

Columbia School District Budget 2008-09

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**Approved by the
Board of Education
June 30, 2008**

Michelle Gadbois, President
Steve Calloway, Vice President
Karla DeSpain, Member
Jan Mees, Member
Tom Rose, Member
Ines Segert, Member
Rosie Tippin, Member

Dr. Phyllis A. Chase, Superintendent



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Columbia Public School District Budget Cycle Calendar

Proposed Activities for 2008-09 Budget Development

District-wide	Building/Program Level
July-November	
<ul style="list-style-type: none"> Administration monitors local, state, and federal funding sources 	
December	
<ul style="list-style-type: none"> Superintendent meets with all schools regarding budget parameters 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"> Chief Operations Officer and Director of Business Services meet with building administrators and coordinators regarding budget parameters 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 16</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"> Election date is April 8, 2008 Probationary teachers to be non-renewed notified prior to April 15 	<ul style="list-style-type: none"> Staffing recommendations are completed
May	
<p>(Legislative session ends)</p> <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 2008-09 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 2008-09 budget Adoption of final 2008-09 budget by Board of Education 	



MEMORANDUM

TO: Board of Education members
FROM: Dr. Phyllis A. Chase, Superintendent
SUBJECT: 2008-2009 final budget

Enclosed is the final budget for the 2008-09 school year. As you know, state formula funding increases are not as great as in years prior to the current formula; however the budgeted amount is more predictable, assuming full funding by the state. In the upcoming budget year, 60 percent of our total operating revenue will come from local revenue and 33 percent will come from state sources.

The local economy has followed that of the national economy slowing in growth; likewise preliminary assessed valuation is down as compared to recent years. As you are aware, the amount of taxes the district is allowed to assess is limited by the growth in the Consumer Price Index. While we are allowed to retain all growth due to new construction and improvements, new construction is down as well. However, our budgeted revenues remain fairly stable with moderate increases.

The following budget has taken into consideration the Board of Education goals, budget parameters adopted December 10, 2007 and the reductions approved at the May 12, 2008 Board of Education meeting. We believe this budget supports the implementation of your primary goals and directives for the 2008-09 school year.

Below are the financial highlights of the 2008-09 budget:

Revenue

- Total anticipated revenue for all funds equals \$211,542,413. Total anticipated revenues for the district operating funds (General Operating and Teachers funds) equals \$156,674,542. *This is an increase in the total budgeted revenue of the district operating funds of \$2,992,799 or 1.94 percent.*
- The assessed valuation of the district is projected to increase by 3.14 percent, based on the preliminary assessed valuations. Final assessed valuations will be available as of December 31, 2008. 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 \$2.2 million in the Teachers and Operating funds.
- The current tax rate is \$4.7089 of which the debt service rate is \$0.8019. The tax rate for 2008-09 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.
- The calculation of state aid was done via the new foundation formula. This year, 56 percent of the foundation formula money will be based on the 2005-06 year. As we move forward and implement the new formula, it is currently believed that the formula will remain fairly static. The original intent of the new foundation formula included the actual target rate of reimbursement per pupil being recalculated every two years. 2008-2009 would have been the first year for a change in that target; however the state has indicated no change at this point, thus reducing state revenues from previous projections.

Expenditures

- Total budget expenditures for all funds equal \$218,487,159. Total budgeted expenditures for district operating funds (General Operating and Teachers funds) equal \$159,271,733. *This is a decrease of 2.80 percent in projected expenditures in the district operating funds for fiscal year 2007-08 and 3.61 percent in budgeted expenditures.*
- The 2008-09 budget does not include the operation of the staff salary schedules or base increases. It does include a reduction in work days without a reduction in pay for salaried employees. Consequently, the minimum salary that a full-time classroom teacher in the district will remain at \$34,353; however, the teachers' salary schedule operates off of a salary of \$30,514.
- Hourly paid staff have had all work days re-instated to assure no loss in compensation.
- There are no budgeted increases for any extra duty or stipend compensation.
- There are no budgeted increases in FTE for 2008-09.
- Board-paid medical benefits are scheduled to increase 8 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 82.74 percent of the total expenditures for district operating funds, compared to 81.98 percent last year.
- The district's transportation contract renewal includes a 2.9 percent increase in 2008-09.
- Utilities are expected to increase by \$283,752.
- Fuel costs are expected to increase by \$225,000 in addition to an amended increase in 2007-2008 for 250,000.
- Budget reductions totaling over \$7.8 million are included in this budget including the elimination of over 81.61 FTE, reduction of benefits to part-time employees and reductions in operating budgets.

Fund Balances

Fund balances will decrease for the Teachers and Operating funds from a projected level of 17.20 percent of budgeted expenditures for 2007-08 to a level of 16.00 percent of projected 2008-09 budgeted expenditures, after consideration of transfers to other district funds. To meet operating expenses, the district will reduce its reserves in 2008-09 to fund the budget. Careful consideration will be made in future years as to maintenance of appropriate fund balance levels.

Forecast

The condition of the state economy 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 for public education, was not fully funded under the old formula. The new formula 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 increases will be about half of increases received over the past seven years under the old formula.

At the local level, the district failed a 54 cent operating tax levy in April 2008. Assessed valuation increases appear to be down. Columbia, for many years, has been known for its low unemployment rate when compared to the state and nation; however those are on the rise as well. The Long-range Facilities Planning Committee has completed 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, while reducing both the number of employees and operating budgets available to do so. As revenue grows minimally, 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, and sustain appropriate fund balances in future years.

**Columbia Public School District
Board of Education
2008-09 Budget Parameters**

Preface

Annual increases in state foundation formula funding have significantly declined the last four years and current funding remains significantly less than full funding of the prior formula. Columbia voters were not asked to approve an operating tax levy increase for the last five years. During this same time, the average teacher salary has increased by 16.5 percent, while the starting teacher base salary has increased 33 percent, moving from \$25,800 to \$34,353. A teacher who began five years ago has experienced a 42 percent increase in salary. The cost of employee benefits, including retirement and insurances, has increased by 50 percent over this same period of time. These additional costs have been absorbed into the operating budget by increases in local revenue and use of reserve balances. Reflective of the approved 2007-08 operating budget, reserves were intentionally decreased to an estimated 16 percent in order to fund increases in salaries and benefit costs as well as additional staff needed to meet the Board of Education goals.

1. Given the current operating deficit, a fiscally responsible budget will be achieved by consideration of options for increased revenues and operating reductions.
2. Should additional revenues not be secured by April 14, 2008, the Board of Education will implement budget reduction parameters to meet a 16 percent reserve balance.
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 consider recommendations of the recent employee compensation study in order to continue providing a competitive and just wage.
5. Fully funded employee benefit programs will continue to be provided to eligible employees even though benefit costs continue to increase.
6. In order to support financial stability and the current Moody's Aa2 bond rating, the district will maintain a minimum operating reserve of at least 16 percent and 7 percent of expenditures in the general operating fund at June 30 and December 31 respectively.
7. The budget will continue to support a student-teacher ratio that meets or exceeds state standards.
8. The Columbia School District will continue to provide transportation exceeding state requirements.

2008-09 Budget Reduction Parameters

Whether or not an operating levy increase is approved, Columbia Public Schools will be proactive in reducing its current expenditures by an estimated \$5 million for the next fiscal year. Should additional revenues not be realized, Columbia Public Schools will decrease its budget by additional amounts necessary to maintain Board-approved fund balances. While the district will comply with state and federal laws and mandates, all non-mandated programs/personnel will be considered for possible reduction, with prioritization given to the Board of Education goals. The following parameters will guide the planning for program and personnel reductions should increased revenues not be realized.

1. The district will adhere to Board-adopted policies pertaining to reduction in force if necessary. Reduction in staffing will be accomplished through attrition when possible.
2. The district will not plan to have classes larger than Department of Elementary and Secondary Education minimum standards.
3. The district will consider recurring as well as one-time expenditures for reductions/elimination.
4. The district will consider the delay of planning document timelines.
5. The district will work toward multi-year teacher/staff compensation plans to maintain consistency in budget planning.
6. The district will continue to explore alternative funding opportunities.
7. The district cannot commit to the operation of the current district salary schedules.

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
1	Reduce community relations supply, print, and operating budgets		\$42,627	Reduction of the community relations budget by 24% from 2007-08 budgeted amount of \$155,885, impacting community-wide communications strategies.	3811
2	Reduce athletic/activity budgets, including travel		\$51,822	The majority of this budget is spent at the high school level. Coupled with the rising cost of gasoline, this could result in fewer student participation activities.	1420, 2551
3	Reduce summer school professional payrolls from two to one		\$2,000	Summer school teachers receive pay at end of session rather than two times.	2525
4	Reduce Assessment For Learning positions	1.00	\$60,500	This reduction would eliminate one of two AFL instructional specialists, reducing the district's capacity to provide district-wide support of building-level efforts and eliminating building-level support at Rock Bridge High School.	2213
5	Reduce Positive Behavior Support specialists	1.00	\$75,000	This is a reduction of one-third of the support staff for the Positive Behavior Support district-wide initiative which will limit the technical assistance and training that can be provided schools.	2122
6, 87	Reduce instructional technology specialists	1.50	\$90,750	Reductions in the number of instructional technology specialists will impede the effectiveness of the district's implementation of technology to enhance instruction in classrooms and to fully implement the technology plan.	2222
7	Reduce curriculum positions	2.00	\$125,000	The professional staff that provides departmental and curriculum support to our district will be reduced by merging and realigning responsibilities so that individual coordinators assume additional coordination and/or teaching duties.	2211, 2213

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
8, 90	Reduce instructional coaches (math and literacy)	12.00	\$726,000	Reduction of 12 FTE will result in the elimination of positions at both the secondary and elementary levels, negatively impacting our capacity to provide support for classroom teachers to provide instructional leadership and curriculum implementation with fidelity, lead professional collaboration around student work, and deliver student acceleration and intervention.	1111, 1130, 1150
9	Eliminate Positive Behavior Support stipends to teacher leaders		\$45,600	Teachers providing support to their buildings for the Positive Behavior Support district-wide initiative would no longer receive the \$1,500 stipend they receive for work outside their contracted time.	2122
10	Eliminate Superuser stipends (60 teachers)		\$92,340	Superusers are the front line in the buildings for any issues with the teacher access center. This includes attendance, assignments and grades. Instructional and Information Technology Services cannot guarantee a quick turnaround or resolution if the call volume increases due to not having front-line support in the buildings.	1111, 1130, 1150
11	Reduce curriculum department instructional budgets		\$110,078	These savings represent a reduction of 12%, on average, in the instructional budgets (materials and supplies) for each subject area department.	Numerous functions across the district
12	Reduce curriculum assessment budgets		\$102,843	This reduction represents a 32% decrease in the amount spent for the scoring of common district assessments and a reduction in amounts budgeted for standardized testing.	Numerous functions across the district
13	Reduce curriculum revisions/ budgets		\$35,966	This savings represents a reduction of 38% in the amount spent in teacher release time and stipends paid to revise curriculum.	Numerous functions across the district

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
14	Reduce curriculum professional development budgets		\$154,021	This savings represents an average reduction of 20% in professional development funds budgeted for each curriculum area. The budget for speakers' fees is being reduced by 65%.	2213
15	Reduce curriculum textbook budgets		\$297,974	These savings are possible because the curriculum review cycle necessitated sizable textbook adoptions in recent years that do not have to be repeated in 2008-09.	Numerous functions across the district
16	Reduce office of curriculum and instruction budget		\$34,052	This savings includes a 20% reduction in operating budgets managed by the office of the Chief Academic Officer to respond to unanticipated building needs for textbook replacement and professional development.	Numerous functions across the district
17	Extend curriculum review cycle		\$579,000	By adding a sixth year to the district's curriculum program review cycle, the district will be able to realize a savings in the costs associated with curriculum implementation.	Numerous functions across the district
18	Reduce general operating budgets for early childhood special education		\$15,769	Reduction in materials and supplies.	1292
19	Reduce elementary building budgets		\$77,450	Reduction in materials, instructional supplies, professional development, and field trips.	1111, 2213, 2211, 2551
20	Reduce early childhood operating budgets		\$20,000	Reduction in materials, instructional supplies, and other supplies.	3846
21	Reduce guidance office budgets		\$70,500	Reduction of guidance budget by 44% from the 2007-08 budget.	2122
22	Increase employee wait time for insurance coverage for non-certificated support staff to 90 days		\$160,332	May reduce some applicant interest. Eliminates potential abuses of benefits.	Numerous functions across the district

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
23	Eliminate overtime pay on 8-hour day and only comply with 40-hour work week requirement		\$25,000	Creates more flexibility to manage work week and stay in budget.	Numerous functions across the district
24	Reduce overtime hours by half		\$212,000	May reduce ability to respond in a timely manner. Will require oversight process.	2542
25	Eliminate insurance coverage for part-time employees (increase to 25 hours per week)		\$163,121	Reduces current benefits to 78 employees.	Numerous functions across the district
30	Eliminate Ventures training interview stipend for support to Human Resources		\$5,000	Will decrease number of in-depth interviews Human Resources can conduct.	2411
31	Reduce Instructional and Information Technology operating budgets, Data Services		\$22,132	Will impact ability to produce or turn around reports in a timely manner.	2222, 2213
32	Reduce Instructional and Information Technology operating budgets, Network Services		\$163,510	Possible delay of repair and maintenance of equipment. Could eliminate certain preventive maintenance activities.	2222
33, 112	Reduce Minority Student Achievement Network operating budgets		\$36,285	The district will maintain its present level of ACT preparation programming and the number of students who attend the MSAN fall conference. We will not be able to expand these programs.	1150
34	Outsource print services	1.00	\$50,000	Increase service to departments and buildings coupled with item 36.	3845

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
35	Eliminate earthquake coverage on district's property insurance		\$144,766	Assume risk of earthquake damage.	2542
36	Rebid district-wide copy machine contract		\$150,000	Improved equipment at buildings and pricing to district.	2542,3845
37	Reduction of personal appliances from classrooms and offices for utility savings		\$250,000	Will reduce convenience and flexibility for teachers and staff.	2542
38	Eliminate indoor pay phones with low usage (20 @ \$900 per year)		\$18,000	Minimal impact, as outdoor phones would stay. Students would have to use cell phones.	2542
39	Reduce central office budgets		\$44,950	Reduction of central office supply, printing (staff directory), professional development, postage, and dues expenditures.	2114, 2321, 3811
40	Reduce Building Services general operating budget		\$120,493	Delay of repair and maintenance services. Not able to provide all needed supplies and consumables.	2542
41	Reduce Business Services budgets		\$15,974	Reduced supply budgets and professional development for professional staff.	2525
42	Reduce Board of Education operating budget		\$64,777	Reduction of the Board of Education budget by 18% from the 2007-08 budget.	2310
43	Reduce Positive Behavior Support office budget		\$1,650	Reduce Positive Behavior Support office budget by 10% from the 2007-08 budget and no new activities, which will cause PBS to move more slowly into the classroom setting.	2122
44	Reduce safety/security operating budgets		\$12,780	Limit purchase of safety/security supplies and school resource officer's extra hours.	2546

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
45	Reduce secondary building budgets		\$81,414	This is a 10% budget reduction of all building-level budgets and will result in a reduction of instructional supplies, professional development, and field trips.	1130, 1150, 2213, 2411, 2511
47, 83	Eliminate Superuser stipend for NetIEP		\$40,000	Eliminate stipends for NetIEP Superusers. NetIEP is becoming more familiar to users, therefore requiring less staff support.	1210
48	Change special education model at middle school level	12.00	\$200,000	Changing of the middle school delivery model from providing paraprofessionals by team to providing paraprofessionals as determined through the IEP process.	1210
49	Reduce special education support to Newton summer school program		\$118,000	Reduction by 50% of support provided to students with disabilities enrolled in the Newton summer school program.	1111, 1130, 1150, 1211
50	Reduce special education administrative operating budget		\$11,155	Reduction by 5% of special education office budget.	1210
51	Reduce vocational operating budgets		\$119,424	Reduced potential to seek increased matching funds for vocational programs. This also will reduce the daily operating budgets of the Columbia Area Career Center.	1301
52, 84, 108	Reduce model school operating budget (West Boulevard Elementary School)	.50	\$102,238	This will result in a reduction in professional development, literacy support, and the Stand By Me program. With support from a grant, the Stand By Me Program will be able to continue with support from .75 FTE.	1111, 2213
53	Eliminate English Language Learners position no longer supported by state funding	1.00	\$0	Budget-neutral loss of grant funding, Title III.	

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
54	Reduce FTE in K-12 gifted program	1.00	\$60,500	This reduction would be achieved by serving TTT students differently and by reducing sections at the secondary level.	1211
55	Reduce school-community staff	.50	\$25,000	Reduction of the community relations staff by .50 FTE , which will be paid for by grant funds.	3811
56	Second curricular department reduction of instructional budgets		\$63,374	These additional savings represent a further reduction of 7% in instructional budgets that provide supplies and equipment in each subject area for all schools, for a total reduction of 19%.	Numerous functions across the district
57	Second curricular department reduction of assessment budgets		\$12,500	This represents an additional reduction in the English Language Learners and elementary math assessment budgets.	Numerous functions across the district
58	Second curricular department reduction of curriculum revision		\$27,200	This savings represents an additional 30% reduction in funds dedicated to curriculum revision.	Numerous functions across the district
59	Second curricular department reduction of professional development		\$115,886	This savings represents an average reduction by 50% in professional development for each curricular area.	Numerous functions across the district
60	Second curriculum department reduction of textbook budget		\$52,897	Further reductions in the textbook budget would be achieved through a reduction in the purchase of consumable materials in language arts and by reducing the budget allocated to our media centers for book purchase by 10%.	Numerous functions across the district
61	Increase elementary classroom size	10.00	\$605,000	These reductions will be made based on enrollment at each school and grade level, and still allow for class size ratios at or below DESE minimum standards with the majority of classes better than the desirable standard.	1111

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
62	Guidance reduction of FTE (.50 elementary, .50 secondary)	1.00	\$60,500	Reduction of 1.00 FTE will be absorbed by restructuring assignments.	2122
63, 96	Reduce permanent substitutes	22.00	\$233,000	Limited ability to respond consistently to building needs.	1111, 1130, 1150
64	Eliminate prorated insurance payment to part-time employees from 2003-04 budget cuts		\$72,910	Reduces current benefit to grandfathered employees.	Numerous functions across the district
71, 99	Reduce Instructional and Information Technology Services FTE, Network Services	2.00	\$100,000	Increased response time to buildings for service. Backlog of work orders.	2222
72	Eliminate one Business Services support staff position	1.00	\$30,000	Reduced service to employees and public on payroll, purchase orders, bidding, and accounts payable matters.	2525
73	Implement route changes in Ridgeway Elementary School busing		\$100,000	This level of savings allows the district to maintain busing to Ridgeway but eliminates some routes to increase efficiency. It will increase ride times on some routes, will increase the number of students on some buses, and could result in changing the start time and dismissal time at Ridgeway.	2551
74	Reduce contracted services for research		\$34,684	The Office of Research, Assessment, and Accountability relies on technical services provided by OSEDA, which would be reduced by 67%, resulting in less capacity for data analysis.	1111, 1130, 1150
75	Reduce and restructure positions to one in Safety and Security	1.00	\$60,000	A centralized safety/security coordinator to serve the entire district will create a greater reliance on school resource officers and law enforcement.	2546

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
77	Reduce sections at secondary level	7.50	\$453,750	This reduction will be achieved based on secondary student enrollment in courses for 2008-09. This reduction does not necessarily mean buildings will be eliminating classroom teacher FTE. In some cases the reduction will be realized through support roles like instructional aides or a reduction of sections. Every effort will be made with this reduction to consider the challenge of additional requirements at the high school level.	1139, 1150, 1195, 1301
79	Reduce outreach counselors (Substance Abuse Task Force)	1.00	\$60,500	Reduction of 1.00 FTE of outreach counseling will reduce the responsive services provided to students.	2122
80	Reduce instructional aide position (Douglass High School)	1.00	\$22,000	The reduction will result in less support of children.	1210
82	Reduce or eliminate behavioral consulting services (psychological services)		\$18,488	Elimination of use of community behavioral consulting services unless required on a case-by-case basis.	2142
89	Elimination of fifth-grade strings program for one year only	0.61	\$36,905	This reduction would eliminate the fifth-grade strings program during 2008-09. In the 2009-10 year, the equivalent FTE would be required to be reinstated at the middle level.	1117
91	Reduction of club stipends (Substance Abuse Task Force)		\$100,000	Reduction of the number of after-school activities the school district could sponsor for students.	1150
98	Eliminate one Instructional and Information Technology Services full-time support position, Data Services	1.00	\$54,000	Could reduce efficiency of data services department.	2222

BUDGET REDUCTIONS FOR 2008-09

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

June 19, 2008

Item	Description	FTE	Savings	Discussion	Function
103	Eliminate summer minority intern program		\$50,000	Will reduce role modeling in elementary summer school program and reduce future teacher job shadowing experience.	1111
109	Eliminate doctoral stipends (12 administrators, stipend plus benefits)		\$25,446	The doctoral stipend would still be eliminated for the district administrators.	2321, 2411
110	Reduce funding for student travel to academic contests		\$18,000	Will reduce district funding for students to register for and travel to academic competitions by 50%.	1150
	Estimated savings from retirement of highly experienced administrators		\$154,984		2411

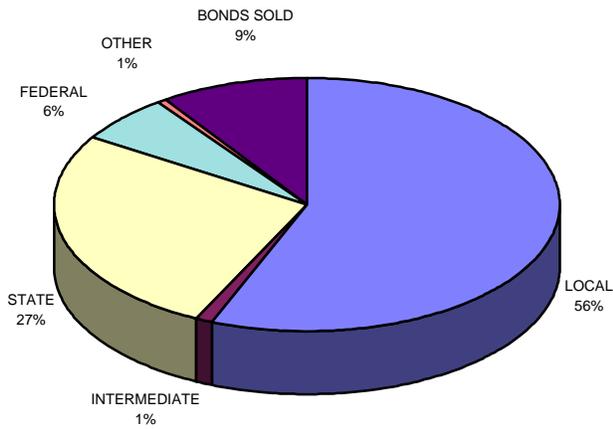
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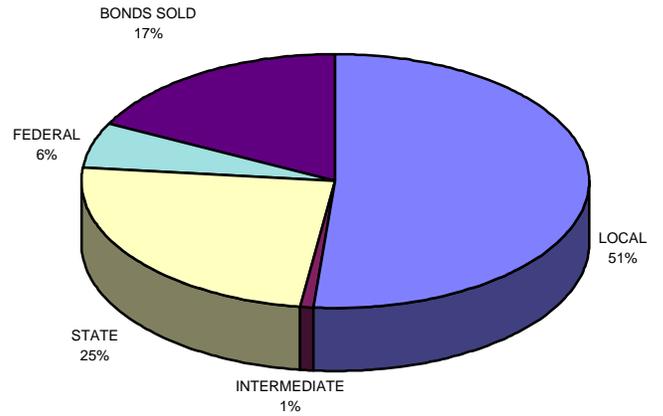
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

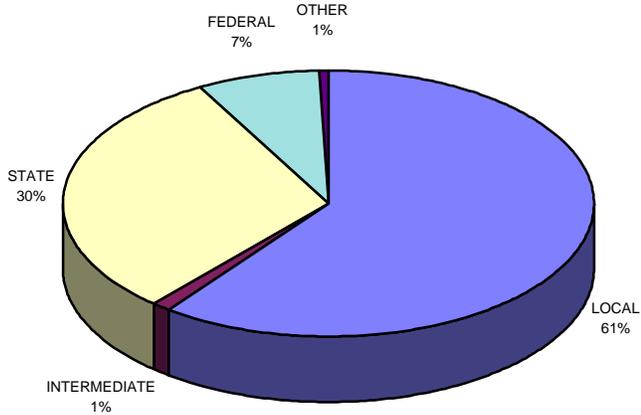
**REVENUES
FINAL BUDGET 2008-09**



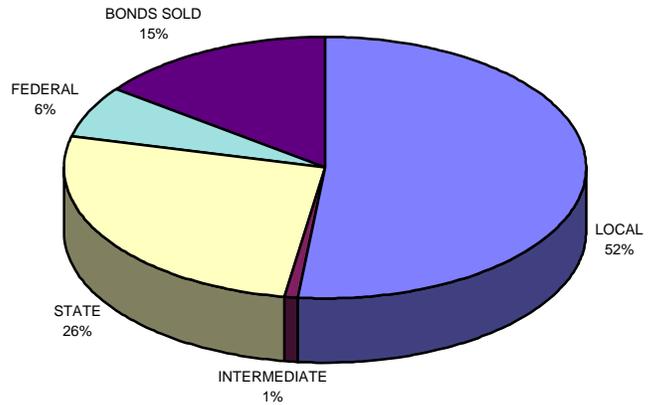
**REVENUES
PROJECTED ACTUAL 2007-08**



**REVENUES
ACTUAL 2006-07**

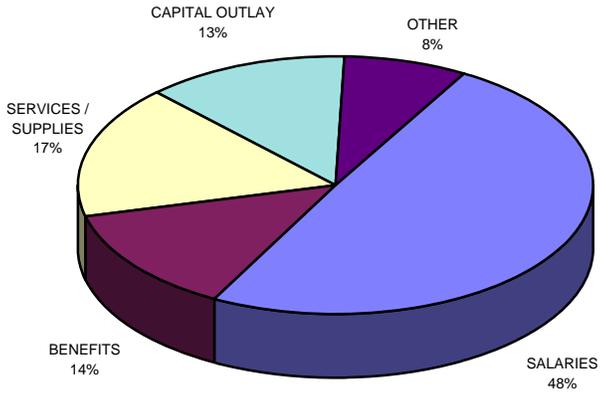


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ACTUAL 2005-06**

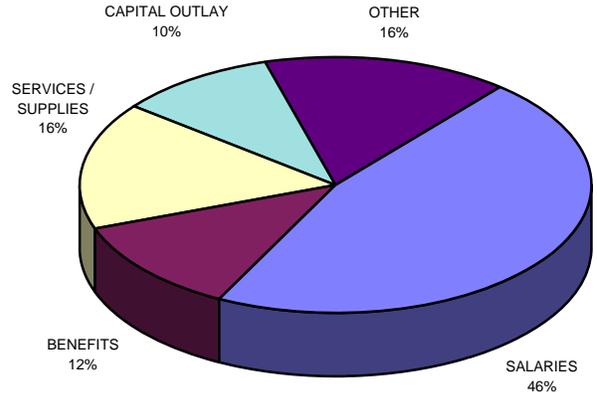


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

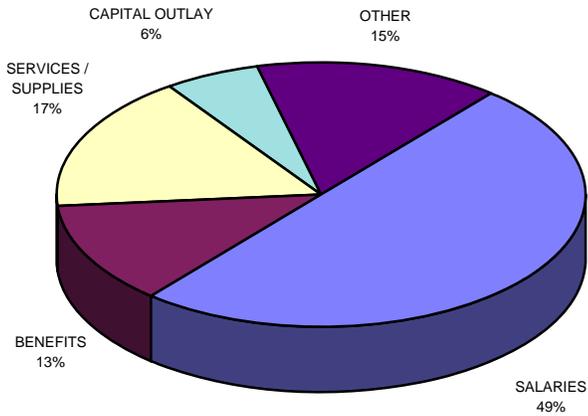
**EXPENDITURES
FINAL BUDGET 2008-09**



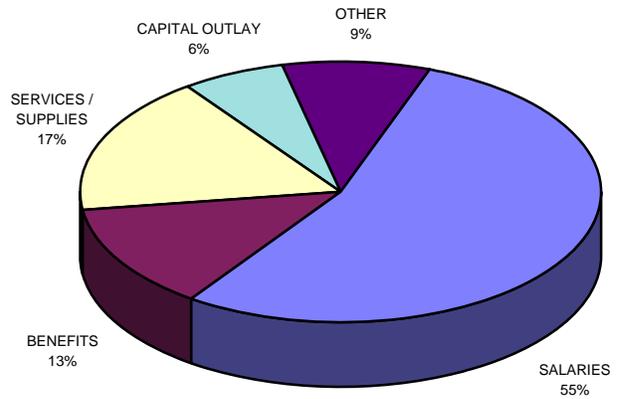
**EXPENDITURES
PROJECTED ACTUAL 2007-08**



**EXPENDITURES
ACTUAL 2006-07**



**EXPENDITURES
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**COLUMBIA SCHOOL DISTRICT
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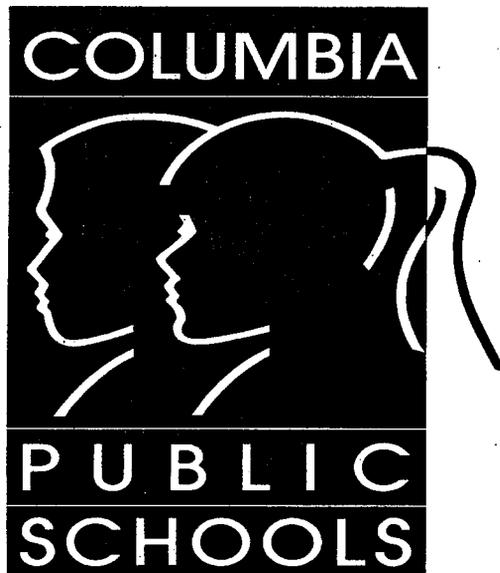
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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**Final Budget
2008-09**

**Expenditures
District Operating Funds**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Elementary Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 20,432,841	\$ 22,294,603	\$ 24,242,858	\$ 24,348,281	\$ 23,243,385
Employee Benefits	\$ 4,672,007	\$ 5,291,657	\$ 5,787,781	\$ 6,024,099	\$ 6,187,635
Services/Supplies/Capital Outlay	\$ 2,923,935	\$ 3,020,541	\$ 3,357,422	\$ 3,315,244	\$ 2,797,408
Total	<u>\$ 28,028,783</u>	<u>\$ 30,606,801</u>	<u>\$ 33,388,061</u>	<u>\$ 33,687,624</u>	<u>\$ 32,228,428</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Number of Schools	19	19	19	19	19
Number of Students (September enrollment)	7,417	7,536	7,611	7,572	7,582
Per Pupil Cost \$	\$ 3,779	\$ 4,061	\$ 4,387	\$ 4,449	\$ 4,251
Staff FTE:					
Teachers	416.62	424.39	445.39	446.01	431.01
Fellows Participants	14.00	18.00	16.00	16.00	8.00
Instructional Aides	12.625	28.84	28.84	29.00	29.00
Support Staff/PLS	30.18	59.55	59.55	59.55	58.80
Perm Subs	0.00	8.00	8.00	8.00	0.00
Total	473.43	538.78	557.78	558.56	526.81

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129

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

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts.
Budget allocations for this program are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building.

Variance Discussion: **The 2008-2009 budget includes reductions in FTE for the following: 5.00 Curriculum Coaches, 10.00 Teachers, 8.00 Permanent Substitutes, .75 Stand By Me and .61 Strings Teacher. Additional reductions in salaries and benefits include superuser stipend reductions, change in part-time insurance access, elimination of the part-time insurance stipend, reduction of services to Newton summer school, extra days, hours and stipends for the model school and elimination of the summer minority intern program. Service and supply reductions includes contracted services for Research, Assessment & Accountability, a 21 percent reduction in instructional operating budgets, elementary curricular department and textbook budgets. Increases in benefit costs relate to an 8 percent increase in medical insurance and increases in retirement rates of .50 percent for certified personnel and .25% for non-certified personnel.**

The 2007-2008 budget includes the improvement of salaries and benefits as well as 6.0 additional certified staff FTE to address classroom size standards and additional health (drug task force) education. Additionally, the district will assume funding of the Stand By Me program due to loss of federal grant program. An additional 11.0 FTE for elementary math coaches is included and 2.0 FTE for Assessment for Learning support. Services and supplies increase is due to textbook allocation.

2006-2007 budget included 4.3 FTE additional certificated staff and 4.0 FTE additional Fellows. The Services /Supplies budget for 2006-07 decreased as a result of a decrease in the textbook budget for elementary instruction.

The increase in the 2005-06 budget included 13.5 FTE certificated staff.

Funding Sources: District operating funds.

Unfunded Requests: **Additional funding to support school improvement initiatives and No Child Left Behind initiatives.**
Additional funding to continue decreasing class sizes and adding professional support staff.
Additional funding to support space needs of early childhood programming.
Additional funding to full-time specialists in each building to implement a model similar to the West Boulevard program.
Capital funding to eliminate trailers.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Middle / Junior High Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 14,835,589	\$ 15,832,865	\$ 17,058,691	\$ 17,081,091	\$ 16,590,973
Employee Benefits	\$ 3,371,178	\$ 3,737,188	\$ 4,217,181	\$ 4,200,091	\$ 4,358,420
Services/Supplies/Capital Outlay	\$ 1,522,271	\$ 1,363,412	\$ 1,478,345	\$ 1,323,462	\$ 1,242,862
Total	<u>\$ 19,729,038</u>	<u>\$ 20,933,465</u>	<u>\$ 22,754,217</u>	<u>\$ 22,604,644</u>	<u>\$ 22,192,255</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Number of Schools	6	6	6	6	6
Number of Students (September enrollment)	5,097	5,065	5,116	5,048	5,053
Per Pupil Cost \$	\$ 3,871	\$ 4,133	\$ 4,448	\$ 4,478	\$ 4,392
Staff FTE:					
Teachers	302.63	306.81	316.31	315.18	307.38
Fellows Participants	8.00	8.00	7.00	7.00	7.00
Instructional Aides	7.00	9.30	9.30	11.00	11.00
Support Staff/PLS	3.22	6.38	6.38	6.38	6.38
Perm Subs	0.00	7.00	7.00	7.00	0.00
Total	320.85	337.49	345.99	346.56	331.76

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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

Budget allocations for this program are made by the assistant superintendent for secondary education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building.

Variance Discussion: The 2008-2009 budget includes reductions in FTE for the following: 3.00 Curriculum Coaches, 4.80 Teachers and 7.00 Permanent Substitutes. Additional reductions in salaries and benefits include superuser stipend reductions, elimination of the part-time insurance stipend change in part-time insurance access, reduction of services to Newton summer school. Service and supply reductions includes contracted services for Research, Assessment & Accountability, a 17.5 percent reduction in instructional operating budgets, curricular department and textbook budgets. Increases in benefit costs relate to an 8 percent increase in medical insurance and increases in retirement rates of .50 percent for certified personnel and .25% for non-certified personnel.

2007-08 budget includes the improvement of salaries and benefits as well as 4.50 certified FTE for 9th grade Success Center for academically at-risk students, .50 FTE for support for current director of LA program, 1 FTE for an additional language arts teacher, and an additional 3.0 FTE is added for math coaches. Service and supply decreases due to the reallocation of the textbook budget.

2006-07 increase included an additional 4.1 FTE certificated staff for middle and junior high teachers. The Services /Supplies budget for 2006-07 decreased as a result of a decrease in the textbook budget for middle / junior high instruction.

The 2005-06 Services/Supplies budget included a reduction of \$114,872 in the Free Text budget.

Funding Sources: District operating funds.

Unfunded Requests: .50 FTE reading intervention teacher to support large number of students on literature plans at Lange
2 FTE language arts teacher at Smithton where students have less reading and language arts courses
Additional foreign language instruction by .50 FTE
Additional funding to provide extended contracts for guidance counselors and secretaries at the middle schools

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Senior High Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 9,399,597	\$ 10,169,434	\$ 10,721,220	\$ 10,544,151	\$ 10,396,887
Employee Benefits	\$ 2,120,306	\$ 2,375,762	\$ 2,613,078	\$ 2,589,951	\$ 2,669,793
Services/Supplies/Capital Outlay	\$ 1,125,308	\$ 989,642	\$ 1,701,270	\$ 1,538,285	\$ 1,049,767
Total	<u>\$ 12,645,211</u>	<u>\$ 13,534,838</u>	<u>\$ 15,035,568</u>	<u>\$ 14,672,387</u>	<u>\$ 14,116,447</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Number of Schools	2	2	2	2	2
Number of Students (September enrollment)	3,716	3,816	3,854	3,816	3,821
Per Pupil Cost \$	\$ 3,403	\$ 3,547	\$ 3,901	\$ 3,845	\$ 3,694
Staff FTE:					
Teachers	181.85	187.99	190.49	191.71	187.21
Fellows/Participants	4.00	4.00	2.00	2.00	2.00
Instructional Aides	0.00	2.75	2.75	2.00	2.00
Support Staff	12.05	4.20	4.20	4.20	4.20
Perm Subs	0.00	6.00	7.00	7.00	0.00
Total	197.90	204.94	206.44	206.91	195.41

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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 accordance 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 secondary education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

Variance Discussion: **The 2008-2009 budget includes reductions in FTE for the following: 3.00 Curriculum Coaches, 1.50 Teachers and 7.00 Permanent Substitutes. Additional reductions in salaries and benefits include superuser stipend reductions, elimination of the part-time insurance stipend change in part-time insurance access, reduction of services to Newton summer school. Service and supply reductions includes contracted services for Research, Assessment & Accountability, a 10 percent reduction in instructional operating budgets, reduction to the Minority Student Achievement Network operating budget and curricular department and textbook budgets. Increases in benefit costs relate to an 8 percent increase in medical insurance and increases in retirement rates of .50 percent for certified personnel and .25% for non-certified personnel.**

2007-08 variance includes the improvement of salaries and benefits as well as 2.50 FTE for math educators to address new graduation requirements, new category III leadership stipends and additional club stipends. Services and supplies budget increases largely due to the reallocation of textbook budget in the areas of science and mathematics.

2006-07 increase included 5.25 FTE certificated staff for senior high teachers. The Services /Supplies budget for 2006-07 decreased as a result of a decrease in the textbook budget for senior high instruction.

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

Funding Sources: District operating funds.

Unfunded Requests: Additional social studies & foreign language FTE for increased class size

Additional language arts FTE for struggling readers
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
2008-09**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 665,283	\$ 739,365	\$ 762,603	\$ 832,996	\$ 824,137
Employee Benefits	\$ 154,023	\$ 177,534	\$ 188,571	\$ 205,619	\$ 188,434
Services/Supplies/Capital Outlay	\$ 18,328	\$ 14,206	\$ 27,230	\$ 24,038	\$ 25,832
Total	<u>\$ 837,634</u>	<u>\$ 931,105</u>	<u>\$ 978,404</u>	<u>\$ 1,062,653</u>	<u>\$ 1,038,403</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Number of Students (September enrollment)	215	195	197	191	191
Per Pupil Cost \$	\$ 3,896	\$ 4,775	\$ 4,968	\$ 5,564	\$ 5,437
Staff FTE:					
Teachers	14.36	14.43	14.43	15.30	15.30
Instructional Aides	0.00	0.00	0.00	0.00	0.00
Total	14.36	14.43	14.43	15.30	15.30

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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

Variance Discussion: The 2008-2009 budget includes reductions in .20 Teacher FTE. Service and supply reductions include a 10 percent reduction in instructional operating budgets. Increases in benefit costs relate to an 8 percent increase in medical insurance and increases in retirement rates of .50 percent for certified personnel and .25% for non-certified personnel.

2007-08 variance includes improvement of salaries and benefits.

Funding Sources: District operating funds.

Unfunded Requests: .50 FTE additional math teacher
Additional program options for at-risk students.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: General Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 390,699	\$ 425,222	\$ 445,964	\$ 355,127	\$ 355,362
Employee Benefits	\$ 92,111	\$ 109,467	\$ 119,768	\$ 100,826	\$ 105,917
Services/Supplies/Capital Outlay	\$ 19,456	\$ 7,175	\$ 70,280	\$ 4,500	\$ 3,000
Total	<u>\$ 502,266</u>	<u>\$ 541,864</u>	<u>\$ 636,012</u>	<u>\$ 460,453</u>	<u>\$ 464,279</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Staff FTE:					
Teachers	6.90	9.00	9.00	8.75	8.75
Instructional Aides	2.00	2.00	2.00	2.00	2.00
Support Staff	0.00	0.00	0.00	0.00	0.00
Total	8.90	11.00	11.00	10.75	10.75

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: General Instruction

Function(s): General Instruction
1190 through 1199

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

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

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

Variance Discussion: **The 2008-2009 budget includes reduction in salaries at the Juvenile Justice Center as well as reduction in service and supply which has been reallocated to special education.**

Variance includes improvement of salaries and benefits and a title change and compensation for "Site Administrator" as well as restraint training and 20 additional secretarial days for paperwork management.

The 2005-06 budget included the addition of the Boys and Girls Town Program budget with 4.0 FTE certificated staff and non-certificated support staff.

The 2005-06 Services/Supplies budget included \$93,217 for the Boys and Girls Town Program.

Funding Sources: District operating funds.

Unfunded Requests: **Music, physical education and art specialists needed to provide these programs for students enrolled at the Juvenile Justice Center and on the Boys and Girls Town campus.**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Special Education Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 13,822,871	\$ 14,259,155	\$ 15,298,043	\$ 15,058,094	\$ 14,824,635
Employee Benefits	\$ 3,735,375	\$ 4,032,765	\$ 4,392,977	\$ 4,439,718	\$ 4,598,869
Services/Supplies/Capital Outlay	\$ 209,979	\$ 242,505	\$ 310,972	\$ 310,972	\$ 285,797
Total	<u>\$ 17,768,225</u>	<u>\$ 18,534,425</u>	<u>\$ 20,001,992</u>	<u>\$ 19,808,784</u>	<u>\$ 19,709,301</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Number of Students (September enrollment)	2,530	2,569	2,570	2,579	2,605
Per Pupil Cost \$	7,023	7,215	7,783	7,681	7,566
Staff FTE:					
Teachers	253.58	241.26	244.76	248.89	248.89
Fellows Participants	0.00	0.00	0.00	1.00	1.00
Instructional Aides	21.00	21.57	21.57	17.00	16.00
Support Staff	167.10	169.41	169.41	169.41	157.41
Total	441.68	432.24	435.74	436.30	423.30

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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>The 2008-2009 budget includes reductions in FTE as follows: 12.0 Paraprofessionals at the middle school level, 1.0 Instructional Aide at DHS. Additional salary and benefit reductions include elimination of the NetIEP stipends and reduction in services to Newton summer school. Increases in benefits relate to an 8 percent increase in medical insurance premiums as well as .50 percent increase in certified retirement rates and .25 percent in non-certified retirement rates. Service and supply budget reductions relate to ECSE operating budgets and special education administrative budgets.</p> <p>This budget includes improvement of salaries and benefits as well as 3.50 FTE of certified teachers (3.0 FTE secondary and .50 elementary).</p> <p>The Services / Supplies budget 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>The 2005-06 budget also included 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.</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:	<p>2.0 FTE additional school psychologists Additional Department Chair and .50 FTE secretary at HHS to support increase in children with severe disabilities. .50 FTE 504 Rehabilitation Act specialist to train and monitor the 504 plans .50 FTE Audiologist to coordinate technology and equipment</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Gifted Program

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 851,925	\$ 937,506	\$ 981,443	\$ 980,214	\$ 940,272
Employee Benefits	\$ 186,146	\$ 209,226	\$ 225,809	\$ 225,441	\$ 226,547
Services/Supplies/Capital Outlay	\$ 46,604	\$ 50,212	\$ 58,582	\$ 58,582	\$ 41,890
Total	<u>\$ 1,084,675</u>	<u>\$ 1,196,944</u>	<u>\$ 1,265,834</u>	<u>\$ 1,264,237</u>	<u>\$ 1,208,709</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Number of Students (September enrollment)	1,068	1,193	1,200	1,271	1,275
Per Pupil Cost \$	1,016	1,003	1,055	995	948
Staff FTE:	16.08	16.51	16.51	16.68	15.68

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: **The 2008-2009 budget includes reduction in salaries and benefits relating to reduction of 1.0 Teacher FTE. Increase in benefit costs relate to an 8 percent increase in medical insurance premium rates and .50 percent increase in certified retirement rates and .25 percent increase in non-certified retirement rates. Service and supply operating budgets are reduced by 22 percent.**

2007-2008 variance is due to improvement of salaries and benefits.

2006-07 variance was primarily due to the improvement of salaries and benefits. The 2006-07 budget includes a .50 FTE certificated teacher.

The 2005-06 budget also included a .50 FTE certificated teacher.

Funding Sources: District operating funds.

Unfunded Requests: Improve case load to improve services.
Additional FTE to strengthen the gifted program for Junior High and High School students.

Additional funding to provide space to allow for expansion of the primary gifted education program.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Title I

Function(s): Title I
1250

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 2,100,004	\$ 2,103,138	\$ 2,188,095	\$ 2,359,170	\$ 2,368,177
Employee Benefits	\$ 515,930	\$ 553,247	\$ 589,507	\$ 596,349	\$ 626,293
Services/Supplies/Capital Outlay	\$ 97,415	\$ 80,413	\$ 97,600	\$ 97,600	\$ 97,600
Total	<u>\$ 2,713,349</u>	<u>\$ 2,736,798</u>	<u>\$ 2,875,202</u>	<u>\$ 3,053,119</u>	<u>\$ 3,092,070</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Number of Students:					
Regular School Program	1,028	1,078	1,100	1,151	1,150
Summer School Program	-	-	-	-	-
Cost per Pupil \$	2,639	2,539	2,614	2,653	2,689
Staff FTE:	55.80				
Teach		37.07	37.07	40.60	40.60
Instructional Aides		17.40	17.40	14.00	14.00
Support Staff		0.00	0.00	0.00	0.00
Perm Subs		1.00	1.00	1.00	0.00
Total		55.47	55.47	55.60	54.60

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: **Increases in the benefit costs associated with Title 1 relate to an 8 percent increase in medical insurance premiums as well as .50 percent increase in certificated retirement rates and .25 percent increase in non-certificated retirement rates.**

Increased funding is expected for the 2008/2009 fiscal year from the Title Program. Use of these funds will be determined and added to the budget as determined.

2007-08 variance is due to the improvement of salaries and benefits.

2006-07 variance was primarily due to the improvement of salaries and benefits.

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

Funding Sources: District operating funds. This includes federal and state funding for the support of this program.

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: English - Language Learners

Function(s): English - Language Learners
1271

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 624,364	\$ 797,041	\$ 1,085,921	\$ 1,067,489	\$ 1,072,071
Employee Benefits	\$ 139,885	\$ 180,335	\$ 194,820	\$ 259,507	\$ 272,639
Services/Supplies/Capital Outlay	\$ 6,151	\$ 7,387	\$ 99,261	\$ 99,261	\$ 24,300
Total	<u>\$ 770,400</u>	<u>\$ 984,763</u>	<u>\$ 1,380,002</u>	<u>\$ 1,426,257</u>	<u>\$ 1,369,010</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Number of Students (September Enrollment)	559	580	620	568	600
Per Pupil Cost \$	1,378	1,698	2,226	2,511	2,282
Staff FTE:	17.24				
Teacher		16.20	20.95	20.43	20.43
Instructional Aides		0.00	0.00	0.00	0.00
Support Staff		2.63	2.63	2.63	2.63
Total		18.83	23.58	23.06	23.06

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: English Language Learners

Function(s): English Language Learners
1271

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

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

Variance Discussion: **The 2008-09 budget includes increases in the cost of benefits relating to an 8 percent increase in medical insurance premium rates as well as a .50 percent increase in certificated retirement rates and a .25 percent increase in non-certificated retirement rates. Reductions in service and supply budgets are a result of reduction in textbook and assessment allocations for 2008-09.**

The variance for 2007-08 includes improvement of salaries and benefits as well as 4.75 FTE to address the increase in ELL population. The increase in services and supplies is due to textbook allocation for 2007-08.

2006-07 variance was primarily due to the improvement of salaries and benefits. This budget also included 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: Funding to establish an elementary immersion center to serve the needs of refugee students at the elementary level.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Vocational Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 2,368,403	\$ 2,432,116	\$ 2,547,720	\$ 2,538,706	\$ 2,502,694
Employee Benefits	\$ 512,735	\$ 548,770	\$ 587,509	\$ 598,797	\$ 618,070
Services/Supplies/Capital Outlay	\$ 410,855	\$ 457,343	\$ 579,561	\$ 503,898	\$ 456,637
Total	<u>\$ 3,291,993</u>	<u>\$ 3,438,229</u>	<u>\$ 3,714,790</u>	<u>\$ 3,641,401</u>	<u>\$ 3,577,401</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Number of Students (September enrollment)	2,308	2,350	2,350	2,046	2,300
Per Pupil Cost \$	1,426	1,463	1,581	1,780	1,555
Staff FTE:	44.65				
Teacher		41.09	41.09	40.47	39.52
Instructional Aides		1.40	1.40	1.00	1.00
Support Staff		1.32	1.32	1.32	1.32
Perm Subs		0.00	0.00	0.00	0.00
Total		43.81	43.81	42.79	41.84

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: **The 2008-09 budget includes a .95 reduction in Teacher FTE. Increases in benefits costs relate to an 8 percent increase in medical insurance premium rates as well as .50 percent increase in certificated retirement rates and a .25 percent increase in non-certificated retirement rates. Various operating service and supply budgets are reduced by a total of 21 percent.**

The 2007-08 budget variance is due to the improvement of salaries and benefits.

2006-07 variance was primarily due to the improvement of salaries and benefits. Salaries and benefits included an increase in certificated staff of .15 FTE in Career Center teachers. Matching funds were continued in the budget for enhancement grants (\$233,010).

Salaries and benefits for 2005-06 included an increase in certificated staff of 3.5 FTE in Career Center teachers. Matching funds were provided for enhancement grants. For 2005-06 \$233,010 was included in the Operating Fund budget for matching funds (the same amount as 2004-05). The Services/Supplies budget was increased 8.5% due to the increasing cost of materials.

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
2008-09**

Program: Student Activities & Athletics

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 474,507	\$ 596,328	\$ 582,248	\$ 585,832	\$ 585,731
Employee Benefits	\$ 66,051	\$ 79,598	\$ 81,746	\$ 72,815	\$ 74,759
Services/Supplies/Capital Outlay	\$ 266,569	\$ 240,176	\$ 287,318	\$ 290,752	\$ 279,286
Total	<u>\$ 807,127</u>	<u>\$ 916,102</u>	<u>\$ 951,312</u>	<u>\$ 949,399</u>	<u>\$ 939,776</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
<u>Athletic Expenditures by School:</u>					
All Schools	\$ 4,008	\$ 4,228	\$ 4,440	\$ 4,440	\$ 4,440
All Senior High Schools	\$ 24,943	\$ 30,373	\$ 54,500	\$ 64,862	\$ 57,000
Hickman High School	\$ 265,613	\$ 307,340	\$ 300,194	\$ 295,531	\$ 296,402
Rock Bridge High School	\$ 251,110	\$ 281,499	\$ 284,606	\$ 303,676	\$ 302,493
Douglass High School	\$ 11,101	\$ 12,308	\$ 14,513	\$ 13,688	\$ 13,692
All Junior High Schools	\$ 2,737	\$ 3,201	\$ -	\$ -	\$ -
Jefferson Jr. High School	\$ 65,734	\$ 71,971	\$ 73,797	\$ 67,214	\$ 67,432
Oakland Jr. High School	\$ 59,560	\$ 70,528	\$ 74,388	\$ 65,796	\$ 65,689
West Jr. High School	\$ 58,194	\$ 69,925	\$ 76,661	\$ 66,741	\$ 65,900
All Middle Schools	\$ 1,960	\$ 2,248	\$ -	\$ -	\$ -
Gentry Middle School	\$ 21,846	\$ 21,739	\$ 23,809	\$ 23,205	\$ 22,883
Lange Middle School	\$ 20,854	\$ 20,818	\$ 22,739	\$ 20,380	\$ 20,577
Smithton Middle School	\$ 19,467	\$ 19,924	\$ 21,665	\$ 23,866	\$ 23,268
	<u>\$ 807,127</u>	<u>\$ 916,102</u>	<u>\$ 951,312</u>	<u>\$ 949,399</u>	<u>\$ 939,776</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: The 2008-09 budget includes increases in benefit cost related to an 8 percent increase in medical insurance premium rates and a .50 percent increase in certificated retirement rates and a .25 percent increase in non-certificated retirement rates. Service and supply budgets are reduced by 3 percent. Additional activity & athletic operating budgets are reflected in 2551 (transportation).

The 2007-08 variance is primarily due to the improvement of salaries and benefits.

2006-07 Services /Supplies budget for Student Activities – Athletics increased for 2006-07 and was 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.

<u>Athletic Revenues by School</u>	<u>Actual 2006-07</u>	<u>Projected 2007-08</u>
Hickman High	\$44,061	\$35,013
Rock Bridge High	\$40,146	\$43,423
Douglass High	\$1,019	\$1,491
Jefferson Junior High	\$7,873	\$6,593
Oakland Junior High	\$4,670	\$3,299
West Junior High	\$5,128	\$4,122
Gentry Middle	\$1,841	\$1,834
Lange Middle	\$1,247	\$1,656
Smithton Middle	\$2,923	\$3,379

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Adult Basic Education

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 36,906	\$ 54,097	\$ 57,452	\$ 51,341	\$ 51,341
Employee Benefits	\$ 8,138	\$ 12,725	\$ 13,889	\$ 12,435	\$ 13,061
Services/Supplies/Capital Outlay	\$ 2,163	\$ -	\$ 4,870	\$ 4,870	\$ 4,870
Total	<u>\$ 47,207</u>	<u>\$ 66,822</u>	<u>\$ 76,211</u>	<u>\$ 68,646</u>	<u>\$ 69,272</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Staff FTE:	0.76	0.79	0.79	0.79	0.79

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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 due to the improvement of benefits.

Funding Sources: District operating funds.

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 375,203	\$ 280,821	\$ 400,000	\$ 400,000	\$ 400,000
Total	<u>\$ 375,203</u>	<u>\$ 280,821</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>

Program Data:	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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
2008-09**

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 6,056,993	\$ 6,630,538	\$ 7,754,733	\$ 7,414,647	\$ 7,218,454
Employee Benefits	\$ 1,448,649	\$ 1,645,155	\$ 1,801,288	\$ 1,881,410	\$ 1,929,093
Services/Supplies/Capital Outlay	\$ 138,196	\$ 205,068	\$ 290,926	\$ 307,926	\$ 206,539
Total	<u>\$ 7,643,838</u>	<u>\$ 8,480,761</u>	<u>\$ 9,846,947</u>	<u>\$ 9,603,983</u>	<u>\$ 9,354,086</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Staff FTE:	144.54				
Professional Staff		120.35	129.45	129.45	127.45
Support Staff		36.00	39.00	39.00	39.00
Total		156.35	168.45	168.45	166.45

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: **The 2008-09 budget includes reduction in the following FTE: 1.00 PBS Specialist and 1.00 Outreach Counselor. Additional reductions in salaries and benefits relate to the elimination of PBS teacher stipends. Increases in benefit costs relate to an 8 percent increase in medical insurance premium rates and a .50 percent increase in certificated retirement rates and .25 percent in non-certificated retirement rates. Service and supply budget decreases relate to reductions in behavioral consulting psychology services and guidance operating bids, that equate to 30 percent.**

The 2007-08 budget variance includes improvement of the salaries and benefits and 2.0 FTE for attendance secretaries to support APs at HHS and RBHS, 2.60 FTE elementary counselors to move toward one full time counselor per building, improved stipends for PBS coaches, 2.50 FTE for outreach counselors at all levels, increased hours from nurse fellows, 2.0 FTE for additional nursing staff to assist with increase number of students on medical plans and 3.0 FTE for special education psychology interns. The increase in service and supply budget is due to various student supply needs.

The 2006-07 budget included the improvement of salaries and benefits and the addition of 1.7 FTE for guidance counselors.

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).

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

Funding Sources: District operating funds.

Unfunded Requests: Additional funding to increase student health care services.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Instructional Services

Function(s): Instructional Services
2201 through 2299

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 4,696,998	\$ 5,173,336	\$ 5,823,349	\$ 5,569,253	\$ 5,253,088
Employee Benefits	\$ 1,053,966	\$ 1,202,274	\$ 1,301,128	\$ 1,388,131	\$ 1,399,587
Services/Supplies/Capital Outlay	\$ 1,746,067	\$ 2,318,486	\$ 3,017,802	\$ 2,978,552	\$ 2,686,350
Total	<u>\$ 7,497,031</u>	<u>\$ 8,694,096</u>	<u>\$ 10,142,279</u>	<u>\$ 9,935,936</u>	<u>\$ 9,339,025</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Staff FTE:	102.61				
Professional		49.89	53.89	53.89	50.39
Support Staff		57.66	61.35	61.35	57.35
Total		107.55	115.24	115.24	107.74

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: **The 2008-09 budget includes reductions in the following FTE: Reduction of 1.0 AFL Specialist, 1.5 Instructional Technology Specialists, 1.0 Curriculum Coordinator, 1.0 Videographer, 2.0 Network Service Staff and 1.0 Data Services Programmer. Increases in benefits relate to an 8 percent increase in medical insurance premiums and a .50 percent increase in certificated retirement rates and a .25 percent increase in non-certificated retirement rates. Reduction in service and supply budgets totaling 11 percent are made largely in the area of professional development, curriculum development and operating budgets of departments across the district.**

The 2007-08 variance includes improvement of salaries and benefits, .50 FTE AFL implementation staffing, increased substitute hours for new teacher professional development, increased science secretarial hours, 4.0 FTE for web developer and building technicians, 2.19 FTE for IT Specialist, Keyboarding and Media Specialist, 1.0 FTE for MAC Scholars Coordinator. Service and supply increase is due to increased professional development and training for data information services and instructional technology staff, upgrades and fees for maintenance of infrastructure, and implementation of online professional development for faculty.

The 2006-07 budget included the improvement of salaries and benefits, as well as 6.2 FTE for various support positions, including: 4.7 FTE –IITS, 1.25 FTE-Research and Accountability, .4 FTE – increase coordination time. 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.

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). The Services/Supplies budget includes \$250,000 for IITS software support and maintenance.

Funding Sources: District operating funds.

Unfunded Requests: Additional funding to fully implement the 2006-2009 technology plan as adopted by the Board of Education.
Additional funding to restore the district athletic director to full-time.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 1,387,203	\$ 1,531,862	\$ 1,619,733	\$ 1,596,841	\$ 1,565,876
Employee Benefits	\$ 288,719	\$ 308,196	\$ 332,037	\$ 326,931	\$ 340,250
Services/Supplies/Capital Outlay	\$ 519,299	\$ 618,055	\$ 607,468	\$ 546,188	\$ 508,422
Total	<u>\$ 2,195,221</u>	<u>\$ 2,458,113</u>	<u>\$ 2,559,238</u>	<u>\$ 2,469,960</u>	<u>\$ 2,414,548</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Staff FTE:	21.00				
Professional		8.00	8.00	8.00	8.00
Support Staff		14.00	14.00	14.00	14.00
Total		22.00	22.00	22.00	22.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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,
directory of classified and substitute personnel, and
support staff.

Variance Discussion: **The 2008-09 budget includes increases in benefits relating to an 8 percent increase in medical insurance premiums as well as a .50 percent increase in certificated retirement rates and .25 percent increase in non-certificated retirement rates. Reductions to salaries include elimination of doctoral stipend for 12 district wide administrators as well as a voluntary reduction in superintendent salary. Service and supply budgets are reduced by a total of 16 percent including reductions in central office operating budgets and the board of education operating budget.**

The 2007-08 budget includes the improvement of salaries and benefits. Services and Supplies is increased for additional cost of legal consultant to conduct non-discrimination and anti-harassment training for district administrators as well as increasing the Sub-finder license to accommodate the number of district employees and substitutes.

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
2008-09**

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 7,117,120	\$ 7,750,734	\$ 8,503,837	\$ 8,548,700	\$ 8,415,905
Employee Benefits	\$ 1,582,556	\$ 1,768,754	\$ 1,925,314	\$ 1,991,069	\$ 2,064,776
Services/Supplies/Capital Outlay	\$ 175,273	\$ 195,113	\$ 213,503	\$ 227,529	\$ 223,006
Total	<u>\$ 8,874,949</u>	<u>\$ 9,714,601</u>	<u>\$ 10,642,654</u>	<u>\$ 10,767,298</u>	<u>\$ 10,703,687</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Staff FTE:	143.30				
Professional		70.49	72.99	72.99	72.99
Support Staff		77.05	77.05	77.05	77.05
Total		147.54	150.04	150.04	150.04

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: **The 2008-09 budget includes reduction in salaries and benefits relating to elimination of the Ventures training stipend paid to district administrators as well as savings in administrative salaries due to highly experienced principal retirements. A net increase is experienced in service and supply after reduction in operating budgets at the office of the principal, reallocation of field trip budgets and increase in known cost of commencement. Additionally, reallocation of special services budgets from alternative instruction.**

The 2007-08 budget includes the improvement of salaries and benefits as well as .50 FTE for an additional Elementary Administrative Assistant to work with increased number of at-risk children. Additional days are included for Elementary Asst Principals to assist with summer hiring and increased stipends to bring equity to their salary base, and additional days for secretarial staff to allow in-service training time. At the Secondary level, funding is included to elevate Administrative Assistants to Assistant Principals in the middle schools, 2.0 FTE or additional Assistant Principals at HHS and RBHS, and additional days for middle school secretaries.

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
2008-09**

Program: Business Services

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

Expenditure Object Category	Actual 2005-06	Actual 2006-07	Original Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09
Salaries	\$ 638,394	\$ 596,956	\$ 679,517	\$ 672,528	\$ 636,614
Employee Benefits	\$ 133,689	\$ 138,379	\$ 164,320	\$ 169,185	\$ 163,900
Services/Supplies/Capital Outlay	\$ 123,733	\$ 127,796	\$ 142,369	\$ 142,369	\$ 126,195
Total	<u>\$ 895,816</u>	<u>\$ 863,131</u>	<u>\$ 986,206</u>	<u>\$ 984,082</u>	<u>\$ 926,709</u>

Program Data:	2005-06	2006-07	2007-08	2007-08	2008-09
Staff FTE:	12.00	13.00	13.00	14.00	13.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: **The 2008-2009 budget includes reduction of 1.0 FTE in support staff. Employee benefits are a net decrease which includes the increase of 8 percent in medical insurance premiums and .25 non-certificated staff retirement rates. Service and supply operating budgets are reduced by 11 percent.**

The 2007-08 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
2008-09**

Program: Maintenance Services/Security/Construction Management

**Function(s): Maintenance Services, Security, and Construction Management
2542 through 2549**

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 4,768,377	\$ 5,272,610	\$ 5,658,589	\$ 5,457,121	\$ 5,188,356
Employee Benefits	\$ 1,614,959	\$ 1,818,985	\$ 1,922,795	\$ 1,964,566	\$ 2,065,115
Services/Supplies/Capital Outlay	\$ 7,176,069	\$ 8,361,420	\$ 8,990,305	\$ 8,157,591	\$ 8,394,995
Total	<u>\$ 13,559,405</u>	<u>\$ 15,453,015</u>	<u>\$ 16,571,689</u>	<u>\$ 15,579,278</u>	<u>\$ 15,648,466</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Staff FTE:	186.09	193.93	198.93	198.93	198.93
Utilities:					
Electric	\$ 1,758,681	\$ 1,920,212	\$ 2,064,228	\$ 2,103,565	\$ 2,253,565
Natural Gas	\$ 1,119,097	\$ 1,254,000	\$ 1,348,050	\$ 1,200,000	\$ 1,150,000
Water/Sewer	\$ 213,503	\$ 225,000	\$ 241,875	\$ 212,000	\$ 225,000
Refuse Removal	\$ 122,315	\$ 157,400	\$ 129,205	\$ 107,000	\$ 115,000
Rental	\$ 961,438	\$ 1,078,272	\$ 1,051,002	\$ 876,173	\$ 935,874

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Maintenance Services/Security/Construction Management

Function(s): Maintenance Services, Security, and Construction Management
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: **The 2008-09 budget includes reductions in salaries and benefits relating to a 50 percent decrease in overtime hours as well as a change in the overtime policy from an 8 hour day to a 40 hour week rule. A net increase in benefits is realized due to an 8 percent increase in medical insurance premium rates and a .25 percent increase in non-certificated retirement rates. Service and supply budgets are reduced for elimination of earthquake coverage in property insurance, savings in the district wide copier contract, savings by elimination of personal appliance across the district, elimination of unnecessary pay phones and reduction of the general repair and maintenance budget of building services. These reductions are net of increases to the fuel budget for the grounds department and utility rate increases, as well as certain building rents. Safety department budgets include a reduction of 1.0 FTE and a reduction of safety department operating budgets.**

The 2007-08 budget includes improvement of salaries and benefits, 2.0 FTE for CACC custodial staff, 1.0 FTE for district wide locksmith, 1.0 FTE for a district wide carpenter/roofer, 1.0 FTE Construction Project Manager. Services & supply increase is due to 10% increase in supply budget and start up tools for 3.0 new FTE, increase in utility cost and repair work related to March '06 hailstorm.

The 2006-2007 budget included the improvement of salaries and benefits as well as an additional 4.0 FTE (3.0 FTE for building services, 1.0 FTE for safety and security – risk manager). The Services / Supplies budget included 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.

The 2005-06 Services/Supplies/Capital Outlay budget includes \$300,000 contingency funds for unanticipated maintenance projects. The Services/Supply budget for 2005-06 includes increases for utilities, and insurance.

Funding Sources: District operating funds.

Unfunded Requests: **Stipends for lead shop supervisors.
3.0 FTE for carpet cleaning team.**
Additional funding for salaries to maintain competitive salaries for trades personnel.
Additional support to manage and maintain HVAC systems that are being installed in buildings.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 45,380	\$ 47,422	\$ 71,786	\$ 50,786	\$ 50,278
Employee Benefits	\$ 9,225	\$ 9,894	\$ 10,738	\$ 10,738	\$ 11,070
Services/Supplies/Capital Outlay	\$ 6,869,036	\$ 7,224,044	\$ 7,352,787	\$ 7,798,804	\$ 8,099,254
Total	<u>\$ 6,923,641</u>	<u>\$ 7,281,360</u>	<u>\$ 7,435,311</u>	<u>\$ 7,860,328</u>	<u>\$ 8,160,602</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
<u>Contracted Services:</u>					
Number of Buses	139	141	141	142	140
Eligible Miles	1,856,452	1,961,815	2,100,000	2,267,874	2,200,000
Students Transported	8,247	8,103	8,200	8,200	8,200
Staff FTE:	0.75	0.75	2.00	1.00	1.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: **The 2008-09 budget includes a net reduction in salaries to do a mid-year reallocation of that FTE to business services. An increase in benefits cost relates to an 8 percent increase in medical insurance premiums as well as increases in retirement rates. Service and supply budget increase is net of a 2.90% increase in the First Student contract, necessary increase in the fuel budgets and departmental travel budget reductions, as well as savings from route changes for Ridgeway Elementary .**

The 2007-08 budget variance includes 1. FTE for transportation clerical support. Services and supplies increases due to operation of a tutoring bus for after school programs and after school activity buses and contract movement.

The 2006-07 budget included the increase in the contract rate, 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
2008-09**

Program: Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 1,237,737	\$ 1,394,212	\$ 1,565,937	\$ 1,580,719	\$ 1,387,613
Employee Benefits	\$ 283,298	\$ 347,526	\$ 375,742	\$ 409,244	\$ 401,872
Services/Supplies/Capital Outlay	\$ 337,875	\$ 359,671	\$ 451,530	\$ 372,535	\$ 367,774
Total	<u>\$ 1,858,910</u>	<u>\$ 2,101,409</u>	<u>\$ 2,393,209</u>	<u>\$ 2,362,498</u>	<u>\$ 2,157,259</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Staff FTE:	28.85	49.46	50.46	50.46	48.96

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: **The 2008-09 budget includes a reduction of 1.0 FTE for elimination of the district owned print shop and .50 FTE Communications Specialist position reduction. Increase in benefits budget relates to an 8 percent increase in medical insurance premium rates as well as a .50 percent increase in certificated retirement rates and a .25 percent increase in non-certificated retirement rates. Service and supply reductions include a 23 percent decrease the community relations operating budget, elimination of the staff directory and a 27 percent in district wide print center budget anticipated in outsourced savings.**

The 2007-08 budget variance includes improvement of salaries and benefits as well as 1.0 FTE for a Communications Specialist to implement the BOE communication plan.

The 2006-07 budget included the improvement of salaries and benefits. and 1.8 FTE PAT's.

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.

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
2008-09**

Program: Other Financing Uses

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

Expenditure Object Category	Actual 2005-06	Actual 2006-07	Original Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 27,564</u>	<u>\$ -</u>	<u>\$ 13,570,266</u>	<u>\$ 13,437,293</u>	<u>\$ 10,157,277</u>
Total	<u>\$ 27,564</u>	<u>\$ -</u>	<u>\$ 13,570,266</u>	<u>\$ 13,437,293</u>	<u>\$ 10,157,277</u>

Program Data:	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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 reduced fund balance levels Tax Anticipation Note borrowing may be necessary.

Variance Discussion: **The other financing increases shown are the expected inter-fund transfers necessary to avoid budgeting for a deficit in the teachers (special) fund.**

Funding Sources: N/A

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Summary Budget

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 91,951,191	\$ 99,038,540	\$ 107,649,739	\$ 106,693,087	\$ 103,471,849
Employee Benefits	\$ 21,988,946	\$ 24,547,437	\$ 26,845,998	\$ 27,466,922	\$ 28,316,100
Services/Supplies/Capital Outlay	\$ 24,109,785	\$ 26,163,486	\$ 29,539,401	\$ 28,502,958	\$ 27,321,784
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ 27,564	\$ -	\$ 13,570,266	\$ 13,437,293	\$ 10,157,277
Total	<u>\$ 138,077,486</u>	<u>\$ 149,749,463</u>	<u>\$ 177,605,404</u>	<u>\$ 176,100,260</u>	<u>\$ 169,267,010</u>

Program Data:	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
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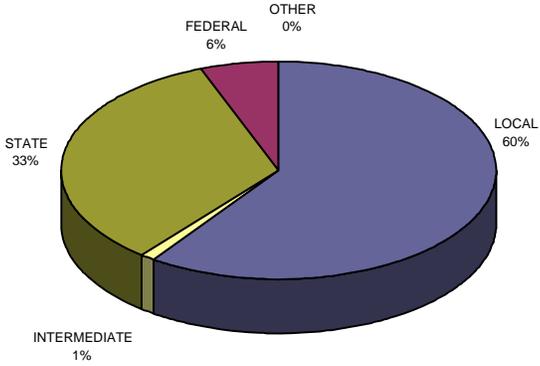
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

	<u>FINAL BUDGET 2008-09</u> <u>District Operating Funds</u>		<u>TOTAL</u> <u>OPERATING</u> <u>FUNDS</u>
	<u>GENERAL</u> <u>OPERATING</u>	<u>TEACHERS</u>	
REVENUES:			
LOCAL	\$ 37,546,136	\$ 56,089,971	\$ 93,636,107
INTERMEDIATE	\$ 826,268	\$ 923,425	\$ 1,749,693
STATE	\$ 15,933,433	\$ 36,311,965	\$ 52,245,398
FEDERAL	\$ 3,516,521	\$ 5,366,823	\$ 8,883,344
OTHER	\$ 42,500	\$ 117,500	\$ 160,000
BONDS SOLD	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 57,864,858</u>	<u>\$ 98,809,684</u>	<u>\$ 156,674,542</u>
EXPENDITURES:			
SALARIES	\$ 17,220,475	\$ 86,251,374	\$ 103,471,849
BENEFITS	\$ 6,162,513	\$ 22,153,587	\$ 28,316,100
SERVICES / SUPPLIES	\$ 26,921,784	\$ 400,000	\$ 27,321,784
CAPITAL OUTLAY	\$ -	\$ -	\$ -
OTHER FINANCING USE	\$ 162,000	\$ -	\$ 162,000
TOTAL EXPENDITURES	<u>\$ 50,466,772</u>	<u>\$ 108,804,961</u>	<u>\$ 159,271,733</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ 7,398,086</u>	<u>\$ (9,995,277)</u>	<u>\$ (2,597,191)</u>
INTERFUND TRANSFERS	<u>\$ (9,995,277)</u>	<u>\$ 9,995,277</u>	<u>\$ -</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ (2,597,191)</u>	<u>\$ -</u>	<u>\$ (2,597,191)</u>

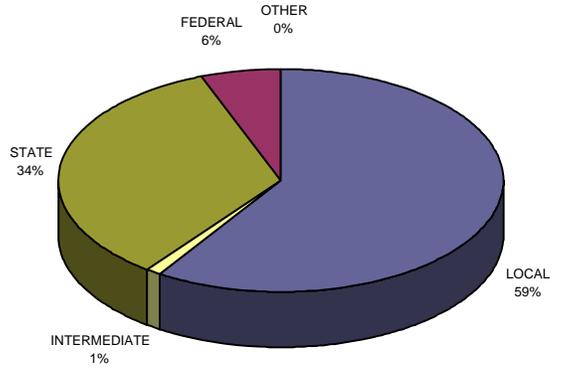
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

DISTRICT OPERATING FUNDS

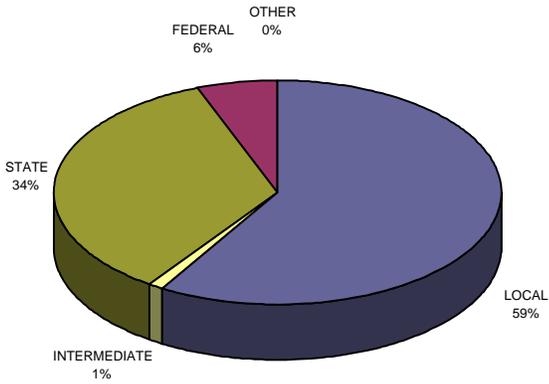
**REVENUES
FINAL BUDGET 2008-09**



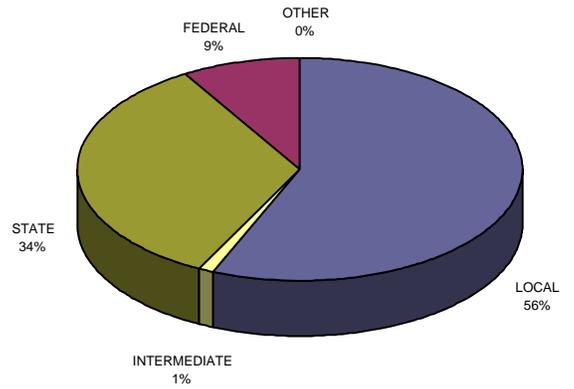
**REVENUES
PROJECTED ACTUAL 2007-08**



**REVENUES
ACTUAL 2006-07**



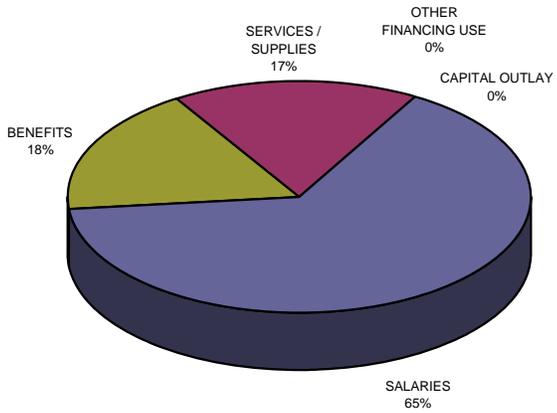
**REVENUES
ACTUAL 2005-06**



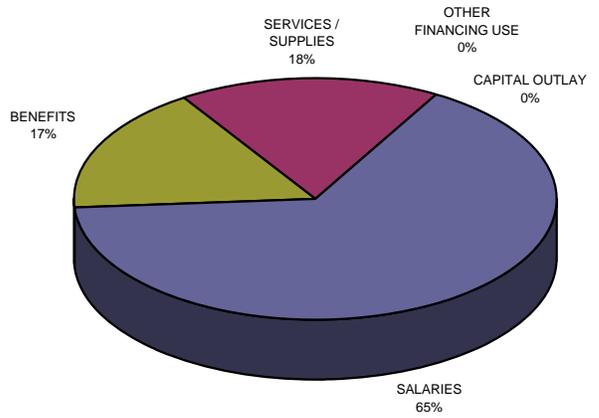
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

DISTRICT OPERATING FUNDS

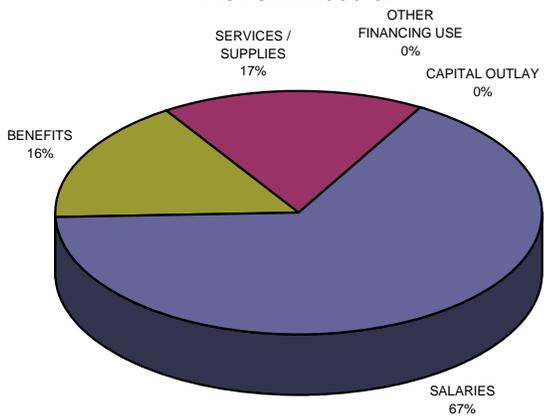
**EXPENDITURES
FINAL BUDGET 2008-09**



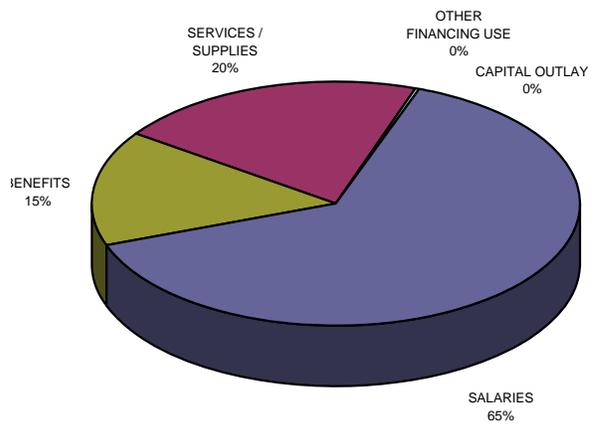
**EXPENDITURES
PROJECTED ACTUAL 2007-08**



**EXPENDITURES
ACTUAL 2006-07**



**EXPENDITURES
ACTUAL 2005-06**



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Summary Budget Variances

District Operating Funds

General Operating Fund
Teachers Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						Increase (Decrease) 2008-09	Increase (Decrease) 2008-09 %
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 65,069,626	\$ 69,735,648	\$ 74,308,912	\$ 74,643,875	\$ 76,986,665	\$ 2,342,790	3.14%
Less: Estimate of Uncollectible Taxes	1,039,312	2,121,121	2,251,785	2,227,579	2,306,791	79,212	3.56%
Less: Estimate of County Fees	1,303,622	1,080,903	1,134,758	1,156,980	1,193,293	36,313	3.14%
5111 Net Current Tax	62,726,691	66,533,624	70,922,369	71,259,316	73,486,581	2,227,265	3.13%
5112 Delinquent Tax	1,937,518	2,132,654	2,069,561	3,019,428	2,069,029	(950,399)	(31.48%)
5113 Proposition C Sales Tax	14,526,830	13,910,834	13,855,823	13,874,613	14,503,156	628,543	4.53%
5114 Intangible Tax	-	202,394	206,686	65,059	82,638	17,579	27.02%
5115 Surtax	-	1,472,408	1,502,908	1,593,142	1,591,494	(1,648)	(0.10%)
5116 In Lieu of Tax Payments	-	-	-	-	-	-	-
5121 Tuition - K-12	-	-	-	-	-	-	-
5122 Summer School Tuition	100,672	93,509	95,378	114,980	110,000	(4,980)	(4.33%)
5141 Interest - Daily Account	132,831	223,862	207,435	117,643	130,589	12,946	11.00%
5142 Interest - Investments	1,406,291	1,878,236	1,733,515	1,229,464	1,228,620	(844)	(0.07%)
5143 Interest - Intangible	-	-	-	-	-	-	-
5144 Interest - Collector	169,929	302,066	83,611	213,036	210,000	(3,036)	(1.43%)
5171 Student Activities	102,393	108,908	110,000	100,810	100,000	(810)	(0.80%)
5190 Other Local	-	-	-	-	-	-	-
5191 Rentals	137,977	59,319	50,000	15,000	15,000	-	-
5192 Donations	-	-	-	-	-	-	-
5193 Offset Printing	114,165	95,749	105,000	97,942	-	(97,942)	(100.00%)
5195 Refund of Expenditure	-	21,284	-	62,702	50,000	(12,702)	(20.26%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						\$	%
5197 Sale of Misc. Items	8,055	11,771	15,000	21,493	15,000	(6,493)	(30.21%)
5199 Misc. Local Revenue	49,546	38,589	45,000	49,676	44,000	(5,676)	(11.43%)
51XX Local Sources	\$ 81,412,898	\$ 87,085,207	\$ 91,002,286	\$ 91,834,304	\$ 93,636,107	\$ 1,801,803	1.96%
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 705,719	\$ 752,168	\$ 755,000	\$ 761,316	\$ 755,000	\$ (6,316)	(0.83%)
5221 State Assessed Utilities	858,780	853,671	856,692	862,863	849,866	(12,997)	(1.51%)
5234 County Stock Insurance	145,630	175,556	178,209	137,816	144,827	7,011	5.09%
52XX Intermediate Sources	\$ 1,710,129	\$ 1,781,395	\$ 1,789,901	\$ 1,761,995	\$ 1,749,693	\$ (12,302)	(0.70%)
5300 State Sources							
5311 Basic Formula - State Aid	\$ 30,706,076	\$ 39,652,372	\$ 38,930,061	\$ 39,963,022	\$ 40,280,204	\$ 317,182	0.79%
5312 Transportation	2,944,512	3,014,587	3,007,726	3,100,399	3,100,399	-	-
5313 Exceptional Pupil Aid	3,289,778	-	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,685,343	1,585,946	1,540,321	1,715,147	1,715,147	-	-
5315 Remedial Reading	232,909	-	-	-	-	-	-
5316 Gifted Center	636,337	-	-	-	-	-	-
5317 Career Ladder	1,054,050	1,077,850	1,100,000	1,175,000	1,200,000	25,000	2.13%
5318 Free/Reduce Lunch Count	5,883,458	-	5,770,664	-	-	-	-
5319 Classroom Trust Fund	-	3,838,219	-	4,110,130	4,124,093	13,963	0.34%
5324 Parents as Teachers	857,945	882,615	625,000	625,000	625,000	-	-
5331 Free Text	1,502,160	-	-	-	-	-	-
5332 Vocational Aid	649,386	655,204	361,440	501,150	501,150	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						\$	%
5334 Fair Share/Cigarette Tax	433,096	-	-	-	-	-	-
5351 Handicapped Census	2,765	-	-	-	-	-	-
5369 Resid Place/Excess Cost	17,584	242,788	250,000	276,399	270,000	(6,399)	(2.32%)
5371 Readers for the Blind	3,571	2,435	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	3,070	-	45,720	45,720	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	452,473	367,255	210,000	363,685	363,685	-	-
5397 Other State Revenue	36,237	36,370	20,000	20,000	20,000	-	-
53XX State Sources	\$ 50,387,680	\$ 51,358,711	\$ 51,815,212	\$ 51,895,652	\$ 52,245,398	\$ 349,746	0.67%
5400 Federal Sources							
5412 Medicaid	\$ 566,108	\$ 432,178	\$ 150,000	\$ 332,883	\$ 150,000	\$ (182,883)	(54.94%)
5427 Title II-Basic Grant	227,836	263,316	220,000	200,000	220,000	20,000	10.00%
5441 Entitlement PL 94-142	4,356,731	3,870,690	4,105,844	4,105,844	4,058,344	(47,500)	(1.16%)
5442 Early Childhood, Spec Ed	324,847	409,497	470,000	185,181	360,000	174,819	94.40%
5445 School Lunch - Federal	-	-	-	-	-	-	-
5446 School Breakfast	-	-	-	-	-	-	-
5451 Title I	2,814,865	2,954,839	3,125,000	3,125,000	3,125,000	-	-
5455 Title V	197	599	-	-	-	-	-
5456 Goals 2000 Early Childhood	-	-	-	-	-	-	-
5461 Drug Program	619	543	-	-	-	-	-
5465 Title II	490,616	717,227	820,000	748,279	800,000	51,721	6.91%
5466 Title IID	-	-	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						\$	%
5484 Pell Funds	-	-	-	-	-	-	-
5491 School Renovation Fund	-	-	-	-	-	-	-
5496 E Rate Funds	-	-	-	-	-	-	-
5497 Other Federal Revenue	193,818	117,033	-	159,541	150,000	(9,541)	(5.98%)
- Hurricane Relief for Displaced Students	-	-	-	-	-	-	-
- Youth Build	-	-	-	-	-	-	-
- Gallagher Grant	15,774	17,980	20,000	19,349	20,000	651	3.36%
- Mentoring Program	-	-	-	-	-	-	-
- LSTA	-	1,667	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
54XX Federal Sources	\$ 8,991,411	\$ 8,785,569	\$ 8,910,844	\$ 8,876,077	\$ 8,883,344	\$ 7,267	0.08%
5500 Donated Commodities	-	-	-	-	-	-	-
5510 Donated Commodities	-	-	-	-	-	-	-
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600 Other Sources	-	-	-	-	-	-	-
5611 Sale of Bonds	-	-	-	-	-	-	-
5631 Insurance Recoveries	6,032	715,945	50,000	28,704	-	(28,704)	(100.00%)
56XX Other Sources	\$ 6,032	\$ -	\$ 50,000	\$ 28,704	\$ -	\$ (28,704)	(100.00%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						\$	%
5800 Tuition							
5810 Tuition - Other Districts	\$ 29,508	\$ 36,149	\$ 28,500	\$ 72,395	\$ 75,000	\$ 2,605	3.60%
5820 Tuition - Area Voc Fees	100,500	82,000	85,000	81,500	85,000	3,500	4.29%
58XX Tuition	\$ 130,008	\$ 118,149	\$ 113,500	\$ 153,895	\$ 160,000	\$ 6,105	3.97%
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 27,564	-	\$ 13,570,266	\$ 12,819,447	\$ 9,995,277	\$ (2,824,170)	(22.03%)
59XX Other Financing Sources	\$ 27,564	\$ -	\$ 13,570,266	\$ 12,819,447	\$ 9,995,277	\$ (2,824,170)	(22.03%)
District Operating Funds - Revenues	\$ 142,665,722	\$ 149,129,031	\$ 167,252,009	\$ 167,370,074	\$ 166,669,819	\$ (700,255)	(0.42%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
DISTRICT OPERATING FUNDS SUMMARY**

Program	Actual 2005-06	Actual 2006-07	Original Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 year Variance 2008-09 vs 2007-08	
						\$	%
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
Elementary Instruction	\$ 28,028,783	\$ 30,606,801	\$ 33,388,061	\$ 33,687,624	\$ 32,228,428	\$ (1,459,196)	(4.33%)
Middle/Junior High Instruction	19,729,038	20,933,465	22,754,217	22,604,644	22,192,255	(412,389)	(1.82%)
Senior High Instruction	12,645,211	13,534,838	15,035,568	14,672,387	14,116,447	(555,940)	(3.79%)
Douglass High Instruction	837,634	931,105	978,404	1,062,653	1,038,403	(24,250)	(2.28%)
General Instruction	502,266	541,864	636,012	460,453	464,279	3,826	0.83%
Special Education Instruction	17,768,225	18,534,425	20,001,992	19,808,784	19,709,301	(99,483)	(0.50%)
Gifted Program	1,084,675	1,196,944	1,265,834	1,264,237	1,208,709	(55,528)	(4.39%)
Title I	2,713,349	2,736,798	2,875,202	3,053,119	3,092,070	38,951	1.28%
English-Second Language	770,400	984,763	1,380,002	1,426,257	1,369,010	(57,247)	(4.01%)
Vocational Instruction	3,291,993	3,438,229	3,714,790	3,641,401	3,577,401	(64,000)	(1.76%)
Student Activities-Athletics	807,127	916,102	951,312	949,399	939,776	(9,623)	(1.01%)
Adult Basic Education	47,207	66,822	76,211	68,646	69,272	626	0.91%
Tuition Payments	375,203	280,821	400,000	400,000	400,000	-	-
Pupil Services	7,643,838	8,480,761	9,846,947	9,603,983	9,354,086	(249,897)	(2.60%)
Instructional Services	7,497,031	8,694,096	10,142,279	9,935,936	9,339,025	(596,911)	(6.01%)

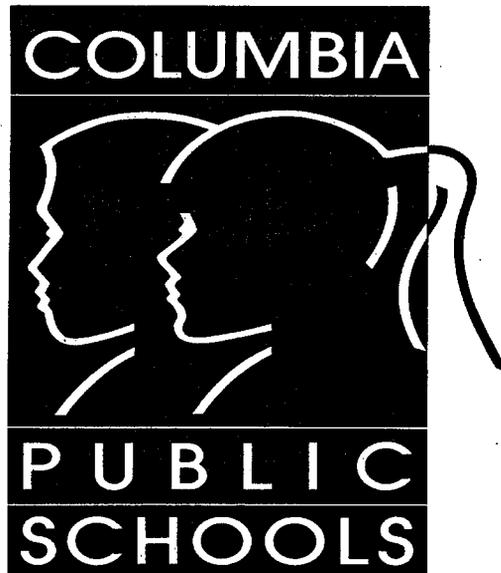
COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09

FINAL BUDGET 2008-09
DISTRICT OPERATING FUNDS SUMMARY

Program	Actual 2005-06	Actual 2006-07	Original Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 year Variance 2008-09 vs 2007-08	
						\$	%
Administrative Services	2,195,221	2,458,113	2,559,238	2,469,960	2,414,548	(55,412)	(2.24%)
Other Administrative Services	8,874,949	9,714,601	10,642,654	10,767,298	10,703,687	(63,611)	(0.59%)
Business Services	895,816	863,131	986,206	984,082	926,709	(57,373)	(5.83%)
Maintenance , Security & Construction Mgmt.	13,559,405	15,453,015	16,571,689	15,579,278	15,648,466	69,188	0.44%
Transportation Services	6,923,641	7,281,360	7,435,311	7,860,328	8,160,602	300,274	3.82%
Community Services	1,858,910	2,101,409	2,393,209	2,362,498	2,157,259	(205,239)	(8.69%)
Other Financing Uses	27,564	-	13,570,266	13,437,293	10,157,277	(3,280,016)	(24.41%)
Total - District Operating Funds	\$ 138,077,486	\$ 149,749,463	\$ 177,605,404	\$ 176,100,260	\$ 169,267,010	\$ (6,833,250)	(3.88%)

**Final Budget
2008-09**

**Expenditures
Special Funded Programs**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**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
2008-09**

Program: Debt Services

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	\$ 16,280,902	\$ 30,747,670	\$ 37,196,955	\$ 37,187,749	\$ 17,125,449
Total	<u>\$ 16,280,902</u>	<u>\$ 30,747,670</u>	<u>\$ 37,196,955</u>	<u>\$ 37,187,749</u>	<u>\$ 17,125,449</u>

Program Data:	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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 2008 the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. For fiscal year 2009 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
2008-09**

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 2007, in the amount of \$60,000,000. The primary purpose of this authorization is the renovations and maintenance of existing buildings, new construction of specialized space, implementation of the technology plan and the purchase of equipment and furniture at all schools.
Variance Discussion:	The first issuance of this authorization was in the summer of 2007 for \$10,000,000 for the initial phases of air conditioning, renovations and new building projects as well as the district wide technology plan. A second issuance in April 2008 for \$30,000,000 is allocated primarily for the construction of the new elementary school, completion of the various school renovation plans in this funding and beginning work on the new high school. In April 2009 an additional issue of \$20,000,000 will fund construction of phase I of the new high school. Additional capital projects are funded from the operating tax levy and the reserve funds. Specific details are available on page 102 of this document.
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. Numerous department and building requests

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Food Services

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

Expenditure Object Category	Actual 2005-06	Actual 2006-07	Original Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09
Salaries	\$ 1,910,152	\$ 1,954,997	\$ 2,074,512	\$ 1,962,970	\$ 1,943,342
Employee Benefits	\$ 660,475	\$ 732,353	\$ 788,188	\$ 767,183	\$ 797,030
Services/Supplies/Capital Outlay	\$ 3,196,861	\$ 3,388,002	\$ 3,131,723	\$ 3,131,723	\$ 3,135,000
Total	<u>\$ 5,767,488</u>	<u>\$ 6,075,352</u>	<u>\$ 5,994,423</u>	<u>\$ 5,861,876</u>	<u>\$ 5,875,372</u>

Program Data:	2005-06	2006-07	2007-08	2007-08	2008-09
Staff FTE:	106.91	110.935	110.935	110.935	110.935

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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 benefits for medical insurance premiums and increases in retirement rates.

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. An increase in lunch prices funds increased cost of supply.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Student Activities

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 28,430	\$ 25,212	\$ 21,926	\$ -	\$ -
Employee Benefits	\$ 9,814	\$ 7,170	\$ 8,433	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 1,374,260	\$ 1,597,782	\$ 1,612,000	\$ 2,042,359	\$ 1,842,359
Total	<u>\$ 1,412,504</u>	<u>\$ 1,630,164</u>	<u>\$ 1,642,359</u>	<u>\$ 2,042,359</u>	<u>\$ 1,842,359</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
<u>Expenditure by School:</u>					
Hickman High School	\$ 473,349	\$ 540,655	\$ 576,359	\$ 775,450	\$ 675,450
Rock Bridge High School	\$ 384,518	\$ 505,140	\$ 428,500	\$ 629,409	\$ 529,409
Douglass High School	\$ 5,344	\$ 7,588	\$ 11,500	\$ 11,500	\$ 11,500
Columbia Career Center	\$ 153,307	\$ 171,750	\$ 177,000	\$ 177,000	\$ 177,000
Jefferson Jr. High School	\$ 55,135	\$ 42,524	\$ 64,500	\$ 64,500	\$ 64,500
Oakland Jr. High School	\$ 88,619	\$ 98,625	\$ 93,500	\$ 93,500	\$ 93,500
West Jr. High School	\$ 92,306	\$ 118,501	\$ 109,000	\$ 109,000	\$ 109,000
Gentry Middle School	\$ 82,733	\$ 64,964	\$ 102,000	\$ 102,000	\$ 102,000
Lange Middle School	\$ 33,952	\$ 48,933	\$ 41,500	\$ 41,500	\$ 41,500
Smithton Middle School	\$ 35,135	\$ 31,484	\$ 38,500	\$ 38,500	\$ 38,500

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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
2008-09**

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 940,723	\$ 999,662	\$ 978,610	\$ 989,028	\$ 923,361
Employee Benefits	\$ 223,930	\$ 247,678	\$ 249,224	\$ 249,419	\$ 226,226
Services/Supplies/Capital Outlay	\$ 580,175	\$ 503,526	\$ 605,678	\$ 494,710	\$ 635,115
Total	<u>\$ 1,744,828</u>	<u>\$ 1,750,866</u>	<u>\$ 1,833,512</u>	<u>\$ 1,733,157</u>	<u>\$ 1,784,702</u>

<u>Program Data:</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
Staff FTE:	16.87	35.18	35.18	35.18	35.18

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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: Services and Supplies is increased while final estimations of student PELL grants are determined.

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

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Grants and Donations Fund

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 1,267,899	\$ 1,310,242	\$ 1,368,114	\$ 1,442,019	\$ 1,437,968
Employee Benefits	\$ 266,336	\$ 297,293	\$ 269,532	\$ 294,471	\$ 272,736
Services/Supplies/Capital Outlay	\$ 3,180,605	\$ 4,114,753	\$ 4,037,974	\$ 4,100,774	\$ 3,376,840
Total	<u>\$ 4,714,840</u>	<u>\$ 5,722,288</u>	<u>\$ 5,675,620</u>	<u>\$ 5,837,264</u>	<u>\$ 5,087,544</u>

Program Data:	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Grants and Donations Fund

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

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

Program Information: Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as Project Construct, Drug-Free Schools, 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.

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

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

Funding Sources: Public and private funds.

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

Program: Summary Budget

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

<u>Expenditure Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
Salaries	\$ 4,147,204	\$ 4,290,113	\$ 4,443,162	\$ 4,394,017	\$ 4,304,671
Employee Benefits	\$ 1,160,555	\$ 1,284,494	\$ 1,315,377	\$ 1,311,073	\$ 1,295,992
Services/Supplies/Capital Outlay	\$ 18,352,913	\$ 20,469,381	\$ 21,387,375	\$ 33,846,833	\$ 36,489,314
Debt Serv/Lease Pur	\$ 16,280,902	\$ 30,747,670	\$ 37,196,955	\$ 37,187,749	\$ 17,125,449
Total	<u>\$ 39,941,574</u>	<u>\$ 56,791,658</u>	<u>\$ 64,342,869</u>	<u>\$ 76,739,672</u>	<u>\$ 59,215,426</u>

Program Data:	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2007-08</u>	<u>2008-09</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
Special Funded Programs**

	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>FOOD SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>
REVENUES:							
LOCAL	\$ 16,213,816	\$ 1,115,343	\$ 3,202,900	\$ 1,842,359	\$ 982,250	\$ 1,809,538	\$ 25,166,206
INTERMEDIATE	\$ 275,472	\$ 4,836	\$ -	\$ -	\$ -	\$ -	\$ 280,308
STATE	\$ 1,543,914	\$ 90,817	\$ 45,000	\$ -	\$ 134,485	\$ 2,365,000	\$ 4,179,216
FEDERAL	\$ -	\$ -	\$ 2,496,000	\$ -	\$ 629,135	\$ 913,006	\$ 4,038,141
OTHER	\$ -	\$ 904,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 1,204,000
BONDS SOLD	\$ -	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
TOTAL REVENUES	\$ 18,033,202	\$ 22,114,996	\$ 6,043,900	\$ 1,842,359	\$ 1,745,870	\$ 5,087,544	\$ 54,867,871
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 1,943,342	\$ -	\$ 923,361	\$ 1,437,968	\$ 4,304,671
BENEFITS	\$ -	\$ -	\$ 797,030	\$ -	\$ 226,226	\$ 272,736	\$ 1,295,992
SERVICES / SUPPLIES	\$ -	\$ -	\$ 3,135,000	\$ 1,842,359	\$ 635,115	\$ 3,376,840	\$ 8,989,314
CAPITAL OUTLAY	\$ -	\$ 27,500,000	\$ -	\$ -	\$ -	\$ -	\$ 27,500,000
OTHER	\$ 17,125,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,125,449
TOTAL EXPENDITURES	\$ 17,125,449	\$ 27,500,000	\$ 5,875,372	\$ 1,842,359	\$ 1,784,702	\$ 5,087,544	\$ 59,215,426
EXCESS/(DEFICIT)							
REVENUES OVER EXPENDITURES.....	\$ 907,753	\$ (5,385,004)	\$ 168,528	\$ -	\$ (38,832)	\$ -	\$ (4,347,555)

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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
2008-09**

**FINAL BUDGET 2008-09
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						Increase (Decrease) 2008-09	Increase (Decrease) 2008-09
						\$	%
Special Funded Programs							
<i>Debt Service, Capital Projects, Food Services</i>							
<i>Student Activities, Adult Education and</i>							
<i>Grants and Donations Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 13,663,000	\$ 14,672,914	\$ 15,612,014	\$ 15,550,582	\$ 16,038,656	\$ 488,074	3.14%
Less: Estimate of Uncollectible Taxes	262,895	446,264	473,091	466,502	483,080	16,578	3.55%
Less: Estimate of County Fees	255,378	227,430	238,408	241,034	248,599	7,565	3.14%
5111 Net Current Tax	13,144,751	13,999,220	14,900,515	14,843,046	15,306,977	463,931	3.13%
5112 Delinquent Tax	397,086	444,655	430,440	628,936	430,971	(197,965)	(31.48%)
5114 Intangible Tax	195,426	42,584	43,313	13,555	17,362	3,807	28.09%
5115 Surtax	1,617,280	309,801	314,942	331,915	333,505	1,590	0.48%
5116 In Lieu of Tax Payments	50,848	40,116	40,000	33,614	35,000	1,386	4.12%
5121 Tuition - K-12	29,775	33,489	40,000	40,000	60,000	20,000	50.00%
5123 Tuition - Adult Ed	860,098	896,562	1,010,797	963,743	933,250	(30,493)	(3.16%)
5141 Interest - Daily Account	183,453	194,526	192,565	51,036	54,275	3,239	6.35%
5142 Interest - Investments	892,018	1,100,586	1,066,485	988,745	1,047,400	58,655	5.93%
5143 Interest - Intangible	-	10,007	-	-	-	-	-
5144 Interest - Collector	35,610	63,556	17,592	57,692	38,500	(19,192)	(33.27%)
5145 Interest - Escrow Agent	816,216	1,158,632	691,947	794,317	-	(794,317)	(100.00%)
5146 Interest - Bond Premium	786,720	-	-	-	-	-	-
5151 Food Sales - Program	1,760,475	2,124,414	2,169,989	2,169,989	2,170,000	11	-
5165 Food Sales - Non Program	1,036,336	1,043,154	947,470	947,470	950,000	2,530	0.27%
5171 Student Activities	1,480,738	1,644,476	1,642,359	1,845,859	1,842,359	(3,500)	(0.19%)
5172 Vending Revenue	35,647	44,402	52,500	52,500	65,000	12,500	23.81%
5189 Enrichment Tuition	5,832	7,670	11,000	11,000	12,000	1,000	9.09%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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**FINAL BUDGET 2008-09
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						Increase (Decrease) 2008-09	Increase (Decrease) 2008-09 %
5190 Other Local	477,918	355,081	231,601	212,797	200,124	(12,673)	(5.96%)
5192 Donations	522,271	670,897	701,624	802,850	760,000	(42,850)	(5.34%)
5195 Refund of Expenditure	2,579	3,251	2,000	2,000	5,000	3,000	150.00%
5198 Fundraising Activities	14,554	29,069	18,250	18,250	-	(18,250)	(100.00%)
5199 Misc. Local Revenue	91,265	2,474	-	90,935	317,289	226,354	248.92%
- Project Construct	274,697	351,932	765,000	765,000	587,194	(177,806)	(23.24%)
51XX Local Sources	\$ 24,711,593	\$ 24,570,554	\$ 25,290,389	\$ 25,665,249	\$ 25,166,206	\$ (499,043)	(1.94%)
5200 Intermediate Sources							
5221 State Assessed Utilities	\$ 237,720	\$ 242,451	\$ 243,308	\$ 253,959	\$ 250,134	\$ (3,825)	(1.51%)
5234 County Stock Insurance	30,517	36,938	37,492	28,713	30,174	1,461	5.09%
52XX Intermediate Sources	\$ 268,237	\$ 279,389	\$ 280,800	\$ 282,672	\$ 280,308	\$ (2,364)	(0.84%)
5300 State Sources							
5311 Basic Formula - State Aid	\$ 1,313,444	-	\$ 1,638,092	-	-	-	-
5318 Free/Reduce Lunch Count	251,663	-	-	-	-	-	-
5319 Classroom Trust Fund	-	1,673,132	-	1,629,196	1,634,731	5,535	0.34%
5332 Vocational Aid	180,890	177,230	174,920	112,450	95,985	(16,465)	(14.64%)
5333 School Lunch Assistance	46,341	45,687	40,000	40,000	45,000	5,000	12.50%
5336 Incentive Grants	-	-	-	-	-	-	-
5337 Adult Basic Education	133,584	58,460	85,000	217,235	8,500	(208,735)	(96.09%)
5338 Literacy Grant	-	65,451	75,000	75,000	75,000	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						\$	%
5358 Safe Schools Grant	58,456	-	-	-	-	-	-
5359 Vocational Enhancement Grant	413,958	1,207,283	700,000	700,000	700,000	-	-
5362 A+ Schools	40,787	38,885	40,000	29,884	30,000	116	0.39%
5364 Grants For School Technology	-	-	-	-	-	-	-
5367 School Health Grant	90,000	89,010	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-	-
5371 Readers For The Blind	-	-	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	-	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	-	-	-	-	-	-	-
5382 Missouri Preschool Project	45,000	65,000	65,000	65,000	65,000	-	-
5383 Read to be Ready	10,676	2,288	-	-	-	-	-
5397 Other State Revenue	1,220,450	1,350,506	1,431,137	1,432,761	1,410,000	(22,761)	(1.59%)
- Project Construct	-	-	-	-	-	-	-
- Networking with High Schools	-	-	-	-	-	-	-
- Lewis & Clark Conservation	644	1,198	-	-	-	-	-
- Child Care Consortium - PAT	46,145	50,000	50,000	50,000	25,000	(25,000)	(50.00%)
- School, Family, Community	-	-	-	-	-	-	-
- Math	-	-	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-	-	-
- Educare	-	-	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-	-	-
- Reading Recovery	-	-	-	-	-	-	-
53XX State Sources	\$ 3,852,038	\$ 4,824,130	\$ 4,389,149	\$ 4,441,526	\$ 4,179,216	\$ (262,310)	(5.91%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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**FINAL BUDGET 2008-09
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						Increase (Decrease) 2008-09	Increase (Decrease) 2008-09 %
5400 Federal Sources							
5421 Vocational Education - Spec. Proj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5423 Public Safety Grant							
5427 Title II-Basic Grant	\$ 34,876	\$ 28,834	\$ -	\$ 50,614	\$ (50,614)	(100.00%)	
5435 Workforce Investment Act	10,102	9,762	7,500	7,500	7,301	97.35%	
5436 Adult Basic Education	328,971	339,369	190,000	190,000	174,334	91.75%	
5441 Entitlement PL 94-142	63,805	61,250	36,899	36,899	(36,899)	(100.00%)	
5445 School Lunch - Federal	1,953,652	2,061,741	2,015,000	2,015,000	6,000	0.30%	
5446 School Breakfast	489,574	572,915	455,000	455,000	19,000	4.18%	
5448 After School Snacks	1,636	832	1,000	1,000	-	-	
5451 Title I	-	8,333	-	-	16,445	-	
5454 Comprehensive School Reform							
5455 Title VI	28,667	42,819	60,000	60,000	(50,052)	(83.42%)	
5456 Goals 2000 - Early Childhood							
5457 Goals 2000 Grants							
5461 Drug Program	90,140	132,272	69,565	69,565	16,515	23.74%	
5462 Title III	204,340	135,683	121,044	121,044	(30,327)	(25.05%)	
5465 Title II	517,095	1,135,969	1,025,000	1,025,000	(446,184)	(43.53%)	
5466 Title IID	43,414	-	-	-	-	-	
5472 Child Care Development	58,039	40,000	75,000	75,000	(35,000)	(46.67%)	
5473 Learn and Serve Grant	8,808	-	-	-	-	-	
5474 School To Work Grant	-	-	-	-	-	-	
5475 Other Federal Revenue	-	-	-	-	-	-	
5476 Even Start Family Literacy	-	-	-	-	-	-	
5479 ESL Family Literacy	-	-	-	-	-	-	
5481 USDA-Summer Program	-	990	-	-	-	-	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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**FINAL BUDGET 2008-09
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						Increase (Decrease) 2008-09	Increase (Decrease) 2008-09 %
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	174,075	160,971	275,000	275,000	275,000	-	-
5496 E Rate Funds	58,216	31,904	-	-	-	-	-
5497 Other Federal Revenue	11,087	8,495	-	-	-	-	-
- Hurricane Relief for Displaced Students	-	-	-	-	-	-	-
- Youth Build	-	-	-	-	-	-	-
- Gallagher Grant	10,500	17,664	20,000	20,000	50,000	30,000	150.00%
- Mentoring Program	148,331	159,392	25,000	25,000	16,000	(9,000)	(36.00%)
- LSTA	-	-	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-	-	-
54XX Federal Sources	\$ 4,235,328	\$ 4,949,195	\$ 4,376,008	\$ 4,426,622	\$ 4,038,141	\$ (388,481)	(8.78%)
5500 Donated Commodities	-	-	-	-	-	-	-
5510 Donated Commodities	\$ 378,961	\$ 337,700	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	-
55XX Donated Commodities	\$ 378,961	\$ 337,700	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	-
5600 Other Sources	-	-	-	-	-	-	-
5611 Sale of Bonds	\$ 9,995,000	\$ -	\$ 10,000,000	\$ 40,005,000	\$ 20,000,000	\$ (20,005,000)	(50.01%)
5631 Insurance Recoveries	\$ 15,326	9,544	-	61,299	42,000	(19,299)	(31.48%)
5651 Premium on Sale of Bonds	-	45,014	-	26,664	700,000	673,336	2525.26%
5692 Proceeds - Bond Refunding	20,190,000	-	-	-	-	-	-
56XX Other Sources	\$ 30,200,326	\$ 54,558	\$ 10,000,000	\$ 40,092,963	\$ 20,742,000	\$ (19,350,963)	(48.27%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						\$	%
5800 Tuition							
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -		
5820 Tuition - Area Voc Fees	-	-	-	-	-		
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -		
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 186,142	\$ 47,587	\$ -	\$ 883,776	\$ 162,000	\$ (721,776)	(81.67%)
59XX Other Financing Sources	\$ 186,142	\$ 47,587	\$ -	\$ 883,776	\$ 162,000	\$ (721,776)	(81.67%)
Special Funded Programs - Revenues	\$ 63,832,625	\$ 35,063,113	\$ 44,636,346	\$ 76,092,808	\$ 54,867,871	\$ (21,224,937)	(27.89%)

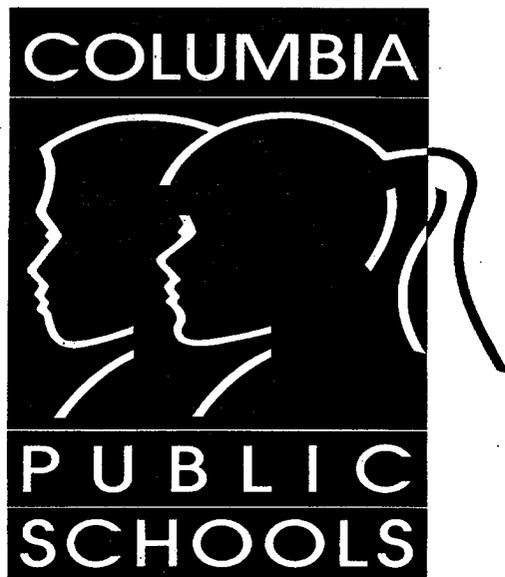
COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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FINAL BUDGET 2008-09
SPECIAL FUNDED PROGRAMS SUMMARY

Programs	Actual 2005-06	Actual 2006-07	Original Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 year Variance 2008-09 vs 2007-08	
						\$	%
Special Funded Programs							
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education, and Grants and Donations Funds</i>							
Debt Services	\$ 16,280,902	\$ 30,747,670	\$ 37,196,955	\$ 37,187,749	\$ 17,125,449	\$ (20,062,300)	(53.95%)
Capital Projects	\$ 10,021,012	\$ 10,865,318	\$ 12,000,000	\$ 24,077,267	\$ 27,500,000	\$ 3,422,733	14.22%
Food Services	\$ 5,767,488	\$ 6,075,352	\$ 5,994,423	\$ 5,861,876	\$ 5,875,372	\$ 13,496	0.23%
Student Activities	\$ 1,412,504	\$ 1,630,164	\$ 1,642,359	\$ 2,042,359	\$ 1,842,359	\$ (200,000)	(9.79%)
Adult Education	\$ 1,744,828	\$ 1,750,866	\$ 1,833,512	\$ 1,733,157	\$ 1,784,702	\$ 51,545	2.97%
Grants and Donations Fund	\$ 4,714,840	\$ 5,722,288	\$ 5,675,620	\$ 5,837,264	\$ 5,087,544	\$ (749,720)	(12.84%)
Total - Special Funded Programs	\$ 39,941,574	\$ 56,791,658	\$ 64,342,869	\$ 76,739,672	\$ 59,215,426	\$ (17,524,246)	(22.84%)

**Final Budget
2008-09**

Revenues



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
All Funds - Revenues					
5100 Local Sources					
5111 Current Tax	\$ 78,732,626	\$ 84,408,562	\$ 15,612,014	\$ 89,859,494	\$ 90,682,531
Less: Estimate of Uncollectible Taxes	1,302,207	2,567,385	473,091	2,718,287	2,710,659
Less: Estimate of County Fees	1,559,000	1,308,333	238,408	1,375,792	1,405,579
5111 Net Current Tax	75,871,442	80,532,844	85,822,884	86,102,362	88,793,558
5112 Delinquent Tax	2,334,604	2,577,309	2,500,001	3,648,364	2,500,000
5113 Proposition C Sales Tax	14,526,830	13,910,834	13,855,823	13,874,613	14,503,156
5114 Intangible Tax	195,426	244,978	249,999	78,614	100,000
5115 Surtax	1,617,280	1,782,209	1,817,850	1,925,057	1,924,999
5116 In Lieu of Tax Payments	50,848	40,116	40,000	33,614	35,000
5121 Tuition - K-12	29,775	33,489	40,000	40,000	60,000
5122 Summer School Tuition	100,672	93,509	95,378	114,980	110,000
5123 Tuition - Adult Ed	860,098	896,562	1,010,797	963,743	933,250
5141 Interest - Daily Account	316,284	418,388	400,000	168,679	184,864
5142 Interest - Investments	2,298,309	2,978,822	2,800,000	2,218,209	2,276,020
5143 Interest - Intangible	-	10,007	-	-	-
5144 Interest - Collector	205,539	365,622	101,203	270,728	248,500
5145 Interest - Escrow Agent	816,216	1,158,632	691,947	794,317	-
5146 Interest - Bond Premium	786,720	-	-	-	-
5151 Food Sales - Program	1,760,475	2,124,414	2,169,989	2,169,989	2,170,000
5165 Food Sales - Non Program	1,036,336	1,043,154	947,470	947,470	950,000
5171 Student Activities	1,583,131	1,753,384	1,752,359	1,946,669	1,942,359
5172 Vending Revenue	35,647	44,402	52,500	52,500	65,000
5189 Enrichment Tuition	5,832	7,670	11,000	11,000	12,000
5190 Other Local	477,918	355,081	231,601	212,797	200,124
5191 Rentals	137,977	59,319	50,000	15,000	15,000
5192 Donations	522,271	670,897	701,624	802,850	760,000
5193 Offset Printing	114,165	95,749	105,000	97,942	-
5195 Refund of Expenditure	2,579	24,535	2,000	64,702	55,000
5197 Sale of Misc. Items	8,055	11,771	15,000	21,493	15,000
5198 Fundraising Activities	14,554	29,069	18,250	18,250	-
5199 Misc. Local Revenue	140,811	41,063	45,000	140,611	361,289
- Project Construct	274,697	351,932	765,000	765,000	587,194
51XX Local Sources	\$ 106,124,491	\$ 111,655,761	\$ 116,292,675	\$ 117,499,553	\$ 118,802,313
5200 Intermediate Sources					
5211 Fines and Forfeitures	705,719	752,168	755,000	761,316	755,000
5221 State Assessed Utilities	1,096,500	1,096,122	1,100,000	1,116,822	1,100,000
5234 County Stock Insurance	176,147	212,494	215,701	166,529	175,001
52XX Intermediate Sources	\$ 1,978,366	\$ 2,060,784	\$ 2,070,701	\$ 2,044,667	\$ 2,030,001

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
5300 State Sources					
5311 Basic Formula - State Aid	32,019,520	39,652,372	40,568,153	39,963,022	40,280,204
5312 Transportation	2,944,512	3,014,587	3,007,726	3,100,399	3,100,399
5313 Exceptional Pupil Aid	3,289,778	-	-	-	-
5314 Early Childhood, Spec Ed	1,685,343	1,585,946	1,540,321	1,715,147	1,715,147
5315 Remedial Reading	232,909	-	-	-	-
5316 Gifted Center	636,337	-	-	-	-
5317 Career Ladder	1,054,050	1,077,850	1,100,000	1,175,000	1,200,000
5318 Free/Reduce Lunch Count	6,135,121	-	5,770,664	-	-
5319 Classroom Trust Fund	-	5,511,351	-	5,739,326	5,758,824
5324 Parents as Teachers	857,945	882,615	625,000	625,000	625,000
5331 Free Text	1,502,160	-	-	-	-
5332 Vocational Aid	830,276	832,434	536,360	613,600	597,135
5333 School Lunch Assistance	46,341	45,687	40,000	40,000	45,000
5334 Fair Share/Cigarette Tax	433,096	-	-	-	-
5337 Adult Basic Education	133,584	58,460	85,000	217,235	8,500
5338 Literacy Grant	-	65,451	75,000	75,000	75,000
5351 Handicapped Census	2,765	-	-	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-
5353 Customized Training	-	-	-	-	-
5358 Safe Schools Grant	58,456	-	-	-	-
5359 Vocational Enhancement Grant	413,958	1,207,283	700,000	700,000	700,000
5362 A+ Schools	40,787	38,885	40,000	29,884	30,000
5364 Grants For School Technology	-	-	-	-	-
5367 School Health Grant	90,000	89,010	90,000	90,000	90,000
5368 Extended Care	-	-	-	-	-
5369 Resid Place/Excess Cost	17,584	242,788	250,000	276,399	270,000
5371 Readers for the Blind	3,571	2,435	-	-	-
5376 Starr Program	-	3,070	-	45,720	45,720
5381 Extraordinary Cost	452,473	367,255	210,000	363,685	363,685
5382 Missouri Preschool Project	45,000	65,000	65,000	65,000	65,000
5383 Read to be Ready	-	-	-	-	-
5397 Other State Revenue	10,676	2,288	-	-	-
- Project Construct	1,256,687	1,386,876	1,451,137	1,452,761	1,430,000
- Networking with High Schools	-	-	-	-	-
- Lewis & Clark Conservation	644	1,198	-	-	-
- Child Care Consortium - Parents as Teachers	46,145	50,000	50,000	50,000	25,000
- School, Family, Community	-	-	-	-	-
- Math	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-
- Educare	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-
- Reading Recovery	-	-	-	-	-
53XX State Sources	\$ 54,239,718	\$ 56,182,841	\$ 56,204,361	\$ 56,337,178	\$ 56,424,614

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
5400 Federal Sources					
5412 Medicaid	566,108	432,178	150,000	332,883	150,000
5421 Vocational Education - Special Project	-	-	-	-	-
5423 Public Safety Grant	-	-	-	-	-
5427 Title II-Basic Grant	262,712	292,150	220,000	250,614	220,000
5435 Workforce Investment Act	10,102	9,762	7,500	7,500	14,801
5436 Adult Basic Education	328,971	339,369	190,000	190,000	364,334
5441 Entitlement PL 94-142	4,420,536	3,931,940	4,142,743	4,142,743	4,058,344
5442 Early Childhood, Spec Ed	324,847	409,497	470,000	185,181	360,000
5445 School Lunch - Federal	1,953,652	2,061,741	2,015,000	2,015,000	2,021,000
5446 School Breakfast	489,574	572,915	455,000	455,000	474,000
5448 After School Snacks	1,636	832	1,000	1,000	1,000
5451 Title I	2,814,865	2,963,172	3,125,000	3,125,000	3,141,445
5454 Comprehensive School Reform	-	-	-	-	-
5455 Title V	28,864	43,418	60,000	60,000	9,948
5456 Goals 2000 - Early Childhood	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-
5461 Drug Program	90,759	132,815	69,565	69,565	86,080
5462 Title III	204,340	135,683	121,044	121,044	90,717
5465 Title II	1,007,711	1,853,196	1,845,000	1,773,279	1,378,816
5466 Title IID	43,414	-	-	-	-
5472 Child Care Development	58,039	40,000	75,000	75,000	40,000
5473 Learn and Serve Grant	8,808	-	-	-	-
5474 School To Work Grant	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-
5481 USDA-Summer Program	-	990	-	-	-
5482 Boone Works Grant	-	-	-	-	-
5484 Pell Funds	174,075	160,971	275,000	275,000	275,000
5491 School Renovation Fund	-	-	-	-	-
5496 E Rate Funds	58,216	31,904	-	-	-
5497 Other Federal Revenue	11,087	8,495	-	-	-
- Hurricane Relief for Displaced Students	193,818	117,033	-	159,541	150,000
- Youth Build	-	-	-	-	-
- Gallagher Grant	10,500	17,664	20,000	20,000	50,000
- Mentoring Program	164,105	177,372	45,000	44,349	36,000
- LSTA	-	-	-	-	-
- Parent Involvement	-	1,667	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-
54XX Federal Sources	\$ 13,226,739	\$ 13,734,764	\$ 13,286,852	\$ 13,302,699	\$ 12,921,485

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>
5500 Donated Commodities					
5510 Donated Commodities	378,961	337,700	300,000	300,000	300,000
55XX Donated Commodities	\$ 378,961	\$ 337,700	\$ 300,000	\$ 300,000	\$ 300,000
5600 Other Sources					
5611 Sale of Bonds	9,995,000	-	10,000,000	40,005,000	20,000,000
5631 Insurance Recoveries	21,358	725,489	50,000	90,003	42,000
5651 Premium on Sale of Bonds	-	45,014	-	26,664	700,000
5692 Proceeds - Bond Refunding	20,190,000	-	-	-	-
56XX Other Sources	\$ 30,206,358	\$ 770,503	\$ 10,050,000	\$ 40,121,667	\$ 20,742,000
5800 Tuition					
5810 Tuition - Other Districts	29,508	36,149	28,500	72,395	75,000
5820 Tuition - Area Voc Fees	100,500	82,000	85,000	81,500	85,000
58XX Tuition	\$ 130,008	\$ 118,149	\$ 113,500	\$ 153,895	\$ 160,000
5900 Other Financing Sources					
5999 Other Financing Sources	213,706	47,587	13,570,266	13,703,223	10,157,277
59XX Other Financing Sources	\$ 213,706	\$ 47,587	\$ 13,570,266	\$ 13,703,223	\$ 10,157,277
All Funds - Revenues	<u>\$ 206,498,347</u>	<u>\$ 184,908,089</u>	<u>\$ 211,888,355</u>	<u>\$ 243,462,882</u>	<u>\$ 221,537,690</u>

Summary Budget Variances

All Funds / All Programs

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						Increase (Decrease) 2008-09	Increase (Decrease) 2008-09 %
All Funds - Revenues							
5100 Local Sources							
5111 Current Tax	\$ 78,732,626	\$ 84,408,562	\$ 89,920,926	\$ 90,194,457	\$ 93,025,321	\$ 2,830,864	3.14%
Less: Estimate of Uncollectible Taxes	1,302,207	2,567,385	2,724,876	2,694,081	2,789,871	95,790	3.56%
Less: Estimate of County Fees	1,559,000	1,308,333	1,373,166	1,398,014	1,441,892	43,878	3.14%
5111 Net Current Tax	75,871,442	80,532,844	85,822,884	86,102,362	88,793,558	2,691,196	3.13%
5112 Delinquent Tax	2,334,604	2,577,309	2,500,001	3,648,364	2,500,000	(1,148,364)	(31.48%)
5113 Proposition C Sales Tax	14,526,830	13,910,834	13,855,823	13,874,613	14,503,156	628,543	4.53%
5114 Intangible Tax	195,426	244,978	249,999	78,614	100,000	21,386	27.20%
5115 Surtax	1,617,280	1,782,209	1,817,850	1,925,057	1,924,999	(58)	-
5116 In Lieu of Tax Payments	50,848	40,116	40,000	33,614	35,000	1,386	4.12%
5121 Tuition - K-12	29,775	33,489	40,000	40,000	60,000	20,000	50.00%
5122 Summer School Tuition	100,672	93,509	95,378	114,980	110,000	(4,980)	(4.33%)
5123 Tuition - Adult Ed	860,098	896,562	1,010,797	963,743	933,250	(30,493)	(3.16%)
5141 Interest - Daily Account	316,284	418,388	400,000	168,679	184,864	16,185	9.60%
5142 Interest - Investments	2,298,309	2,978,822	2,800,000	2,218,209	2,276,020	57,811	2.61%
5143 Interest - Intangible	-	10,007	-	-	-	-	-
5144 Interest - Collector	205,539	365,622	101,203	270,728	248,500	(22,228)	(8.21%)
5145 Interest - Escrow Agent	816,216	1,158,632	691,947	794,317	-	(794,317)	(100.00%)
5146 Interest - Bond Premium	786,720	-	-	-	-	-	-
5151 Food Sales - Program	1,760,475	2,124,414	2,169,989	2,169,989	2,170,000	11	-
5165 Food Sales - Non Program	1,036,336	1,043,154	947,470	947,470	950,000	2,530	0.27%
5171 Student Activities	1,583,131	1,753,384	1,752,359	1,946,669	1,942,359	(4,310)	(0.22%)
5172 Vending Revenue	35,647	44,402	52,500	52,500	65,000	12,500	23.81%
5189 Enrichment Tuition	5,832	7,670	11,000	11,000	12,000	1,000	9.09%
5190 Other Local	477,918	355,081	231,601	212,797	200,124	(12,673)	(5.96%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						Increase (Decrease) 2008-09	% Increase (Decrease) 2008-09
5191 Rentals	137,977	59,319	50,000	15,000	15,000	-	-
5192 Donations	522,271	670,897	701,624	802,850	760,000	(42,850)	(5.34%)
5193 Offset Printing	114,165	95,749	105,000	97,942	-	(97,942)	(100.00%)
5195 Refund of Expenditure	2,579	24,535	2,000	64,702	55,000	(9,702)	(14.99%)
5197 Sale of Misc. Items	8,055	11,771	15,000	21,493	15,000	(6,493)	(30.21%)
5198 Fundraising Activities	14,554	29,069	18,250	18,250	-	(18,250)	(100.00%)
5199 Misc. Local Revenue	140,811	41,063	45,000	140,611	361,289	220,678	156.94%
- Project Construct	274,697	351,932	765,000	765,000	587,194	(177,806)	(23.24%)
51XX Local Sources	\$ 106,124,491	\$ 111,655,761	\$ 116,292,675	\$ 117,499,553	\$ 118,802,313	\$ 1,302,760	1.11%
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 705,719	\$ 752,168	\$ 755,000	\$ 761,316	\$ 755,000	\$ (6,316)	(0.83%)
5221 State Assessed Utilities	1,096,500	1,096,122	1,100,000	1,116,822	1,100,000	(16,822)	(1.51%)
5234 County Stock Insurance	176,147	212,494	215,701	166,529	175,001	8,472	5.09%
52XX Intermediate Sources	\$ 1,978,366	\$ 2,060,784	\$ 2,070,701	\$ 2,044,667	\$ 2,030,001	\$ (14,666)	(0.72%)
5300 State Sources							
5311 Basic Formula - State Aid	\$ 32,019,520	\$ 39,652,372	\$ 40,568,153	\$ 39,963,022	\$ 40,280,204	\$ 317,182	0.79%
5312 Transportation	2,944,512	3,014,587	3,007,726	3,100,399	3,100,399	-	-
5313 Exceptional Pupil Aid	3,289,778	-	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,685,343	1,585,946	1,540,321	1,715,147	1,715,147	-	-
5315 Remedial Reading	232,909	-	-	-	-	-	-
5316 Gifted Center	636,337	-	-	-	-	-	-
5317 Career Ladder	1,054,050	1,077,850	1,100,000	1,175,000	1,200,000	25,000	2.13%
5318 Free/Reduce Lunch Count	6,135,121	-	5,770,664	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						\$	%
5319 Classroom Trust Fund	-	5,511,351	-	5,739,326	5,758,824	19,498	0.34%
5324 Parents as Teachers	857,945	882,615	625,000	625,000	625,000	-	-
5331 Free Text	1,502,160	-	-	-	-	-	-
5332 Vocational Aid	830,276	832,434	536,360	613,600	597,135	(16,465)	(2.68%)
5333 School Lunch Assistance	46,341	45,687	40,000	40,000	45,000	5,000	12.50%
5334 Fair Share/Cigarette Tax	433,096	-	-	-	-	-	-
5337 Adult Basic Education	133,584	58,460	85,000	217,235	8,500	(208,735)	(96.09%)
5338 Literacy Grant	-	65,451	75,000	75,000	75,000	-	-
5351 Handicapped Census	2,765	-	-	-	-	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	-	-	-	-	-	-	-
5357 Futures Program	-	-	-	-	-	-	-
5358 Safe Schools Grant	58,456	-	-	-	-	-	-
5359 Vocational Enhancement Grant	413,958	1,207,283	700,000	700,000	700,000	-	-
5362 A+ Schools	40,787	38,885	40,000	29,884	30,000	116	0.39%
5364 Grants For School Technology	-	-	-	-	-	-	-
5367 School Health Grant	90,000	89,010	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	17,584	242,788	250,000	276,399	270,000	(6,399)	(2.32%)
5371 Readers for the Blind	3,571	2,435	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	3,070	-	45,720	45,720	-	-
5381 Extraordinary Cost	452,473	367,255	210,000	363,685	363,685	-	-
5382 Missouri Preschool Project	45,000	65,000	65,000	65,000	65,000	-	-
5383 Read to be Ready	-	-	-	-	-	-	-
5397 Other State Revenue	10,676	2,288	-	-	-	-	-
- Project Construct	1,256,687	1,386,876	1,451,137	1,452,761	1,430,000	(22,761)	(1.57%)
- Networking with High Schools	-	-	-	-	-	-	-
- Lewis & Clark Conservation	644	1,198	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						Increase (Decrease) 2008-09	Increase (Decrease) 2008-09 %
- Child Care Consortium - PAT	46,145	50,000	50,000	50,000	25,000	(25,000)	(50.00%)
- School, Family, Community	-	-	-	-	-	-	-
- Math	-	-	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-	-	-
- Educare	-	-	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-	-	-
- Reading Recovery	-	-	-	-	-	-	-
53XX State Sources	\$ 54,239,718	\$ 56,182,841	\$ 56,204,361	\$ 56,337,178	\$ 56,424,614	\$ 87,436	0.16%
5400 Federal Sources							
5412 Medicaid	\$ 566,108	\$ 432,178	\$ 150,000	\$ 332,883	\$ 150,000	\$ (182,883)	(54.94%)
5421 Vocational Education - Special Project	-	-	-	-	-	-	-
5423 Public Safety Grant	-	-	-	-	-	-	-
5427 Title II-Basic Grant	262,712	292,150	220,000	250,614	220,000	(30,614)	(12.22%)
5435 Workforce Investment Act	10,102	9,762	7,500	7,500	14,801	7,301	97.35%
5436 Adult Basic Education	328,971	339,369	190,000	190,000	364,334	174,334	91.75%
5441 Entitlement PL 94-142	4,420,536	3,931,940	4,142,743	4,142,743	4,058,344	(84,399)	(2.04%)
5442 Early Childhood, Spec Ed	324,847	409,497	470,000	185,181	360,000	174,819	94.40%
5445 School Lunch - Federal	1,953,652	2,061,741	2,015,000	2,015,000	2,021,000	6,000	0.30%
5446 School Breakfast	489,574	572,915	455,000	455,000	474,000	19,000	4.18%
5448 After School Snacks	1,636	832	1,000	1,000	1,000	-	-
5451 Title I	2,814,865	2,963,172	3,125,000	3,125,000	3,141,445	16,445	0.53%
5454 Comprehensive School Reform	-	-	-	-	-	-	-
5455 Title VI	28,864	43,418	60,000	60,000	9,948	(50,052)	(83.42%)
5456 Goals 2000 - Early Childhood	-	-	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-	-	-
5461 Drug Program	90,759	132,815	69,565	69,565	86,080	16,515	23.74%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						\$	%
5462 Title III	204,340	135,683	121,044	121,044	90,717	(30,327)	(25.05%)
5465 Title II	1,007,711	1,853,196	1,845,000	1,773,279	1,378,816	(394,463)	(22.24%)
5466 Title IID	43,414	-	-	-	-	-	-
5472 Child Care Development	58,039	40,000	75,000	75,000	40,000	(35,000)	(46.67%)
5473 Learn and Serve Grant	8,808	-	-	-	-	-	-
5474 School To Work Grant	-	-	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-	-	-
5481 USDA-Summer Program	-	990	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	174,075	160,971	275,000	275,000	275,000	-	-
5491 School Renovation Fund	-	-	-	-	-	-	-
5496 E Rate Funds	58,216	31,904	-	-	-	-	-
5497 Other Federal Revenue	11,087	8,495	-	-	-	-	-
- Hurricane Relief for Displaced Students	193,818	117,033	-	159,541	150,000	(9,541)	(5.98%)
- Youth Build	-	-	-	-	-	-	-
- Gallagher Grant	10,500	35,644	40,000	39,349	70,000	30,651	77.90%
- Mentoring Program	164,105	159,392	25,000	25,000	16,000	(9,000)	(36.00%)
- LSTA	-	1,667	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-	-	-
54XX Federal Sources	\$ 13,226,739	\$ 13,734,764	\$ 13,286,852	\$ 13,302,699	\$ 12,921,485	\$ (381,214)	(2.87%)
5500 Donated Commodities	-	-	-	-	-	-	-
5510 Donated Commodities	\$ 378,961	\$ 337,700	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	-
55XX Donated Commodities	\$ 378,961	\$ 337,700	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2005-06	Actual 2006-07	Budget 2007-08	Projected Actual 2007-08	Final Budget 2008-09	1 Year Variance 2008-09 vs 2007-08	
						Increase (Decrease) 2008-09	Increase (Decrease) 2008-09 %
5600 Other Sources							
5611 Sale of Bonds	\$ 9,995,000	\$ -	\$ 10,000,000	\$ 40,005,000	\$ 20,000,000	\$ (20,005,000)	(50.01%)
5631 Insurance Recoveries	\$ 21,358	\$ 725,489	\$ 50,000	\$ 90,003	\$ 42,000	\$ (48,003)	(53.33%)
5651 Premium on Sale of Bonds	\$ -	\$ 45,014	\$ -	\$ 26,664	\$ 700,000	\$ 673,336	2525.26%
5692 Proceeds - Bond Refunding	\$ 20,190,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
56XX Other Sources	\$ 30,206,358	\$ 770,503	\$ 10,050,000	\$ 40,121,667	\$ 20,742,000	\$ (19,379,667)	(48.30%)
5800 Tuition							
5810 Tuition - Other Districts	\$ 29,508	\$ 36,149	\$ 28,500	\$ 72,395	\$ 75,000	\$ 2,605	3.60%
5820 Tuition - Area Voc Fees	\$ 100,500	\$ 82,000	\$ 85,000	\$ 81,500	\$ 85,000	\$ 3,500	4.29%
58XX Tuition	\$ 130,008	\$ 118,149	\$ 113,500	\$ 153,895	\$ 160,000	\$ 6,105	3.97%
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 213,706	\$ 47,587	\$ 13,570,266	\$ 13,703,223	\$ 10,157,277	\$ (3,545,946)	(25.88%)
59XX Other Financing Sources	\$ 213,706	\$ 47,587	\$ 13,570,266	\$ 13,703,223	\$ 10,157,277	\$ (3,545,946)	(25.88%)
All Funds - Revenues	\$ 206,498,347	\$ 184,908,089	\$ 211,888,355	\$ 243,462,882	\$ 221,537,690	\$ (21,925,192)	(9.01%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

**FINAL BUDGET 2008-09
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Original</u> <u>Budget</u> <u>2007-08</u>	<u>Projected</u> <u>Actual</u> <u>2007-08</u>	<u>Final</u> <u>Budget</u> <u>2008-09</u>	<u>1 year Variance</u>	
						<u>2008-09 vs 2007-08</u>	
						<u>\$</u>	<u>%</u>
Elementary Instruction	\$ 28,028,783	\$ 30,606,801	\$ 33,388,061	\$ 33,687,624	\$ 32,228,428	\$ (1,459,196)	(4.33%)
Middle/Junior High Instruction	19,729,038	20,933,465	22,754,217	22,604,644	22,192,255	(412,389)	(1.82%)
Senior High Instruction	12,645,211	13,534,838	15,035,568	14,672,387	14,116,447	(555,940)	(3.79%)
Douglas High Instruction	837,634	931,105	978,404	1,062,653	1,038,403	(24,250)	(2.28%)
General Instruction	502,266	541,864	636,012	460,453	464,279	3,826	0.83%
Special Education Instruction	17,768,225	18,534,425	20,001,992	19,808,784	19,709,301	(99,483)	(0.50%)
Gifted Program	1,084,675	1,196,944	1,265,834	1,264,237	1,208,709	(55,528)	(4.39%)
Title I	2,713,349	2,736,798	2,875,202	3,053,119	3,092,070	38,951	1.28%
English-Second Language	770,400	984,763	1,380,002	1,426,257	1,369,010	(57,247)	(4.01%)
Vocational Instruction	3,291,993	3,438,229	3,714,790	3,641,401	3,577,401	(64,000)	(1.76%)
Student Activities-Athletics	807,127	916,102	951,312	949,399	939,776	(9,623)	(1.01%)
Adult Basic Education	47,207	66,822	76,211	68,646	69,272	626	0.91%
Tuition Payments	375,203	280,821	400,000	400,000	400,000	-	-
Pupil Services	7,643,838	8,480,761	9,846,947	9,603,983	9,354,086	(249,897)	(2.60%)
Instructional Services	7,497,031	8,694,096	10,142,279	9,935,936	9,339,025	(596,911)	(6.01%)
Administrative Services	2,195,221	2,458,113	2,559,238	2,469,960	2,414,548	(55,412)	(2.24%)
Other Administrative Services	8,874,949	9,714,601	10,642,654	10,767,298	10,703,687	(63,611)	(0.59%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

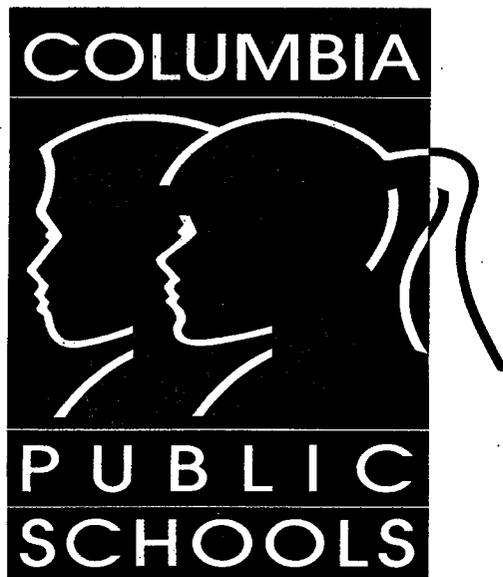
**FINAL BUDGET 2008-09
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Original Budget 2007-08</u>	<u>Projected Actual 2007-08</u>	<u>Final Budget 2008-09</u>	<u>1 year Variance 2008-09 vs 2007-08</u>	
						<u>Increase (Decrease) 2008-09</u>	<u>Increase (Decrease) 2008-09 2008-09</u> %
Business Services	895,816	863,131	986,206	984,082	926,709	(57,373)	(5.83%)
Maintenance, Security & Construction Mgmt.	13,559,405	15,453,015	16,571,689	15,579,278	15,648,466	69,188	0.44%
Transportation Services	6,923,641	7,281,360	7,435,311	7,860,328	8,160,602	300,274	3.82%
Community Services	1,858,910	2,101,409	2,393,209	2,362,498	2,157,259	(205,239)	(8.69%)
Other Financing Uses	27,564	-	13,570,266	13,437,293	10,157,277	(3,280,016)	(24.41%)
Debt Services	16,280,902	30,747,670	37,196,955	37,187,749	17,125,449	(20,062,300)	(53.95%)
Capital Projects	10,021,012	10,865,318	12,000,000	24,077,267	27,500,000	3,422,733	14.22%
Food Services	5,767,488	6,075,352	5,994,423	5,861,876	5,875,372	13,496	0.23%
Student Activities	1,412,504	1,630,164	1,642,359	2,042,359	1,842,359	(200,000)	(9.79%)
Adult Education	1,744,828	1,750,866	1,833,512	1,733,157	1,784,702	51,545	2.97%
Grants and Donations Fund	4,714,840	5,722,288	5,675,620	5,837,264	5,087,544	(749,720)	(12.84%)
Total	\$ 178,019,060	\$ 206,541,121	\$ 241,948,273	\$ 252,839,932	\$ 228,482,436	\$ (24,357,496)	(9.63%)

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**Final Budget
2008-09**

Supplemental Information



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

SUMMARY BUDGET - ALL PROGRAMS

	GENERAL OPERATING TEACHERS	TOTAL DISTRICT OPERATING FUNDS	DEBT SERVICE	CAPITAL PROJECTS	FOOD SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS	FINAL BUDGET 2008-09 TOTAL
<i>Projected Beginning Fund Balance as of 6/30/08</i>	\$ 28,087,018	\$ 28,087,018	\$ 14,492,590	\$ 25,257,409	\$ 2,267,685	\$ 465,990	\$ 739,689	\$ 1,040,871	\$ 44,264,234	\$ 72,351,252
REVENUES:										
LOCAL	\$ 37,546,136	\$ 56,089,971	\$ 16,213,816	\$ 1,115,343	\$ 3,202,900	\$ 1,842,359	\$ 982,250	\$ 1,809,538	\$ 25,166,206	\$ 118,802,313
INTERMEDIATE	826,288	923,425	275,472	4,836	-	-	-	-	280,308	2,030,001
STATE	15,933,433	36,311,965	1,543,914	90,817	45,000	-	134,485	2,365,000	4,179,216	56,424,614
FEDERAL	3,516,521	5,366,823	-	-	2,496,000	-	629,135	913,006	4,038,141	12,921,485
OTHER	42,500	117,500	-	904,000	300,000	-	-	-	1,204,000	1,364,000
BONDS SOLD	-	-	-	20,000,000	-	-	-	-	20,000,000	20,000,000
TOTAL REVENUES	\$ 57,864,858	\$ 98,809,684	\$ 18,033,202	\$ 22,114,996	\$ 6,043,900	\$ 1,842,359	\$ 1,745,870	\$ 5,087,544	\$ 54,867,871	\$ 211,542,413
EXPENDITURES:										
SALARIES	\$ 17,220,475	\$ 86,251,374	-	-	\$ 1,943,342	-	\$ 923,361	\$ 1,437,968	\$ 4,304,671	\$ 107,776,520
BENEFITS	6,162,513	22,153,587	-	-	797,030	-	226,226	272,736	1,295,992	29,612,092
SERVICES / SUPPLIES	26,921,784	400,000	-	-	3,135,000	1,842,359	635,115	3,376,840	8,989,314	36,311,098
CAPITAL OUTLAY	-	-	-	27,500,000	-	-	-	-	27,500,000	27,500,000
OTHER	162,000	162,000	17,125,449	-	-	-	-	-	17,125,449	17,287,449
TOTAL EXPENDITURES	\$ 50,466,772	\$ 108,804,961	\$ 17,125,449	\$ 27,500,000	\$ 5,875,372	\$ 1,842,359	\$ 1,784,702	\$ 5,087,544	\$ 59,215,426	\$ 218,487,159
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 7,398,086	\$ (9,995,277)	\$ 907,753	\$ (5,385,004)	\$ 168,528	\$ -	\$ (38,832)	\$ -	\$ (4,347,555)	\$ (6,944,746)
INTERFUND TRANSFERS	\$ (9,995,277)	\$ 9,995,277	-	-	-	-	-	-	-	-
<i>Projected Ending Fund Balance as of 6/30/09</i>	\$ 25,489,827	\$ -	\$ 15,400,343	\$ 19,872,405	\$ 2,436,213	\$ 465,990	\$ 700,857	\$ 1,040,871	\$ 39,916,679	\$ 65,406,506

Note: The 6/30/09 Projected combined balance of the Operating and Teachers Funds, \$25,489,827 represents 16.00% of the budgeted expenditures for 2008-09 for Operating and Teachers Funds, as compared to 17.20% projected for 06/30/08.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1998	\$4.12	\$ 1,042,836,063			96.02%
1999	\$4.12	\$ 1,090,964,765	\$ 48,128,702	4.62%	95.00%
2000	\$4.70	\$ 1,141,693,888	\$ 50,729,123	4.65%	94.14%
2001	\$4.79	\$ 1,195,928,843	\$ 54,234,955	4.75%	95.08%
2002	\$4.7544	\$ 1,284,272,994	\$ 88,344,151	7.39%	95.30%
2003	\$4.7544	\$ 1,337,034,886	\$ 52,761,892	4.11%	95.87%
2004	\$4.9444	\$ 1,391,813,552	\$ 54,778,666	4.10%	96.20%
2005	\$4.9444	\$ 1,440,787,421	\$ 48,973,869	3.52%	94.80%
2006	\$4.6863	\$ 1,692,090,316	\$ 251,302,895	17.44%	95.62%
2007	\$4.6706	\$ 1,807,231,551	\$ 115,141,235	6.80%	95.41%
2008	\$4.7089	\$ 1,915,423,106	\$ 108,191,555	5.99%	95.50%
Preliminary 2009	\$4.7089	\$ 1,975,541,024	\$ 60,117,918	3.14%	95.50%
AVERAGES:					
5 YEAR			115,677,644.00	7.19%	95.58%
3 YEAR			158,211,895.00	9.26%	95.28%

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
FINAL BUDGET
2008-09**

Board of Education Paid Employee Benefits

<u>Benefit</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Per Participant:										
Retirement:										
Teachers	10.5%	10.5%	10.5%	10.5%	10.5%	11.0%	11.5%	12.0%	12.5%	13.0%
Non-teachers	4.5%	4.5%	5.0%	5.0%	5.0%	5.25%	5.50%	5.75%	6.00%	6.25%
FICA-Retirement	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
FICA-Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Medical (monthly)	126.75	152.10	190.12	259.04	269.40	282.88	311.16	342.28	370.00	400.00
Dental (monthly)	15.42	16.96	18.66	19.52	20.30	21.72	23.46	23.46	25.00	25.00
Life and AD&D (per \$1000, monthly)	0.16	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
Administrative Fees Flexible Benefits (per participant monthly)	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15

COLUMBIA SCHOOL DISTRICT

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30, 2008

<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>
2009	\$ 13,375,000	\$ 2,422,796.90	\$ 2,422,796.88	\$ 4,845,593.77	\$ 12,260,000.00	\$ 17,105,593.77
2010	\$ 14,370,000	\$ 2,174,762.52	\$ 2,174,762.50	\$ 4,349,525.02	\$ 13,375,000.00	\$ 17,724,525.02
2011	\$ 13,955,000	\$ 1,901,797.52	\$ 1,901,797.50	\$ 3,803,595.02	\$ 14,370,000.00	\$ 18,173,595.02
2012	\$ 15,590,000	\$ 1,645,579.40	\$ 1,645,579.38	\$ 3,291,158.77	\$ 13,955,000.00	\$ 17,246,158.77
2013	\$ 14,575,000	\$ 1,356,300.65	\$ 1,356,300.63	\$ 2,712,601.27	\$ 15,590,000.00	\$ 18,302,601.27
2014	\$ 8,600,000	\$ 1,065,660.01	\$ 1,065,660.00	\$ 2,131,320.01	\$ 14,575,000.00	\$ 16,706,320.01
2015	\$ 8,535,000	\$ 790,545.63	\$ 790,545.63	\$ 1,581,091.25	\$ 8,600,000.00	\$ 10,181,091.25
2016	\$ 6,345,000	\$ 612,508.75	\$ 612,508.75	\$ 1,225,017.50	\$ 8,535,000.00	\$ 9,760,017.50
2017	\$ 6,610,000	\$ 440,452.50	\$ 440,452.50	\$ 880,905.00	\$ 6,345,000.00	\$ 7,225,905.00
2018	\$ 3,170,000	\$ 317,857.50	\$ 317,857.50	\$ 635,715.00	\$ 6,610,000.00	\$ 7,245,715.00
2019	\$ 3,320,000	\$ 187,691.25	\$ 187,691.25	\$ 375,382.50	\$ 3,170,000.00	\$ 3,545,382.50
2020	\$ 1,955,000	\$ 124,875.00	\$ 124,875.00	\$ 249,750.00	\$ 3,320,000.00	\$ 3,569,750.00
2021	\$ 915,000	\$ 58,617.50	\$ 58,617.50	\$ 117,235.00	\$ 1,955,000.00	\$ 2,072,235.00
2022	\$ -	\$ 18,986.25	\$ 18,986.25	\$ 37,972.50	\$ 915,000.00	\$ 952,972.50
Totals	\$ 111,315,000	\$ 13,118,431.36	\$ 13,118,431.25	\$ 26,236,862.61	\$ 123,575,000.00	\$ 149,811,862.61

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

<u>Grant Name</u>	<u>2007-08 Grants</u>		<u>2008-09 Grants</u>	
	<u>Grant</u>	<u>Match</u>	<u>Grant</u>	<u>Match</u>
Boone Hospital Nurse	\$ 22,500	-	\$ 22,500	-
Foundation Grants	43,587	-	44,624	-
Missouri Preschool Project	65,000	-	21,000	-
School Health Grant	90,000	-	90,000	-
Parents as Teachers	25,000	-	25,000	-
Vocational Enhancement Grants	1,036,332	233,010	700,000	200,000
Project Construct	1,428,909	-	1,410,000	-
Title IV Drug Free Schools	81,999	-	86,080	-
Special Literacy Grant	75,000	-	75,000	-
Title V	91,071	-	9,948	-
Job Point	31,614	-	35,000	-
Title III	106,802	-	90,717	-
EL Civics	75,000	-	75,000	-
Mentoring Grant	20,000	-	-	-
Math & Science Grant (Physics First)	950,000	-	300,000	-
Math & Science Grant (Math Partnership)	394,580	-	278,816	-
	\$ 4,537,394	\$ 233,010	\$ 3,263,685	\$ 200,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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

Location/Department	Capital Expenditure Item	Budget
Grant Elementary	Choir Risers	\$ 2,500
Rock Bridge Elementary	Front hallway tile/asbestos abatement	\$ 25,000
Gentry Middle School	Sidewalks to mobile classrooms & repair	\$ 10,000
Rock Bridge High School	Ceiling replacement in gym	\$ 54,000
Security Department - various locations	Surveillance cameras and radios	\$ 6,160
Music Department - various locations	Band instruments	\$ 40,000
Secondary Math - various locations	Graphing calculators	\$ 30,000
Science - Rock Bridge High School	Planetarium video projector replacement	\$ 10,545
Curriculum Office - various departments	General capital budget	\$ 25,000
Business Education - various locations	Classroom equipment	\$ 7,866
Family & Consumer Science - various locations	Classroom equipment	\$ 4,800
Industrial Technology - various locations	Classroom equipment	\$ 3,500
Hickman High School	Locker room renovations	\$ 1,200,000
Benton, Blue Ridge, Fairview, Grant, Lee, Russell and Two Mile Prairie Elementary	Ceiling tile replacement to follow new roofs	\$ 254,960
District Wide	Finance and human resource software	\$ 750,000
Blue Ridge, Fairview, Parkade, Russell Elem	Blinds/Shades for new windows	\$ 40,000
Elementary Education - various locations	General capital budget	\$ 25,000
Secondary Education - various locations	General capital budget	\$ 25,000
Grant Elementary	Eco-Friendly classroom	\$ 45,000
New Haven Elementary	ADA accessible ramp for student need	\$ 12,000
Mobile Classrooms - various locations	Purchase of 31 air conditioning units	\$ 75,000
Security Department - Douglass High School	Set up security office	\$ 2,500

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2008-09**

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

Location/Department	Capital Expenditure Item	Budget
Rock Bridge High School Football Stadium	Fence in front of home bleachers	\$ 1,800
Rock Bridge High School Baseball Field	New bleachers & perimeter fencing	\$ 33,500
Hickman High School Baseball Field	Replace metal bleachers	\$ 31,000
District Wide	Partial funding of Energy Conservation Lease	\$ 1,150,000
Grounds Department	(3) replacement vehicles	\$ 36,000
Grounds Department	JD 1445 tractor with mower, blade, sweeper	\$ 20,000
Grounds Department	Utility Trailer	\$ 3,200
Grounds Department	Cinder Spreader	\$ 8,500
Warehouse - Building Services	Heavy Duty Washer & Dryer for dust mops	\$ 8,600
Warehouse - Building Services	Vehicle Replacement - Director & Asst Dir	\$ 30,000
Grant Elementary	Window & Siding Replacement	\$ 36,000
Lee Elementary	Tear out carpet replace with tile - cafeteria/gym	\$ 14,700
Total District Operations		\$ 4,022,131

SPECIAL MAINTENANCE FUND

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

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

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

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

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

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

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

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

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

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

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

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

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

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