,159	400,000	400,000	-	-

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

**FINAL BUDGET 2006-07
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	1 year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
Pupil Services	7,353,634	7,672,874	7,798,616	8,352,671	554,055	7.10%
Instructional Services	6,100,635	6,540,827	7,761,049	9,110,893	1,349,844	17.39%
Administrative Services	1,796,526	1,985,650	2,247,664	2,361,183	113,519	5.05%
Other Administrative Services	7,623,165	8,471,927	8,968,894	9,604,054	635,160	7.08%
Business Services	785,021	801,449	900,852	957,970	57,118	6.34%
Maintenance Services	12,226,149	13,012,637	14,108,238	15,267,508	1,159,270	8.22%
Transportation Services	5,845,461	6,356,475	6,536,468	6,955,164	418,696	6.41%
Community Services	1,992,209	1,779,991	1,959,419	2,146,272	186,853	9.54%
Other Financing Uses	58,513	80,152	-	-	-	-
Debt Services	35,368,240	24,187,339	16,404,302	27,011,017	10,606,715	64.66%
Capital Projects	12,523,909	16,611,548	13,000,000	13,000,000	-	-
Food Services	4,782,168	5,246,358	5,385,461	5,695,857	310,396	5.76%
Student Activities	1,361,027	1,638,633	1,550,000	1,612,000	62,000	4.00%

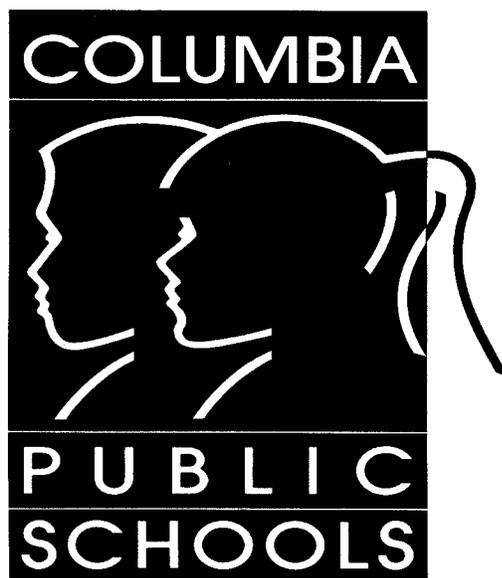
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2006-07**

**FINAL BUDGET 2006-07
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Projected Actual 2005-06</u>	<u>Final Budget 2006-07</u>	1 year Variance 2006-07 vs 2005-06	
					\$ Increase (Decrease) 2006-07	% Increase (Decrease) 2006-07
Adult Education	1,886,617	1,795,797	1,941,177	1,946,677	5,500	0.28%
Grants and Donations Fund	3,589,416	3,828,458	6,299,915	4,721,933	(1,577,982)	(25.05%)
Total	<u>\$ 176,449,073</u>	<u>\$ 183,255,838</u>	<u>\$ 184,825,752</u>	<u>\$ 205,058,766</u>	<u>\$ 20,233,014</u>	10.95%

Final Budget
2006-07

Supplemental Information



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

SUMMARY BUDGET - ALL PROGRAMS

	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>TOTAL DISTRICT OPERATING FUNDS</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>FOOD SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>	<u>FINAL BUDGET 2006-07 TOTAL</u>
<i>Beginning Fund Balance</i>											
<i>Projected As of 6/30/06</i>	\$ 26,442,636	\$ 4,898,464	\$ 31,341,100	\$ 45,248,779	\$ 13,290,548	\$ 1,836,930	\$ 566,515	\$ 439,927	\$ 1,518,068	\$ 62,900,767	\$ 94,241,867
	<div style="border: 1px solid black; padding: 5px;"> <p>Note: The 6/30/06 Projected combined balance of the Operating and Teachers Funds, \$31,341,100 represents 20.75% of the budgeted expenditures for 2006-07 for Operating and Teachers Funds.</p> </div>			<div style="border: 1px solid black; padding: 5px;"> <p>Note: The Debt Service Fund balance consists of reserved and unreserved funds. The reserved funds (\$34.3 million) are escrowed for the purpose of refunding bonds on the call dates on future maturities and therefore are not available for other debt service purposes.</p> </div>							
REVENUES:											
LOCAL	\$ 33,499,037	\$ 51,194,565	\$ 84,693,602	\$ 15,919,198	\$ 771,121	\$ 2,971,788	\$ 1,612,000	\$ 1,047,959	\$ 1,553,629	\$ 23,875,695	\$ 108,569,297
INTERMEDIATE	846,459	907,708	\$ 1,754,167	274,801	2,154	-	-	-	-	\$ 276,955	\$ 2,031,122
STATE	15,007,583	33,894,209	\$ 48,901,792	1,516,184	89,186	40,000	-	293,512	1,101,387	\$ 3,040,269	\$ 51,942,061
FEDERAL	3,215,795	5,445,199	\$ 8,660,994	-	-	2,472,276	-	635,712	2,066,917	\$ 5,174,905	\$ 13,835,899
OTHER	50,250	322,621	\$ 372,871	-	-	275,000	-	-	-	\$ 275,000	\$ 647,871
BONDS SOLD	-	-	\$ -	-	-	-	-	-	-	\$ -	\$ -
TOTAL REVENUES	\$ 52,619,124	\$ 91,764,302	\$ 144,383,426	\$ 17,710,183	\$ 862,461	\$ 5,759,064	\$ 1,612,000	\$ 1,977,183	\$ 4,721,933	\$ 32,642,824	\$ 177,026,250
EXPENDITURES:											
SALARIES	\$ 16,952,340	\$ 83,118,221	\$ 100,070,561	\$ -	\$ -	\$ 1,950,065	\$ -	\$ 1,051,226	\$ 970,104	\$ 3,971,395	\$ 104,041,956
BENEFITS	5,839,370	18,223,718	\$ 24,063,088	-	-	705,285	-	232,675	193,391	\$ 1,131,351	\$ 25,194,439
SERVICES / SUPPLIES	26,537,633	400,000	\$ 26,937,633	-	-	3,040,507	1,612,000	662,776	3,558,438	\$ 8,873,721	\$ 35,811,354
CAPITAL OUTLAY	-	-	\$ -	-	13,000,000	-	-	-	-	\$ 13,000,000	\$ 13,000,000
OTHER	-	-	\$ -	27,011,017	-	-	-	-	-	\$ 27,011,017	\$ 27,011,017
TOTAL EXPENDITURES	\$ 49,329,343	\$ 101,741,939	\$ 151,071,282	\$ 27,011,017	\$ 13,000,000	\$ 5,695,857	\$ 1,612,000	\$ 1,946,677	\$ 4,721,933	\$ 53,987,484	\$ 205,058,766
EXCESS/(DEFICIT)											
REVENUES OVER											
EXPENDITURES.....	\$ 3,289,781	\$ (9,977,637)	\$ (6,687,856)	\$ (9,300,834)	\$ (12,137,539)	\$ 63,207	\$ -	\$ 30,506	\$ -	\$ (21,344,660)	\$ (28,032,516)
	<div style="border: 1px solid black; padding: 5px;"> <p>Note: The 6/30/07 Projected combined balance of the Operating and Teachers Funds, \$24,653,244 represents 16.32% of the budgeted expenditures for 2006-07 for Operating and Teachers Funds.</p> </div>										
<i>Ending Fund Balance</i>											
<i>Projected As of 6/30/07:</i>	\$ 29,732,417	\$ (5,079,173)	\$ 24,653,244	\$ 35,947,945	\$ 1,153,009	\$ 1,900,137	\$ 566,515	\$ 470,433	\$ 1,518,068	\$ 41,556,107	\$ 66,209,351

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

<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%
Preliminary 2007	\$4.6863	\$ 1,758,251,047	\$ 66,160,731	3.91%	95.50%
AVERAGES:					
5 YEAR			99,232,294.60	7.31%	95.45%
3 YEAR			118,351,810.00	8.35%	95.62%

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

COLUMBIA SCHOOL DISTRICT

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30 2006

<u>Fiscal Year</u>	<u>Maturity</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>	<u>Amounts to be paid by Escrow Accounts - Refundings</u>				
							<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Interest and Principal</u>
2007	\$ 9,800,000	\$ 2,859,055.35	\$ 2,873,859.38	\$ 5,732,914.72	\$ 9,800,000.00	\$ 15,532,914.72	\$ 654,051.25	\$ 654,051.25	\$ 1,308,102.50	\$ 10,150,000.00	\$ 11,458,102.50
2008	\$ 10,970,000	\$ 2,533,232.38	\$ 2,533,232.38	\$ 5,066,464.75	\$ 10,970,000.00	\$ 16,036,464.75	\$ 487,585.00	\$ 487,585.00	\$ 975,170.00	\$ 4,600,000.00	\$ 5,575,170.00
2009	\$ 11,160,000	\$ 2,221,054.38	\$ 2,221,054.38	\$ 4,442,108.75	\$ 11,160,000.00	\$ 15,602,108.75	\$ 462,575.00	\$ 462,575.00	\$ 925,150.00	\$ 1,000,000.00	\$ 1,925,150.00
2010	\$ 12,175,000	\$ 1,995,020.00	\$ 1,995,020.00	\$ 3,990,040.00	\$ 12,175,000.00	\$ 16,165,040.00	\$ 439,225.00	\$ 439,225.00	\$ 878,450.00	\$ 1,175,000.00	\$ 2,053,450.00
2011	\$ 11,670,000	\$ 1,746,055.00	\$ 1,746,055.00	\$ 3,492,110.00	\$ 11,670,000.00	\$ 15,162,110.00	\$ 411,250.00	\$ 411,250.00	\$ 822,500.00	\$ 1,275,000.00	\$ 2,097,500.00
2012	\$ 13,955,000	\$ 1,543,836.88	\$ 1,543,836.88	\$ 3,087,673.75	\$ 13,955,000.00	\$ 17,042,673.75	\$ 380,375.00	\$ 380,375.00	\$ 760,750.00	\$ 5,200,000.00	\$ 5,960,750.00
2013	\$ 15,590,000	\$ 1,254,558.13	\$ 1,254,558.13	\$ 2,509,116.25	\$ 15,590,000.00	\$ 18,099,116.25	\$ 257,656.25	\$ 257,656.25	\$ 515,312.50	\$ 5,275,000.00	\$ 5,790,312.50
2014	\$ 14,575,000	\$ 963,917.50	\$ 963,917.50	\$ 1,927,835.00	\$ 14,575,000.00	\$ 16,502,835.00	\$ 130,906.25	\$ 130,906.25	\$ 261,812.50	\$ 4,900,000.00	\$ 5,161,812.50
2015	\$ 8,500,000	\$ 688,803.13	\$ 688,803.13	\$ 1,377,606.25	\$ 8,500,000.00	\$ 9,877,606.25	\$ 11,531.25	\$ 11,531.25	\$ 23,062.50	\$ 450,000.00	\$ 473,062.50
2016	\$ 8,060,000	\$ 512,766.25	\$ 512,766.25	\$ 1,025,532.50	\$ 8,060,000.00	\$ 9,085,532.50	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$ 5,820,000	\$ 350,210.00	\$ 350,210.00	\$ 700,420.00	\$ 5,820,000.00	\$ 6,520,420.00	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$ 5,985,000	\$ 238,115.00	\$ 238,115.00	\$ 476,230.00	\$ 5,985,000.00	\$ 6,461,230.00	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ 2,445,000	\$ 120,605.00	\$ 120,605.00	\$ 241,210.00	\$ 2,445,000.00	\$ 2,686,210.00	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 2,545,000	\$ 72,470.00	\$ 72,470.00	\$ 144,940.00	\$ 2,545,000.00	\$ 2,689,940.00	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ 1,105,000	\$ 22,100.00	\$ 22,100.00	\$ 44,200.00	\$ 1,105,000.00	\$ 1,149,200.00	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 134,355,000	\$ 17,121,798.97	\$ 17,136,603.00	\$ 34,258,401.97	\$ 134,355,000.00	\$ 168,613,401.97	\$ 3,235,155.00	\$ 3,235,155.00	\$ 6,470,310.00	\$ 34,025,000.00	\$ 40,495,310.00

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

<u>Grant Name</u>	<u>2005-06 Grants</u>		<u>2006-07 Grants</u>	
	<u>Grant</u>	<u>Match</u>	<u>Grant</u>	<u>Match</u>
Boone Hospital Nurse	\$ 22,500	\$ -	\$ 22,500	\$ -
Foundation Grants	35,000	-	30,000	-
Missouri Preschool Project	45,000	-	65,000	-
School Health Grant	90,000	-	90,000	-
Parents as Teachers	46,313	-	47,000	-
Safe Schools Program	58,456	-	-	-
Vocational Enhancement Grants	650,000	294,000	700,000	315,000
Project Construct	1,426,155	-	668,664	-
Serve America	7,500	-	-	-
Title IV Drug Free Schools	110,000	-	69,565	-
Special Literacy Grant	69,387	-	69,387	-
Title V	83,000	-	22,781	-
Youth Build	-	-	-	-
Title II D	36,500	-	-	-
Title III	75,000	-	220,240	-
EL Civics	69,825	-	69,825	-
Mentoring Grant	158,833	-	165,842	-
Math & Science Grant	967,098	-	900,000	-

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
ART	
Elementary	18,000
Lange Middle	6,600
Gentry Middle	6,600
Smithton Middle	7,800
Oakland Junior High	4,000
Jefferson Junior High	3,000
West Junior High	7,000
Unallocated Junior High	949
Douglass High	4,200
Hickman High	18,950
Rock Bridge High	16,745
Unallocated Senior High	949
Art Supplies for Elementary Classrooms	23,500
Maintenance - Kilns - Elementary	1,500
Maintenance - Kilns - Middle/Junior High	1,500
Maintenance - Kilns and Equipment - Senior High	2,000
Art & Archaeology Field Trips	2,000
	125,293
BUSINESS	
Lange Middle	2,000
Gentry Middle	2,000
Smithton Middle	2,000
Unallocated Middle School	1,100
Oakland Junior High	1,900
Jefferson Junior High	1,900
West Junior High	1,900
Unallocated Junior High	600
Douglass High	500
Hickman High	4,100
Rock Bridge High	3,300
Unallocated Senior High	950
	22,250

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
COMMENCEMENT	
Douglass High	700
Hickman High	12,356
Rock Bridge High	11,355
	24,411
FAMILY AND CONSUMER SCIENCE	
Lange Middle	5,000
Gentry Middle	5,324
Smithton Middle	5,715
Oakland Junior High	3,575
Jefferson Junior High	3,910
West Junior High	2,665
Unallocated Junior High	975
Middle/Junior High Maintenance	1,955
Douglass High	1,260
Hickman High	7,815
Rock Bridge High	6,250
Unallocated Senior High	975
Senior High Maintenance	1,955
Hickman Occupational	1,897
Rock Bridge Occupational	1,897
	51,168
FOREIGN LANGUAGE	
Lange Middle	1,450
Gentry Middle	1,800
Smithton Middle	1,800
Oakland Junior High	1,500
Jefferson Junior High	2,200
West Junior High	3,150
Unallocated Junior High	425
Hickman High	5,100
Rock Bridge High	5,100
Unallocated Senior High	425
	22,950

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
GIFTED	
Elementary	285
Lange Middle	285
Gentry Middle	285
Smithton Middle	285
Oakland Junior High	285
Jefferson Junior High	85
West Junior High	285
Hickman High	400
Rock Bridge High	474
Instructional Supplies	2,751
Field Trips	1,802
	7,222
GUIDANCE	
Elementary	7,114
Lange Middle	1,500
Gentry Middle	1,500
Smithton Middle	1,500
Oakland Junior High	1,900
Jefferson Junior High	1,900
West Junior High	1,900
Douglass High	1,000
Hickman High	6,000
Rock Bridge High	5,000
Elementary/Secondary	1,000
District Secondary Guidance (Plato license fees)	52,500
	82,814
HEALTH	
Secondary	1,000
Elementary	5,000
Lange Middle	711
Gentry Middle	711
Smithton Middle	750
Oakland Junior High	1,614
Jefferson Junior High	1,566

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
West Junior High	1,500
Douglass High	500
Hickman High	900
Rock Bridge High	700
	14,952
INDUSTRIAL TECHNOLOGY	
Lange Middle	6,900
Gentry Middle	6,165
Smithton Middle	5,691
Unallocated Middle School/Maintenance and Repair	1,897
Oakland Junior High	4,458
Jefferson Junior High	5,406
West Junior High	6,800
Unallocated Junior High /Maintenance & Repair	1,897
Hickman High	13,279
Rock Bridge High	5,000
Unallocated Senior High /Maintenance & Repair	1,897
	59,390
INSTRUCTIONAL SUPPLIES	
Benton Elementary	12,132
Blue Ridge Elementary	17,600
Cedar Ridge Elementary	8,343
Derby Ridge Elementary	23,952
Fairview Elementary	19,556
Field Elementary	12,041
Grant Elementary	14,098
Lee Elementary	12,589
Midway Heights Elementary	16,074
Mill Creek Elementary	27,803
New Haven Elementary	12,714
Parkade Elementary	18,096
Paxton Keeley Elementary	20,522
Ridgeway Elementary	10,415
Rock Bridge Elementary	18,173
Russell Boulevard Elementary	19,295

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
Shepard Boulevard Elementary	16,880
Two Mile Prairie Elementary	10,270
West Boulevard Elementary	12,339
Lange Middle	28,994
Gentry Middle	29,290
Smithton Middle	33,005
Oakland Junior High	28,998
Jefferson Junior	29,778
West Junior	37,810
Douglass High	11,196
Hickman High	79,846
Rock Bridge High	66,948
Career Center	6,000
District-wide	5,622
	660,379
LANGUAGE ARTS	
English	
Gentry Middle	900
Lange Middle	900
Smithton Middle	900
Oakland Junior High	2,730
Jefferson Junior High	3,003
West Junior High	3,367
Douglass High	1,500
Hickman High	6,480
Rock Bridge High	5,520
Secondary Writing Assessment	1,328
	26,628
English As A Second Language	
Elementary	843
Middle	206
Junior High	160
Senior High	379
	1,588

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
Humanities	
Hickman High	1,000
Rock Bridge High	650
	1,650
Journalism	
Oakland Junior High	797
Jefferson Junior High	797
West Junior High	797
Hickman High	6,000
Rock Bridge High	6,000
Douglass High	285
	14,676
Publications	
Hickman Review	1,707
Rock Bridge Literary Magazine	1,707
	3,414
Speech and Assembly	
Lange Middle	925
Gentry Middle	1,281
Smithton Middle	1,352
Oakland Junior High	1,612
Jefferson Junior High	1,612
West Junior High	1,612
Hickman High	4,932
Rock Bridge High	3,509
Hickman High Performance Royalties	1,612
Rock Bridge High Performance Royalties	1,612
	20,059
Reading	
Gentry Middle	465
Lange Middle	435

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
Smithton Middle	600
Oakland Junior High	551
Jefferson Junior High	371
West Junior High	359
Hickman High	500
Rock Bridge High	500
	3,781
LIBRARY	
Elementary Library	28,984
Lange Middle	2,608
Gentry Middle	1,043
Smithton Middle	1,226
Oakland Junior High	2,914
Jefferson Junior High	1,111
West Junior High	3,019
Douglass High	1,743
Hickman High	4,827
Rock Bridge High	6,164
	53,639
MATHEMATICS K-5	
Elementary	8,180
	8,180
MATHEMATICS - SECONDARY	
Lange Middle	2,197
Gentry Middle	2,397
Smithton Middle	2,587
Oakland Junior High	2,856
Jefferson Junior High	3,156
West Junior High	3,156
Unallocated Junior High	332
Douglass High	759
Hickman High	8,934
Rock Bridge High	7,348
Unallocated Senior High	332

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
	34,054
MUSIC	
Elementary Vocal Music	12,000
Elementary Orchestra	500
Elementary Music Travel	4,500
Elementary Music Equipment Maintenance & Repair	2,590
Middle School Orchestra	600
Lange Middle	
Vocal Music	726
Instrumental Music	1,156
Gentry Middle	
Vocal Music	773
Instrumental Music	1,280
Smithton Middle	
Vocal Music	856
Instrumental Music	1,741
Middle/Jr. High After School Honor Ensembles	2,000
Oakland Junior High	
Vocal Music	867
Instrumental Music	1,340
Jefferson Junior High	
Vocal Music	918
Instrumental Music	1,512
West Junior High	
Vocal Music	1,302
Instrumental Music	2,126
Special Education Music	400
Junior High Symphony	900
Junior High Music Travel	4,850
Junior High Equipment Maintenance & Repair	5,640
Junior High Uniform Cleaning	1,680
Hickman High	
Vocal Music	2,800
Instrumental Music	5,236
Music Travel	10,700

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
Rock Bridge High	
Vocal Music (Show Choir \$5,000)	8,157
Instrumental Music	5,128
Music Travel	12,280
Senior High Music Equipment Maintenance & Repair	9,130
Senior High Orchestra	900
Senior High Uniform Cleaning	4,400
Memorial Day Parkade	3,800
	112,788
OFFICE	
Fine Arts	3,500
IITS	7,057
Special Education Office	8,854
Elementary Mathematics Office	1,725
School Improvement	4,154
P.E. & Athletics Office	3,028
Science/Health Office	4,000
Center for Gifted Education	1,138
Vandiver Programs	2,931
Social Studies Office	500
Foreign Language Office	1,500
Parents As Teachers Office	7,825
Secondary Language Arts Office	2,000
Secondary Mathematics Office	1,138
Benton Elementary	1,322
Blue Ridge Elementary	1,725
Cedar Ridge Elementary	732
Derby Ridge Elementary	2,409
Fairview Elementary	1,820
Field Elementary	1,269
Grant Elementary	1,378
Lee Elementary	1,223
Midway Heights Elementary	1,244
Mill Creek Elementary	2,840
New Haven Elementary	1,229
Parkade Elementary	1,807

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
Paxton Keeley Elementary	2,426
Ridgeway Elementary	974
Rock Bridge Elementary	1,853
Russell Boulevard Elementary	1,820
Shepard Boulevard Elementary	1,659
Two Mile Prairie Elementary	935
West Boulevard Elementary	1,322
Lange Middle	6,578
Gentry Middle	6,578
Smithton Middle	7,583
Oakland Junior High	6,572
Jefferson Junior High	7,179
West Junior High	8,883
Douglass High	1,820
Hickman High	19,213
Rock Bridge High	15,371
Career Center	9,510
Bearfield	607
	169,231
PHYSICAL EDUCATION	
Elementary Physical Education	8,034
Lange Middle	1,178
Gentry Middle	1,178
Smithton Middle	1,178
Middle School Unallocated	200
Oakland Junior High	1,400
Jefferson Junior High	1,400
West Junior High	1,400
Junior High Unallocated	200
Hickman High	3,296
Swimming	1,133
Rock Bridge High	2,884
Douglass High	412
Unallocated Senior High	200
	24,093

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
PRINTING	
Hickman Course Catalog	2,000
Rock Bridge Course Catalog	1,300
	3,300
PROFESSIONAL DEVELOPMENT - BUILDINGS	
Benton Elementary	3,184
Blue Ridge Elementary	4,972
Cedar Ridge Elementary	2,024
Derby Ridge Elementary	7,005
Fairview Elementary	5,615
Field Elementary	3,091
Grant Elementary	3,938
Lee Elementary	3,485
Midway Heights Elementary	3,473
Mill Creek Elementary	8,283
New Haven Elementary	3,671
Parkade Elementary	5,309
Paxton Keeley Elementary	5,615
Ridgeway Elementary	2,741
Rock Bridge Elementary	5,430
Russell Blvd. Elementary	5,615
Shepard Blvd. Elementary	4,774
Two Mile Prairie Elementary	2,625
West Boulevard Elementary	3,419
Lange Middle	10,281
Gentry Middle	6,656
Smithton Middle	7,937
Oakland Junior High	7,604
Jefferson Junior High	7,028
West Junior	9,000
Douglass High	1,871
Hickman High	21,000
Rock Bridge High	18,000
Career Center	3,083
Center for Gifted Education	2,000
	178,729

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
PROFESSIONAL DEVELOPMENT - DEPARTMENTS	
Elementary Guidance	3,400
Elementary Language Arts	16,526
Elementary Mathematics	10,800
English as A Second Language	1,500
Secondary Guidance	4,000
Secondary Language Arts	17,794
Secondary Mathematics	9,138
Science/Health	19,000
Social Studies	1,500
Fine Arts	3,500
Business Education	2,500
Foreign Language	3,000
Parents As Teachers	2,846
Physical Education	2,140
IITS	45,350
Center for Gifted Education	759
Family and Consumer Science	4,178
Industrial Technology	4,718
School Improvement	5,000
District - CAEOP	4,000
	161,649
SATELLITE PROGRAMS	
Douglass	5,763
Bearfield	607
	6,370
SCIENCE	
Elementary	20,000
Lange Middle	3,162
Gentry Middle	3,162
Smithton Middle	3,900
Oakland Junior High	5,000
Jefferson Junior High	5,100

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
West Junior High	5,600
Douglass High	800
Hickman High	17,485
Rock Bridge High	16,320
Planetarium	1,950
Planetarium Travel	4,268
Unallocated Secondary Science	500
Planetarium Maintenance Agreement	6,550
	93,797
SOCIAL STUDIES	
Elementary	19,919
Lange Middle	580
Gentry Middle	596
Smithton Middle	681
Oakland Junior High	1,500
Jefferson Junior High	1,650
West Junior High	1,900
Douglass High	600
Hickman High	4,734
Rock Bridge High	3,794
Secondary Unallocated	949
	36,903
SPECIAL EDUCATION	
Supplies (Instructional & Testing)	198,706
	198,706
VOCATIONAL	
Equipment Repair	5,691
Job Placement	1,000
Agriculture	30,000
Auto Mechanics I & II	3,500
Electronics	4,200
Building Trades	1,054
Health Occupations	6,536

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
COE (Hickman)	911
CADD	1,907
Computerized Medical Applications	2,400
Distributive Education (Hickman)	1,250
Distributive Education (Rock Bridge)	1,250
Special Needs	2,846
Guidance	1,280
Intro to Health Occupations	1,843
Safety Supplies	10,543
Career Assessment Center Supplies	2,500
Sports Marketing	1,280
Business	9,536
Child Care	1,338
Food Management	25,000
Commercial Electricity	4,000
Introduction to Laser Technology	3,151
Photonics I	3,000
Vocational - Secondary	41,820
	167,836
TEXTBOOK	
Art Elementary	36,500
Art (6-9)	1,200
Elementary Music	9,450
Secondary Music	21,500
Lange Middle Library	6,610
Gentry Middle Library	7,055
Smithton Middle Library	8,890
Oakland Junior High Library	6,990
Jefferson Junior High Library	8,343
West Junior High Library	8,826
Douglass High Library	1,335
Hickman High Library	18,985
Rock Bridge High Library	16,001
Professional Library	1,164
Science (K-5)	26,000
Science (6-9)	32,000

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

<i>Summary of Select Instructional Budgets by Department/Building</i>	
	Budget
	<u>2006-07</u>
Family and Consumer Science	10,000
Foreign Language	60,000
Health (K-5)	5,000
Health (6-9)	1,000
Health (10-12)	500
Industrial Technology (10-12)	5,000
IITS	5,000
Social Studies (K-5)	10,000
Social Studies (6-9)	15,000
Social Studies (10-12)	68,000
Mathematics (K-5)	133,905
Mathematics (6-9)	7,000
Mathematics (10-12)	12,905
Language Arts (K-5)	150,020
Language Arts (6-9)	15,000
Language Arts (10-12)	22,830
Elementary Libraries	62,400
Elementary Guidance	1,000
Special Education	28,000
Early Childhood	6,270
Lange Middle	3,565
Gentry Middle	4,000
Smithton Middle	4,795
Oakland Junior High	11,310
Jefferson Junior High	13,500
West Junior High	14,280
Business Software Upgrades	20,810
Douglass High	5,150
Hickman High	40,960
Rock Bridge High	36,000
Career Center	24,226
Bearfield	1,648
District-wide	330,000
	1,339,923

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

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

Capital Expenditure Item	Budget
District Operations	
Confined spaces equipment; Building Services/custodial equipment; Riso replacement	\$143,260
Implementation of technology plan	\$1,320,035
Student Services/School-Community Programs equipment	\$38,510
Hickman High School science lab	\$200,000
3 high school activity buses	\$135,000
Business Education software and equipment upgrades	\$20,000
Family and Consumer Sciences equipment	\$15,000
Art equipment	\$6,800
Music equipment	\$77,714
Industrial Technology equipment	\$15,691
Language Arts/Journalism equipment	\$8,268
Secondary Math calculators	\$60,000
Office of School Improvement equipment	\$35,000
Science equipment	\$10,000
Secondary undesignated capital expenditures	\$50,000
Elementary undesignated capital expenditures	\$50,000
Total District Operations	\$2,185,278

SPECIAL MAINTENANCE FUND

Special Maintenance Fund	
Undesignated contingency	\$300,000
Total Special Maintenance Fund	\$300,000

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.