

Columbia School District Budget 2009-10

**Approved by the
Board of Education
June 18, 2009**

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Jan Mees, President
Dr. Tom Rose, Vice President
Karla DeSpain, Member
Christine King, Member
Michelle Pruitt, Member
Dr. Ines Segert, Member
James Whitt, Member

Dr. James Ritter, Interim Superintendent



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Columbia School District
Budget Timeline
Budget Activities for the 2009-10 Budget Development

December 2008

- Superintendent presented tax levy options to the Board of Education
- Superintendent presented proposed budget parameters to the Board
- The former Board of Education Audit Committee was re-organized and became the Board of Education Finance Committee

January 2009

- Board of Education accepted Superintendent's recommendation to not request an operating levy increase on the April 2009 ballot

February 2009

- Board of Education adopted revised budget parameters as presented by the Finance Committee
- CPSEO and CMNEA employee groups presented salary and reduction recommendations to the Finance Committee
- District Administration recommended \$4.4 million in budget reductions to the Finance Committee for consideration
- Finance Committee heard and considered the recommendation of the Employee Benefits Committee regarding benefit changes for 2009-10

March 2009

- Board of Education accepted \$4.4 million in budget reductions as presented by the Finance Committee and administration
- Board of Education accepted the recommendations for changes to the 2009-10 benefit plans as presented by the Finance Committee

April 2009

- Finance Committee heard and considered the administrative response to the salary proposals made by the employee groups
- Finance Committee received from the CMNEA a request for a salary addendum for the 2009-10 fiscal year
- Finance Committee heard an administrative recommendation to operate the hourly staff salary schedules for 2009-10 and a recommendation for a one time one percent stipend (based on regular contract) to all salaried personnel

May 2009

- The Board of Education approved the 2009-10 salary recommendation of the Finance Committee for hourly schedule operation and a one percent stipend

June 2009

- Finance Committee votes to not recommend teacher salary addendum to Board of Education
- Board of Education receives draft 2009-10 budget
- Board of Education adopts final 2009-10 budget



MEMORANDUM

TO: Board of Education members
FROM: Dr. James R. Ritter, Superintendent
SUBJECT: 2009-2010 Budget

Enclosed is the budget for the 2009-2010 fiscal year. This budget represents the commitment of the Board of Education and the administration of Columbia Public Schools to the education of children. For the first time in many years, the operating budget is a balanced budget, indicating clearly the goal of operating within the revenues available and maintaining fiscally responsible reserve balances. Reductions have been made in operating expenditures for the second year in a row, this year in the amount of nearly \$4,300,000. Collectively when combined with the 2008-2009 budget, operating reductions of \$12,000,000 have been made. These reductions have been difficult to make as all programs and people associated with the District offer great value to the children of Columbia.

Through the newly formed Board of Education Finance Committee, the Board has been more closely involved in the budget preparation. This has created an environment of increased understanding, involvement and knowledge of the budget process and the changes recommended. I believe this has been an invaluable improvement to the budget planning process and commend the Board of Education for the formation of this committee.

As you know, state formula funding increases are not as great as they were under the old 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 34 percent will come from state sources. With less than historical increases in assessed valuation, reliance on state revenues has increased for next year. Without further budget reductions, Columbia Public Schools would become more reliant on local revenues as the state and federal funding sources do not keep pace with inflation or growth of the district.

The local economy has followed the national economy slowing in growth; likewise preliminary assessed valuation is down considerably this year as compared to recent years. While we are allowed to retain all growth due to new construction and improvements, new construction is down as well. For the first time in many years, growth in personal property is not expected. While many districts in Missouri are planning for overall reductions in assessed valuation, we are projecting a 1.50 percent increase for the 2009-2010 fiscal year.

The following budget has taken into consideration the Board of Education goals, budget parameters adopted February 9, 2009 and the reductions approved at the March 9, 2009 Board of Education meeting. We believe this budget supports the implementation of your primary goals and directives for the 2009-2010 school year.

Below are the financial highlights of the 2009-2010 budget:

Revenue

- Total anticipated revenue for all funds equals \$196,127,470. Total anticipated revenues for the district operating funds (General Operating and Teachers funds) equals \$157,938,265. This is an increase of \$2,127,381 which equals 1.37% of the projected 2008-2009 revenue.
- The assessed valuation of the district is projected to increase by 1.50 percent, based on the preliminary assessed valuations. Final assessed valuations will be available as of December 31, 2009. This is projected to increase current tax collections for all funds by \$1.2 million over this year's collections, using a collection ratio of 95.00 percent. The

collection rate has been reduced by one half of one percent as was experienced in the 2008-2009 fiscal year due to a higher level of delinquent tax payments. This will increase collections by \$788,000 in the Teachers and Operating funds.

- The current tax rate is \$4.7292 of which the debt service rate is \$0.8019. The tax rate for 2009-10 will be calculated in August 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 made using the new foundation formula and assuming full funding of the formula. Next year, 42 percent of the foundation formula money will be based on the 2005-06 year. It is believed that the formula will produce nominal increases in state funding. 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 made no change and has indicated no change at this point, thus reducing state revenues from previous projections. An attendance rate of 93.02% was used for determining the formula as well as increased membership in September and January of 100. Additionally increased ADA of 132 was added to account for the expected increase in summer school enrollment.

Expenditures

- Total budget expenditures for all funds equal \$201,721,250. Total budgeted expenditures for district operating funds (General Operating and Teachers funds) equal \$157,935,442. This is an increase of 1.01 percent in projected expenditures in the district operating funds for fiscal year 2008-09.
- A schedule of reductions made is included in this document on the pages to follow this message.
- The 2009-2010 budget includes the operation of the hourly support staff salary schedules, however does not include operation of the teacher salary schedule or base increases for any employees. An additional step on the hourly schedules of one percent is added as well.
- The 2009-10 budget includes a one time one percent stipend (based on regular contract) for all salaried personnel for two additional days of work. This stipend will be paid in January after primary collection of tax revenues is available.
- There are 5.75 budgeted increases in teacher FTE for 2009-2010 related to expected kindergarten and secondary course enrollments.
- There are 2.0 budgeted increases in staff FTE to support business services and human resources in the upcoming software conversion.
- An FTE increase of 1.0 has been made to add a full time asbestos/indoor air quality staff person.
- Enrollment in Career Ladder has increased thus increasing the cost of the program by an estimated \$187,333 with offsetting revenue for the state's portion also added.
- The cost of School Resource Officers in partnership with the City of Columbia is increasing by \$113,780 for the 2009-2010 fiscal year.
- Transportation for the English Language Learners has been reduced by an estimated \$350,000 by serving students in their home schools.
- A re-bid of the district wide copier fleet contract generated a savings for the 2009-2010 budget of \$250,000.
- An increase of \$60,000 to set up five recently purchased mobile classrooms was added. These classrooms were added to address the increased enrollment at the elementary level.
- A net increase in the budget of \$295,298 due to the district's decreased participation in the Fellows Program as well as budget needed to add a full time superintendent was made.
- \$592,000 was returned to the curriculum budget. This add-back from 2008-2009 reductions was reduced from the originally planned return due to the lesser than anticipated cost of the math curriculum chosen.
- Due to increased enrollment in the summer school program, increased cost for the Edison Learning Program of \$400,468 was added as well as \$60,500 for additional summer school staff.

- Board-paid medical benefits are scheduled to increase 3.45 percent this next year. The rates for dependent coverage (premiums paid by employees) will increase at the same rate. These rates are considerably lower than a typical year as the District will move to a plan with options and align this change with the calendar year, thus delaying rate changes to January.
- The Public School Retirement System and the Public Education Employee Retirement System increased the rates for certificated staff from 13.00 percent to 13.50 percent and for non-certificated staff from 6.25 percent to 6.50 percent. This increase has resulted in additional cost to the district and employees of an estimated \$473,609.
- Personnel costs (salaries and benefits) are 82.26 percent of the total expenditures for district operating funds, compared to 82.74 percent last year. This decrease is a net result of considerable reductions in personnel and increases in benefits and compensation.
- The district's transportation contract renewal includes a zero percent increase in 2009-2010. This is the first year of a renegotiated contract with First Student, in which the district was able to negotiate the one year flat rate as well as a permanent increase in the fuel paid by the vendor from 54 cents per gallon to \$1.00 per gallon.
- Utilities are expected to increase a net \$339,435 after consideration of rates, expected usage and current budgets.
- Fuel budgets are expected to decrease by \$327,950.
- Budget reductions totaling over \$4.3 million are included in this budget including the elimination of over 71.05 FTE and reductions in operating budgets.

Fund Balances

As the 2008-09 budget is projected to result in a deficit of \$544,534 rather than the originally budgeted deficit of \$2,597,191, the projected ending fund balance for 2008-09 is 17.56 percent. The fund balance budgeted for 2009-10 is slightly reduced to 17.35 percent. While the budget proposed is a balanced budget, an increase in expenditures in 2009-10 of just over \$1.5 million dollars drives the fund balance percentage down.

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 new formula does 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 final seven years under the old formula.

Assessed valuation increases are 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 completed a facilities study in 2007, and anticipated the need for bond referendums to fund new schools, renovations, and other capital projects. The Long-range Facilities Planning Committee has recently begun discussing options for reducing dependence on leased facilities and priorities for the planned 120 million dollar bond. Due to continued community growth as well as ongoing needs, bonds will continue to be a preferred method of funding capital improvements. The Board of Education will consider in the coming fiscal year a new bond issuance for complete construction of a new high school, completion of air conditioning of all schools, renovations and other projects.

Summary

The budget supports the Board of Education goals and provides for most 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. This balanced budget proposed is the result of outstanding work of the Finance Committee, the employee groups, the Board of Education and the administration of the district.

Columbia Public School District
Board of Education
2009-10 Budget Parameters

Preface

Annual increases in state foundation formula funding have significantly declined the last five years, and current funding remains significantly less than full funding of the prior formula. In April 2008, Columbia voters defeated a request for a 54-cent operating levy increase. In order to balance the budget and maintain a 16 percent reserve balance in the 2008-09 operating funds, the Board of Education approved a budget which included elimination of 81.61 positions across the district. Increases as required and necessary in the cost of employee benefits and fixed costs were made, as well as the cost to improve salaries and benefits related to teacher educational improvement. Salary levels for experience were frozen across the district. Net operating budget reductions, including the savings related to these FTE reductions, equaled \$7,789,817, leaving a budgeted operating deficit of \$2,597,191 and a current projected deficit of \$3.2 million.

1. Given the current operating deficit and the reduced fund balances, a fiscally responsible budget will be achieved by consideration of options for additional revenue and/or reductions.
2. 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
3. Consideration will be given to continuing to fully fund employee benefit programs for eligible employees.
4. In order to support financial stability and the current Moody's Aa2 bond rating, the district will strive to maintain a minimum operating reserve of at least 16 percent as of June 30.
5. Efforts will be made to develop a budget that continues to support a student-to-classroom-teacher ratio that meets or exceeds state standards.
6. The district will strive to achieve personnel reductions through attrition.
7. The Columbia School District will continue to provide transportation to grades K-7 students at one mile or greater, and grades 8-12 students at two miles or greater.

BUDGET REDUCTIONS FOR 2009-10

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

MARCH 9, 2009

Item	Description	FTE	Savings	Discussion	Function
District-level Reductions					
1	Assistant Superintendent	1.00	\$153,900	Dr. Lynn Barnett has shared with administrators that she plans to retire at the end of this school year, and the central office is working on reallocating her areas of responsibilities and duties among the other assistant superintendents.	2321
2	PBS district support staff	1.00	\$60,500	One of two professional staff positions assigned to providing district-wide support to schools' implementation of Positive Behavior Support will be eliminated.	2122
3	Office of School Improvement staff	1.00	\$64,776	One of two professional staff positions assigned to the Director of School Improvement, who provide staff development support to buildings in a variety of areas—including, for instance, collaboration among teacher teams in cohorts, cognitive coaching, Assessment for Learning, and new teacher professional development—will be eliminated.	2213
4	Assistant Director of RAA	1.00	\$91,000	The position of Assistant Director of Research, Assessment, and Accountability will be eliminated.	2222
5	Special education process coordinators/ district support	1.50	\$110,750	A total of 1.5 positions will be eliminated from the special education district support staff.	1210

BUDGET REDUCTIONS FOR 2009-10

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

MARCH 9, 2009

Item	Description	FTE	Savings	Discussion	Function
6	District Medicaid	1.00	\$25,000	The person who coordinated the district Medicaid program has resigned and that position will not be filled this budget year or in next year's budget. Dr. Barnett has worked to reallocate these duties to other staff members. In addition to the budget savings shown for next year, this resignation will reduce our budget deficit in the current year by \$35,500.	2412
7	Health Services	0.40	\$30,250	The district health services coordinator, who coordinates the district's nursing staff, resigned in December. That position is being replaced with a stipend, resulting in a savings of .5 FTE.	2132
8	IITS	2.00	\$82,000	Two Instructional and Information Technology Services support staff positions will be eliminated.	2222
9	IITS operating budget reductions		\$9,787	These savings represent reductions in IITS supplies and materials budgets.	2222
10	ELL	1.50	\$90,750	The district English Language Learners coordinator is working on the reassignment of the ELL teaching staff based on buildings where ELL services are or could be offered, and caseloads at each of the schools, with the projection of reducing by 1.5 ELL teacher positions. No determination of which positions or teaching assignments in which schools has been finalized.	1271

BUDGET REDUCTIONS FOR 2009-10

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

MARCH 9, 2009

Item	Description	FTE	Savings	Discussion	Function
11	Elementary PE teachers	2.00	\$121,000	Several years ago, the district added elementary physical education positions in order to provide additional supervision of students at schools during the day and better scheduling in elementary buildings. This resource will be reduced.	1126
12	Instrumental music coordination	0.20	\$14,162	The district will implement budget reductions in the area of coordination of instrumental music.	1137
13	Administrative district support days		\$45,000	Some employees are paid for work required in their positions beyond the 187-day teacher contract. This savings results from reductions in extra-day contracts.	2411
14	Eliminate doctoral stipends		\$83,790	The Board of Education added a \$2,000 doctoral stipend to employee compensation in the 2007-08 budget. The stipend was eliminated for central office staff in the 2008-09 budget. This savings results from the elimination of the stipend for 38 other district employees with doctoral degrees.	1111, 1130, 1150, 2411, 2491, 1210, 2211, 2142

BUDGET REDUCTIONS FOR 2009-10

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

MARCH 9, 2009

Item	Description	FTE	Savings	Discussion	Function
15	Reduce Category II stipends—50% reduction (see reduction # 38 for additional Category II reductions)		\$59,889	Category II stipends are budgets that exist for teacher sponsorship of student clubs and activities. This budget was increased two years ago on the recommendation of the Substance Abuse Task Force. This budget was reduced in 2008-09 and will be further reduced by half, and each building will then make decisions about how to reallocate that reduced budget.	1111, 1130, 1150
16	Reduce Category III stipends		\$141,134	Category III stipends represent the additional stipends paid to teachers at West Boulevard Elementary School as a part of the model school project. These were partially reduced last year and this reduction will entirely eliminate all additional compensation paid to West Boulevard teachers as a part of the model school project.	1111
17	Professional development		This reduction could not be realized due to the elementary reduction 36 and the 1% DESE professional development requirement.	This estimate is calculated based on a reduction in substitute days for teacher collaboration/ professional development by 1,000 sub days. The district is looking at ways to use the yearly calendar and the schedule for regular teacher collaboration that would not require substitutes for release time, as well as reductions in professional development budgets at the district level.	2213

BUDGET REDUCTIONS FOR 2009-10

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

MARCH 9, 2009

Item	Description	FTE	Savings	Discussion	Function
18	Counselor (increased ratios— 1 elementary/.5 secondary)	1.50	\$90,750	This reduction in guidance counselor positions will result in increased student-to-counselor ratios.	2122
19	Outreach counselors	1.00	\$60,500	The district will eliminate an elementary outreach counselor position.	2122
20	Counselor (MAC Scholars)	0.50	\$35,250	The position of MAC Scholars coordinator will be reduced by .5 FTE.	2122
21	All literacy and math coaches	33.00	\$1,603,250	All literacy, math, and curriculum coach positions, at both the elementary and secondary levels, will be eliminated. Some of these positions are funded through Title I, and those Title I funds will be reallocated to other Title I programs.	1111, 1130, 1150
Total district-level reductions			\$2,973,438		
Secondary Reductions					
22	Middle school literacy support	1.30	\$76,578	Reduction of additional teacher FTE added in the last two years.	1133
23	Middle school electives	0.50	\$28,262	Reallocation of students to other electives carrying small loads.	1133
24	Middle school field trips		\$6,000	Deletion of field trips.	2551
25	Junior high student support	3.70	\$160,528	Reduction of instructional aide positions, reallocation of advisory time and student support.	1130,2122, 1210, 2411
26	Junior high class section reduction	2.93	\$173,071	Reduction of sections across a variety of content areas.	1130
27	Junior high lunchroom supervision		\$8,279	Reduction in cafeteria supervisors.	1130

BUDGET REDUCTIONS FOR 2009-10

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

MARCH 9, 2009

Item	Description	FTE	Savings	Discussion	Function
28	High schools and Career Center student support	3.50	\$200,430	Reduction in outreach and student support FTE.	1210, 2122, 2411
29	High schools and Career Center class section reductions	3.72	\$245,885	Reduction of sections across content areas.	1150
30	High school clerical support		\$12,510	Reduction of clerical support.	1150
31	High school building-level budgets		\$30,500		1150
32	Athletics		\$17,000		1420
	Total secondary reductions		\$959,043		
	Elementary Reductions				
33	Student handbook publication		\$5,415	Reduce budget of student handbook to reflect cost of 2008-09 publication costs.	1111
34	Instructional supplies		\$23,655	10% cut of schools' supplies (office items, paper, etc.)	1111
35	Office of the Principal budgets		\$4,629	10% cut in the principals' office budgets.	2411
36	Elementary professional development budgets		\$17,894	25% cut in elementary professional development.	2213
37	Field trip budgets		\$16,161	Total cut in field trip budget.	2551
38	Club stipends (see reduction #15 for additional Category II reductions)		\$19,035	Total cut of elementary clubs funding.	1111

BUDGET REDUCTIONS FOR 2009-10

ADOPTED BY THE COLUMBIA BOARD OF EDUCATION

MARCH 9, 2009

Item	Description	FTE	Savings	Discussion	Function
39	Supervision		\$19,249	5% cut in the supervision budget (lunch, playground, before and after school).	1111
40	Parents As Teachers supplies budgets		\$10,000	Reduce supply budget for PAT program.	3842
41	Special school support	1.50	\$60,000	Reductions of special programs at schools with specific funding for programs, without cutting core mission of the schools. This includes Lee, Field, West Boulevard, and Ridgeway. These reductions represent both non-certificated personnel and materials budgets.	1111
42	Title I preschool teachers		\$80,000	Cut district funds for Title I preschool program. Program costs will be shifted to Title I funding. Note: This is an increase in Title I revenue rather than a reduction of expenditures.	5451
43	Support staff	5.20	\$141,000	Reduce non-certificated support staff specific to building needs (custodial, media aides/clerks, health aides, secretaries).	1111, 2122, 2542, 2222
Total elementary reductions			\$397,038		

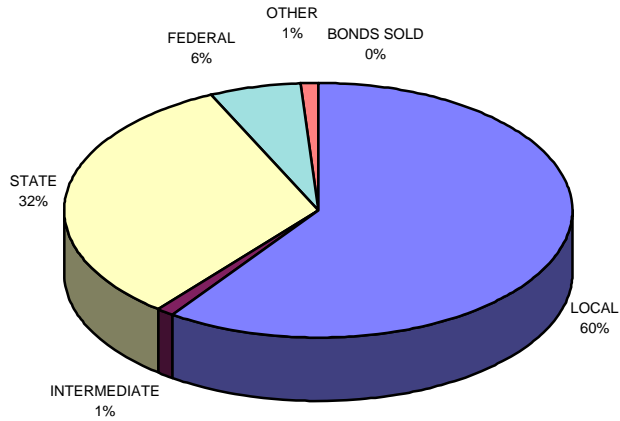
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71.05 FTE

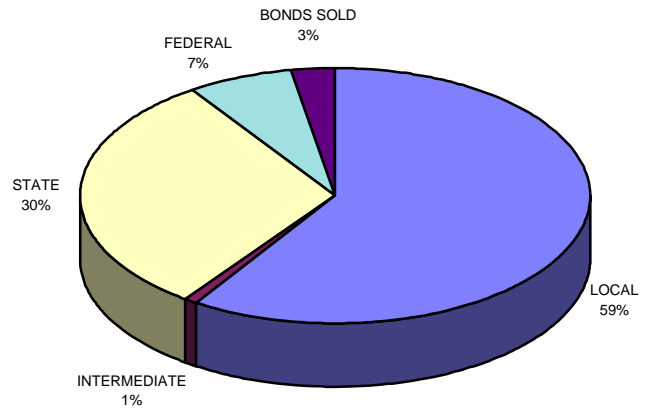
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

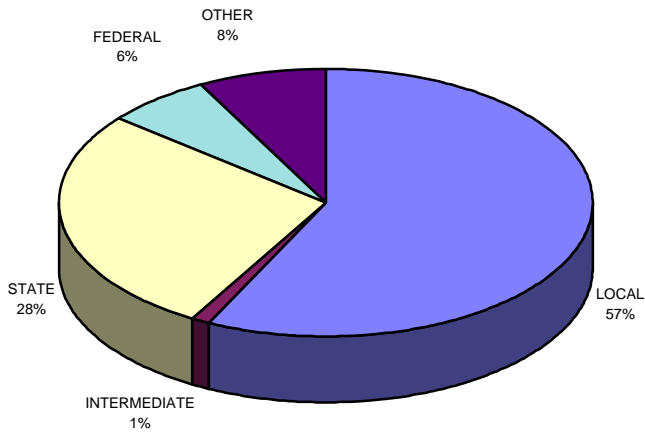
**REVENUES
FINAL BUDGET 2009-10**



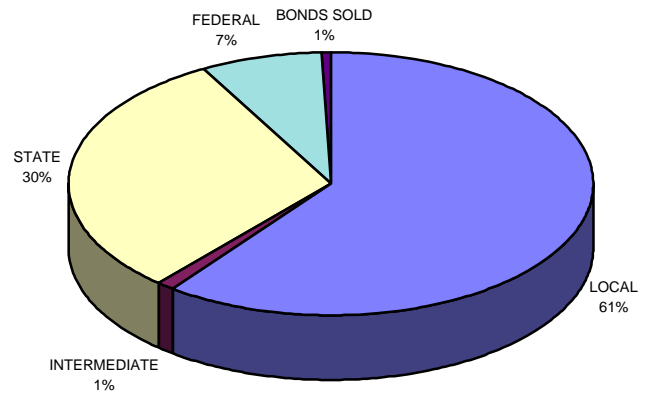
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**REVENUES
ACTUAL 2007-08**

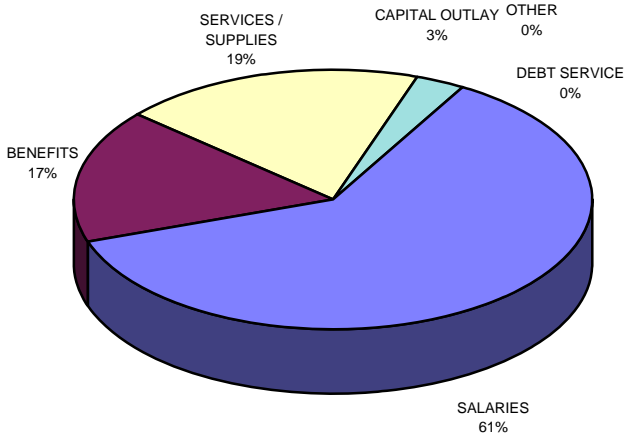


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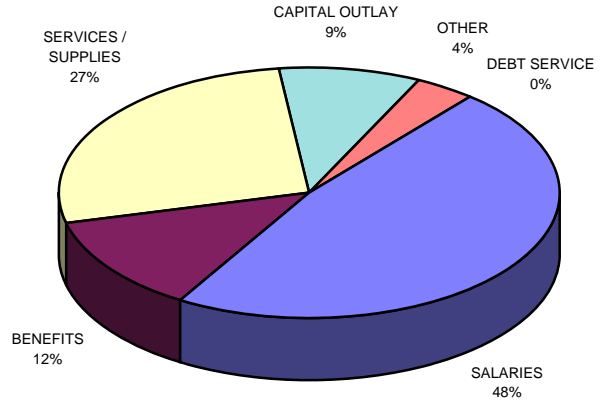


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

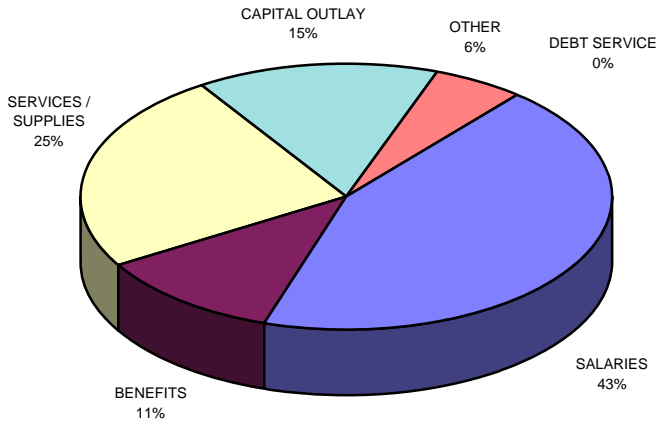
**EXPENDITURES
FINAL BUDGET 2009-10**



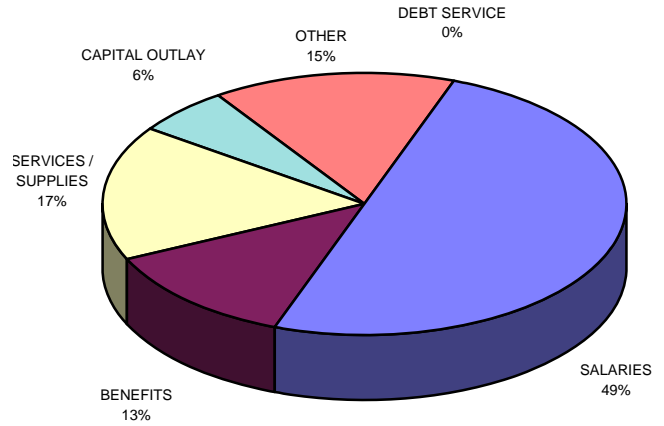
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PROJECTED ACTUAL 2008-09**



**EXPENDITURES
ACTUAL 2007-08**



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

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FINAL BUDGET
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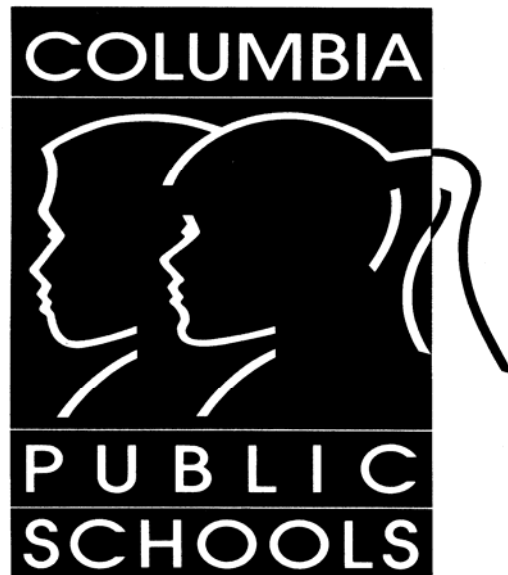
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FINAL BUDGET
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Final Budget
2009-10

Expenditures
District Operating Funds



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

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund**

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

Program: Elementary Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 22,294,603	\$ 24,457,293	\$ 23,243,385	\$ 23,861,792	\$ 23,578,653
Employee Benefits	\$ 5,291,657	\$ 6,021,086	\$ 6,187,635	\$ 6,063,951	\$ 6,265,030
Services/Supplies	\$ 3,020,541	\$ 3,283,240	\$ 2,797,408	\$ 2,786,370	\$ 3,455,026
Total	<u>\$ 30,606,801</u>	<u>\$ 33,761,619</u>	<u>\$ 32,228,428</u>	<u>\$ 32,712,113</u>	<u>\$ 33,298,709</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Schools	19	19	19	19	20
Number of Students					
September membership	7,494	7,531	7,541	7,674	7,774
February membership	7,479	7,546	7,556	7,669	7,769
Average membership	7,487	7,539	7,549	7,671	7,771
Per Pupil Cost \$	\$ 4,088	\$ 4,478	\$ 4,269	\$ 4,264	\$ 4,285
Staff FTE:					
Teachers	424.39	446.01	431.01	436.39	426.39
Fellows Participants	18.00	16.00	8.00	9.00	6.00
Instructional Aides	28.84	29.00	29.00	20.00	19.00
Support Staff/PLS	59.55	59.55	58.80	58.80	58.80
Perm Subs	8.00	8.00	0.00	0.00	0.00
Total	538.78	558.56	526.81	524.19	510.19

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

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129

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

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts. Budget allocations for this program were reallocated in the 2008/2009 budget by the assistant superintendent for elementary education based on the number of students served in each building as well as the number of teacher FTE.

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

Reductions

- Student handbook budget
- 10 percent reduction in each building's instructional supply budget
- Elimination of field trip budgets
- Elimination of Category II (Club) stipends paid to teachers
- 5 percent reduction in supervision hours paid for playground, etc
- Elimination of extra positions and stipends at Model School, Field, Lee & Ridgeway
- Change of Instructional Aide positions to library clerks
- Elimination of WBE Model school program supply budgets
- Elimination of Curriculum Coaches
- Reduction of 2.0 FTE for elementary PE instruction
- Elimination of Doctoral Stipends
- Reduction of participation in Fellows Programs

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Salaries & benefits for four new Kindergarten teachers based on student enrollment
- Increased enrollment in Career Ladder for 2009/2010
- Increased salary & service budgets for summer school due to increased enrollment
- Additional support staff FTE for Alpha Hart Lewis School opening
- Additional teacher & administrator salary & benefits for move & transition days AHLS
- Additional operating budgets for custodial & curricular start up costs of AHLS School
- Increase in teacher FTE due to reduction in participation in Fellows Program
- Increased textbook budgets for new math curriculum

Funding Sources: District operating funds.

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

Program: Middle / Junior High Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 15,832,865	\$ 17,154,145	\$ 16,590,973	\$ 16,127,553	\$ 15,688,101
Employee Benefits	\$ 3,737,188	\$ 4,191,542	\$ 4,358,420	\$ 4,148,567	\$ 4,175,788
Services/Supplies	\$ 1,363,412	\$ 1,375,620	\$ 1,242,862	\$ 1,200,604	\$ 1,497,103
Total	<u>\$ 20,933,465</u>	<u>\$ 22,721,307</u>	<u>\$ 22,192,255</u>	<u>\$ 21,476,724</u>	<u>\$ 21,360,992</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Schools	6	6	6	6	6
Number of Students					
September membership	5,031	5,036	5,041	4,934	4,934
February membership	5,009	5,014	5,019	4,905	4,905
Average membership	5,020	5,025	5,030	4,919	4,919
Per Pupil Cost \$	\$ 4,170	\$ 4,521	\$ 4,412	\$ 4,366	\$ 4,342
Staff FTE:					
Teachers	306.81	315.18	307.38	310.35	300.60
Fellows Participants	8.00	7.00	7.00	6.00	2.00
Instructional Aides	9.30	11.00	11.00	11.00	10.00
Support Staff/PLS	6.38	6.38	6.38	6.38	5.38
Perm Subs	7.00	7.00	0.00	0.00	0.00
Total	337.49	346.56	331.76	333.73	317.98

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

Program: Middle / Junior High Instruction

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

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

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

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

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

Reductions

- Elimination of field trip budgets
- Elimination in Curriculum Coaches
- Elimination of Doctoral Stipends
- Reduction in Category II (Club) Stipends by 50 percent
- Reduction of participation in Fellows Programs
- Reduction in elective and core sections taught
- Reduction in literacy support teaching positions
- Reduction support position, instructional aide, hall supervisor, advisory programs and lunch room supervision

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increased enrollment in Career Ladder for 2009/2010
- Increased salary & service budgets for summer school due to increased enrollment
- Increase in teacher FTE due to reduction in participation in Fellows Program
- Increased textbook budgets for new math curriculum
- Increase of .75 FTE for Orchestra enrollment

Funding Sources: District operating funds.

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

Program: Senior High Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 10,169,434	\$ 10,634,401	\$ 10,396,887	\$ 10,132,996	\$ 9,655,664
Employee Benefits	\$ 2,375,762	\$ 2,589,607	\$ 2,669,793	\$ 2,557,753	\$ 2,522,403
Services/Supplies	\$ 989,642	\$ 1,357,009	\$ 1,049,767	\$ 1,008,540	\$ 1,150,980
Total	<u>\$ 13,534,838</u>	<u>\$ 14,581,017</u>	<u>\$ 14,116,447</u>	<u>\$ 13,699,289</u>	<u>\$ 13,329,047</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Schools	2	2	2	2	2
Number of Students					
September membership	3,700	3,745	3,750	3,735	3,735
February membership	3,529	3,548	3,553	3,580	3,580
Average membership	3,615	3,646	3,651	3,657	3,657
Per Pupil Cost \$	\$ 3,745	\$ 3,999	\$ 3,866	\$ 3,746	\$ 3,645
Staff FTE:					
Teachers	187.99	191.71	187.21	188.18	179.46
Fellows Participants	4.00	2.00	2.00	2.00	3.00
Instructional Aides	2.75	2.00	2.00	1.00	1.00
Support Staff	4.20	4.20	4.20	4.20	3.70
Perm Subs	6.00	7.00	0.00	0.00	0.00
Total	204.94	206.91	195.41	195.38	187.16

1 fellow at no
cost

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

Program: Senior High Instruction

Function(s): Senior High Instruction
1150 through 1189

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

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

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

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

Reductions

- Elimination of Curriculum Coaches
- Elimination of Doctoral Stipends
- Reduction in Category II (Club) stipends of 50 percent
- Reduction of participation in Fellows Programs
- Reduction in elective and core sections taught
- Reduction of instructional budgets
- Reduction of Instrumental Music Coordinator FTE

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increased enrollment in Career Ladder for 2009/2010
- Increased salary & service budgets for summer school due to increased enrollment
- Increase in teacher FTE due to reduction in participation in Fellows Program
- Increased textbook budgets for new math curriculum
- Increase of 1.0 FTE for enrollment at RBHS

Funding Sources: District operating funds.

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

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 739,365	\$ 832,904	\$ 824,137	\$ 775,410	\$ 771,645
Employee Benefits	\$ 177,534	\$ 205,596	\$ 188,434	\$ 202,869	\$ 205,680
Services/Supplies	\$ 14,206	\$ 19,437	\$ 25,832	\$ 16,618	\$ 25,482
Total	<u>\$ 931,105</u>	<u>\$ 1,057,937</u>	<u>\$ 1,038,403</u>	<u>\$ 994,897</u>	<u>\$ 1,002,807</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Students					
September membership	157	145	145	125	125
February membership	161	146	146	152	152
Average membership	159	146	146	139	139
Per Pupil Cost \$	\$ 5,863	\$ 7,262	\$ 7,127	\$ 7,183	\$ 7,240
Staff FTE:					
Teachers	14.43	15.30	15.10	14.38	14.38
Instructional Aides	0.00	0.00	1.00	1.00	0.50
Total	14.43	15.30	16.10	15.38	14.88

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

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Mission: The mission of Douglass High School is to offer academic and social opportunities so students will demonstrate academic progress while developing and refining self esteem, life and communication skills, and their ability to make decisions as responsible citizens.

Program Information: This represents District expenditures for the instructional programs of Douglass High School. This includes instruction for health, art, science, math, social studies, reading, business, human environmental sciences, language arts, publications, physical education and the "entrepreneurship" programs that have been established.

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

Reductions

- Elimination of one Instructional Aide Position
- Reduction of Category II Club Stipends

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

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

Program: General Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 425,222	\$ 400,969	\$ 355,362	\$ 433,040	\$ 437,371
Employee Benefits	\$ 109,467	\$ 109,299	\$ 105,917	\$ 121,005	\$ 125,680
Services/Supplies	\$ 7,175	\$ 2,357	\$ 3,000	\$ 1,030	\$ 3,000
Total	<u>\$ 541,864</u>	<u>\$ 512,625</u>	<u>\$ 464,279</u>	<u>\$ 555,075</u>	<u>\$ 566,051</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Students					
September	55	68	68	63	63
February	67	59	59	53	53
Average	61	64	64	58	58
Per Pupil Cost \$	\$ 8,883	\$ 8,073	\$ 7,311	\$ 9,570	\$ 9,760
Staff FTE:					
Teachers	9.00	9.00	8.75	8.70	8.70
Instructional Aides	2.00	2.00	2.00	1.00	1.00
Support Staff	0.00	0.00	0.00	0.00	0.00
Total	11.00	11.00	10.75	9.70	9.70

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

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

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 academic achievement, personal effectiveness and productive citizenship.

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

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

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

Reductions

- None

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

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

Program: Special Education Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 14,259,155	\$ 15,097,633	\$ 14,824,635	\$ 15,042,132	\$ 15,110,200
Employee Benefits	\$ 4,032,765	\$ 4,425,421	\$ 4,598,869	\$ 4,437,781	\$ 4,569,138
Services/Supplies	\$ 242,505	\$ 352,698	\$ 285,797	\$ 340,252	\$ 383,357
Total	<u>\$ 18,534,425</u>	<u>\$ 19,875,752</u>	<u>\$ 19,709,301</u>	<u>\$ 19,820,165</u>	<u>\$ 20,062,695</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Students					
December Count - Special Ed	2,401	2,404	2,440	2,356	2,356
December Count - ECSE	168	175	165	138	138
Total Student December Count	2,569	2,579	2,605	2,494	2,494
Per Pupil Cost \$	\$ 7,719	\$ 8,268	\$ 8,078	\$ 8,413	\$ 8,516
Staff FTE:					
Teachers	241.26	248.89	248.89	249.24	245.74
Fellows Participants	0.00	1.00	1.00	1.00	0.00
Instructional Aides	21.57	17.00	16.00	16.00	16.00
Support Staff	169.41	169.41	157.41	157.41	156.41
Total	432.24	436.30	423.30	423.65	418.15

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

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

Reductions

- Elimination of Doctoral Stipends
- Reduction of Student Success Center staff at Jeff Jr. High
- Reduction of Literacy Specialists at Sr. High
- Elimination of 1.50 FTE in Special Education Positions

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increased enrollment in Career Ladder for 2009/2010
- Addition of state funded ECSE .50 FTE for Diagnostician and .50 FTE for an Itinerant Teacher

Funding Sources: 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.

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

Program: Gifted Program

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 937,506	\$ 990,703	\$ 940,272	\$ 945,862	\$ 978,820
Employee Benefits	\$ 209,226	\$ 227,596	\$ 226,547	\$ 226,854	\$ 236,658
Services/Supplies	\$ 50,212	\$ 49,960	\$ 41,890	\$ 38,670	\$ 38,450
Total	<u>\$ 1,196,944</u>	<u>\$ 1,268,259</u>	<u>\$ 1,208,709</u>	<u>\$ 1,211,386</u>	<u>\$ 1,253,928</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Students					
Students Served (as per the April Student Core Data Files reported to DESE)	1,117	1,011	1,275	1,049	1,129
Per Pupil Cost \$	\$ 1,072	\$ 1,254	\$ 948	\$ 1,155	\$ 1,111
Staff FTE:					
Teachers	15.51	15.68	14.50	14.50	14.50
Support Staff	1.00	1.00	1.00	1.00	1.00
Total	16.51	16.68	15.50	15.50	15.50

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

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

Reductions

- Operating supply budgets

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increased enrollment in Career Ladder for 2009/2010

Funding Sources: District operating funds.

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

Program: Title I

Function(s): Title I
1250

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 2,103,138	\$ 1,984,834	\$ 2,368,177	\$ 2,038,991	\$ 2,039,074
Employee Benefits	\$ 553,247	\$ 553,019	\$ 626,293	\$ 558,395	\$ 580,343
Services/Supplies	\$ 80,413	\$ 30,511	\$ 97,600	\$ 89,500	\$ 97,600
Total	<u>\$ 2,736,798</u>	<u>\$ 2,568,364</u>	<u>\$ 3,092,070</u>	<u>\$ 2,686,886</u>	<u>\$ 2,717,017</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Students:					
Regular School Program (as per the April Student Core Data Files reported to DESE)	1,078	1,476	1,449	1,449	1,449
Cost per Pupil \$	\$ 2,539	\$ 1,740	\$ 2,134	\$ 1,854	\$ 1,875
Staff FTE:					
Teach	37.07	40.60	40.60	35.73	35.23
Instructional Aides	17.40	14.00	14.00	15.00	15.00
Support Staff	0.00	0.00	0.00	0.00	0.00
Perm Subs	1.00	1.00	0.00	0.00	0.00
Total	55.47	55.60	54.60	50.73	50.23

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

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

Reductions

- Elimination of .50 FTE of Interventionist at Field Elementary

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increased enrollment in Career Ladder for 2009/2010

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

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

Program: English - Language Learners

Function(s): English - Language Learners
1271

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 797,041	\$ 1,068,173	\$ 1,072,071	\$ 1,142,275	\$ 1,089,370
Employee Benefits	\$ 180,335	\$ 259,314	\$ 272,639	\$ 282,064	\$ 282,471
Services/Supplies	\$ 7,387	\$ 96,039	\$ 24,300	\$ 3,286	\$ 13,500
Total	<u>\$ 984,763</u>	<u>\$ 1,423,526</u>	<u>\$ 1,369,010</u>	<u>\$ 1,427,625</u>	<u>\$ 1,385,341</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Students					
October Count as reported to DESE	574	497	497	528	528
Per Pupil Cost \$	\$ 1,716	\$ 2,864	\$ 2,755	\$ 2,704	\$ 2,624
Staff FTE:					
Teacher	16.20	20.95	20.43	21.93	20.43
Instructional Aides	0.00	0.00	0.00	0.00	0.00
Support Staff	2.63	2.63	2.63	2.63	2.63
Total	18.83	23.58	23.06	24.56	23.06

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

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.

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

Reductions

- Reduction of 1.50 Teach FTE
- Reduction in curriculum budget

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

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

Program: Vocational Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 2,432,116	\$ 2,547,621	\$ 2,502,694	\$ 2,526,163	\$ 2,557,437
Employee Benefits	\$ 548,770	\$ 599,921	\$ 618,070	\$ 606,899	\$ 631,607
Services/Supplies	\$ 457,343	\$ 478,864	\$ 456,637	\$ 515,017	\$ 559,456
Total	<u>\$ 3,438,229</u>	<u>\$ 3,626,406</u>	<u>\$ 3,577,401</u>	<u>\$ 3,648,079</u>	<u>\$ 3,748,500</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Students Served (as per the June Student Core Data Files reported to DESE)	1,250	1,343	1,345	1,345	1,350
Per Pupil Cost \$	\$ 2,751	\$ 2,700	\$ 2,660	\$ 2,712	\$ 2,777
Staff FTE:					
Teacher	41.09	40.47	39.52	44.14	42.29
Instructional Aides	1.40	1.00	1.00	1.76	1.76
Support Staff	1.32	1.32	1.32	1.32	1.32
Total	43.81	42.79	41.84	47.22	45.37

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

Program:	Vocational Instruction
Function(s):	Vocational Instruction 1301 through 1399
Mission:	The mission of vocational instruction is to provide secondary students with educational experiences which will prepare students for employment and/or continuing technical education after high school.
Program Information:	This program represents District expenditures for the vocational instructional programs with grades 7 through 12 housed in several secondary school facilities. This includes specific areas of instruction in agriculture, business/computer education, marketing and business management, health, human environmental sciences, technical and industrial.
Variance Discussion:	<p>Expenditures have a net increase after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Elimination of Doctoral Stipends• Reduction in Category II (Club) stipends of 50 percent• Reduction in 1.85 Teach FTE <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• 1 percent one time stipend for teachers and other salaried personnel• Operation of the hourly staff salary schedules• Increase of .50 percent in PSRS and .25 percent PEERS contributions• Increase in medical insurance rates paid for employees• Increased enrollment in Career Ladder for 2009/2010
Funding Sources:	This includes state funding for salary reimbursement based on an “effectiveness index” and equipment match funds, by application. Federal funding is also provided through Carl Perkins funds. In addition, tuition payments by sending districts provides reimbursement for services provided.

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

Program: Student Activities & Athletics

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 596,328	\$ 582,356	\$ 585,731	\$ 586,580	\$ 588,512
Employee Benefits	\$ 79,598	\$ 75,705	\$ 74,759	\$ 74,516	\$ 75,843
Services/Supplies	\$ 240,176	\$ 290,471	\$ 279,286	\$ 254,267	\$ 243,146
Total	<u>\$ 916,102</u>	<u>\$ 948,532</u>	<u>\$ 939,776</u>	<u>\$ 915,363</u>	<u>\$ 907,501</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
<u>Athletic Expenditures by School:</u>					
All Schools	\$ 4,228	\$ 4,440	\$ 4,440	\$ 4,440	\$ 4,440
All Secondary Schools	\$ 30,373	\$ 64,860	\$ 57,000	\$ 57,000	\$ 40,000
Hickman High School	\$ 307,340	\$ 293,096	\$ 296,402	\$ 291,531	\$ 292,218
Rock Bridge High School	\$ 281,499	\$ 311,212	\$ 302,493	\$ 294,725	\$ 297,273
Douglass High School	\$ 12,308	\$ 12,677	\$ 13,692	\$ 13,625	\$ 13,643
All Junior High Schools	\$ 3,201	\$ -	\$ -	\$ -	\$ -
Jefferson Jr. High School	\$ 71,971	\$ 63,806	\$ 67,432	\$ 64,937	\$ 66,288
Oakland Jr. High School	\$ 70,528	\$ 65,831	\$ 65,689	\$ 64,249	\$ 64,991
West Jr. High School	\$ 69,925	\$ 66,201	\$ 65,900	\$ 61,767	\$ 63,430
All Middle Schools	\$ 2,248	\$ -	\$ -	\$ -	\$ -
Gentry Middle School	\$ 21,739	\$ 23,164	\$ 22,883	\$ 23,657	\$ 24,638
Lange Middle School	\$ 20,818	\$ 19,997	\$ 20,577	\$ 18,966	\$ 19,882
Smithton Middle School	\$ 19,924	\$ 23,248	\$ 23,268	\$ 20,466	\$ 20,698
	<u>\$ 916,102</u>	<u>\$ 948,532</u>	<u>\$ 939,776</u>	<u>\$ 915,363</u>	<u>\$ 907,501</u>

Athletic travel budgets are included in transportation function 2551
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

Program: Student Activities - Athletics

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

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

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

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

Reductions

- Reduction of Athletic Director general budget

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees

<u>Athletic Revenues by School</u>	<u>Actual 2007-08</u>	<u>Projected 2008-09</u>
Hickman High	\$33,151	\$32,305
Rock Bridge High	\$43,423	\$36,538
Douglass High	\$1,491	\$1,262
Jefferson Junior High	\$6,593	\$6,546
Oakland Junior High	\$3,299	\$4,429
West Junior High	\$4,122	\$4,465
Gentry Middle	\$1,834	\$2,365
Lange Middle	\$1,656	\$760
Smithton Middle	\$3,379	\$3,330
Totals	\$98,948	\$92,000

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

Program: Adult Basic Education

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 54,097	\$ 51,341	\$ 51,341	\$ 51,341	\$ 51,854
Employee Benefits	\$ 12,725	\$ 12,433	\$ 13,061	\$ 13,116	\$ 13,648
Services/Supplies	\$ -	\$ 3,704	\$ 4,870	\$ 4,000	\$ 4,870
Total	<u>\$ 66,822</u>	<u>\$ 67,478</u>	<u>\$ 69,272</u>	<u>\$ 68,457</u>	<u>\$ 70,372</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:	1.00	1.00	1.00	1.00	1.00

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

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:	<p>Expenditures have a net increase after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• None <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• 1 percent one time stipend for teachers and other salaried personnel• Increase of .50 percent in PSRS and .25 percent PEERS contributions• Increase in medical insurance rates paid for employees
Funding Sources:	District operating funds.

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

Program: Tuition Payments

Function(s): Tuition Payments
1901 through 1999

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 280,821	\$ 279,508	\$ 400,000	\$ 340,000	\$ 400,000
Total	<u>\$ 280,821</u>	<u>\$ 279,508</u>	<u>\$ 400,000</u>	<u>\$ 340,000</u>	<u>\$ 400,000</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

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.

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

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 6,630,538	\$ 7,481,603	\$ 7,218,454	\$ 7,000,718	\$ 6,745,974
Employee Benefits	\$ 1,645,155	\$ 1,901,803	\$ 1,929,093	\$ 1,829,590	\$ 1,822,287
Services/Supplies	\$ 205,068	\$ 241,667	\$ 206,539	\$ 165,486	\$ 195,291
Total	<u>\$ 8,480,761</u>	<u>\$ 9,625,073</u>	<u>\$ 9,354,086</u>	<u>\$ 8,995,794</u>	<u>\$ 8,763,552</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:					
Professional Staff	120.35	129.45	129.45	125.97	119.95
Support Staff	36.00	39.00	39.00	31.50	29.50
Total	156.35	168.45	168.45	157.47	149.45

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

Program: Pupil Services

Function(s): Pupil Services
2101 through 2199

Mission: Pupil services include counseling and guidance, home-school communications, pupil health services, pupil accounting, and ancillary services.

Program Information: This program represents District expenditures for activities which are designed to assess and improve the well-being of students and to supplement the teaching process. Of the total expenditures for this program, counseling and guidance accounts for 55%, home school communication services accounts for 13%, pupil health services accounts for 16%, pupil accounting accounts for 2%, and ancillary services accounts for 14%.

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

Reductions

- Reduction of student support at Jr. High
- Reduction of 1.125 Outreach Counselor FTE at Jr. High and Sr. High
- Elimination of PBS Support Position
- Reduction of Student Health Coordination position to .40 FTE
- Elimination of Doctoral Stipends
- Reduction of 1.50 Guidance Counselor FTE
- Reduction of 1.0 Elementary Outreach Counselor FTE
- Reduction of MAC Scholars Counselor position to .50
- Reduction of 1.50 Elementary Nurse Secretary FTE

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increased enrollment in Career Ladder for 2009/2010

Funding Sources: District operating funds.

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

Program: Instructional Services

Function(s): Instructional Services
2201 through 2299

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 5,173,336	\$ 5,879,181	\$ 5,253,088	\$ 5,122,611	\$ 5,111,115
Employee Benefits	\$ 1,202,274	\$ 1,406,650	\$ 1,399,587	\$ 1,314,203	\$ 1,314,502
Services/Supplies	\$ 2,318,486	\$ 2,191,131	\$ 2,686,350	\$ 2,162,370	\$ 2,295,733
Total	<u>\$ 8,694,096</u>	<u>\$ 9,476,962</u>	<u>\$ 9,339,025</u>	<u>\$ 8,599,184</u>	<u>\$ 8,721,350</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:					
Professional	49.89	53.89	50.39	65.38	63.38
Instructional Aides	-	-	-	3.00	3.00
Support Staff	57.66	61.85	57.35	40.61	38.61
Total	107.55	115.74	107.74	108.99	104.99

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

Program:	Instructional Services
Function(s):	Instructional Services 2201 through 2299
Mission:	Instructional services include curriculum development and coordination, staff development, Parent Advisory Council, library and media services, Title II grant projects, research and assessment, and other grant projects.
Program Information:	This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students.
Variance Discussion:	<p>Expenditures have a net increase after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Elimination of 1.0 FTE for Office of School Improvement Staff• Elimination of 1.0 FTE for the Assistant Director of Research, Assessment & Accountability position• Elimination of 2.0 FTE in IITS – one help desk position and one computer technician• Reduction of IITS Operating Budget \$9,767• Elimination of Doctoral Stipend• 25 percent reduction in Elementary professional development budgets• Reduction of part time Elementary Media Instructional Aide position• Change of Elementary Media Center Instructional Aide positions to Library Clerk positions• Elimination of WBE Model School professional development budgets <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• 1 percent one time stipend for teachers and other salaried personnel• Operation of the hourly staff salary schedules• Increase of .50 percent in PSRS and .25 percent PEERS contributions• Increase in medical insurance rates paid for employees• Increased enrollment in Career Ladder for 2009/2010
Funding Sources:	District operating funds.

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

Program: Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 1,531,862	\$ 1,564,090	\$ 1,565,876	\$ 1,597,711	\$ 1,571,113
Employee Benefits	\$ 308,196	\$ 327,586	\$ 340,250	\$ 317,247	\$ 330,565
Services/Supplies	\$ 618,055	\$ 547,655	\$ 508,422	\$ 515,000	\$ 508,422
Total	<u>\$ 2,458,113</u>	<u>\$ 2,439,331</u>	<u>\$ 2,414,548</u>	<u>\$ 2,429,958</u>	<u>\$ 2,410,100</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:					
Professional	8.00	8.00	8.00	7.50	7.00
Support Staff	14.00	14.00	14.00	13.80	14.30
Total	22.00	22.00	22.00	21.30	21.30

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

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,
chief operations officer
chief academic officer
assistant superintendents,
director of classified and substitute personnel, and
support staff.

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

Reductions

- Elimination of Assistant Superintendent of Student Support Services position

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increase for full time Superintendent Salaries & Benefits
- Addition of 1.0 FTE to provide software conversion support

Funding Sources: District operating funds.

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

Program: Other Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 7,750,734	\$ 8,586,306	\$ 8,415,905	\$ 8,517,449	\$ 8,579,129
Employee Benefits	\$ 1,768,754	\$ 1,994,490	\$ 2,064,776	\$ 2,044,443	\$ 2,100,974
Services/Supplies	\$ 195,113	\$ 215,226	\$ 223,006	\$ 199,056	\$ 209,232
Total	<u>\$ 9,714,601</u>	<u>\$ 10,796,022</u>	<u>\$ 10,703,687</u>	<u>\$ 10,760,948</u>	<u>\$ 10,889,335</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:					
Professional	70.49	72.99	72.99	75.42	75.42
Support Staff	77.05	77.05	77.05	77.05	76.53
Total	147.54	150.04	150.04	152.47	151.95

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

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

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

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

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

Reductions

- Reduction of part time receptionist at Jr. High
- Reduction of secretarial support at Sr. High
- 10 percent reduction in elementary office of the principal budgets
- Elimination of the District Medicaid Specialist Position
- Reduction of Administrative Support extra days
- Elimination of Doctoral Stipends

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

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

Program: Business Services

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 596,956	\$ 678,824	\$ 636,614	\$ 647,753	\$ 719,231
Employee Benefits	\$ 138,379	\$ 165,591	\$ 163,900	\$ 163,937	\$ 188,952
Services/Supplies	\$ 127,796	\$ 141,998	\$ 126,195	\$ 121,195	\$ 126,195
Total	<u>\$ 863,131</u>	<u>\$ 986,413</u>	<u>\$ 926,709</u>	<u>\$ 932,885</u>	<u>\$ 1,034,378</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:	13.00	15.00	14.00	13.00	14.00

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

Program: Business Services

Function(s): Business Services
2525

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

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

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

Reductions

- None

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Addition of 1.0 FTE to provide software conversion support

Funding Sources: District operating funds.

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

Program: Maintenance Services

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 5,096,143	\$ 5,304,607	\$ 5,049,286	\$ 5,108,730	\$ 5,270,278
Employee Benefits	\$ 1,778,986	\$ 1,906,553	\$ 2,027,059	\$ 1,761,662	\$ 1,825,180
Services/Supplies	\$ 8,200,010	\$ 7,719,557	\$ 8,131,995	\$ 7,700,875	\$ 8,173,633
Total	<u>\$ 15,075,139</u>	<u>\$ 14,930,717</u>	<u>\$ 15,208,340</u>	<u>\$ 14,571,267</u>	<u>\$ 15,269,091</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:					
Administration				8.25	9.25
Support Staff				4.00	4.00
Custodial & Maintenance				185.94	183.94
Total	193.93	198.93	198.93	198.19	197.19
Utilities:					
Electric	\$ 1,920,212	\$ 2,128,515	\$ 2,253,565	\$ 2,292,759	\$ 2,610,000
Natural Gas	\$ 1,254,000	\$ 1,198,536	\$ 1,150,000	\$ 1,070,160	\$ 1,100,000
Water/Sewer	\$ 225,000	\$ 226,674	\$ 225,000	\$ 222,257	\$ 233,000
Refuse Removal	\$ 157,400	\$ 108,815	\$ 115,000	\$ 131,506	\$ 140,000
Rental	\$ 1,078,272	\$ 892,342	\$ 935,874	\$ 990,504	\$ 995,496

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

Program:	Maintenance Services
Function(s):	Maintenance Services 2542
Mission:	Maintenance services provide for the operation, maintenance, and security of the District's physical plants and campuses.
Program Information:	This program represents District expenditures for activities associated with maintaining the grounds and facilities of the District including custodial services, repair of buildings and equipment, rental of facilities and equipment and utilities.
Variance Discussion:	<p>Expenditures have a net increase after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Reduction of 2.0 elementary custodial FTE• Savings from new copier fleet plan \$250,000 <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• 1 percent one time stipend for teachers and other salaried personnel• Operation of the hourly staff salary schedules• Increase of .50 percent in PSRS and .25 percent PEERS contributions• Increase in medical insurance rates paid for employees• Set up cost for 5 new mobile classrooms• Addition of 1.0 FTE for Asbestos/Indoor Air Quality personnel• Increase in utility budgets• Increase in building lease budgets
Funding Sources:	District operating funds.

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

Program: Security Services

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 176,467	\$ 201,117	\$ 139,070	\$ 127,824	\$ 129,103
Employee Benefits	\$ 39,999	\$ 46,375	\$ 38,056	\$ 31,432	\$ 32,338
Services/Supplies	\$ 161,410	\$ 228,459	\$ 263,000	\$ 285,992	\$ 418,924
Total	<u>\$ 377,876</u>	<u>\$ 475,951</u>	<u>\$ 440,126</u>	<u>\$ 445,248</u>	<u>\$ 580,365</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:	4.37	4.37	3.37	3.37	3.37

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

Program: Security Services

Function(s): Security Services
2546

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

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

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

Reductions

- None

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees
- Increased participation in SRO cost arrangement with City of Columbia
- Mid year 08-09 off duty officer and crossing guard budget increase is retained

Funding Sources: District operating funds.

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

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 47,422	\$ 49,319	\$ 50,278	\$ 49,320	\$ 49,813
Employee Benefits	\$ 9,894	\$ 10,576	\$ 11,070	\$ 10,778	\$ 11,105
Services/Supplies	\$ 7,224,044	\$ 7,784,534	\$ 8,099,254	\$ 7,440,574	\$ 7,413,290
Total	<u>\$ 7,281,360</u>	<u>\$ 7,844,429</u>	<u>\$ 8,160,602</u>	<u>\$ 7,500,672</u>	<u>\$ 7,474,208</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
<u>Contracted Services:</u>					
Number of Buses	141	142	142	142	140
Eligible Miles	1,961,815	2,211,249	2,200,000	2,200,000	2,100,000
Students Transported	8,103	7,137	8,200	7,810	7,860
Staff FTE:	0.75	0.75	0.75	0.75	0.75

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

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

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

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

Reductions

- Reduction of fuel budgets
- Increase of First Student share in fuel costs from 54 cents per gallon to \$1.00
- Elimination of field trip transportation budgets
- Reductions in ELL bussing

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

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

Program: Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 354,087	\$ 439,501	\$ 345,837	\$ 362,290	\$ 366,174
Employee Benefits	\$ 141,913	\$ 165,794	\$ 151,928	\$ 118,112	\$ 121,026
Services/Supplies	\$ 269,379	\$ 257,355	\$ 278,774	\$ 286,129	\$ 275,084
Total	<u>\$ 765,379</u>	<u>\$ 862,650</u>	<u>\$ 776,539</u>	<u>\$ 766,531</u>	<u>\$ 762,284</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:					
Community Relations			3.50	3.50	3.50
Pre School Teach			2.98	2.98	2.98
Pre School Support			2.57	2.57	2.57
Total	49.46	50.46	9.05	9.05	9.05

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

Program: Community Services

Function(s): Community Services
3001 through 3999

Mission: Community services encompass school-community programs; Offset Print Shop, summer school, Missouri Preschool and other family/student services.

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

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

Reductions

- Summer school enrichment supply budget

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

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

Program: Parents as Teachers

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 1,040,125	\$ 1,159,344	\$ 1,041,776	\$ 1,134,416	\$ 1,146,214
Employee Benefits	\$ 205,613	\$ 245,282	\$ 249,944	\$ 250,025	\$ 258,501
Services/Supplies	\$ 90,292	\$ 83,272	\$ 89,000	\$ 87,431	\$ 79,000
Total	<u>\$ 1,336,030</u>	<u>\$ 1,487,898</u>	<u>\$ 1,380,720</u>	<u>\$ 1,471,872</u>	<u>\$ 1,483,715</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:					
Teachers			24.46	24.46	24.46
Administration			1.00	1.00	1.00
Support Staff			1.75	1.75	1.75
Total	-	-	27.21	27.21	27.21

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

Program: Parents as Teachers

Function(s): Parents as Teachers
3842

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

Program Information: The program represents expenditures for salaries and benefits and program costs to allow Parent Educators to work in the community with parents of infant to pre-school age children. This program receives a portion of their funding from the federal PAT program, based on visits made.

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

Reductions

- \$10,000 reduction in supply budgets

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary schedules
- Increase of .50 percent in PSRS and .25 percent PEERS contributions
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

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

Program: Debt Service

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 282,104
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 282,104</u>

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

Program: Debt Service

Function(s): Debt Service
5000

Mission: Debt Service uses include short-term borrowing (Tax Anticipation Notes) and Department of Natural Resources Energy Loans

Program Information: Funding of the Energy Conservation Loan obtained to allow for ground source heating and cooling at 5 elementary schools

Variance Discussion: This is a new line in 2009-2010 in order to allow for the annual payment expected on the energy lease.

Funding Sources: N/A

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

Program: Other Financing Uses

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

Expenditure Object Category	Actual 2006-07	Actual 2007-08	Original Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ -	\$ 14,302,224	\$ 10,157,277	\$ 8,825,000	\$ 6,201,324
Total	<u>\$ -</u>	<u>\$ 14,302,224</u>	<u>\$ 10,157,277</u>	<u>\$ 8,825,000</u>	<u>\$ 6,201,324</u>

Program Data: 2006-07 2007-08 2008-09 2008-09 2009-10

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

Program:	Other Financing Uses
Function(s):	Other Financing Uses 6999
Mission:	Other financing uses include inter-fund transfers as legally required, or transfers to maintain a positive fund balance position.
Program Information:	Inter-fund transfers are made to assure positive year end balances or to allow for capital purchases from various operating budgets for equipment, furniture and technology.
Variance Discussion:	The other financing increases shown are the expected inter-fund transfers necessary to avoid budgeting for a deficit in the teachers (special) fund as well as transfers to complete the lease purchase for mobile classrooms.
Funding Sources:	N/A

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

Program: Summary Budget

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 99,038,540	\$ 107,146,265	\$ 103,471,849	\$ 103,332,957	\$ 102,234,845
Employee Benefits	\$ 24,547,437	\$ 27,441,239	\$ 28,316,100	\$ 27,135,199	\$ 27,689,719
Services/Supplies	\$ 26,163,486	\$ 27,030,272	\$ 27,321,784	\$ 25,562,262	\$ 27,566,774
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -	\$ 282,104
Other Financing Uses	\$ -	\$ 14,302,224	\$ 10,157,277	\$ 8,825,000	\$ 6,201,324
Total	<u>\$ 149,749,463</u>	<u>\$ 175,920,000</u>	<u>\$ 169,267,010</u>	<u>\$ 164,855,418</u>	<u>\$ 163,974,766</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
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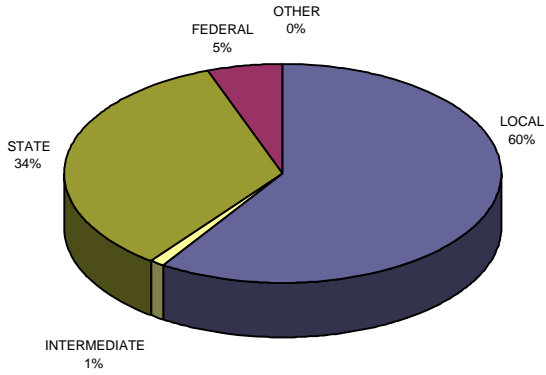
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

	FINAL BUDGET 2009-10		TOTAL
	District Operating Funds		
	<u>GENERAL</u>	<u>TEACHERS</u>	<u>FUNDS</u>
REVENUES:			
LOCAL	\$ 36,384,882	\$ 56,938,967	\$ 93,323,849
INTERMEDIATE	\$ 843,821	\$ 882,931	\$ 1,726,752
STATE	\$ 16,438,101	\$ 37,699,135	\$ 54,137,236
FEDERAL	\$ 3,320,382	\$ 5,249,384	\$ 8,569,766
OTHER	\$ 38,179	\$ 142,483	\$ 180,662
BONDS SOLD	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 57,025,365</u>	<u>\$ 100,912,900</u>	<u>\$ 157,938,265</u>
EXPENDITURES:			
SALARIES	\$ 17,592,988	\$ 84,641,857	\$ 102,234,845
BENEFITS	\$ 5,779,352	\$ 21,910,367	\$ 27,689,719
SERVICES / SUPPLIES	\$ 27,166,774	\$ 400,000	\$ 27,566,774
CAPITAL OUTLAY	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 282,104	\$ -	\$ 282,104
OTHER FINANCING USE	\$ 162,000	\$ -	\$ 162,000
TOTAL EXPENDITURES	<u>\$ 50,983,218</u>	<u>\$ 106,952,224</u>	<u>\$ 157,935,442</u>
EXCESS/(DEFICIT)			
REVENUES OVER EXPENDITURES.....	<u>\$ 6,042,147</u>	<u>\$ (6,039,324)</u>	<u>\$ 2,823</u>
INTERFUND TRANSFERS	<u>\$ (6,039,324)</u>	<u>\$ 6,039,324</u>	<u>\$ -</u>
EXCESS/(DEFICIT)			
REVENUES OVER EXPENDITURES.....	<u>\$ 2,823</u>	<u>\$ -</u>	<u>\$ 2,823</u>

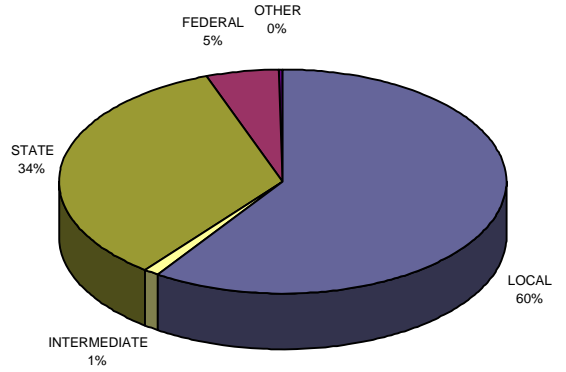
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

DISTRICT OPERATING FUNDS

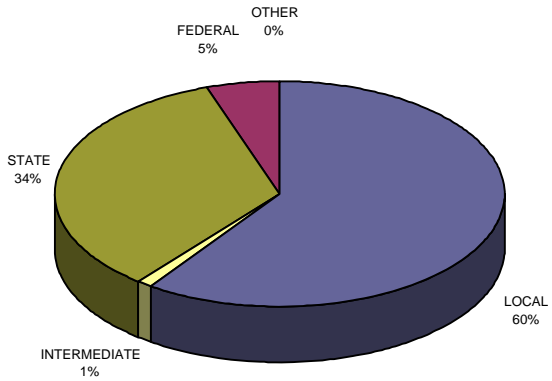
**REVENUES
FINAL BUDGET 2009-10**



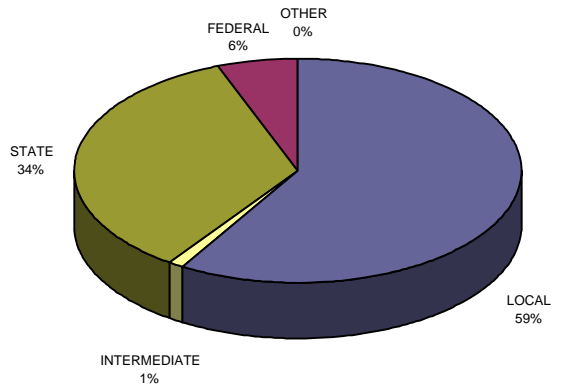
**REVENUES
PROJECTED ACTUAL 2008-09**



**REVENUES
ACTUAL 2007-08**



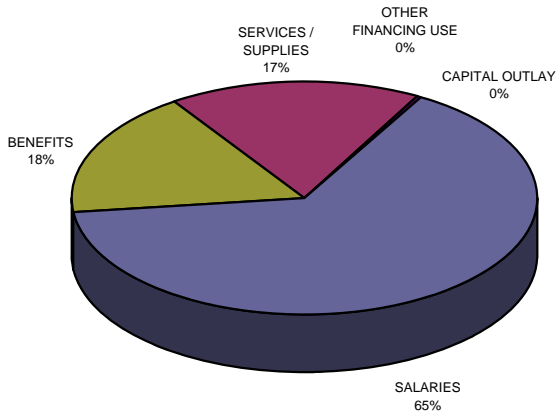
**REVENUES
ACTUAL 2006-07**



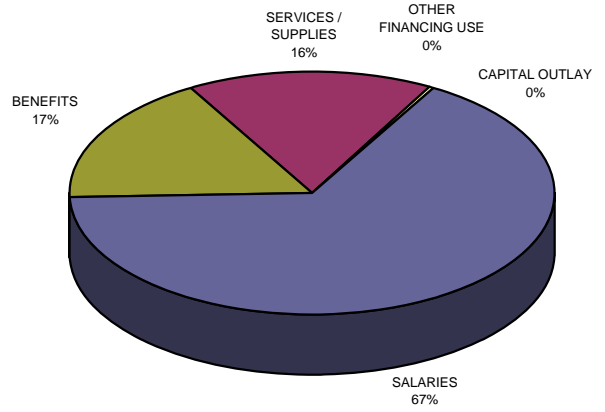
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

DISTRICT OPERATING FUNDS

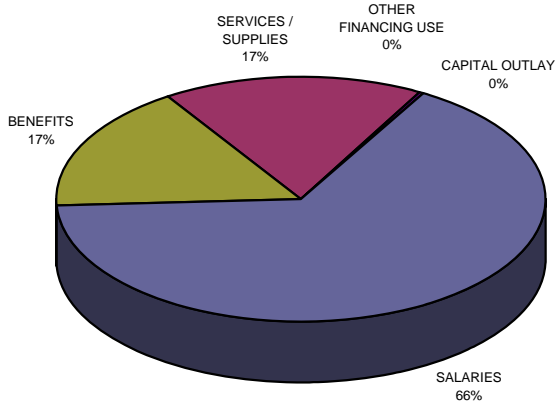
**EXPENDITURES
FINAL BUDGET 2009-10**



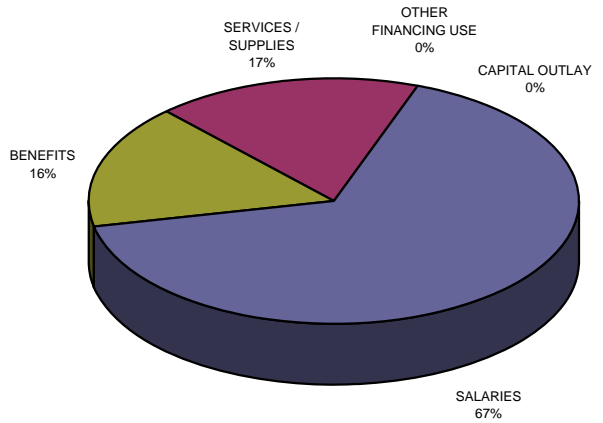
**EXPENDITURES
PROJECTED ACTUAL 2008-09**



**EXPENDITURES
ACTUAL 2007-08**



**EXPENDITURES
ACTUAL 2006-07**



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Summary Budget Variances

District Operating Funds

General Operating Fund

Teachers Fund

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

**FINAL BUDGET 2009-10
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) 2009-10	% Increase (Decrease) 2009-10
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 69,735,648	\$ 74,643,875	\$ 76,986,665	\$ 77,651,319	\$ 78,487,798	\$ 836,479	1.08%
Less: Estimate of Uncollectible Taxes	2,121,121	2,227,579	2,306,791	2,717,796	2,747,073	29,277	1.08%
Less: Estimate of County Fees	1,080,903	1,156,980	1,193,293	1,330,184	1,349,408	19,223	1.45%
5111 Net Current Tax	66,533,624	71,259,316	73,486,581	73,603,339	74,391,317	787,979	1.07%
5112 Delinquent Tax	2,132,654	3,402,344	2,069,029	2,959,227	2,959,227	-	-
5113 Proposition C Sales Tax	13,910,834	13,649,941	14,503,156	13,036,920	13,231,216	194,296	1.49%
5114 Intangible Tax	202,394	62,681	82,638	108,941	111,120	2,179	2.00%
5115 Surtax	1,472,408	1,593,142	1,591,494	1,645,120	1,678,022	32,902	2.00%
5116 In Lieu of Tax Payments	-	-	-	-	-	-	-
5121 Tuition - K-12	-	-	-	-	-	-	-
5122 Summer School Tuition	93,509	89,213	110,000	84,129	84,129	-	-
5141 Interest - Daily Account	223,862	106,134	130,589	34,000	34,000	-	-
5142 Interest - Investments	1,878,236	1,171,398	1,228,620	300,000	200,000	(100,000)	(33.33%)
5143 Interest - Intangible	-	2,379	-	-	-	-	-
5144 Interest - Collector	302,066	63,037	210,000	284,818	284,818	-	-
5171 Student Activities	108,908	98,948	100,000	92,000	95,000	3,000	3.26%
5190 Other Local	-	-	-	-	-	-	-
5191 Rentals	59,319	17,903	15,000	30,000	30,000	-	-
5192 Donations	-	-	-	-	-	-	-
5193 Offset Printing	95,749	99,158	-	73,500	90,000	16,500	22.45%
5195 Refund of Expenditure	21,284	16,735	50,000	160,000	40,000	(120,000)	(75.00%)

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

**FINAL BUDGET 2009-10
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue <u>Object Category</u>	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Budget <u>2008-09</u>	Projected Actual <u>2008-09</u>	Final Budget <u>2009-10</u>	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) <u>2009-10</u>	% Increase (Decrease) <u>2009-10</u>
5197 Sale of Misc. Items	11,771	23,348	15,000	30,000	20,000	(10,000)	(33.33%)
5199 Misc. Local Revenue	38,589	43,713	44,000	105,022	75,000	(30,022)	(28.59%)
51XX Local Sources	\$ 87,085,207	\$ 91,699,389	\$ 93,636,107	\$ 92,547,016	\$ 93,323,849	\$ 776,834	0.84%
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 752,168	\$ 761,316	\$ 755,000	\$ 700,000	\$ 700,000	\$ -	-
5221 State Assessed Utilities	853,671	862,863	849,866	858,708	858,708	-	-
5234 County Stock Insurance	175,556	137,816	144,827	168,044	168,044	-	-
52XX Intermediate Sources	\$ 1,781,395	\$ 1,761,995	\$ 1,749,693	\$ 1,726,752	\$ 1,726,752	\$ -	-
5300 State Sources							
5311 Basic Formula - State Aid	\$ 39,652,372	\$ 39,640,778	\$ 40,280,204	\$ 40,678,296	\$ 41,815,857	\$ 1,137,561	2.80%
5312 Transportation	3,014,587	3,107,609	3,100,399	3,051,790	3,051,790	-	-
5313 Exceptional Pupil Aid	-	-	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,585,946	1,715,146	1,715,147	1,715,147	1,715,147	-	-
5315 Remedial Reading	-	-	-	-	-	-	-
5316 Gifted Center	-	-	-	-	-	-	-
5317 Career Ladder	1,077,850	1,081,872	1,200,000	1,081,500	1,170,000	88,500	8.18%
5318 Free/Reduce Lunch Count	-	-	-	-	-	-	-
5319 Classroom Trust Fund	3,838,219	4,172,176	4,124,093	4,100,527	4,121,502	20,975	0.51%
5324 Parents as Teachers	882,615	975,666	625,000	975,000	975,000	-	-
5331 Free Text	-	-	-	-	-	-	-
5332 Vocational Aid	655,204	688,998	501,150	665,759	665,759	-	-

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

**FINAL BUDGET 2009-10
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) 2009-10	% Increase (Decrease) 2009-10
5334 Fair Share/Cigarette Tax	-	-	-	-	-	-	-
5351 Handicapped Census	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	242,788	276,399	270,000	253,525	253,525	-	-
5371 Readers for the Blind	2,435	4,348	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	3,070	45,895	45,720	45,799	-	(45,799)	(100.00%)
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	367,255	363,686	363,685	346,747	346,747	-	-
5397 Other State Revenue	36,370	52,271	20,000	21,909	21,909	-	-
53XX State Sources	\$ 51,358,711	\$ 52,124,844	\$ 52,245,398	\$ 52,935,999	\$ 54,137,236	\$ 1,201,237	2.27%
5400 Federal Sources							
5412 Medicaid	\$ 432,178	\$ 428,254	\$ 150,000	\$ 412,457	\$ 232,457	\$ (180,000)	(43.64%)
5427 Title II-Basic Grant	263,316	274,076	220,000	271,000	271,000	-	-
5441 Entitlement PL 94-142	3,870,690	3,412,409	4,058,344	3,366,730	3,389,918	23,188	0.69%
5442 Early Childhood, Spec Ed	409,497	247,730	360,000	343,693	345,000	1,307	0.38%
5445 School Lunch - Federal	-	-	-	-	-	-	-
5446 School Breakfast	-	-	-	-	-	-	-
5451 Title I	2,954,839	2,577,823	3,125,000	3,250,000	3,600,000	350,000	10.77%
5455 Title V	599	-	-	-	-	-	-
5456 Goals 2000 Early Childhood	-	-	-	-	-	-	-
5461 Drug Program	543	345	-	-	-	-	-
5465 Title II	717,227	730,811	800,000	731,391	731,391	-	-
5466 Title IID	-	-	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-

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

**FINAL BUDGET 2009-10
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) 2009-10	% Increase (Decrease) 2009-10
5484 Pell Funds	-	-	-	-	-	-	-
5491 School Renovation Fund	-	-	-	-	-	-	-
5496 E Rate Funds	-	-	-	-	-	-	-
5497 Other Federal Revenue							
- Hurricane Relief for Displaced Students	117,033	159,542	150,000	4,764	-	(4,764)	(100.00%)
- Youth Build	-	-	-	-	-	-	-
- Gallagher Grant	17,980	20,041	20,000	452	-	(452)	(100.00%)
- Mentoring Program	-	-	-	-	-	-	-
- LSTA	1,667	1,507	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
54XX Federal Sources	\$ 8,785,569	\$ 7,852,538	\$ 8,883,344	\$ 8,380,487	\$ 8,569,766	\$ 189,279	2.26%
5500 Donated Commodities							
5510 Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600 Other Sources							
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5631 Insurance Recoveries	715,945	35,922	-	17,500	-	(17,500)	(100.00%)
56XX Other Sources	\$ -	\$ 35,922	\$ -	\$ 17,500	\$ -	\$ (17,500)	(100.00%)

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

**FINAL BUDGET 2009-10
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) 2009-10	% Increase (Decrease) 2009-10
5800 Tuition							
5810 Tuition - Other Districts	\$ 36,149	\$ 72,395	\$ 75,000	\$ 126,773	\$ 104,305	\$ (22,468)	(17.72%)
5820 Tuition - Area Voc Fees	82,000	81,500	85,000	76,357	76,357	-	-
58XX Tuition	\$ 118,149	\$ 153,895	\$ 160,000	\$ 203,130	\$ 180,662	\$ (22,468)	(11.06%)
5900 Other Financing Sources							
5999 Other Financing Sources	\$ -	\$ 13,432,128	\$ 9,995,277	\$ 8,500,000	\$ 6,039,324	\$ (2,460,676)	(28.95%)
59XX Other Financing Sources	\$ -	\$ 13,432,128	\$ 9,995,277	\$ 8,500,000	\$ 6,039,324	\$ (2,460,676)	(28.95%)
District Operating Funds - Revenues	<u>\$ 149,129,031</u>	<u>\$ 167,060,711</u>	<u>\$ 166,669,819</u>	<u>\$ 164,310,884</u>	<u>\$ 163,977,589</u>	<u>\$ (333,294)</u>	<u>(0.20%)</u>

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

**FINAL BUDGET 2009-10
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	1 year Variance 2009-10 vs 2008-09	
						\$	%
						Increase (Decrease) 2009-10	Increase (Decrease) 2009-10
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
Elementary Instruction	\$ 30,606,801	\$ 33,761,619	\$ 32,228,428	\$ 32,712,113	\$ 33,298,709	\$ 586,596	1.79%
Middle/Junior High Instruction	20,933,465	22,721,307	22,192,255	21,476,724	21,360,992	(115,732)	(0.54%)
Senior High Instruction	13,534,838	14,581,017	14,116,447	13,699,289	13,329,047	(370,242)	(2.70%)
Douglass High Instruction	931,105	1,057,937	1,038,403	994,897	1,002,807	7,910	0.80%
General Instruction	541,864	512,625	464,279	555,075	566,051	10,976	1.98%
Special Education Instruction	18,534,425	19,875,752	19,709,301	19,820,165	20,062,695	242,530	1.22%
Gifted Program	1,196,944	1,268,259	1,208,709	1,211,386	1,253,928	42,542	3.51%
Title I	2,736,798	2,568,364	3,092,070	2,686,886	2,717,017	30,131	1.12%
English-Second Language	984,763	1,423,526	1,369,010	1,427,625	1,385,341	(42,284)	(2.96%)
Vocational Instruction	3,438,229	3,626,406	3,577,401	3,648,079	3,748,500	100,421	2.75%
Student Activities-Athletics	916,102	948,532	939,776	915,363	907,501	(7,862)	(0.86%)
Adult Basic Education	66,822	67,478	69,272	68,457	70,372	1,915	2.80%
Tuition Payments	280,821	279,508	400,000	340,000	400,000	60,000	17.65%
Pupil Services	8,480,761	9,625,073	9,354,086	8,995,794	8,763,552	(232,242)	(2.58%)
Instructional Services	8,694,096	9,476,962	9,339,025	8,599,184	8,721,350	122,166	1.42%

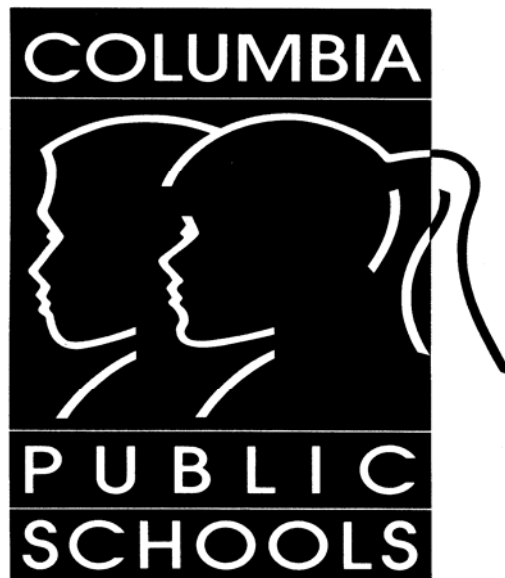
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

**FINAL BUDGET 2009-10
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	1 year Variance 2009-10 vs 2008-09	
						\$	%
						Increase (Decrease) 2009-10	Increase (Decrease) 2009-10
Administrative Services	2,458,113	2,439,331	2,414,548	2,429,958	2,410,100	(19,858)	(0.82%)
Other Administrative Services	9,714,601	10,796,022	10,703,687	10,760,948	10,889,335	128,387	1.19%
Business Services	863,131	986,413	926,709	932,885	1,034,378	101,493	10.88%
Maintenance Services	15,075,139	14,930,717	15,208,340	14,571,267	15,269,091	697,824	4.79%
Security Services	377,876	475,951	440,126	445,248	580,365	135,117	30.35%
Transportation Services	7,281,360	7,844,429	8,160,602	7,500,672	7,474,208	(26,464)	(0.35%)
Community Services	765,379	862,650	776,539	766,531	762,284	(4,247)	(0.55%)
Parents As Teachers	1,336,030	1,487,898	1,380,720	1,471,872	1,483,715	11,843	0.80%
Debt Service	-	-	-	-	282,104	282,104	-
Other Financing Uses	-	14,302,224	10,157,277	8,825,000	6,201,324	(2,623,676)	(29.73%)
Total - District Operating Funds	<u>\$ 149,749,463</u>	<u>\$ 175,920,000</u>	<u>\$ 169,267,010</u>	<u>\$ 164,855,418</u>	<u>\$ 163,974,766</u>	<u>\$ (880,652)</u>	<u>(0.53%)</u>

Final Budget
2009-10

Expenditures
Special Funded Programs



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

**Special Funded Programs
Expenditures**

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

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

Program: Debt Services

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	\$ 30,747,670	\$ 37,216,647	\$ 17,125,449	\$ 21,168,541	\$ 19,646,963
Total	<u>\$ 30,747,670</u>	<u>\$ 37,216,647</u>	<u>\$ 17,125,449</u>	<u>\$ 21,168,541</u>	<u>\$ 19,646,963</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

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 2009 the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. For fiscal year 2010 the levy for debt service purposes will be determined upon receipt of the preliminary assessed valuation from the county assessor and the state auditor's worksheets for calculating the tax levy.

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

Program: Capital Projects

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 10,865,318</u>	<u>\$ 25,705,917</u>	<u>\$ 27,500,000</u>	<u>\$ 26,538,138</u>	<u>\$ 10,000,000</u>
Total	<u>\$ 10,865,318</u>	<u>\$ 25,705,917</u>	<u>\$ 27,500,000</u>	<u>\$ 26,538,138</u>	<u>\$ 10,000,000</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

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 was 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. A planned April 2009 issue of \$20,000,000 for funding of construction of phase I of the new high school was delayed. \$2,000,000 was issued for the purpose of design of a single phase build high school to be put before the voters at a later date. Additional capital projects are funded from the operating tax levy and the reserve funds.

This budget is based on an increase in the capital projects fund portion of the local tax levy from \$.01 to \$.02.

Funding Sources: The issuance of general obligation bonds as approved by the voters and a \$.02 tax levy for capital projects.

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

Program: Food Services

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 1,954,997	\$ 1,979,456	\$ 1,943,342	\$ 1,966,356	\$ 2,018,453
Employee Benefits	\$ 732,353	\$ 922,599	\$ 797,030	\$ 741,019	\$ 762,656
Services/Supplies/Capital Outlay	\$ 3,388,002	\$ 3,589,231	\$ 3,135,000	\$ 3,785,000	\$ 3,800,000
Total	<u>\$ 6,075,352</u>	<u>\$ 6,491,286</u>	<u>\$ 5,875,372</u>	<u>\$ 6,492,375</u>	<u>\$ 6,581,109</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:					
Administrative				4.00	4.00
Support Staff				3.88	3.88
Maintenance Staff				2.00	2.00
Kitchen Staff				115.94	115.94
Total	110.94	110.94	110.94	125.82	125.82

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

Program: Food Services

Function(s): Food Services
2561

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

Program Information: This program represents expenditures for the operation of the Food Services program including operating costs, food purchases and equipment. This program is self sustaining, receiving no support from the operating budget or tax levy.

Variance Discussion: This budget includes the improvement of benefits for medical insurance premiums and increases in retirement rates, as well as operation of support staff salary schedules and a one percent stipend to salaried personnel.

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

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

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

Program: Student Activities

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 25,212	\$ 31,293	\$ -	\$ -	\$ -
Employee Benefits	\$ 7,170	\$ 9,784	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 1,597,782	\$ 1,853,609	\$ 1,842,359	\$ 1,573,500	\$ 1,580,000
Total	<u>\$ 1,630,164</u>	<u>\$ 1,894,686</u>	<u>\$ 1,842,359</u>	<u>\$ 1,573,500</u>	<u>\$ 1,580,000</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
<u>Expenditure by School:</u>					
All Secondary Schools	\$ -	\$ 7,041	\$ -	\$ -	\$ -
Hickman High School	\$ 540,655	\$ 699,207	\$ 675,450	\$ 500,000	\$ 500,000
Rock Bridge High School	\$ 505,140	\$ 653,621	\$ 529,409	\$ 500,000	\$ 500,000
Douglass High School	\$ 7,588	\$ 5,408	\$ 11,500	\$ 10,000	\$ 10,000
Columbia Career Center	\$ 171,750	\$ 180,352	\$ 177,000	\$ 170,000	\$ 175,000
Jefferson Jr. High School	\$ 42,524	\$ 52,834	\$ 64,500	\$ 64,500	\$ 65,000
Oakland Jr. High School	\$ 98,625	\$ 59,908	\$ 93,500	\$ 65,000	\$ 65,000
West Jr. High School	\$ 118,501	\$ 103,858	\$ 109,000	\$ 109,000	\$ 110,000
Gentry Middle School	\$ 64,964	\$ 75,067	\$ 102,000	\$ 75,000	\$ 65,000
Lange Middle School	\$ 48,933	\$ 38,517	\$ 41,500	\$ 41,500	\$ 50,000
Smithton Middle School	\$ 31,484	\$ 18,873	\$ 38,500	\$ 38,500	\$ 40,000

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

Program: Student Activities

Function(s): Student Activities
1401 through 1499

Mission: The mission of the student activities program is to provide well-balanced and comprehensive co-curricular and extracurricular activities in keeping with the educational philosophy and instructional objectives of the District.

Program Information: This program represents expenditures from student funds which, while under the supervision of the Board of Education, belong to the individual student groups/clubs are for student projects.

Variance Discussion: N/A

Funding Sources: Student fees and fundraising projects.

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

Program: Adult Education

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 999,662	\$ 1,014,679	\$ 923,361	\$ 877,961	\$ 847,005
Employee Benefits	\$ 247,678	\$ 331,983	\$ 226,226	\$ 226,226	\$ 224,554
Services/Supplies/Capital Outlay	\$ 503,526	\$ 821,242	\$ 635,115	\$ 604,938	\$ 650,117
Total	<u>\$ 1,750,866</u>	<u>\$ 2,167,904</u>	<u>\$ 1,784,702</u>	<u>\$ 1,709,125</u>	<u>\$ 1,721,676</u>

<u>Program Data:</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Staff FTE:					
Admin & Admin Support				11.37	11.37
Adult Teachers				18.76	18.76
Total	35.18	35.18	35.18	30.13	30.13

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

Program: Adult Education

Function(s): Adult Education
1601 through 1699

Mission: The mission of the adult education program is to identify and provide for the continuing educational needs of the public. This fund is self sustaining, receiving no funding from the operating budget.

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

Variance Discussion: Services and Supplies is increased while final estimations of student PELL grants are determined. Operation of support staff salary schedules and improvement in retirement rates and medical insurance premiums is included in this budget.

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

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

Program: Grants and Donations Fund

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 1,310,242	\$ 1,207,788	\$ 1,437,968	\$ 1,437,968	\$ 938,287
Employee Benefits	\$ 297,293	\$ 293,005	\$ 272,736	\$ 272,736	\$ 239,973
Services/Supplies/Capital Outlay	\$ 4,114,753	\$ 3,682,315	\$ 3,376,840	\$ 3,146,840	\$ 3,077,800
Total	<u>\$ 5,722,288</u>	<u>\$ 5,183,108</u>	<u>\$ 5,087,544</u>	<u>\$ 4,857,544</u>	<u>\$ 4,256,060</u>

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

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 Columbia Public Schools Foundation and the Assistance League of Mid-Missouri.

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

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

Funding Sources: Public and private funds.

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

Program: Summary Budget

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 4,290,113	\$ 4,233,216	\$ 4,304,671	\$ 4,282,285	\$ 3,803,745
Employee Benefits	\$ 1,284,494	\$ 1,557,371	\$ 1,295,992	\$ 1,239,981	\$ 1,227,183
Services/Supplies/Capital Outlay	\$ 20,469,381	\$ 35,652,314	\$ 36,489,314	\$ 35,648,416	\$ 19,107,917
Debt Serv/Lease Pur	\$ 30,747,670	\$ 37,216,647	\$ 17,125,449	\$ 21,168,541	\$ 19,646,963
Total	<u>\$ 56,791,658</u>	<u>\$ 78,659,548</u>	<u>\$ 59,215,426</u>	<u>\$ 62,339,223</u>	<u>\$ 43,785,808</u>

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

**FINAL BUDGET 2009-10
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	\$ 16,468,594	\$ 758,079	\$ 3,255,000	\$ 1,580,000	\$ 1,004,769	\$ 1,713,361	\$ 24,779,803
INTERMEDIATE	\$ 279,944	\$ 4,923	\$ -	\$ -	\$ -	\$ -	\$ 284,867
STATE	\$ 1,535,091	\$ 2,099,226	\$ 50,000	\$ -	\$ 120,500	\$ 1,835,000	\$ 5,639,817
FEDERAL	\$ -	\$ -	\$ 2,992,000	\$ -	\$ 623,019	\$ 707,699	\$ 4,322,718
OTHER	\$ -	\$ 2,762,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 3,162,000
BONDS SOLD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 18,283,629	\$ 5,624,228	\$ 6,697,000	\$ 1,580,000	\$ 1,748,288	\$ 4,256,060	\$ 38,189,205
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 2,018,453	\$ -	\$ 847,005	\$ 938,287	\$ 3,803,745
BENEFITS	\$ -	\$ -	\$ 762,656	\$ -	\$ 219,421	\$ 239,973	\$ 1,222,050
SERVICES / SUPPLIES	\$ -	\$ -	\$ 3,800,000	\$ 1,580,000	\$ 655,250	\$ 3,077,800	\$ 9,113,050
CAPITAL OUTLAY	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
DEBT SERVICE	\$ 19,646,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,646,963
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 19,646,963	\$ 10,000,000	\$ 6,581,109	\$ 1,580,000	\$ 1,721,676	\$ 4,256,060	\$ 43,785,808
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ (1,363,334)	\$ (4,375,772)	\$ 115,891	\$ -	\$ 26,612	\$ -	\$ (5,596,603)

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Summary Budget Variances

Special Funded Programs

Debt Services Fund

Capital Projects Fund

Food Services Fund

Student Activities Fund

Adult Education Fund

Grants and Donations Fund

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

**FINAL BUDGET 2009-10
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) 2009-10	% Increase (Decrease) 2009-10
Special Funded Programs							
<i>Debt Services, Capital Projects, Food Services Student Activities, Adult Education and Grants and Donations Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 14,672,914	\$ 15,550,582	\$ 16,038,656	\$ 16,053,843	\$ 16,473,256	\$ 419,413	2.61%
Less: Estimate of Uncollectible Taxes	446,264	466,502	483,080	561,885	576,564	14,679	2.61%
Less: Estimate of County Fees	227,430	241,034	248,599	240,808	247,099	6,291	2.61%
5111 Net Current Tax	13,999,220	14,843,046	15,306,977	15,251,151	15,649,593	398,442	2.61%
5112 Delinquent Tax	444,655	711,510	430,971	631,693	631,693	-	-
5114 Intangible Tax	42,584	13,059	17,362	22,579	23,031	452	2.00%
5115 Surtax	309,801	331,915	333,505	340,949	347,767	6,818	2.00%
5116 In Lieu of Tax Payments	40,116	33,613	35,000	23,334	23,334	-	-
5121 Tuition - K-12	33,489	34,289	60,000	45,000	60,000	15,000	33.33%
5123 Tuition - Adult Ed	896,562	964,157	933,250	729,000	1,000,369	271,369	37.22%
5141 Interest - Daily Account	194,526	81,395	54,275	41,400	43,900	2,500	6.04%
5142 Interest - Investments	1,100,586	1,041,571	1,047,400	454,000	364,000	(90,000)	(19.82%)
5143 Interest - Intangible	10,007	496	-	-	-	-	-
5144 Interest - Collector	63,556	13,195	38,500	62,755	62,755	-	-
5145 Interest - Escrow Agent	1,158,632	794,317	-	46,279	-	(46,279)	(100.00%)
5146 Interest - Bond Premium	-	-	-	-	-	-	-
5151 Food Sales - Program	2,124,414	1,954,013	2,170,000	2,150,000	2,165,000	15,000	0.70%
5165 Food Sales - Non Program	1,043,154	1,090,397	950,000	1,050,000	1,050,000	-	-
5171 Student Activities	1,644,476	1,905,509	1,842,359	1,277,500	1,580,000	302,500	23.68%
5172 Vending Revenue	44,402	32,604	65,000	35,000	65,000	30,000	85.71%
5189 Enrichment Tuition	7,670	8,995	12,000	12,000	12,000	-	-

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

**FINAL BUDGET 2009-10
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) 2009-10	% Increase (Decrease) 2009-10
5190 Other Local	355,081	309,681	200,124	249,124	93,361	(155,763)	(62.52%)
5191 Rentals	-	675	-	-	-	-	-
5192 Donations	670,897	442,074	760,000	398,772	725,000	326,228	81.81%
5195 Refund of Expenditure	3,251	4,690	5,000	5,000	5,000	-	-
5197 Sale of Misc Items	-	-	-	35,000	-	-	-
5198 Fundraising Activities	29,069	17,909	-	17,251	-	(17,251)	(100.00%)
5199 Misc. Local Revenue	2,474	102,979	317,289	152,095	100,000	(52,095)	(34.25%)
- Project Construct	351,932	338,094	587,194	575,000	778,000	203,000	35.30%
- E-Rate	-	91,495	-	210,529	-	-	-
51XX Local Sources	\$ 24,570,554	\$ 25,161,678	\$ 25,166,206	\$ 23,815,411	\$ 24,779,803	\$ 1,209,921	5.08%
5200 Intermediate Sources							
5221 State Assessed Utilities	\$ 242,451	\$ 253,960	\$ 250,134	\$ 250,038	\$ 250,038	\$ -	-
5234 County Stock Insurance	36,938	28,713	30,174	34,829	34,829	-	-
52XX Intermediate Sources	\$ 279,389	\$ 282,673	\$ 280,308	\$ 284,867	\$ 284,867	\$ -	-
5300 State Sources							
5311 Basic Formula - State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5318 Free/Reduce Lunch Count	-	-	-	-	-	-	-
5319 Classroom Trust Fund	1,673,132	1,653,790	1,634,731	1,633,949	1,634,317	368	0.02%
5332 Vocational Aid	177,230	195,362	95,985	160,500	120,500	(40,000)	(24.92%)
5333 School Lunch Assistance	45,687	47,474	45,000	47,500	50,000	2,500	5.26%
5336 Incentive Grants	-	-	-	-	-	-	-
5337 Adult Basic Education	58,460	168,512	8,500	51,358	-	(51,358)	(100.00%)

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

**FINAL BUDGET 2009-10
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$	%
						Increase (Decrease) 2009-10	Increase (Decrease) 2009-10
5338 Literacy Grant	65,451	74,286	75,000	75,000	60,000	(15,000)	(20.00%)
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	-	-	-	-	-	-	-
5358 Safe Schools Grant	-	-	-	-	-	-	-
5359 Vocational Enhancement Grant	1,207,283	468,897	700,000	3,853,998	2,700,000	(1,153,998)	(29.94%)
5362 A+ Schools	38,885	29,884	30,000	43,000	-	(43,000)	(100.00%)
5364 Grants For School Technology	-	25,765	-	-	-	-	-
5367 School Health Grant	89,010	87,120	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-	-
5371 Readers For The Blind	-	30,000	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	-	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	-	-	-	-	-	-	-
5382 Missouri Preschool Project	65,000	65,000	65,000	65,000	65,000	-	-
5383 Read to be Ready	-	-	-	-	-	-	-
5397 Other State Revenue	2,288	3,597	-	-	-	-	-
- Project Construct	1,350,506	1,268,811	1,410,000	1,290,000	895,000	(395,000)	(30.62%)
- Networking with High Schools	-	-	-	-	-	-	-
- Lewis & Clark Conservation	1,198	378	-	-	-	-	-
- Child Care Consortium - PAT	50,000	21,250	25,000	25,000	25,000	-	-
- School, Family, Community	-	-	-	-	-	-	-
- Math	-	-	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-	-	-
- Educare	-	-	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-	-	-
- Reading Recovery	-	-	-	-	-	-	-
53XX State Sources	\$ 4,824,130	\$ 4,140,126	\$ 4,179,216	\$ 7,335,305	\$ 5,639,817	\$ (1,695,488)	(23.11%)

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

**FINAL BUDGET 2009-10
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	<u>1 Year Variance 2009-10 vs 2008-09</u>	
						<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
5400 Federal Sources							
5421 Vocational Education - Spec. Proj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5423 Public Safety Grant	-	-	-	-	-	-	-
5427 Title II-Basic Grant	28,834	84,356	-	-	-	-	-
5435 Workforce Investment Act	9,762	7,672	14,801	14,801	-	(14,801)	(100.00%)
5436 Adult Basic Education	339,369	232,407	364,334	364,334	358,019	(6,315)	(1.73%)
5441 Entitlement PL 94-142	61,250	4,262	-	-	-	-	-
5445 School Lunch - Federal	2,061,741	2,200,894	2,021,000	2,374,629	2,400,000	25,371	1.07%
5446 School Breakfast	572,915	626,937	474,000	624,365	584,000	(40,365)	(6.46%)
5447 School Milk	-	-	-	5,380	6,000	-	-
5448 After School Snacks	832	666	1,000	2,000	2,000	-	-
5451 Title I	8,333	149,810	16,445	51,445	-	(51,445)	(100.00%)
5454 Comprehensive School Reform	-	-	-	-	-	-	-
5455 Title VI	42,819	77,237	9,948	9,948	-	(9,948)	(100.00%)
5456 Goals 2000 - Early Childhood	-	-	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-	-	-
5461 Drug Program	132,272	50,488	86,080	86,080	65,756	(20,324)	(23.61%)
5462 Title III	135,683	95,714	90,717	90,717	30,000	(60,717)	(66.93%)
5465 Title II	1,135,969	1,273,044	578,816	578,816	499,943	(78,873)	(13.63%)
5466 Title IID	-	1,367	-	-	-	-	-
5472 Child Care Development	40,000	40,000	40,000	40,000	50,000	10,000	25.00%
5473 Learn and Serve Grant	-	-	-	-	-	-	-
5474 School To Work Grant	-	-	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-	-	-

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

**FINAL BUDGET 2009-10
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) 2009-10	% Increase (Decrease) 2009-10
5481 USDA-Summer Program	990	2,880	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	160,971	194,240	275,000	195,000	275,000	80,000	41.03%
5496 E Rate Funds	31,904	-	-	-	-	-	-
5497 Other Federal Revenue	8,495	3,911	-	9,336	2,000	(7,336)	(78.58%)
- Hurricane Relief for Displaced Students	-	-	-	-	-	-	-
- Youth Build	-	-	-	-	-	-	-
- Gallagher Grant	17,664	18,741	16,000	20,000	50,000	30,000	150.00%
- Mentoring Program	159,392	56,773	50,000	-	-	-	-
- LSTA	-	-	-	-	-	-	-
- Parent Involvement	-	-	-	16,000	-	(16,000)	(100.00%)
5498 Comprehensive School Reform	-	-	-	-	-	-	-
54XX Federal Sources	\$ 4,949,195	\$ 5,121,399	\$ 4,038,141	\$ 4,482,851	\$ 4,322,718	\$ (160,753)	(3.59%)
5500 Donated Commodities							
5510 Donated Commodities	\$ 337,700	\$ 493,235	\$ 300,000	\$ 400,000	\$ 400,000	\$ -	-
55XX Donated Commodities	\$ 337,700	\$ 493,235	\$ 300,000	\$ 400,000	\$ 400,000	\$ -	-
5600 Other Sources							
5600 Energy Conservation Lease	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000	\$ 2,600,000	-
5611 Sale of Bonds	-	40,005,000	20,000,000	1,979,820	-	\$ (1,979,820)	(100.00%)
5631 Insurance Recoveries	9,544	61,299	42,000	616,395	-	(616,395)	(100.00%)
5651 Premium on Sale of Bonds	45,014	26,664	700,000	135,650	-	(135,650)	(100.00%)
5692 Proceeds - Bond Refunding	-	-	-	2,895,180	-	(2,895,180)	(100.00%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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**FINAL BUDGET 2009-10
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	<u>1 Year Variance 2009-10 vs 2008-09</u>	
						<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
56XX Other Sources	\$ 54,558	\$ 40,092,963	\$ 20,742,000	\$ 5,627,045	\$ 2,600,000	\$ (3,027,045)	(53.79%)
5800 Tuition							
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5820 Tuition - Area Voc Fees	-	-	-	-	-	-	-
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 47,587	\$ 1,668,741	\$ 162,000	\$ 200,000	\$ 162,000	\$ (38,000)	(19.00%)
59XX Other Financing Sources	\$ 47,587	\$ 1,668,741	\$ 162,000	\$ 200,000	\$ 162,000	\$ (38,000)	(19.00%)
Special Funded Programs - Revenues	<u>\$ 35,063,113</u>	<u>\$ 76,960,815</u>	<u>\$ 54,867,871</u>	<u>\$ 42,145,479</u>	<u>\$ 38,189,205</u>	<u>\$ (3,711,365)</u>	<u>(8.81%)</u>

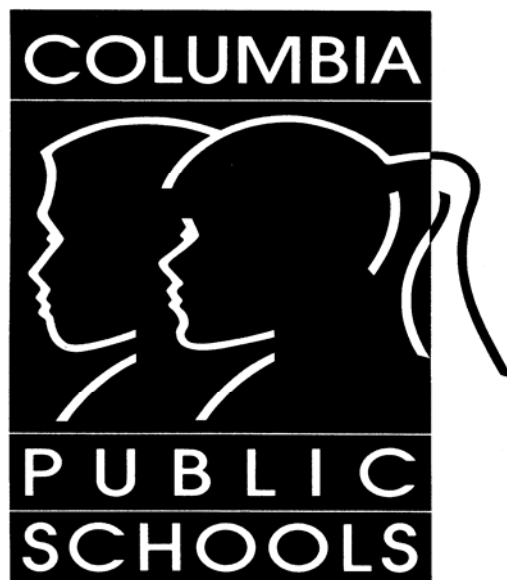
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

**FINAL BUDGET 2009-10
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Programs</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	1 year Variance 2009-10 vs 2008-09	
						<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
Special Funded Programs							
<i>Debt Services, Capital Projects, Food Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>							
Debt Services	\$ 30,747,670	\$ 37,216,647	\$ 17,125,449	\$ 21,168,541	\$ 19,646,963	\$ (1,521,578)	(7.19%)
Capital Projects	10,865,318	25,705,917	27,500,000	26,538,138	10,000,000	(16,538,138)	(62.32%)
Food Services	6,075,352	6,491,286	5,875,372	6,492,375	6,581,109	88,734	1.37%
Student Activities	1,630,164	1,894,686	1,842,359	1,573,500	1,580,000	6,500	0.41%
Adult Education	1,750,866	2,167,904	1,784,702	1,709,125	1,721,676	12,551	0.73%
Grants and Donations Fund	5,722,288	5,183,108	5,087,544	4,857,544	4,256,060	(601,484)	(12.38%)
Total - Special Funded Programs	<u>\$ 56,791,658</u>	<u>\$ 78,659,548</u>	<u>\$ 59,215,426</u>	<u>\$ 62,339,223</u>	<u>\$ 43,785,808</u>	<u>\$ (18,553,415)</u>	<u>(29.76%)</u>

Final Budget
2009-10

Revenues



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

**FINAL BUDGET 2009-10
SUMMARY REVENUE ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
All Funds - Revenues					
5100 Local Sources					
5111 Current Tax	\$ 84,408,562	\$ 90,194,457	\$ 93,025,321	\$ 90,697,718	\$ 94,124,575
Less: Estimate of Uncollectible Taxes	2,567,385	2,694,081	2,789,871	2,789,464	3,294,360
Less: Estimate of County Fees	1,308,333	1,398,014	1,441,892	1,397,788	1,577,283
5111 Net Current Tax	80,532,844	86,102,362	88,793,558	88,854,489	90,040,911
5112 Delinquent Tax	2,577,309	4,113,854	2,500,000	3,590,920	3,590,920
5113 Proposition C Sales Tax	13,910,834	13,649,941	14,503,156	13,036,920	13,231,216
5114 Intangible Tax	244,978	75,740	100,000	131,520	134,151
5115 Surtax	1,782,209	1,925,057	1,924,999	1,986,069	2,025,789
5116 In Lieu of Tax Payments	40,116	33,613	35,000	23,334	23,334
5121 Tuition - K-12	33,489	34,289	60,000	45,000	60,000
5122 Summer School Tuition	93,509	89,213	110,000	84,129	84,129
5123 Tuition - Adult Ed	896,562	964,157	933,250	729,000	1,000,369
5141 Interest - Daily Account	418,388	187,529	184,864	75,400	77,900
5142 Interest - Investments	2,978,822	2,212,969	2,276,020	754,000	564,000
5143 Interest - Intangible	10,007	2,875	-	-	-
5144 Interest - Collector	365,622	76,232	248,500	347,573	347,573
5145 Interest - Escrow Agent	1,158,632	794,317	-	46,279	-
5146 Interest - Bond Premium	-	-	-	-	-
5151 Food Sales - Program	2,124,414	1,954,013	2,170,000	2,150,000	2,165,000
5165 Food Sales - Non Program	1,043,154	1,090,397	950,000	1,050,000	1,050,000
5171 Student Activities	1,753,384	2,004,457	1,942,359	1,369,500	1,675,000
5172 Vending Revenue	44,402	32,604	65,000	35,000	65,000
5189 Enrichment Tuition	7,670	8,995	12,000	12,000	12,000
5190 Other Local	355,081	309,681	200,124	249,124	93,361
5191 Rentals	59,319	18,578	15,000	30,000	30,000
5192 Donations	670,897	442,074	760,000	398,772	725,000
5193 Offset Printing	95,749	99,158	-	73,500	90,000
5195 Refund of Expenditure	24,535	21,425	55,000	165,000	45,000
5197 Sale of Misc. Items	11,771	23,348	15,000	65,000	20,000
5198 Fundraising Activities	29,069	17,909	-	17,251	-
5199 Misc. Local Revenue	41,063	146,692	361,289	257,117	175,000
- Project Construct	351,932	338,094	587,194	575,000	778,000
- E-Rate	-	91,495	-	210,529	-
51XX Local Sources	\$ 111,655,761	\$ 116,861,067	\$ 118,802,313	\$ 116,362,426	\$ 118,103,653
5200 Intermediate Sources					
5211 Fines and Forfeitures	\$ 752,168	\$ 761,316	\$ 755,000	\$ 700,000	\$ 700,000
5221 State Assessed Utilities	1,096,122	1,116,823	1,100,000	1,108,746	1,108,746
5234 County Stock Insurance	212,494	166,529	175,001	202,873	202,873
52XX Intermediate Sources	\$ 2,060,784	\$ 2,044,668	\$ 2,030,001	\$ 2,011,619	\$ 2,011,619

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

**FINAL BUDGET 2009-10
SUMMARY REVENUE ALL OBJECTS**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10
5300 State Sources					
5311 Basic Formula - State Aid	\$ 39,652,372	\$ 39,640,778	\$ 40,280,204	\$ 40,678,296	\$ 41,815,857
5312 Transportation	3,014,587	3,107,609	3,100,399	3,051,790	3,051,790
5313 Exceptional Pupil Aid	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,585,946	1,715,146	1,715,147	1,715,147	1,715,147
5315 Remedial Reading	-	-	-	-	-
5316 Gifted Center	-	-	-	-	-
5317 Career Ladder	1,077,850	1,081,872	1,200,000	1,081,500	1,170,000
5318 Free/Reduce Lunch Count	-	-	-	-	-
5319 Classroom Trust Fund	5,511,351	5,825,966	5,758,824	5,734,476	5,755,819
5324 Parents as Teachers	882,615	975,666	625,000	975,000	975,000
5331 Free Text	-	-	-	-	-
5332 Vocational Aid	832,434	884,360	597,135	826,259	786,259
5333 School Lunch Assistance	45,687	47,474	45,000	47,500	50,000
5334 Fair Share/Cigarette Tax	-	-	-	-	-
5337 Adult Basic Education	58,460	168,512	8,500	51,358	-
5338 Literacy Grant	65,451	74,286	75,000	75,000	60,000
5351 Handicapped Census	-	-	-	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-
5353 Customized Training	-	-	-	-	-
5358 Safe Schools Grant	-	-	-	-	-
5359 Vocational Enhancement Grant	1,207,283	468,897	700,000	3,853,998	2,700,000
5362 A+ Schools	38,885	29,884	30,000	43,000	-
5364 Grants For School Technology	-	25,765	-	-	-
5367 School Health Grant	89,010	87,120	90,000	90,000	90,000
5368 Extended Care	-	-	-	-	-
5369 Resid Place/Excess Cost	242,788	276,399	270,000	253,525	253,525
5371 Readers for the Blind	2,435	34,348	-	-	-
5376 Starr Program	3,070	45,895	45,720	45,799	-
5381 Extraordinary Cost	367,255	363,686	363,685	346,747	346,747
5382 Missouri Preschool Project	65,000	65,000	65,000	65,000	65,000
5383 Read to be Ready	-	-	-	-	-
5397 Other State Revenue	2,288	3,597	-	-	-
- Project Construct	1,386,876	1,321,082	1,430,000	1,311,909	916,909
- Networking with High Schools	-	-	-	-	-
- Lewis & Clark Conservation	1,198	378	-	-	-
- Child Care Consortium - Parents as Teachers	50,000	21,250	25,000	25,000	25,000
- School, Family, Community	-	-	-	-	-
- Math	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-
- Educare	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-
- Reading Recovery	-	-	-	-	-
53XX State Sources	\$ 56,182,841	\$ 56,264,970	\$ 56,424,614	\$ 60,271,304	\$ 59,777,053

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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**FINAL BUDGET 2009-10
SUMMARY REVENUE ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
5400 Federal Sources					
5412 Medicaid	\$ 432,178	\$ 428,254	\$ 150,000	\$ 412,457	\$ 232,457
5421 Vocational Education - Special Project	-	-	-	-	-
5423 Public Safety Grant	-	-	-	-	-
5427 Title II-Basic Grant	292,150	358,432	220,000	271,000	271,000
5435 Workforce Investment Act	9,762	7,672	14,801	14,801	-
5436 Adult Basic Education	339,369	232,407	364,334	364,334	358,019
5441 Entitlement PL 94-142	3,931,940	3,416,671	4,058,344	3,366,730	3,389,918
5442 Early Childhood, Spec Ed	409,497	247,730	360,000	343,693	345,000
5445 School Lunch - Federal	2,061,741	2,200,894	2,021,000	2,374,629	2,400,000
5446 School Breakfast	572,915	626,937	474,000	624,365	584,000
5447 School Milk	-	-	-	5,380	6,000
5448 After School Snacks	832	666	1,000	2,000	2,000
5451 Title I	2,963,172	2,727,633	3,141,445	3,301,445	3,600,000
5454 Comprehensive School Reform	-	-	-	-	-
5455 Title V	43,418	77,237	9,948	9,948	-
5456 Goals 2000 - Early Childhood	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-
5461 Drug Program	132,815	50,833	86,080	86,080	65,756
5462 Title III	135,683	95,714	90,717	90,717	30,000
5465 Title II	1,853,196	2,003,855	1,378,816	1,310,207	1,231,334
5466 Title IID	-	1,367	-	-	-
5472 Child Care Development	40,000	40,000	40,000	40,000	50,000
5473 Learn and Serve Grant	-	-	-	-	-
5474 School To Work Grant	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-
5481 USDA-Summer Program	990	2,880	-	-	-
5482 Boone Works Grant	-	-	-	-	-
5484 Pell Funds	160,971	194,240	275,000	195,000	275,000
5491 School Renovation Fund	-	-	-	-	-
5496 E Rate Funds	31,904	-	-	-	-
5497 Other Federal Revenue	8,495	3,911	-	9,336	2,000
- Hurricane Relief for Displaced Students	117,033	159,542	150,000	4,764	-
- Youth Build	-	-	-	-	-
- Gallagher Grant	17,664	18,741	16,000	20,000	50,000
- Mentoring Program	177,372	76,814	70,000	452	-
- LSTA	-	-	-	-	-
- Parent Involvement	1,667	1,507	-	16,000	-
5498 Comprehensive School Reform	-	-	-	-	-
54XX Federal Sources	\$ 13,734,764	\$ 12,973,937	\$ 12,921,485	\$ 12,863,338	\$ 12,892,484

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

**FINAL BUDGET 2009-10
SUMMARY REVENUE ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
5500 Donated Commodities					
5510 Donated Commodities	\$ 337,700	\$ 493,235	\$ 300,000	\$ 400,000	\$ 400,000
55XX Donated Commodities	\$ 337,700	\$ 493,235	\$ 300,000	\$ 400,000	\$ 400,000
5600 Other Sources					
5600 Energy Conservation Lease	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000
5611 Sale of Bonds	-	40,005,000	20,000,000	1,979,820	-
5631 Insurance Recoveries	725,489	97,221	42,000	633,895	-
5651 Premium on Sale of Bonds	45,014	26,664	700,000	135,650	-
5692 Proceeds - Bond Refunding	-	-	-	2,895,180	-
56XX Other Sources	\$ 770,503	\$ 40,128,885	\$ 20,742,000	\$ 5,644,545	\$ 2,600,000
5800 Tuition					
5810 Tuition - Other Districts	\$ 36,149	\$ 72,395	\$ 75,000	\$ 126,773	\$ 104,305
5820 Tuition - Area Voc Fees	82,000	81,500	85,000	76,357	76,357
58XX Tuition	\$ 118,149	\$ 153,895	\$ 160,000	\$ 203,130	\$ 180,662
5900 Other Financing Sources					
5999 Other Financing Sources	\$ 47,587	\$ 15,100,869	\$ 10,157,277	\$ 8,700,000	\$ 6,201,324
59XX Other Financing Sources	\$ 47,587	\$ 15,100,869	\$ 10,157,277	\$ 8,700,000	\$ 6,201,324
 All Funds - Revenues	 <u>\$ 184,908,089</u>	 <u>\$ 244,021,526</u>	 <u>\$ 221,537,690</u>	 <u>\$ 206,456,362</u>	 <u>\$ 202,166,795</u>

Summary Budget Variances

All Funds / All Programs

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

**FINAL BUDGET 2009-10
SUMMARY REVENUE ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	<u>1 Year Variance 2009-10 vs 2008-09</u>	
						<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
All Funds - Revenues							
5100 Local Sources							
5111 Current Tax	\$ 84,408,562	\$ 90,194,457	\$ 93,025,321	\$ 93,705,162	\$ 94,961,054	\$ 1,255,892	1.34%
Less: Estimate of Uncollectible Taxes	2,567,385	2,694,081	2,789,871	3,279,681	3,323,637	43,956	1.34%
Less: Estimate of County Fees	1,308,333	1,398,014	1,441,892	1,570,992	1,596,506	25,515	1.62%
5111 Net Current Tax	80,532,844	86,102,362	88,793,558	88,854,489	90,040,911	1,186,421	1.34%
5112 Delinquent Tax	2,577,309	4,113,854	2,500,000	3,590,920	3,590,920	-	-
5113 Proposition C Sales Tax	13,910,834	13,649,941	14,503,156	13,036,920	13,231,216	194,296	1.49%
5114 Intangible Tax	244,978	75,740	100,000	131,520	134,151	2,631	2.00%
5115 Surtax	1,782,209	1,925,057	1,924,999	1,986,069	2,025,789	39,720	2.00%
5116 In Lieu of Tax Payments	40,116	33,613	35,000	23,334	23,334	-	-
5121 Tuition - K-12	33,489	34,289	60,000	45,000	60,000	15,000	33.33%
5122 Summer School Tuition	93,509	89,213	110,000	84,129	84,129	-	-
5123 Tuition - Adult Ed	896,562	964,157	933,250	729,000	1,000,369	271,369	37.22%
5141 Interest - Daily Account	418,388	187,529	184,864	75,400	77,900	2,500	3.32%
5142 Interest - Investments	2,978,822	2,212,969	2,276,020	754,000	564,000	(190,000)	(25.20%)
5143 Interest - Intangible	10,007	2,875	-	-	-	-	-
5144 Interest - Collector	365,622	76,232	248,500	347,573	347,573	-	-
5145 Interest - Escrow Agent	1,158,632	794,317	-	46,279	-	(46,279)	(100.00%)
5146 Interest - Bond Premium	-	-	-	-	-	-	-
5151 Food Sales - Program	2,124,414	1,954,013	2,170,000	2,150,000	2,165,000	15,000	0.70%
5165 Food Sales - Non Program	1,043,154	1,090,397	950,000	1,050,000	1,050,000	-	-
5171 Student Activities	1,753,384	2,004,457	1,942,359	1,369,500	1,675,000	305,500	22.31%
5172 Vending Revenue	44,402	32,604	65,000	35,000	65,000	30,000	85.71%
5189 Enrichment Tuition	7,670	8,995	12,000	12,000	12,000	-	-
5190 Other Local	355,081	309,681	200,124	249,124	93,361	(155,763)	(62.52%)

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

**FINAL BUDGET 2009-10
SUMMARY REVENUE ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	<u>1 Year Variance 2009-10 vs 2008-09</u>	
						<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
5191 Rentals	59,319	18,578	15,000	30,000	30,000	-	-
5192 Donations	670,897	442,074	760,000	398,772	725,000	326,228	81.81%
5193 Offset Printing	95,749	99,158	-	73,500	90,000	16,500	22.45%
5195 Refund of Expenditure	24,535	21,425	55,000	165,000	45,000	(120,000)	(72.73%)
5197 Sale of Misc. Items	11,771	23,348	15,000	65,000	20,000	(45,000)	(69.23%)
5198 Fundraising Activities	29,069	17,909	-	17,251	-	(17,251)	(100.00%)
5199 Misc. Local Revenue	41,063	146,692	361,289	257,117	175,000	(82,117)	(31.94%)
- Project Construct	351,932	338,094	587,194	575,000	778,000	203,000	35.30%
- E-Rate	-	91,495	-	210,529	-	(210,529)	(100.00%)
51XX Local Sources	\$ 111,655,761	\$ 116,861,067	\$ 118,802,313	\$ 116,362,426	\$ 118,103,653	\$ 1,741,226	1.50%
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 752,168	\$ 761,316	\$ 755,000	\$ 700,000	\$ 700,000	\$ -	-
5221 State Assessed Utilities	1,096,122	1,116,823	1,100,000	1,108,746	1,108,746	-	-
5234 County Stock Insurance	212,494	166,529	175,001	202,873	202,873	-	-
52XX Intermediate Sources	\$ 2,060,784	\$ 2,044,668	\$ 2,030,001	\$ 2,011,619	\$ 2,011,619	\$ -	-
5300 State Sources							
5311 Basic Formula - State Aid	\$ 39,652,372	\$ 39,640,778	\$ 40,280,204	\$ 40,678,296	\$ 41,815,857	\$ 1,137,561	2.80%
5312 Transportation	3,014,587	3,107,609	3,100,399	3,051,790	3,051,790	-	-
5313 Exceptional Pupil Aid	-	-	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,585,946	1,715,146	1,715,147	1,715,147	1,715,147	-	-
5315 Remedial Reading	-	-	-	-	-	-	-
5316 Gifted Center	-	-	-	-	-	-	-
5317 Career Ladder	1,077,850	1,081,872	1,200,000	1,081,500	1,170,000	88,500	8.18%

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

**FINAL BUDGET 2009-10
SUMMARY REVENUE ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	<u>1 Year Variance 2009-10 vs 2008-09</u>	
						<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
- Lewis & Clark Conservation	1,198	378	-	-	-	-	-
- Child Care Consortium - PAT	50,000	21,250	25,000	25,000	25,000	-	-
- School, Family, Community	-	-	-	-	-	-	-
- Math	-	-	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-	-	-
- Educare	-	-	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-	-	-
- Reading Recovery	-	-	-	-	-	-	-
53XX State Sources	\$ 56,182,841	\$ 56,264,970	\$ 56,424,789	\$ 60,271,304	\$ 59,777,053	\$ (494,251)	(0.82%)
5400 Federal Sources							
5412 Medicaid	\$ 432,178	\$ 428,254	\$ 150,000	\$ 412,457	\$ 232,457	\$ (180,000)	(43.64%)
5421 Vocational Education - Special Project	-	-	-	-	-	-	-
5423 Public Safety Grant	-	-	-	-	-	-	-
5427 Title II-Basic Grant	292,150	358,432	220,000	271,000	271,000	-	-
5435 Workforce Investment Act	9,762	7,672	14,801	14,801	-	(14,801)	(100.00%)
5436 Adult Basic Education	339,369	232,407	364,334	364,334	358,019	(6,315)	(1.73%)
5441 Entitlement PL 94-142	3,931,940	3,416,671	4,058,344	3,366,730	3,389,918	23,188	0.69%
5442 Early Childhood, Spec Ed	409,497	247,730	360,000	343,693	345,000	1,307	0.38%
5445 School Lunch - Federal	2,061,741	2,200,894	2,021,000	2,374,629	2,400,000	25,371	1.07%
5446 School Breakfast	572,915	626,937	474,000	624,365	584,000	(40,365)	(6.46%)
5447 School Milk	-	-	-	5,380	6,000	-	-
5448 After School Snacks	832	666	1,000	2,000	2,000	-	-
5451 Title I	2,963,172	2,727,633	3,141,445	3,301,445	3,600,000	298,555	9.04%
5454 Comprehensive School Reform	-	-	-	-	-	-	-
5455 Title VI	43,418	77,237	9,948	9,948	-	(9,948)	(100.00%)
5456 Goals 2000 - Early Childhood	-	-	-	-	-	-	-

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

**FINAL BUDGET 2009-10
SUMMARY REVENUE ALL FUNDS**

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) 2009-10	% Increase (Decrease) 2009-10
5457 Goals 2000 Grants	-	-	-	-	-	-	-
5461 Drug Program	132,815	50,833	86,080	86,080	65,756	(20,324)	(23.61%)
5462 Title III	135,683	95,714	90,717	90,717	30,000	(60,717)	(66.93%)
5465 Title II	1,853,196	2,003,855	1,378,816	1,310,207	1,231,334	(78,873)	(6.02%)
5466 Title IID	-	1,367	-	-	-	-	-
5472 Child Care Development	40,000	40,000	40,000	40,000	50,000	10,000	25.00%
5473 Learn and Serve Grant	-	-	-	-	-	-	-
5474 School To Work Grant	-	-	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-	-	-
5481 USDA-Summer Program	990	2,880	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	160,971	194,240	275,000	195,000	275,000	80,000	41.03%
5491 School Renovation Fund	-	-	-	-	-	-	-
5496 E Rate Funds	31,904	-	-	-	-	-	-
5497 Other Federal Revenue	8,495	3,911	-	9,336	2,000	(7,336)	(78.58%)
- Hurricane Relief for Displaced Students	117,033	159,542	150,000	4,764	-	(4,764)	(100.00%)
- Youth Build	-	-	-	-	-	-	-
- Gallagher Grant	35,644	38,782	36,000	20,452	50,000	29,548	144.47%
- Mentoring Program	159,392	56,773	50,000	-	-	-	-
- LSTA	1,667	1,507	-	-	-	-	-
- Parent Involvement	-	-	-	16,000	-	(16,000)	(100.00%)
5498 Comprehensive School Reform	-	-	-	-	-	-	-
54XX Federal Sources	\$ 13,734,764	\$ 12,973,937	\$ 12,921,485	\$ 12,863,338	\$ 12,892,484	\$ 28,526	0.22%

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

**FINAL BUDGET 2009-10
SUMMARY REVENUE ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	<u>1 Year Variance 2009-10 vs 2008-09</u>	
						<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
5500 Donated Commodities							
5510 Donated Commodities	\$ 337,700	\$ 493,235	\$ 300,000	\$ 400,000	\$ 400,000	\$ -	-
55XX Donated Commodities	\$ 337,700	\$ 493,235	\$ 300,000	\$ 400,000	\$ 400,000	\$ -	-
5600 Other Sources							
5600 Energy Conservation Lease	\$ -	\$ -	\$ -	\$ -	2,600,000	\$ 2,600,000	-
5611 Sale of Bonds	\$ -	\$ 40,005,000	\$ 20,000,000	\$ 1,979,820	\$ -	(1,979,820)	(100.00%)
5631 Insurance Recoveries	\$ 725,489	\$ 97,221	\$ 42,000	\$ 633,895	\$ -	(633,895)	(100.00%)
5651 Premium on Sale of Bonds	\$ 45,014	\$ 26,664	\$ 700,000	\$ 135,650	\$ -	(135,650)	(100.00%)
5692 Proceeds - Bond Refunding	\$ -	\$ -	\$ -	\$ 2,895,180	\$ -	(2,895,180)	(100.00%)
56XX Other Sources	\$ 770,503	\$ 40,128,885	\$ 20,742,000	\$ 5,644,545	\$ 2,600,000	\$ (3,044,545)	(53.94%)
5800 Tuition							
5810 Tuition - Other Districts	\$ 36,149	\$ 72,395	\$ 75,000	\$ 126,773	\$ 104,305	\$ (22,468)	(17.72%)
5820 Tuition - Area Voc Fees	82,000	81,500	85,000	76,357	76,357	-	-
58XX Tuition	\$ 118,149	\$ 153,895	\$ 160,000	\$ 203,130	\$ 180,662	\$ (22,468)	(11.06%)
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 47,587	\$ 15,100,869	\$ 10,157,277	\$ 8,700,000	\$ 6,201,324	\$ (2,498,676)	(28.72%)
59XX Other Financing Sources	\$ 47,587	\$ 15,100,869	\$ 10,157,277	\$ 8,700,000	\$ 6,201,324	\$ (2,498,676)	(28.72%)
All Funds - Revenues	\$ 184,908,089	\$ 244,021,526	\$ 221,537,865	\$ 206,456,362	\$ 202,166,795	\$ (4,290,188)	(2.08%)

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

**FINAL BUDGET 2009-10
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	1 year Variance 2009-10 vs 2008-09	
						\$	%
						<u>Increase (Decrease) 2009-10</u>	<u>Increase (Decrease) 2009-10</u>
Elementary Instruction	\$ 30,606,801	\$ 33,761,619	\$ 32,228,428	\$ 32,712,113	\$ 33,298,709	\$ 586,596	1.79%
Middle/Junior High Instruction	20,933,465	22,721,307	22,192,255	21,476,724	21,360,992	(115,732)	(0.54%)
Senior High Instruction	13,534,838	14,581,017	14,116,447	13,699,289	13,329,047	(370,242)	(2.70%)
Douglass High Instruction	931,105	1,057,937	1,038,403	994,897	1,002,807	7,910	0.80%
General Instruction	541,864	512,625	464,279	555,075	566,051	10,976	1.98%
Special Education Instruction	18,534,425	19,875,752	19,709,301	19,820,165	20,062,695	242,530	1.22%
Gifted Program	1,196,944	1,268,259	1,208,709	1,211,386	1,253,928	42,542	3.51%
Title I	2,736,798	2,568,364	3,092,070	2,686,886	2,717,017	30,131	1.12%
English-Second Language	984,763	1,423,526	1,369,010	1,427,625	1,385,341	(42,284)	(2.96%)
Vocational Instruction	3,438,229	3,626,406	3,577,401	3,648,079	3,748,500	100,421	2.75%
Student Activities-Athletics	916,102	948,532	939,776	915,363	907,501	(7,862)	(0.86%)
Adult Basic Education	66,822	67,478	69,272	68,457	70,372	1,915	2.80%
Tuition Payments	280,821	279,508	400,000	340,000	400,000	60,000	17.65%
Pupil Services	8,480,761	9,625,073	9,354,086	8,995,794	8,763,552	(232,242)	(2.58%)
Instructional Services	8,694,096	9,476,962	9,339,025	8,599,184	8,721,350	122,166	1.42%
Administrative Services	2,458,113	2,439,331	2,414,548	2,429,958	2,410,100	(19,858)	(0.82%)

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

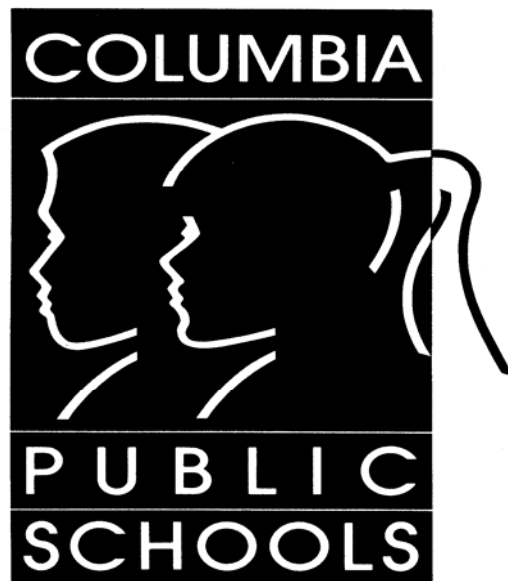
**FINAL BUDGET 2009-10
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	1 year Variance 2009-10 vs 2008-09	
						\$	%
						Increase (Decrease) 2009-10	Increase (Decrease) 2009-10
Other Administrative Services	9,714,601	10,796,022	10,703,687	10,760,948	10,889,335	128,387	1.19%
Business Services	863,131	986,413	926,709	932,885	1,034,378	101,493	10.88%
Maintenance Services	15,075,139	14,930,717	15,208,340	14,571,267	15,269,091	697,824	4.79%
Security Services	377,876	475,951	440,126	445,248	580,365	135,117	30.35%
Transportation Services	7,281,360	7,844,429	8,160,602	7,500,672	7,474,208	(26,464)	(0.35%)
Community Services	765,379	862,650	776,539	766,531	762,284	(4,247)	(0.55%)
Parents as Teachers	1,336,030	1,487,898	1,380,720	1,471,872	1,483,715	11,843	0.80%
Other Financing Uses	-	14,302,224	10,157,277	8,825,000	6,201,324	(2,623,676)	(29.73%)
Debt Services	30,747,670	37,216,647	17,125,449	21,168,541	19,929,067	(1,239,474)	(5.86%)
Capital Projects	10,865,318	25,705,917	27,500,000	26,538,138	10,000,000	(16,538,138)	(62.32%)
Food Services	6,075,352	6,491,286	5,875,372	6,492,375	6,581,109	88,734	1.37%
Student Activities	1,630,164	1,894,686	1,842,359	1,573,500	1,580,000	6,500	0.41%
Adult Education	1,750,866	2,167,904	1,784,702	1,709,125	1,721,676	12,551	0.73%
Grants and Donations Fund	5,722,288	5,183,108	5,087,544	4,857,544	4,256,060	(601,484)	(12.38%)
Total	<u>\$ 206,541,121</u>	<u>\$ 254,579,548</u>	<u>\$ 228,482,436</u>	<u>\$ 227,194,641</u>	<u>\$ 207,760,574</u>	<u>\$ (19,434,067)</u>	<u>(8.55%)</u>

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Final Budget
2009-10

Compensation



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

COMPENSATION SUMMARY FOR 2009-10

	<u>General Fund</u>	<u>Teachers Fund</u>	<u>Total Operating Fund</u>
Teacher Contracts	\$ 50,000	\$ 65,942,000	\$ 65,992,000
One Time One Percent Stipend	\$ 22,588	\$ 793,914	\$ 816,502
Extra Days	\$ 8,000	\$ 695,000	\$ 703,000
Travel Allowance	\$ 38,000	\$ 145,000	\$ 183,000
Career Ladder	\$ -	\$ 2,825,000	\$ 2,825,000
Summer School	\$ 449,465	\$ 1,977,527	\$ 2,426,992
Sick Leave/Vacation Payout for Retirees	\$ 25,000	\$ 450,000	\$ 475,000
Homebound Instruction	\$ -	\$ 40,000	\$ 40,000
Other Payrolls	\$ 676,405	\$ 502,373	\$ 1,178,778
Substitutes	\$ -	\$ 1,300,000	\$ 1,300,000
Administrator Contracts	\$ 185,000	\$ 7,000,000	\$ 7,185,000
Nurse Contracts	\$ 1,015,000	\$ -	\$ 1,015,000
Home School Communicator Contracts	\$ 720,000	\$ -	\$ 720,000
Parent as Teacher Contracts	\$ 650,000	\$ 500,000	\$ 1,150,000
Outreach Counselor Contracts	\$ -	\$ 450,000	\$ 450,000
Specialist Contracts	\$ 758,000	\$ 25,000	\$ 783,000
Support Staff Salaries	\$ 10,126,000	\$ -	\$ 10,126,000
Instructional Aides & Aides	\$ 2,128,000	\$ 800,000	\$ 2,928,000
Overtime	\$ 180,000	\$ 10,000	\$ 190,000
Category I Stipends - MSHSAA activity	\$ 21,700	\$ 787,300	\$ 809,000
Category II Stipends - Club Sponsors	\$ 1,210	\$ 32,110	\$ 33,320
Category III Stipends - Administrative	\$ 12,685	\$ 240,315	\$ 253,000
General Supervision Stipends	\$ -	\$ 95,000	\$ 95,000
Playground Supervision	\$ 350,000	\$ -	\$ 350,000
Temporary/Seasonal Employees	\$ 175,000	\$ -	\$ 175,000
Credit Recovery Course Teacher Pay	\$ -	\$ 31,100	\$ 31,100
	<u>\$ 17,592,053</u>	<u>\$ 84,641,639</u>	<u>\$ 102,233,692</u>

These estimations are based on query data extracted from the payroll system combined with stipend budget information from the human resource system. They will not be exact but are a close approximation of the expected pay by category.

**COLUMBIA PUBLIC SCHOOLS
FINAL BUDGET
2009-10**

CATEGORY I STIPENDS

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Stipend Rate	Total Stipend Amount
				#1	#2	#3	#4	#5	#6	#7	#8			
Band-Concert/Contest	Director	2	1-HS	7	3	5	7	2	1	2	6	33	\$3,795	\$7,590
Band-Jazz	Director	3	1-HS	4	3	3	3	1	0	2	3	19	\$2,185	\$6,555
Band-Marching	Director	2	1-HS	3	4	7	5	2	3	2	5	31	\$3,565	\$7,130
Band-Concert/Contest	Assistant Director	2	1-HS	5	3	5	5	2	0	2	6	28	\$3,220	\$6,440
Band-marching	Assistant Director	2	1-HS	5	4	5	3	2	2	2	5	28	\$3,220	\$6,440
Band-marching (1st position)	Supplementary Staff	8	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$20,240
Baseball	Head Coach	2	1-HS	9	2	5	5	2	2	3	7	35	\$4,025	\$8,050
Baseball	Asst. Coach	4	1-HS	9	2	1	3	2	0	3	7	27	\$3,105	\$12,420
Basketball	Head Coach	4	1-HS	10	2	10	9	1	2	5	11	50	\$5,750	\$23,000
Basketball	Asst. Head	4	1-HS	10	2	3	5	1	1	5	9	36	\$4,140	\$16,560
Basketball	Asst. Coach	4	1-HS	8	2	1	3	1	0	3	8	26	\$2,990	\$11,960
Basketball-DHS	Head Coach	1	1-HS	10	2	10	9	1	1	5	11	50	\$5,750	\$5,750
Basketball-DHS +	Asst. Coach	1	1-HS	10	2	3	5	1	0	5	9	35	\$4,025	\$4,025
Cheerleading	Coordinator	2	1-HS	2	0	1	1	1	2	0	2	9	\$1,035	\$2,070
Cheerleading/Basketball G	Sponsor	2	1-HS	6	1	1	1	1	0	4	2	16	\$1,840	\$3,680
Cheerleading/Basketball B	Sponsor	2	1-HS	6	1	1	1	1	0	4	2	16	\$1,840	\$3,680
Cheerleading/Football (No volleyball cheerleaders)	Sponsor	2	1-HS	4	1	1	1	1	0	3	2	13	\$1,495	\$3,680
Cheerleading/Soccer	Sponsor	2	1-HS	5	1	1	1	1	0	2	1	12	\$1,380	\$2,760
Choral Act	Director	2	1-HS	12	4	5	7	2	0	2	5	37	\$4,255	\$8,510
Color Guard	Coach	1	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$2,530
Cross Country – B/G	Head Coach	2	1-HS	7	4	3	3	0	1	3	4	25	\$2,875	\$5,750
Cross Country – B/G	Asst Coach	2	1-HS	7	4	0	1	0	0	3	4	19	\$2,185	\$4,370
Debate	Coach	2	1-HS	2	1	3	3	0	1	3	2	15	\$1,725	\$3,450
Football	Head Coach	2	1-HS	11	2	10	9	3	6	3	9	53	\$6,095	\$12,190
Football	Asst Head Coach	4	1-HS	11	2	5	7	3	1	3	8	40	\$4,600	\$18,400
Football	Asst. Coach	10	1-HS	11	2	3	5	3	0	3	5	32	\$3,680	\$36,800
Golf - B	Coach	2	1-HS	9	2	3	3	1	0	3	1	22	\$2,530	\$5,060
Golf – G	Coach	2	1-HS	9	2	3	3	1	0	3	1	22	\$2,530	\$5,060
Musical Production	Director	2	1-HS	5	4	7	7	2	2	0	4	31	\$3,565	\$7,130
Musical Production	Asst. Director	2	1-HS	4	4	3	5	2	0	0	4	22	\$2,530	\$5,060
Musical/Orchestra	Director	2	1-HS	4	3	1	5	1	0	0	0	14	\$1,610	\$3,220
Newspaper	Sponsor	2	1-HS	4	2	5	3	1	0	0	0	15	\$1,725	\$3,450
Orchestra	Director	2	1-HS	3	4	3	5	1	0	2	4	22	\$2,530	\$5,060
Percussion	Coach	2	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$5,060
Plays		1	1-HS	6	5	1	5	2	0	0	7	26	\$2,990	\$2,990
Pompon	Coach	4	1-HS	9	2	3	3	1	0	0	2	20	\$2,300	\$9,200
Set Design (Changed from Category III to I)	Coach	2	1-HS	2	1	1	1	2	0	0	2	9	\$1,035	\$2,070
Show Choir	Director	1	1-HS	2	4	7	7	2	0	3	9	34	\$3,910	\$3,910
Soccer – B	Head Coach	2	1-HS	9	2	5	5	2	2	4	7	36	\$4,140	\$8,280

**COLUMBIA PUBLIC SCHOOLS
FINAL BUDGET
2009-10**

CATEGORY I STIPENDS

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Stipend Rate	Total Stipend Amount
				#1	#2	#3	#4	#5	#6	#7	#8			
Soccer – B	Asst. Coach	4	1-HS	9	2	1	1	2	0	4	7	26	\$2,990	\$11,960
Soccer – G	Head Coach	2	1-HS	9	2	5	5	2	2	4	7	36	\$4,140	\$8,280
Soccer – G	Asst. Coach	5	1-HS	9	2	1	1	2	0	4	7	26	\$2,990	\$14,950
Softball	Head Coach	2	1-HS	9	2	5	5	2	2	3	7	35	\$4,025	\$8,050
Softball	Asst. Coach	4	1-HS	9	2	1	3	2	0	3	7	27	\$3,105	\$12,420
Speech and Drama	Coach	2	1-HS	7	2	5	5	0	2	3	3	27	\$3,105	\$6,210
Stage Costume Construction	Sponsor	2	1-HS	4	2	1	3	2	0	0	1	13	\$1,495	\$2,990
Swimming – B	Head Coach for 2 schools	1	1-HS	8	3	5	3	1	2	5	10	37	\$4,255	\$6,210
Swimming – B	Asst. Coach for 2 schools	1	1-HS	8	3	1	1	1	0	8	10	32	\$3,680	\$6,210
Swimming – G	Head Coach for 2 schools	1	1-HS	8	3	5	3	1	2	5	10	37	\$4,255	\$6,210
Swimming – G	Asst. Coach For 2 schools	1	1-HS	8	3	1	1	1	0	5	10	29	\$3,335	\$6,210
Tech Dir/Stage Production	Director	2	1-HS	3	4	1	5	2	0	0	4	19	\$2,185	\$4,370
Tennis – B	Coach	2	1-HS	9	2	3	3	1	0	3	3	24	\$2,760	\$5,520
Tennis – G	Coach	2	1-HS	9	2	3	3	1	0	3	3	24	\$2,760	\$5,520
Track – B&G	Head Coach	2	1-HS	7	2	3	5	2	3	3	7	32	\$3,680	\$7,360
Track – B&G	Asst. Coach	8	1-HS	7	2	1	3	2	0	3	7	25	\$2,875	\$23,000
Volleyball	Head Coach	2	1-HS	7	2	3	3	1	1	4	7	28	\$3,220	\$6,440
Volleyball	Asst. Coach	2	1-HS	7	2	1	1	1	0	4	7	23	\$2,645	\$5,290
Wrestling	Head Coach	2	1-HS	10	2	5	5	3	2	5	9	41	\$4,715	\$9,430
Wrestling	Asst. Coach	4	1-HS	7	2	1	3	3	0	5	9	30	\$3,450	\$13,800
Yearbook (curr.)	Sponsor	2	1-HS	3	2	1	3	1	0	0	0	10	\$1,150	\$2,300
Yearbook (non-curr.)	Sponsor	0	1-HS	11	2	1	3	1	0	0	0	18	\$2,070	\$0
Band-Marching	Director	3	2-JH	5	4	5	3	2	1	2	7	29	\$3,335	\$10,005
Band-Marching	Asst. Director	1	2-JH	3	4	3	3	2	0	2	6	23	\$2,645	\$2,645
Band-Marching	Supplementary Staff (1)	1	2-JH	2	2	1	1	1	0	0	2	9	\$1,035	\$1,035
Basketball	Head Coach (9 th)	6	2-JH	9	2	3	5	1	1	2	3	26	\$2,990	\$17,940
Basketball	Head Coach (8 th)	6	2-JH	8	2	1	5	1	0	1	1	19	\$2,185	\$13,110
Basketball	Asst Coach (9 th)	6	2-JH	9	2	2	5	1	0	2	3	24	\$2,760	\$16,560
Basketball	Asst Coach (8 th)	6	2-JH	8	2	1	5	0	0	1	0	17	\$1,955	\$11,730
Cheerleading/Bsktbl-8 B&G	Coach	3	2-JH	6	1	1	3	1	0	0	0	12	\$1,380	\$4,140
Cheerleading/Bsktbl-9 B&G	Coach	3	2-JH	7	1	1	3	1	0	0	0	13	\$1,495	\$4,485
Cheerleading/Football/VB-9	Coach	3	2-JH	4	1	1	3	1	0	0	0	10	\$1,150	\$3,450
Choral Act.	Director	3	2-JH	3	4	3	3	2	0	2	5	22	\$2,530	\$7,590

**COLUMBIA PUBLIC SCHOOLS
FINAL BUDGET
2009-10**

CATEGORY I STIPENDS

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Stipend Rate	Total Stipend Amount
				#1	#2	#3	#4	#5	#6	#7	#8			
Color Guard	Coach	2	2-JH	2	2	1	1	1	0	0	2	9	\$1,035	\$2,070
Percussion	Coach	2	2-JH	2	2	1	1	1	0	0	2	9	\$1,035	\$2,070
Football	Head Coach	3	2-JH	12	4	2	4	3	0	3	7	35	\$4,025	\$12,075
Football	Asst. Coach	9	2-JH	10	4	1	3	2	0	2	5	27	\$3,105	\$27,945
Speech	Coach	2	2-JH	7	4	1	3	1	0	0	0	16	\$1,840	\$3,680
Track – B&G	Head Coach	3	2-JH	5	3	1	3	2	3	1	0	18	\$2,070	\$6,210
Track – B&G	Asst. Coach	9	2-JH	5	3	1	1	2	0	1	0	13	\$1,495	\$13,455
Volleyball	Head Coach	3	2-JH	7	2	1	3	1	1	2	6	23	\$2,645	\$7,935
Volleyball	Asst. Coach	3	2-JH	7	2	0	0	1	0	2	5	17	\$1,955	\$5,865
Yearbook	Sponsor – No Class	1	2-JH	5	2	1	5	1	0	0	0	14	\$1,610	\$1,610
Yearbook	Sponsor – with Class	1	2-JH									8	\$920	\$920
Band	Director	13	3-MS	3	4	3	3	2	0	0	0	15	\$1,725	\$22,425
Choir	Director	5	3-MS	2	4	3	3	1	0	1	0	14	\$1,610	\$8,050
Orchestra	Director	1	3-MS	2	3	1	3	1	0	0	0	10	\$1,150	\$1,150
Basketball	Head Coach (7 th)	6	3-MS	5	3	1	3	1	0	0	0	13	\$1,495	\$8,970
Basketball	Asst. Coach (7-JV)	11	3-MS	5	3	1	3	1	0	0	0	13	\$1,495	\$16,445
Track – B&G	Head Coach	3	3-MS	3	2	1	1	1	3	0	0	11	\$1,265	\$3,795
Track – B&G	Asst Coach	11	3-MS	3	2	1	1	1	0	0	0	8	\$920	\$10,120
Band: Honors	Co-Director	0	4-Ele	1	4	1	1	1	0	0	0	8	\$920	\$0
Band: Awards	Co-Director	2	4-Ele	3	4	3	3	1	0	0	0	14	\$1,610	\$3,220
Orchestra: Beginning or Int	Director-4 Positions@ 1 day	4	4-Ele	4	4	1	3	1	0	0	0	13	\$1,495	\$5,980
Orchestra	Asst. Director - 2 positions	2	4-Ele	\$400 per assigned day								13	\$1,495	\$2,990
Choir	Director	20.5	4-Ele	2	4	1	3	1	0	1	1	13	\$1,495	\$30,648
Choir	Assistant Director	2	4-Ele	3	2	1	1	1	0	0	0	8	\$920	\$1,840
Special Educ. Athletics	Head Coach	1	5-Dist	5	4	3	5	1	0	2	2	22	\$2,530	\$2,530

TOTALS: 313.5 \$776,998

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

08-09 TOTAL PAID W/ LONGEVITY POINTS: \$809,028.15

**COLUMBIA PUBLIC SCHOOLS
FINAL BUDGET
2009-10**

CATEGORY II STIPENDS

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

	<u>2008-2009</u>	<u>2009-2010</u>
Gentry MS	\$2,865.02	\$1,432.51
Lange MS	\$3,912.00	\$1,956.00
Smithton MS	\$1,997.50	\$998.75
Jefferson JHS	\$9,340.00	\$4,670.00
Oakland JHS	\$8,117.50	\$4,058.75
West JHS	\$12,123.33	\$6,061.67
Career Center	\$7,340.00	\$3,670.00
Douglass HS	\$690.00	\$345.00
Hickman HS	\$12,100.00	\$6,050.00
Rock Bridge HS	<u>\$8,155.00</u>	<u>\$4,077.50</u>
	\$66,640.35	\$33,320.18

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

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

CATEGORY III STIPENDS

STIPEND	AMOUNT	COMMENTS
Administrative Assistants	\$1,500 - \$3,000	4 employees w/ total of \$8,250
Adult Business Education	\$2,000	1 employee
Adult Ed. Coordinator	\$2,000	1 employee
Adult Ed. Webpage	\$1,000	1 employee
Adult Enrichment Stipend	\$2,000	1 employee
Advanced Placement Audit – Syllabus Development	\$150	1 employee
Athletic Director	\$1,000	(Junior High) 3 employees @ \$1,000 ea.
Auditorium Director	\$1,380 - \$1,725	(High School) 3 employees w/ total of \$3,450
Auditorium Assist. Director	\$350	(High School) 1 employee
Class Sponsor – Junior	\$300 - \$700	2 employees w/ total of \$1,000
Class Sponsor -- Senior	\$1,000	2 employees w/ total of \$2,100
Class Sponsor – Sophomore	\$300	1 employee
Community Leader	\$300	(Elementary) 5 employees @ \$300 each
Compensation Study –Continued Review, Study & Implementation/ Planning for Compensation Structure	\$5,000	1 employee
Coordinator, District Basketball	\$3,000	1 employee
Coordinator of Behavioral/ Psychological Services/504	\$5,000	1 employee
Data Analyst for Special Services	\$5,000	1 employee
Developing Pre-Engineering Program	\$2,000	1 employee
DHS Building Chair	\$1,000	4 employees @ \$1,000 each
Director of Summer School	\$4,000	1 employee
Director of Title I	\$5,000	1 employee
District Guidance Coordination	\$2,000	2 employees @ \$2,000 each
District Sp. Ed. Coordination in Area of Specialty	\$5,000	1 employee
Early Childhood Coordinator	\$2,000	1 employee
ECA Coordinator (Extra Curricular Activities)	\$750 – \$1,250	4 employees w/ total of \$2,750
Elementary Guidance	\$2,000	1 employee
Elem. Sp. Ed. Dept. Liaison	\$345 – \$805	19 employees w/ total of \$10,120
Evening Science Program	\$250	1 employee
Family Math	\$445	1 employee
Foreign Language Building Chair	\$1,000	(High School) 1 employee
Foreign Language Building Chair	\$400	(Junior High) 4 employees w/ total of \$1,200
Foreign Language Coordinator	\$2,000	1 employee
Gifted Program Coordinator	\$5,000	1 employee

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

CATEGORY III STIPENDS

STIPEND	AMOUNT	COMMENTS
Guidance Director	\$2,000	5 employees @ \$2,000 each
Head or Lead Teacher	\$500	5 employees @ \$500 each
Health Occupations Counselor	\$2,000	1 employee
Health Building Chairman	\$100	(Junior High) 3 employees w/ total of \$300
Hickman Review Literary	\$1,600	3 employees w/ total of \$1,600
High School Dept Chair	\$1,500	+ 1 class period for Core Contact (Lang, Math, Soc Studies, Science, Special Education) 11 employees w/ total of \$15,000
HSC Basketball Program Coordinators	\$1,550	4 employees
Jr. High Dept Chair	\$1,500	(+1 Supervisor Period) 15 employees @ \$1,500 each
LPN Coordinator	\$2,000	1 employee
Leadership of MSAN Action	\$1,500	1 employee
MAC and MAAC Jr. Scholars	\$690 – \$1,035	19 employees w/ total of \$5,510.64
Manager of Primary Programs' Testing	\$3,625	(EEE) 1 employee
Middle School Content Liaison	\$1,500	No plan time 16 employees \$1,500 each
Nurse Coordinator	\$2,000	1 employee
Park Avenue Lead Teacher	\$1,500	1 employee
Partner in Education Sponsor	\$300 - \$600	(\$600 @ Lee, \$600 @ Grant, \$300 @ Mill Creek) 1 employee @\$300
P.E. Depart Building Chair	\$250	(Junior High) 4 employees w/ total of \$750
P.E. Depart Building Chair	\$1,500	(Senior High) 2 employees @ \$1,500 each
Preschool Program Supervisor	\$1,500	1 employee
Secondary Emergency Preparedness Coordinator	\$1,500	1 employee
Secondary P.E. Coordinator	\$1,500	1 employee
Service Squad	\$250	(Mill Creek) 2 employees @\$125 each
Speech and Drama Liaison	\$1,265	1 employee
Student Handbook	\$500	2 employees: \$500 Elementary and \$500 Secondary
Surgical Tech. Asst. Coordinator	\$2,000	1 employee
Vandiver Building Coordinator	\$1,000	1 employee
Viking Hosts	\$500	(West Jr.) 2 employees @ \$250 each
6-8 Transition Committee	\$3,000	2 employees @ \$1,500 each
9-12 Transition Committee	\$3,000	3 employees @ \$1,000 each
SB 319-tutoring required by law	\$25/hr.	35 employees w/ total of \$40,889.55
TOTAL for 2009-10	\$252,905.19	

***Contingent upon renewed State funding

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

EXTENDED CONTRACT DAYS

Ext. Contract (for)	# of Days (stipend)	# of Positions	Amount of Stipend(s)	Total Days
District PBS Coordinator	22	1	\$ 5,807.41	22
District Gifted Coordinator	23	1	\$ 7,742.36	23
District Foreign Lang. Coordinator	18	1	\$ 5,681.43	18
District PE/Health Coordinator (.5FTE)	38	1	\$ 5,301.00	38
District Elem. Math Coordinator	38	1	\$ 13,365.95	38
District ECSE Coordinator	20	1	\$ 5,957.57	20
District Practical Arts Coordinator	38	1	\$ 13,293.57	38
District Coord. Of Secondary PE/Curr.	7	1	\$ 2,017.33	7
District MAC Scholars Coord.	36	1	\$ 9,851.81	36
District PBS Facilitator	13	1	\$ 3,284.71	13
District Nurse Coord.	8	1	\$ 2,176.38	8
District Elem. Guidance Coord.	10	1	\$ 3,027.20	10
District Sec. Math Coordinator	38	1	\$ 11,994.13	38
District 504 Coordinator	35	1	\$ 12,177.41	35
District Lang. Arts Coord.	38	1	\$ 13,317.69	38
District Science Coord. (.8FTE)	38	1	\$ 8,270.25	38
District Instructional Staff Developer	10	1	\$ 2,462.11	10
District Spec. Ed. Specialists	35	2	\$ 20,883.71	70
Special Education Bldg. Chair	24	1	\$ 8,365.46	24
Special Education Bldg. Chair	10	5	\$ 12,399.30	50
District Spec. Ed. Specialists	10	2	\$ 4,851.64	20
District Spec. Ed. Specialists	12	1	\$ 4,039.49	12
District Spec. Ed. Specialists	8	1	\$ 2,073.02	8
District Spec. Ed. Specialists	3	1	\$ 1,038.94	3
Elem. Admin. Assist.	10	4	\$ 10,300.59	40
Sec. Admin. Assist.	10	1	\$ 3,366.24	10
Elem. Media Specialists	4	18	\$ 17,727.89	72
Sec. Media Specialists	8	7	\$ 14,095.66	56
Sec. Media Specialists	12	4	\$ 13,813.68	48
FACS Teachers	8	16	\$ 31,025.49	128
Music	25	2	\$ 13,642.72	50
Music	15	2	\$ 6,998.88	30
Music	10	2	\$ 4,536.77	20
Industrial Tech. Teachers	10	12	\$ 30,360.54	120
Secondary Guidance (Directors)	40	5	\$ 64,676.91	200
Secondary Guidance (DHS)	20	1	\$ 5,570.05	20
Secondary Guidance (Middle School)	17	6	\$ 26,756.91	102
Secondary Guidance	10	20	\$ 55,278.49	200

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

EXTENDED CONTRACT DAYS

Ext. Contract (for)	# of Days (stipend)	# of Positions	Amount of Stipend(s)	Total Days
Student Services	2	2	\$ 1,375.45	4
HS Science Lab	5	1	\$ 1,449.02	5
Adult Ed Business Coord.	38	1	\$ 7,898.30	38
Adult Financial Aide Counselor	15	1	\$ 4,855.63	15
Vocational Ag Teacher	45	4	\$ 53,472.56	180
Vocational Teacher--Specialized	20	3	\$ 17,614.23	60
Vocational Teacher --FBLA	19	1	\$ 5,659.69	19
Vocational Teacher--Skills USA	15	7	\$ 26,543.47	105
Vocational Teacher	10	21	\$ 47,094.17	210
Vocational Student Services-Basic Skills	4	1	\$ 1,406.94	4
Vocational Student Services	2	3	\$ 1,933.74	6
A+ Coordinator (HS)	20	2	\$ 12,424.87	40
Integration of Technology	38	4	\$ 37,283.71	152
COE Supervision	11	1	\$ 3,809.43	11
TOTALS		182	\$ 697,889.79	2,562

Vocational Teachers:

All vocational teachers except those in student services have a 10 day extra duty contract.

Specialized areas within Vocational Programs have additional days.

Agriculture 45 days (35 days in addition to basic 10 days)

Specialized Areas 20 days (10 days in addition to basic 10 days)

Pre-Engineering Programs

Job Placement Specialist

Automotive Technician

Future Business Leader of America (FBLA) 19 days (9 days in addition to basic 10 days)

Perkins Accountability Evaluation of Data

Skills USA 15 days (5 days in addition to basic 10 days)

Culinary Arts

Constuction Technology Areas

Laser Technology

Student Services -- Basic Skills 4 days

Program Evaluation and Data

Student Services 2 days

Program Evaluation and Data

Columbia School District
Instructional Aide Hourly Salary Schedule
2009-2010 with one 1% index step addition as approved by the Board of Education June 8, 2009

Step	I		II		III		IV		V		VI		VII		VIII		Step
	B.S.		B.S. + 15 OR 150		M.S.		M.S. + 15		M.S. + 30		M.S. + 45		M.S. + 60		M.S. + 75 OR DOCTORATE		
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	
1	11.53	1.00	\$ 11.99	1.04	\$ 12.97	1.125	\$ 13.43	1.165	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	1
2	11.99	1.04	\$ 12.45	1.08	\$ 13.43	1.165	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	2
3	12.45	1.08	\$ 12.92	1.12	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	3
4	12.92	1.12	\$ 13.38	1.16	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	4
5	13.38	1.16	\$ 13.84	1.20	\$ 14.82	1.285	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	5
6	13.84	1.20	\$ 14.30	1.24	\$ 15.28	1.325	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525	6
7	14.30	1.24	\$ 14.76	1.28	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565	7
8	14.76	1.28	\$ 15.22	1.32	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605	8
9	15.22	1.32	\$ 15.68	1.36	\$ 16.66	1.445	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605	\$ 18.97	1.645	9
10	15.68	1.36	\$ 16.14	1.40	\$ 17.13	1.485	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.43	1.685	10
11	16.14	1.40	\$ 16.61	1.44	\$ 17.59	1.525	\$ 18.05	1.565	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.43	1.685	\$ 19.89	1.725	11
12	16.26	1.41	\$ 17.07	1.48	\$ 18.05	1.565	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.43	1.685	\$ 19.89	1.725	\$ 20.35	1.765	12
13	16.34	\$ 0.08	\$ 17.18	1.49	\$ 18.51	1.605	\$ 18.97	1.645	\$ 19.43	1.685	\$ 19.89	1.725	\$ 20.35	1.765	\$ 20.82	1.805	13
14	16.42	\$ 0.08	\$ 17.26	\$ 0.08	\$ 18.62	1.615	\$ 19.43	1.685	\$ 19.89	1.725	\$ 20.35	1.765	\$ 20.82	1.805	\$ 21.28	1.845	14
15	16.50	\$ 0.08	\$ 17.34	\$ 0.08	\$ 18.70	\$ 0.08	\$ 19.55	1.695	\$ 20.35	1.765	\$ 20.82	1.805	\$ 21.28	1.845	\$ 21.74	1.885	15
16	16.59	\$ 0.09	\$ 17.42	\$ 0.08	\$ 18.78	\$ 0.08	\$ 19.63	\$ 0.08	\$ 20.47	1.775	\$ 21.28	1.845	\$ 21.74	1.885	\$ 22.20	1.925	16
17	16.68	\$ 0.09	\$ 17.51	\$ 0.09	\$ 18.86	\$ 0.08	\$ 19.71	\$ 0.08	\$ 20.55	\$ 0.08	\$ 21.39	1.855	\$ 22.20	1.925	\$ 22.66	1.965	17
18	16.77	\$ 0.09	\$ 17.60	\$ 0.09	\$ 18.95	\$ 0.09	\$ 19.79	\$ 0.08	\$ 20.63	\$ 0.08	\$ 21.47	\$ 0.08	\$ 22.31	1.935	\$ 23.12	2.005	18
19	16.86	\$ 0.09	\$ 17.69	\$ 0.09	\$ 19.04	\$ 0.09	\$ 19.88	\$ 0.09	\$ 20.71	\$ 0.08	\$ 21.55	\$ 0.08	\$ 22.39	\$ 0.08	\$ 23.58	2.045	19
20	16.95	\$ 0.09	\$ 17.78	\$ 0.09	\$ 19.13	\$ 0.09	\$ 19.97	\$ 0.09	\$ 20.80	\$ 0.09	\$ 21.63	\$ 0.08	\$ 22.47	\$ 0.08	\$ 24.04	2.085	20
21	17.04	\$ 0.09	\$ 17.87	\$ 0.09	\$ 19.22	\$ 0.09	\$ 20.06	\$ 0.09	\$ 20.89	\$ 0.09	\$ 21.72	\$ 0.09	\$ 22.55	\$ 0.08	\$ 24.51	2.125	21
22	17.04		\$ 17.96	\$ 0.09	\$ 19.31	\$ 0.09	\$ 20.15	\$ 0.09	\$ 20.98	\$ 0.09	\$ 21.81	\$ 0.09	\$ 22.64	\$ 0.09	\$ 24.97	2.165	22
23	17.04		\$ 17.96		\$ 19.40	\$ 0.09	\$ 20.24	\$ 0.09	\$ 21.07	\$ 0.09	\$ 21.90	\$ 0.09	\$ 22.73	\$ 0.09	\$ 25.05	\$ 0.08	23
24	17.04		\$ 17.96		\$ 19.40		\$ 20.33	\$ 0.09	\$ 21.16	\$ 0.09	\$ 21.99	\$ 0.09	\$ 22.82	\$ 0.09	\$ 25.13	\$ 0.08	24
25	17.04		\$ 17.96		\$ 19.40		\$ 20.33		\$ 21.25	\$ 0.09	\$ 22.08	\$ 0.09	\$ 22.91	\$ 0.09	\$ 25.21	\$ 0.08	25
26	17.04		\$ 17.96		\$ 19.40		\$ 20.33		\$ 21.25		\$ 22.17	\$ 0.09	\$ 23.00	\$ 0.09	\$ 25.30	\$ 0.09	26
27	17.04		\$ 17.96		\$ 19.40		\$ 20.33		\$ 21.25		\$ 22.17		\$ 23.09	\$ 0.09	\$ 25.39	\$ 0.09	27
28	17.04		\$ 17.96		\$ 19.40		\$ 20.33		\$ 21.25		\$ 22.17		\$ 23.09		\$ 25.48	\$ 0.09	28
29	17.04		\$ 17.96		\$ 19.40		\$ 20.33		\$ 21.25		\$ 22.17		\$ 23.09		\$ 25.57	\$ 0.09	29
30	17.04		\$ 17.96		\$ 19.40		\$ 20.33		\$ 21.25		\$ 22.17		\$ 23.09		\$ 25.66	\$ 0.09	30



COLUMBIA PUBLIC SCHOOLS

2009-2010

Salary Schedule

Occupational/Physical Therapists

General Provisions of the Salary Schedule

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

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

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

2009-2010 Salary Schedule for Occupational/Physical Therapists

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

Advancement on the Salary Schedule

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

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

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

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

Salary and Benefit Information

Annual salary reflects 185 days of employment. Staff will follow the teacher calendar, with the exception of 2 days (12/21 and 5/21). Staff will be exempt from overtime compensation. Start date for 2009-2010 is August 19, 2009.

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

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

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

**Columbia School District
Parents As Teachers
Salary Schedule
2009-2010**

Step	I B.S.		II B.S. + 15 150 OR		III M.S.		IV M.S. + 15		V M.S. + 30		VI M.S. + 45		VII M.S. + 60		VIII M.S. + 75 OR DOCTORATE		Step
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	
1	\$ 30,514	1.00	\$ 31,735	1.04	\$ 34,328	1.125	\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	1
2	\$ 31,735	1.04	\$ 32,955	1.08	\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	2
3	\$ 32,955	1.08	\$ 34,176	1.12	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	3
4	\$ 34,176	1.12	\$ 35,396	1.16	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	4
5	\$ 35,396	1.16	\$ 36,617	1.20	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	5
6	\$ 36,617	1.20	\$ 37,837	1.24	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	6
7	\$ 37,837	1.24	\$ 39,058	1.28	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	7
8	\$ 39,058	1.28	\$ 40,278	1.32	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	8
9	\$ 40,278	1.32	\$ 41,499	1.36	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	9
10	\$ 41,499	1.36	\$ 42,720	1.40	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	10
11	\$ 42,720	1.40	\$ 43,940	1.44	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	11
12	\$ 42,820	\$ 100	\$ 45,161	1.48	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	12
13	\$ 42,920	\$ 100	\$ 45,261	\$ 100	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805	13
14	\$ 43,020	\$ 100	\$ 45,361	\$ 100	\$ 49,075	\$ 100	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845	14
15	\$ 43,120	\$ 100	\$ 45,461	\$ 100	\$ 49,175	\$ 100	\$ 51,516	\$ 100	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845	\$ 57,519	1.885	15
16	\$ 43,240	\$ 120	\$ 45,561	\$ 100	\$ 49,275	\$ 100	\$ 51,616	\$ 100	\$ 53,957	\$ 100	\$ 56,298	1.845	\$ 57,519	1.885	\$ 58,739	1.925	16
17	\$ 43,360	\$ 120	\$ 45,681	\$ 120	\$ 49,375	\$ 100	\$ 51,716	\$ 100	\$ 54,057	\$ 100	\$ 56,398	\$ 100	\$ 58,739	1.925	\$ 59,960	1.965	17
18	\$ 43,480	\$ 120	\$ 45,801	\$ 120	\$ 49,495	\$ 120	\$ 51,816	\$ 100	\$ 54,157	\$ 100	\$ 56,498	\$ 100	\$ 58,839	\$ 100	\$ 61,181	2.005	18
19	\$ 43,600	\$ 120	\$ 45,921	\$ 120	\$ 49,615	\$ 120	\$ 51,936	\$ 120	\$ 54,257	\$ 100	\$ 56,598	\$ 100	\$ 58,939	\$ 100	\$ 62,401	2.045	19
20	\$ 43,720	\$ 120	\$ 46,041	\$ 120	\$ 49,735	\$ 120	\$ 52,056	\$ 120	\$ 54,377	\$ 120	\$ 56,698	\$ 100	\$ 59,039	\$ 100	\$ 63,622	2.085	20
21	\$ 43,720		\$ 46,161	\$ 120	\$ 49,855	\$ 120	\$ 52,176	\$ 120	\$ 54,497	\$ 120	\$ 56,818	\$ 120	\$ 59,139	\$ 100	\$ 64,842	2.125	21
22	\$ 43,720		\$ 46,161		\$ 49,975	\$ 120	\$ 52,296	\$ 120	\$ 54,617	\$ 120	\$ 56,938	\$ 120	\$ 59,259	\$ 120	\$ 64,942	\$ 100	22
23	\$ 43,720		\$ 46,161		\$ 49,975		\$ 52,416	\$ 120	\$ 54,737	\$ 120	\$ 57,058	\$ 120	\$ 59,379	\$ 120	\$ 65,042	\$ 100	23
24	\$ 43,720		\$ 46,161		\$ 49,975		\$ 52,416		\$ 54,857	\$ 120	\$ 57,178	\$ 120	\$ 59,499	\$ 120	\$ 65,142	\$ 100	24
25	\$ 43,720		\$ 46,161		\$ 49,975		\$ 52,416		\$ 54,857		\$ 57,298	\$ 120	\$ 59,619	\$ 120	\$ 65,242	\$ 100	25
26	\$ 43,720		\$ 46,161		\$ 49,975		\$ 52,416		\$ 54,857		\$ 57,298		\$ 59,739	\$ 120	\$ 65,362	\$ 120	26
27	\$ 43,720		\$ 46,161		\$ 49,975		\$ 52,416		\$ 54,857		\$ 57,298		\$ 59,739		\$ 65,482	\$ 120	27
28	\$ 43,720		\$ 46,161		\$ 49,975		\$ 52,416		\$ 54,857		\$ 57,298		\$ 59,739		\$ 65,602	\$ 120	28
29	\$ 43,720		\$ 46,161		\$ 49,975		\$ 52,416		\$ 54,857		\$ 57,298		\$ 59,739		\$ 65,722	\$ 120	29
30	\$ 43,720		\$ 46,161		\$ 49,975		\$ 52,416		\$ 54,857		\$ 57,298		\$ 59,739		\$ 65,842	\$ 120	30

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

Columbia School District
Support Staff Salary Schedule
2009-2010 with one 1% index step addition as approved by the Board of Education June 8, 2009

Step	Salary Grade 25		Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29		Step
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	
1	\$8.74	1.0000	\$9.78	1.0000	\$10.94	1.0000	\$12.27	1.0000	\$13.73	1.0000	1
2	\$9.00	1.0300	\$10.08	1.0300	\$11.27	1.0300	\$12.63	1.0300	\$14.15	1.0300	2
3	\$9.26	1.0600	\$10.37	1.0600	\$11.60	1.0600	\$13.00	1.0600	\$14.56	1.0600	3
4	\$9.53	1.0900	\$10.66	1.0900	\$11.93	1.0900	\$13.37	1.0900	\$14.97	1.0900	4
5	\$9.79	1.1200	\$10.96	1.1200	\$12.26	1.1200	\$13.74	1.1200	\$15.38	1.1200	5
6	\$10.05	1.1500	\$11.25	1.1500	\$12.58	1.1500	\$14.11	1.1500	\$15.79	1.1500	6
7	\$10.31	1.1800	\$11.55	1.1800	\$12.91	1.1800	\$14.47	1.1800	\$16.21	1.1800	7
8	\$10.57	1.2100	\$11.84	1.2100	\$13.24	1.2100	\$14.84	1.2100	\$16.62	1.2100	8
9	\$10.84	1.2400	\$12.13	1.2400	\$13.57	1.2400	\$15.21	1.2400	\$17.03	1.2400	9
10	\$11.10	1.2700	\$12.43	1.2700	\$13.90	1.2700	\$15.58	1.2700	\$17.44	1.2700	10
11	\$11.36	1.3000	\$12.72	1.3000	\$14.22	1.3000	\$15.95	1.3000	\$17.86	1.3000	11
12	\$11.62	1.3300	\$13.01	1.3300	\$14.55	1.3300	\$16.31	1.3300	\$18.27	1.3300	12
13	\$11.89	1.3600	\$13.31	1.3600	\$14.88	1.3600	\$16.68	1.3600	\$18.68	1.3600	13
14	\$12.15	1.3900	\$13.60	1.3900	\$15.21	1.3900	\$17.05	1.3900	\$19.09	1.3900	14
15	\$12.41	1.4200	\$13.89	1.4200	\$15.54	1.4200	\$17.42	1.4200	\$19.50	1.4200	15
16	\$12.67	1.4500	\$14.19	1.4500	\$15.87	1.4500	\$17.79	1.4500	\$19.92	1.4500	16
17	\$12.93	1.4800	\$14.48	1.4800	\$16.19	1.4800	\$18.15	1.4800	\$20.33	1.4800	17
18	\$13.20	1.5100	\$14.77	1.5100	\$16.52	1.5100	\$18.52	1.5100	\$20.74	1.5100	18
19	\$13.46	1.5400	\$15.07	1.5400	\$16.85	1.5400	\$18.89	1.5400	\$21.15	1.5400	19
20	\$13.72	1.5700	\$15.36	1.5700	\$17.18	1.5700	\$19.26	1.5700	\$21.56	1.5700	20
21	\$13.81	1.5800	\$15.46	1.5800	\$17.29	1.5800	\$19.38	1.5800	\$21.70	1.5800	21
22	\$13.91	\$ 100	\$15.56	\$ 100	\$17.39	\$ 100	\$19.48	\$ 100	\$21.80	\$ 100	22
23	\$13.96	\$ 100	\$15.61	\$ 100	\$17.44	\$ 100	\$19.53	\$ 100	\$21.85	\$ 100	23
24	\$14.01	\$ 100	\$15.66	\$ 100	\$17.49	\$ 100	\$19.58	\$ 100	\$21.90	\$ 100	24
25	\$14.07	\$ 120	\$15.72	\$ 120	\$17.55	\$ 120	\$19.64	\$ 120	\$21.96	\$ 120	25
26	\$14.13	\$ 120	\$15.78	\$ 120	\$17.61	\$ 120	\$19.70	\$ 120	\$22.02	\$ 120	26
27	\$14.19	\$ 120	\$15.84	\$ 120	\$17.67	\$ 120	\$19.76	\$ 120	\$22.08	\$ 120	27
28	\$14.25	\$ 120	\$15.90	\$ 120	\$17.73	\$ 120	\$19.82	\$ 120	\$22.14	\$ 120	28
29	\$14.31	\$ 120	\$15.96	\$ 120	\$17.79	\$ 120	\$19.88	\$ 120	\$22.20	\$ 120	29
30	\$14.31	0	\$15.96	0	\$17.79	0	\$19.88	0	\$22.20	0	30

**Columbia School District
Teacher Salary Schedule
2009-2010
189 Days**

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

	I		II		III		IV		V		VI		VII		VIII		
	B.S.		BS + 15 or 150		MS		MS + 15		MS + 30		MS + 45		MS + 60		M.S. + 75 / DOCTORATE		
Step	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Step
1	\$ 34,353		\$ 34,353		\$ 34,353		\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	1
2	\$ 34,353		\$ 34,353		\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	2
3	\$ 34,353		\$ 34,353		\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	3
4	\$ 34,353	1.12	\$ 35,396	1.16	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	4
5	\$ 35,396	1.16	\$ 36,617	1.20	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	5
6	\$ 36,617	1.20	\$ 37,837	1.24	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	6
7	\$ 37,837	1.24	\$ 39,058	1.28	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	7
8	\$ 39,058	1.28	\$ 40,278	1.32	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	8
9	\$ 40,278	1.32	\$ 41,499	1.36	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	9
10	\$ 41,499	1.36	\$ 42,720	1.40	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	10
11	\$ 42,720	1.40	\$ 43,940	1.44	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	11
12	\$ 42,820	\$ 100	\$ 45,161	1.48	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	12
13	\$ 42,920	\$ 100	\$ 45,261	\$ 100	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805	13
14	\$ 43,020	\$ 100	\$ 45,361	\$ 100	\$ 49,280	1.615	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845	14
15	\$ 43,120	\$ 100	\$ 45,461	\$ 100	\$ 49,585	1.625	\$ 51,721	1.695	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845	\$ 57,519	1.885	15
16	\$ 43,240	\$ 120	\$ 45,561	\$ 100	\$ 49,890	1.635	\$ 52,026	1.705	\$ 54,162	1.775	\$ 56,298	1.845	\$ 57,519	1.885	\$ 58,739	1.925	16
17	\$ 43,360	\$ 120	\$ 45,681	\$ 120	\$ 49,890		\$ 52,332	1.715	\$ 54,467	1.785	\$ 56,603	1.855	\$ 58,739	1.925	\$ 59,960	1.965	17
18	\$ 43,480	\$ 120	\$ 45,801	\$ 120	\$ 49,890		\$ 52,332		\$ 54,773	1.795	\$ 56,909	1.865	\$ 59,045	1.935	\$ 61,181	2.005	18
19	\$ 43,600	\$ 120	\$ 45,921	\$ 120	\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214	1.875	\$ 59,350	1.945	\$ 62,401	2.045	19
20	\$ 43,720	\$ 120	\$ 46,041	\$ 120	\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655	1.955	\$ 63,622	2.085	20
21	\$ 43,720		\$ 46,161	\$ 120	\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 64,842	2.125	21
22	\$ 43,720		\$ 46,161		\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 65,147	2.135	22
23	\$ 43,720		\$ 46,161		\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 65,453	2.145	23
24	\$ 43,720		\$ 46,161		\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 65,758	2.155	24
25	\$ 43,720		\$ 46,161		\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 65,878	\$ 120	25
26	\$ 43,720		\$ 46,161		\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 65,998	\$ 120	26
27	\$ 43,720		\$ 46,161		\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 66,118	\$ 120	27
28	\$ 43,720		\$ 46,161		\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 66,238	\$ 120	28
29	\$ 43,720		\$ 46,161		\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 66,358	\$ 120	29
30	\$ 43,720		\$ 46,161		\$ 49,890		\$ 52,332		\$ 54,773		\$ 57,214		\$ 59,655		\$ 66,478	\$ 120	30

Columbia School District
Salary Schedule for Technical Support / Help Desk Staff
2009-2010

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

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

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

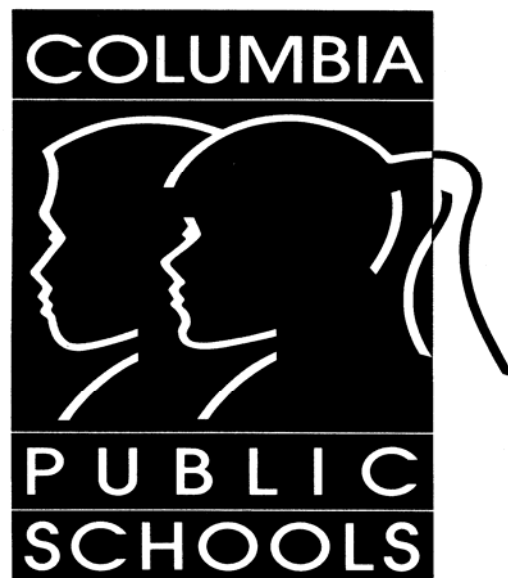
Level changes with certifications/formal education only

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

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

Final Budget
2009-10

Supplemental Information



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

SUMMARY BUDGET - ALL PROGRAMS

	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>TOTAL DISTRICT OPERATING FUNDS</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>FOOD SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>	<u>FINAL BUDGET 2009-10 TOTAL</u>
<i>Projected Beginning Fund Balance as of 6/30/09</i>	\$ 27,403,384	\$ -	\$ 27,403,384	\$ 14,445,631	\$ 4,829,766	\$ 2,316,992	\$ 386,056	\$ 198,176	\$ 816,802	\$ 22,993,423	\$ 50,396,807
REVENUES:											
LOCAL	\$ 36,384,882	\$ 56,938,967	\$ 93,323,849	\$ 16,468,594	\$ 758,079	\$ 3,255,000	\$ 1,580,000	\$ 1,004,769	\$ 1,713,361	\$ 24,779,803	\$ 118,103,652
INTERMEDIATE	843,821	882,931	1,726,752	279,944	4,923	-	-	-	-	284,867	2,011,619
STATE	16,438,101	37,699,135	54,137,236	1,535,091	2,099,226	50,000	-	120,500	1,835,000	5,639,817	59,777,053
FEDERAL	3,320,382	5,249,384	8,569,766	-	-	2,992,000	-	623,019	707,699	4,322,718	12,892,484
OTHER	38,179	142,483	180,662	-	2,762,000	400,000	-	-	-	3,162,000	3,342,662
BONDS SOLD	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 57,025,365	\$ 100,912,900	\$ 157,938,265	\$ 18,283,629	\$ 5,624,228	\$ 6,697,000	\$ 1,580,000	\$ 1,748,288	\$ 4,256,060	\$ 38,189,205	\$ 196,127,470
EXPENDITURES:											
SALARIES	\$ 17,592,988	\$ 84,641,857	\$ 102,234,845	\$ -	\$ -	\$ 2,018,453	\$ -	\$ 847,005	\$ 938,287	\$ 3,803,745	\$ 106,038,590
BENEFITS	5,779,352	21,910,367	27,689,719	-	-	762,656	-	219,421	239,973	1,222,050	28,911,769
SERVICES / SUPPLIES	27,166,774	400,000	27,566,774	-	-	3,800,000	1,580,000	655,250	3,077,800	9,113,050	36,679,824
CAPITAL OUTLAY	-	-	-	-	10,000,000	-	-	-	-	10,000,000	10,000,000
DEBT SERVICE	282,104	-	282,104	19,646,963	-	-	-	-	-	19,646,963	19,929,067
OTHER	162,000	-	162,000	-	-	-	-	-	-	-	162,000
TOTAL EXPENDITURES	\$ 50,983,218	\$ 106,952,224	\$ 157,935,442	\$ 19,646,963	\$ 10,000,000	\$ 6,581,109	\$ 1,580,000	\$ 1,721,676	\$ 4,256,060	\$ 43,785,808	\$ 201,721,250
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 6,042,147	\$ (6,039,324)	\$ 2,823	\$ (1,363,334)	\$ (4,375,772)	\$ 115,891	\$ -	\$ 26,612	\$ -	\$ (5,596,603)	\$ (5,593,780)
INTERFUND TRANSFERS	\$ (6,039,324)	\$ 6,039,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Projected Ending Fund Balance as of 6/30/10</i>	\$ 27,406,207	\$ -	\$ 27,406,207	\$ 13,082,297	\$ 453,994	\$ 2,432,883	\$ 386,056	\$ 224,788	\$ 816,802	\$ 17,396,820	\$ 44,803,027

Note: The 6/30/10 Projected combined balance of the Operating and Teachers Funds, \$27,406,207 represents 17.35% of the budgeted expenditures and transfers for 2009-10 for Operating and Teachers Funds, as compared to 17.56% projected for 06/30/09.

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

<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%
2009	\$4.7292	\$ 1,982,355,770	\$ 66,932,664	3.49%	95.50%
Preliminary 2010	\$4.7292	\$ 2,012,091,107	\$ 29,735,337	1.50%	95.00%
AVERAGES:					
5 YEAR			118,108,443.60	7.19%	95.58%
3 YEAR			96,755,151.33	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
2009-10**

Board of Education Paid Employee Benefits

Benefit	<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>	<u>2009-10</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%	13.50%
Non-teachers	4.5%	4.5%	5.0%	5.0%	5.0%	5.25%	5.50%	5.75%	6.00%	6.25%	6.50%
FICA-Retirement	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
FICA-Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Medical (monthly)	126.75	152.10	190.12	259.04	269.40	282.88	311.16	342.28	370.00	400.00	425.00
Dental (monthly)	15.42	16.96	18.66	19.52	20.30	21.72	23.46	23.46	25.00	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	0.18
Administrative Fees											
Flexible Benefits (per participant monthly)	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15

Note: The monthly medical insurance cost will not increase in the 2009/2010 fiscal year until January 1, 2010 due to a change in plan design and rate year. This moves the rate year from September to January, aligning it with IRS Flexible Spending Account rules.

COLUMBIA SCHOOL DISTRICT

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30 2009

Fiscal Year	<u>Maturity</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>
2010	\$ 13,875,000	\$ 2,885,981.27	\$ 2,885,981.25	\$ 5,771,962.52	\$ 13,875,000.00	\$ 19,646,962.52
2011	\$ 15,270,000	\$ 2,608,016.27	\$ 2,608,016.25	\$ 5,216,032.52	\$ 15,270,000.00	\$ 20,486,032.52
2012	\$ 14,880,000	\$ 2,342,798.15	\$ 2,342,798.13	\$ 4,685,596.27	\$ 14,880,000.00	\$ 19,565,596.27
2013	\$ 16,140,000	\$ 2,047,044.40	\$ 2,047,044.38	\$ 4,094,088.77	\$ 16,140,000.00	\$ 20,234,088.77
2014	\$ 14,840,000	\$ 1,752,141.26	\$ 1,752,141.25	\$ 3,504,282.51	\$ 14,840,000.00	\$ 18,344,282.51
2015	\$ 9,875,000	\$ 1,472,389.38	\$ 1,472,389.38	\$ 2,944,778.75	\$ 9,875,000.00	\$ 12,819,778.75
2016	\$ 10,010,000	\$ 1,272,665.00	\$ 1,272,665.00	\$ 2,545,330.00	\$ 10,010,000.00	\$ 12,555,330.00
2017	\$ 8,045,000	\$ 1,073,577.50	\$ 1,073,577.50	\$ 2,147,155.00	\$ 8,045,000.00	\$ 10,192,155.00
2018	\$ 8,535,000	\$ 919,607.50	\$ 919,607.50	\$ 1,839,215.00	\$ 8,535,000.00	\$ 10,374,215.00
2019	\$ 5,345,000	\$ 751,491.25	\$ 751,491.25	\$ 1,502,982.50	\$ 5,345,000.00	\$ 6,847,982.50
2020	\$ 5,695,000	\$ 648,243.75	\$ 648,243.75	\$ 1,296,487.50	\$ 5,695,000.00	\$ 6,991,487.50
2021	\$ 4,480,000	\$ 523,767.50	\$ 523,767.50	\$ 1,047,535.00	\$ 4,480,000.00	\$ 5,527,535.00
2022	\$ 3,615,000	\$ 432,573.75	\$ 432,573.75	\$ 865,147.50	\$ 3,615,000.00	\$ 4,480,147.50
2023	\$ 3,300,000	\$ 356,037.50	\$ 356,037.50	\$ 712,075.00	\$ 3,300,000.00	\$ 4,012,075.00
2024	\$ 3,600,000	\$ 284,037.50	\$ 284,037.50	\$ 568,075.00	\$ 3,600,000.00	\$ 4,168,075.00
2025	\$ 3,925,000	\$ 203,600.00	\$ 203,600.00	\$ 407,200.00	\$ 3,925,000.00	\$ 4,332,200.00
2026	\$ 4,250,000	\$ 111,056.25	\$ 111,056.25	\$ 222,112.50	\$ 4,250,000.00	\$ 4,472,112.50
2027	\$ 175,000	\$ 10,718.75	\$ 10,718.75	\$ 21,437.50	\$ 175,000.00	\$ 196,437.50
2028	\$ 175,000	\$ 7,218.75	\$ 7,218.75	\$ 14,437.50	\$ 175,000.00	\$ 189,437.50
2029	\$ 175,000	\$ 3,631.25	\$ 3,631.25	\$ 7,262.50	\$ 175,000.00	\$ 182,262.50
Totals	\$ 146,205,000	\$ 19,706,596.97	\$ 19,706,596.88	\$ 39,413,193.84	\$ 146,205,000.00	\$ 185,618,193.84

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

<u>Grant Name</u>	<u>2008-09 Grants</u>		<u>2009-10 Grants</u>	
	<u>Grant</u>	<u>Match</u>	<u>Grant</u>	<u>Match</u>
Boone Hospital Nurse	\$ 22,500	\$ -	\$ -	-
Foundation Grants	44,624	-	53,436	-
Parents as Teachers	25,000	-	25,000	-
Project Construct	1,410,000	-	895,000	-
Job Point	35,000	-	-	-
Mentoring Grant	-	-	35,000	-
Math & Science Grant (Physics First)	300,000	-	-	-
Math & Science Grant (Math Partnership)	278,816	-	499,943	-
Adventure Club	-	-	50,000	-
	\$ 2,115,940	\$ -	\$ 1,558,379	\$ -

Operational Grants by Fund approved by Budget Adoption for 2009-2010

	<u>Total</u>				<u>Grant</u>	<u>Match</u>
	<u>General</u>	<u>Teachers</u>	<u>Operating</u>	<u>Adult Ed</u>		
Missouri Preschool Project (5382)	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -
Vocational Enhancement Grants (5359)	-	-	-	-	700,000	200,000
Special Literacy Grant (5338)	-	-	-	-	60,000	-
School Health Grant (5367)	-	-	90,000	90,000	-	-
Adult Basic Education (5436)	-	-	-	298,019	75,000	-
Child Care Development (5472)	-	-	-	-	50,000	-
Vocation Aid (5332)	-	-	-	120,000	-	-
Title I - Class size reduction (5451)	1,329,511	2,270,489	3,600,000	-	50,000	-
Title II Basic Grant (Vocational) (5441)	154,000	117,000	271,000	-	-	-
Title II A - Professional Devel (5465)	308,333	423,058	731,391	-	499,943	-
Title III (5462)	-	-	-	-	30,000	-
Title IV A - Drug Free Schools (5461)	-	-	-	-	65,756	-
Title V (5455)	-	-	-	-	-	-
	\$ 1,791,844	\$ 2,810,547	\$ 4,692,391	\$ 508,019	\$ 1,595,699	\$ 200,000

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

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

Location/Department	Capital Expenditure Item	Budget
Various locations and departments as needed		\$ 450,000
Total 2009-2010 Capital Projects		\$ 450,000

SPECIAL MAINTENANCE FUND

Special Maintenance Operating Fund		
Undesignated contingency fund		\$ 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.

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

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

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

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

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

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

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

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

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

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

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

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