

Columbia School District Budget 2007-08

**Approved by the
Board of Education
June 11, 2007**

Karla DeSpain, President
Darin Preis, Vice President
David P. Ballenger, Member
Steve Calloway, Member
Michelle Gadbois, Member
Jan Mees, Member
Tom Rose, Member

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Columbia Public School District Budget Cycle Calendar

Proposed Activities for 2007-08 Budget Development

District-wide	Building/Program Level
July-November	
<ul style="list-style-type: none"> Administration monitors local, state, and federal funding sources 	
December	
<ul style="list-style-type: none"> Board of Education determines budget development parameters and guidelines 	<ul style="list-style-type: none"> Apprise building administrators and budget managers of Board of Education budget parameters
January	
<ul style="list-style-type: none"> Ad Hoc Budget Review Committee meets Central administration obtains budget requests from building and district-wide administrators Administration continues to monitor local, state, and federal funding sources Board of Education adopts budget parameters 	<ul style="list-style-type: none"> Building administrators share Board of Education budget parameters and building budget requests, reallocations, or reductions with faculty and parents, seeking input as appropriate Assistant superintendents review faculty and staff FTE needs with building and district-wide administrators Building and district-wide administrators outline specific program requests, reallocations, or reductions and forward to appropriate assistant superintendent
February	
<ul style="list-style-type: none"> Budget requests due to central office Using Board of Education adopted parameters and guidelines, administration begins budget development process Possible areas of enhancement, reallocation, or reduction are identified in relationship to district goals Administration continues to monitor local, state, and federal funding sources 	<ul style="list-style-type: none"> Building and district-wide administrators outline specific personnel requests, reallocations, or reductions and forward to appropriate assistant superintendent
March	
<ul style="list-style-type: none"> Recommendation to Board of Education on areas of enhancement, reallocation, or reductions at district level and building level Budget sheets submitted to Business Office (<i>March 16</i>) Administration continues to monitor local, state, and federal funding sources 	<ul style="list-style-type: none"> Building administrators update faculty and parents on budget requests, reallocations, or reductions, continuing to seek input as appropriate Building and district-wide administrators prioritize budget requests, reallocations, or reductions
April	
<ul style="list-style-type: none"> Probationary teachers to be non-renewed notified prior to April 15 (<i>April 13 Friday before</i>) 	<ul style="list-style-type: none"> Staffing recommendations are completed
May	
<p>(Legislative session ends)</p> <ul style="list-style-type: none"> Probationary and permanent contracts printed and mailed prior to May 15 Administration submits proposed budget to Board of Education Board of Education holds public hearing on proposed 2007-08 proposed budget 	<ul style="list-style-type: none"> Building administrators review preliminary budget with faculty and parents
June	
<ul style="list-style-type: none"> Board of Education holds public hearing on proposed 2007-08 budget Adoption of final 2007-08 budget by Board of Education 	



TO: Board of Education
FROM: Phyllis A. Chase *PAC*
DATE: May 30, 2007
RE: 2007-2008 Final Budget

Enclosed is the proposed budget for the 2007-08 school year. As discussed throughout the previous twelve months at Board of Education meetings, the state foundation formula changed with the 2006-07 school year. The result is lesser increases in funding from the foundation formula for the Columbia School District. Even with the change, for the current budget year, 70 percent of our state money will be based on the 2005-06 year, which, as you know from prior meetings, has been under funded by at least an estimated 15 percent.

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

The following budget has taken into consideration the Board of Education goals and adopted budget parameters, which allowed the staff to prepare reasonable revenue and expenditure estimates. We believe this budget supports the implementation of your primary goals for the 2007-08 school year.

Below are the financial highlights of the 2007-08 budget:

Revenue

- Total anticipated revenue for all funds equals \$198,318,088. Total anticipated revenues for the district operating funds (General Operating and Teachers funds) equals \$153,681,743. *This is an increase in the total revenue of the district operating funds of \$5,053,234 or 3.39 percent.*
- The assessed valuation of the district is projected to increase by 5.18 percent, based on discussions with the county assessor and historical trends. Pursuant to state statutes, revenues can only increase by the lower of the Consumer Price Index, 5 percent, or the actual growth (excluding any new construction and improvements). This is projected to increase current tax collections for all funds by \$4.3 million over this year's collections, using a collection ratio of 95.50 percent. This will increase collections by \$3.6 million in the Teachers and Operating funds. Additionally, this budget includes collection of previously protested taxes in the amount of \$973,439, \$804,431 of which would be in the Teachers and Operating funds.
- The current tax rate is \$4.6706 of which the debt service rate is \$0.8019. The tax rate for 2007-08 will be calculated after completing the state auditor's worksheet and the Proposition C sales tax rollback forms, which may change the distribution of the levy, as well as the total levy.
- The calculation of state aid was done via the new foundation formula. This year, 70 percent of the foundation formula money will be based on the 2005-06 year. As we move forward and implement the new formula, it is currently believed that the formula will remain fairly static, with the actual target rate of reimbursement per pupil being recalculated every two years. An increase in state funding will also come from elimination of six early out days in 2007-08.

**Expenditures**

- Total budget expenditures for all funds equal \$228,378,007. Total budget expenditures for district operating funds (General Operating and Teachers funds) equal \$164,035,138. *This is an increase of 8.58 percent in expenditures in the district operating funds for fiscal year 2007-08.*
- The 2007-08 budget includes the operating of the staff salary schedules, with a base increase of \$1000 and a minimum certificated salary of \$34,000 with two additional days for teachers and some support staff. Consequently, the minimum salary that a full-time classroom teacher will be paid in the district is \$34,353; however, the teachers' salary schedule operates off of a salary of \$30,514. The operating of the salary schedule equates to an average salary increase of 5.27 percent for certificated salaries and an average increase of 7.09 percent for support staff salaries. The total increase cost for certificated staff with two additional days added to the calendar is 6.36 percent.
- Funds are included for the improvement of category III stipends (\$10,435) and additional club stipends (\$100,000).
- Board-paid medical benefits are scheduled to increase 8 percent this next year. The rates for dependent coverage (premiums paid by employees) will increase at the same rate.
- Personnel costs (salaries and benefits) are 81.98 percent of the total expenditures for district operating funds, compared to 81.80 percent last year.
- New personnel included in this budget are as follows:
 - Building Services—5 FTE (4 FTE support and 1 FTE Project Manager)
 - English Language Learners—4.75 FTE (teachers)
 - Elementary —20.50 FTE (6 teachers, .50 administrator, 11 math coaches, 1 AFL, 1 Stand by Me, 1 support)
 - Guidance—5.1 FTE (counselors)
 - Instructional and Information Technology Services—6.19 FTE (1 FTE web developer, 3.69 FTE technical/support and 1.50 FTE instruction technology)
 - Student Services —5.0 FTE (1 RN, 1 LPN, 3 psychology interns)
 - Special Educations —3.50 FTE (teachers)
 - Communications—1.0 FTE (communications specialist)
 - Secondary—17.5 FTE (8 teachers, 2 administrators, 3 math coaches, 2 support staff, 1.0 MAC Counselor, 1 AFL, .50 LA Coordinator)
 - Instructional Services - .50 FTE (AFL implementation)
 - Transportation - 1.25 FTE (1 FTE support staff and .25 to move coordinator to full time from .75)
- Academic shuttles will be added at all middle schools and junior high schools (\$24,700).
- The district's transportation contract renewal includes a 2.5 percent increase in 2007-08.
- Utilities are expected to increase by \$265,770.
- Fuel costs are expected to increase by \$300,000.

Fund Balances

To meet operating expenses, the district will reduce its reserves by 28.36 percent for 2007-08 to fund the budget. *This will decrease reserves for the Teachers and Operating funds from a level of 24.52 percent of budgeted expenditures for 2006-07 to a level of 15.94 percent of projected 2007-08 budgeted expenditures.* Future projections indicate, under operation of the schedule for the 2008-09 school year combined with other fixed cost increases and expected revenue changes, the Teachers and Operating fund balance would decrease to 8.79% at 06/30/2009.



Forecast

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

At the local level, the district continues to receive strong support. Assessed valuation continues to grow at a reasonable rate. Columbia, for many years, has been known for its low unemployment rate when compared to the state and nation, and the trend continues today; we believe it will into the future. District voters have shown their continued support by approving 25 consecutive bond authorizations totaling \$270.1 million, dating back to 1960. The Long-range Facilities Planning Committee has completed a facilities study, and we anticipate the need for an additional bond referendum in the near future to fund new schools, renovations, and other capital projects. Due to continued community growth as well as ongoing needs, bonds will continue to be a preferred method of funding capital improvements.

Summary

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

Columbia Public School District
Board of Education
2007-08 Budget Parameters

1. While state foundation formula funding has decreased the last five years, for the fourth consecutive year Columbia voters will not be asked to approve an operating tax levy in April 2007; however, Columbia voters will be apprised of district funding needs.
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. The budget will be funded through use of available funding, reserve funds, and/or reductions.
4. The district will continue to review all employee salary schedules with the goal of providing a competitive and just wage.
5. Board-approved employee benefit programs will continue to be provided without cost to eligible employees even though benefit costs and the Public Education Employee Retirement System rates have increased.
6. In order to support financial stability and the current Moody's Aa2 bond rating, the district will maintain a minimum operating reserve of at least 18 percent and 7 percent of expenditures in the general operating fund at June 30 and November 30 respectively.
7. Should reserves fall below 18 percent and 7 percent at June 30 and November 30 respectively, the Board will develop district priorities should budget reductions be required as a result of state and federal funding reductions.
8. The budget will continue to support a student-teacher ratio that meets or exceeds state standards.
9. The district will enhance student attendance and safety through increased administrative support and supervision.
10. State regulations stipulate that student transportation be provided for students living 3.5 miles or more from school; however, the Columbia School District will continue to provide transportation exceeding state requirements.

Parameters 1, 2, 3, 6 and 7:

1. While state and federal funding continues to decline, Columbia voters will not be asked to approve an operating tax levy in April 2007; however, Columbia voters will be apprised of district funding needs.
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. The budget will be funded through use of available funding, reserve funds, and/or reductions.
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7. Should reserves fall below 18 percent and 7 percent at June 30 and November 30 respectively, the Board will develop district priorities should budget reductions be required as a result of state and federal funding reductions.

**RATIONALE FOR 2007-08
BUDGET
MAY 8, 2007**

REVENUE

- **Local funds** from property taxes grow based on a 5.18 percent growth in assessed valuation calculated at a collection rate of 95.50 percent. The 3M Corporation currently has a personal property tax case before the State Tax Commission. It is expected to be resolved during the district's 2008 fiscal year.
- **State foundation formula** was revised beginning in the 2006-07 school year, to be phased in over seven years. During the phase-in period, the state foundation formula revenue is funding using 2005-06 school year as a baseline, at .85 for 2006-07 and .70 for 2007-08, the balance coming from the new formula during the phase-in period. The increased funding projected for the new foundation formula is about half of what state funding increases have been in the last seven years; consequently, the new formula does not generate revenue to support required initiatives. The successful Columbia summer school programs and growth of the district are increasing the weighted average daily attendance calculation and several other technical calculations that comprise the formula. In addition, the state formula significantly revises the formula calculations from prior years. Under the 2005-06 calculation the formula consisted of basic entitlement and what is known as "at-risk" funding, or Line 14 funding. The new formula

includes several items previously known as "categorical additions," or funding in addition to the foundation formula, as part of the basic entitlement. Under the new formula, basic entitlement includes at-risk funding, exceptional pupil aid (state special education), remedial reading funds, gifted funds, free text funds, and Fair Share funds, with the categorical additions continuing to be early childhood special education funds, transportation, Parents As Teachers funding, vocational funding, and career ladder funding.

- **Proposition C funds** have changed from eligible pupil calculation in previous years to weighted average daily attendance calculation for FY 2007. It is projected to be \$863 per weighted ADA.
- **Surtax and intangible revenues** may be distributed at the discretion of the Board of Education. The estimated revenues from this funding have been allocated in the same manner as property tax revenue.
- **Carry forward deficit** is the FY 06 deficit as projected on May 1, 2007.
- **Operation reserve fund** usage of \$10,353,395 budgeted for 2007-08, will reduce the balances to approximately 15.94 percent of 2007-08 budgeted expenditures. The projected June 30, 2007 reserve balance is projected to be \$36,502,944, which will be reduced to \$26,149,549.

Parameter 2, 9 and 10:

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
9. The district will enhance student attendance and safety through increased administrative support and supervision.
10. State regulations stipulate that student transportation be provided for students living 3.5 miles or more from school; however, the Columbia School District will continue to provide transportation exceeding state requirements.

EXPENDITURES

- **District operations**—The Building Services request reflects a 10 percent increase in supplies needed to maintain our buildings and increased requests to install items such as SmartBoards and projectors. Additionally, the repair budget is increased to allow for repair of damages received in the March 2006 hailstorm and covered by insurance proceeds in the 2006-07 year. New FTE of 5.0 is needed to maintain the new square footage at the expanded CACC as well as to increase skilled staff in roofing/carpentry and a construction project manager. Additional FTE is added for 1.0 support for transportation and .25 to make transportation coordinator full time. Expected utility increases have been incorporated at 7.50 percent.
- **Curriculum**—The most significant changes in the Curriculum and Instruction department are highlighted below:
 - Professional development has increased to implement K-3 science & elementary PE which includes health & drug task force recommendations.
 - Curriculum revision funds have been increased specifically in the area of elementary mathematics and technology education to provide for program evaluation .
 - Instructional budgets are increasing in the area of language arts at the K-12 levels to allow for writing assessment and diagnostic reading assessment support.
 - Instructional and Information Technology Services budget increases relate to maintenance fees for software which has been implemented the last few years. It is critical to maintain company support and continue receiving updated versions of the software. In addition to the software maintenance fee, it has been necessary to upgrade communication lines to all facilities not on the city fiber in order for management software—including eSchoolPLUS, MainBoss, and data software—to operate efficiently within those buildings. Finally, the IITS budget also includes upgrades and additional camera equipment for the security system that we are maintaining in the district. Additionally, on-line professional development for district teachers will be implemented. Student safety and security budgets increase in order to provide needed levels of service.
- **Student Services**—The most significant increase requested in this budget is for Positive Behavior Support stipends in order to allow before and after school time for interaction between the students and the PBS coaches. Additional hours of service from the nurse fellows in order to meet the growing medical needs of students are also reflected in this budget request. Improvement of position and training for leaders at Boys and Girl’s Town of Missouri is included.
- **Category III and Club stipends**—Improvement of the category III stipends is recommended to bring them in line with leadership stipends improved last year. Club stipends are recommended in order to increase

Parameter 3 and 8:

3. The budget will be funded through use of available funding, reserve funds, and/or reductions.
8. The budget will continue to support a student-teacher ratio that meets or exceeds state standards.

access to extra curricular activities and engage more students in positive activities after school, which is a recommendation of the substance abuse task force.

- **Elementary**-20.50 FTE. 3.50 FTE are requested to align classroom size where the district is at or over the minimum standard and 2.50 FTE will provide additional education in the area of health as part of the drug task force plan as well as provide buildings more scheduling freedom. 1.0 FTE is recommended to continue the Stand by Me program at WBE with the loss of outside funding for the program and 1.0 for AFL. 1.50 FTE is requested in order to provide an administrative assistant to work with increasing numbers of high-risk children and to provide additional clerical support in buildings with growing student populations. 11.0 FTE in elementary math coaches are also recommended.
- **English Language Learners**—4.75 FTE. The growth of non-English-speaking students in the community has increased the need for programs for limited-English-speaking students. The additional FTE will be used to serve increasing numbers of students and offset the loss of Title III funding.
- **Guidance**—5.10 FTE. This additional FTE will allow a move toward a full time counselor in each elementary building providing for classroom guidance in grades 4 and 5, as well as increasing outreach counselors (substance abuse) at the secondary level.
- **Instructional and Information Technology Services**—6.19 FTE. Additional building technicians (3.0 FTE) are recommended to reduce the service requirement to one technician for every 400 computers from the current level of one for every 500. 1.0 FTE is included for a web developer and 1.0 FTE for an instructional technology specialist, .69 for a keyboarding pilot and .50 for a media specialist at DHS.
- **Student Services**-5.0 FTE. An increase of 2.0 FTE for one LP and on RN is recommended in order to provide service to an increased number of diabetics and students on medical plans and an increase of 3.0 FTE is recommended for additional psychology interns to work with special education students.
- **Special Education**-3.50 FTE. An increase in teachers is requested to better serve the increase in special education population and to meet the severity of student needs.
- **Secondary**—17.50 FTE. Increased 1.0 FTE will be used to add a language arts/reading teacher at the middle school level, provide an additional 2.50 math teachers and 4.50 FTE for the 9th grade student success center for academically at-risk students. 1.0 additional FTE will provide a counselor for the MAC (minority achievement) scholars program and 4.0 FTE will add an additional assistant principal and secretary at both RBHS/HHS to work with student attendance and safety concerns as part of the cohort recommendations. 1 FTE for AFL, .50 FTE for language arts coordinator and 3 FTE for math coaches are recommended as well.
- **Instructional** – .50 FTE is recommended for AFL implementation.
- **Communications**- 1.0 FTE. A communications specialist is recommended in order to fully implement the BOE communications plan.

Parameter 4:

The district will continue to review all employee salary schedules with the goal of providing a competitive and just wage.

- **Career ladder**—The career ladder program is a state-supported salary supplement program that provides additional compensation for eligible teachers. The supplement is paid annually at three levels equal to payments of \$1,500, \$3,000, and \$5,000. In addition to the actual career ladder qualification process, state regulations require National Board Certified teachers and speech pathologists holding a Missouri teacher's certificate and a certificate of clinical competency receive the \$5,000 career ladder stipend. This program

provides Columbia students with a variety of supplemental activities in grades K-12 that most likely would not be offered without this support. Generally, the state contributes 40 percent of the cost of career ladder stipends. For 2007-08, it is projected that 708 teachers will participate in the career ladder program. Of that total, 156 will receive \$1,500, 136 will receive \$3,000, and 416 teachers and other

mandated individuals will receive \$5,000. The requested budget estimate reflects current estimates of new teachers qualifying for career ladder and several that will be advancing to the next level.

- **Salary schedule operation** reflects the cost to provide staff compensation increases based upon longevity, more commonly referred to as operating the salary schedule. In addition to the schedule operation, the administrative recommendation of \$1000 base salary increase on both the teachers' salary schedule and an equivalent amount on the support staff salary schedule will affect all district employees. The average increase for the certificated salary schedule is 5.27 percent, and a similar amount equates to 7.09 percent on the support staff salary schedule. In addition to the base salary increase, the administration is proposing a minimum certificated salary of \$34,000 and 2 additional days for all teach and some support staff. This means that the minimum salary for a full-time teacher is \$34,353, and those cells on the salary schedule below \$34,353 would be replaced with \$34,353; the salary schedule operation would continue for other staff members.
- **Ventures in Excellence Training**—Ventures in Excellence is the personnel interview system used in our district to ensure we seek out and find the highest-qualified teacher applicants. This consistent and standardized procedure allows us to maintain appropriate communication and expectations among all hiring managers for the Columbia Public Schools system. This funding will provide four days of training for the interview certification process for 15 additional principals.

Parameter 5:

Board-approved employee benefit programs will continue to be provided without cost to eligible employees even though benefit costs and the Public Education Employee Retirement System rates have increased.

12.5 percent. Employer and employee contributions for the PEERS system will increase by one-fourth of one percent, with the contribution rate being increased from 5.75 percent to 6.0 percent.

- **Insurance—workers' compensation, medical and dental**—Estimated costs to maintain the current benefit programs are an increase of 5% for workers' compensation, 8% for property and liability insurance, and 8% for medical insurance and dental insurance.

Parameter 10:

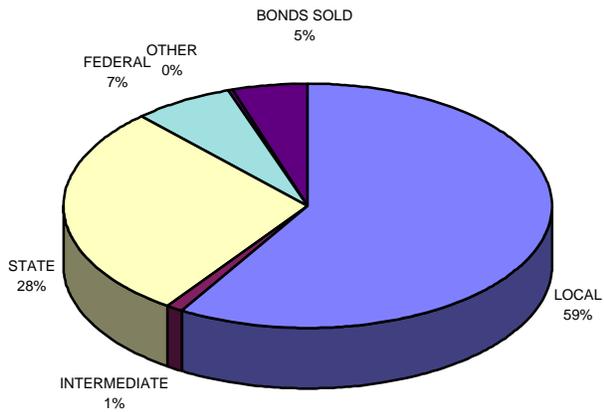
State regulations stipulate that student transportation be provided for students living 3.5 miles or more from schools; however, the Columbia School District will continue to provide transportation at the current levels, which exceeds state requirements.

- **Certificated and non-certificated retirement**—The Public School Retirement System (PSRS) and Public Education Employee Retirement System (PEERS) conduct an annual actuarial review to ensure financial stability of the system. System officials have notified participants that the current employer and employee contributions do not ensure fiscal stability; therefore, the system board of directors has voted to increase both employer and employee contributions. Both employer and employee contributions will increase by one-half of one percent for the PSRS system next year, with the contribution rate being increased from 12 percent to 12.5 percent. Employer and employee contributions for the PEERS system will increase by one-fourth of one percent, with the contribution rate being increased from 5.75 percent to 6.0 percent.
- **Transportation**—Maintaining the current student transportation program also includes the Board-approved reauthorization of the Columbia Public Schools/First Student transportation contract at an increase of 2.5 percent. Additionally 1.0 FTE is added to provide clerical support to the coordinator.

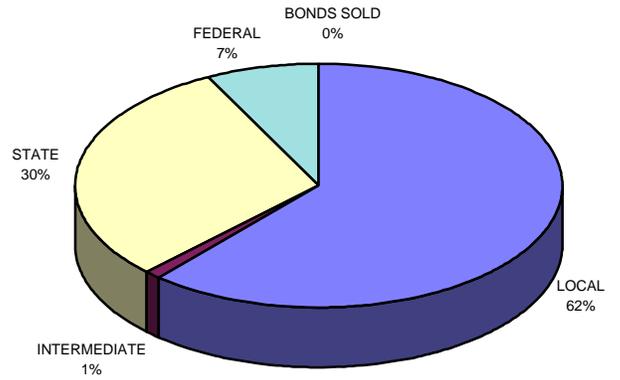
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

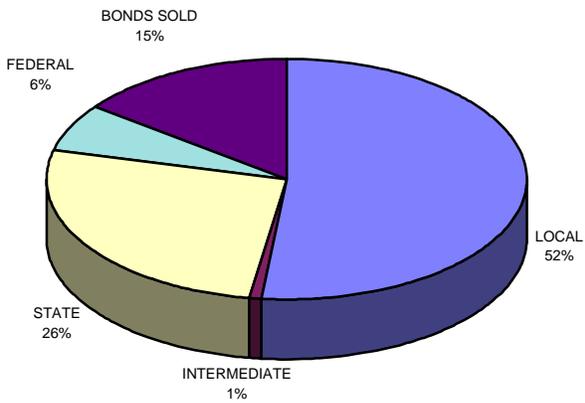
**REVENUES
FINAL BUDGET 2007-08**



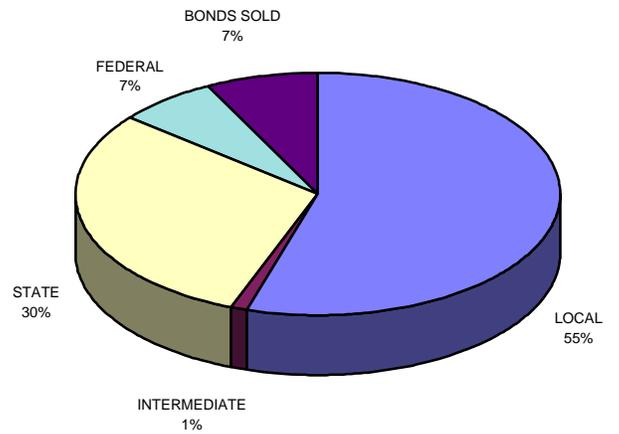
**REVENUES
PROJECTED ACTUAL 2006-07**



**REVENUES
ACTUAL 2005-06**

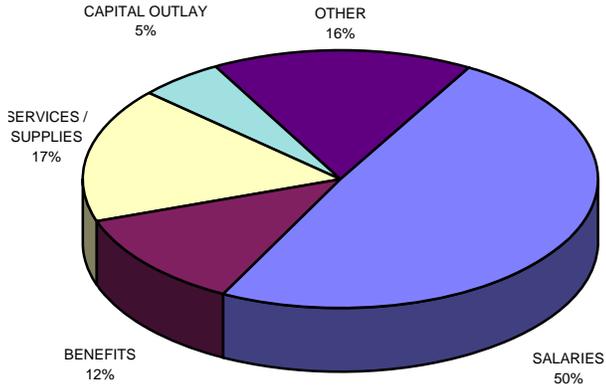


**REVENUES
ACTUAL 2004-05**

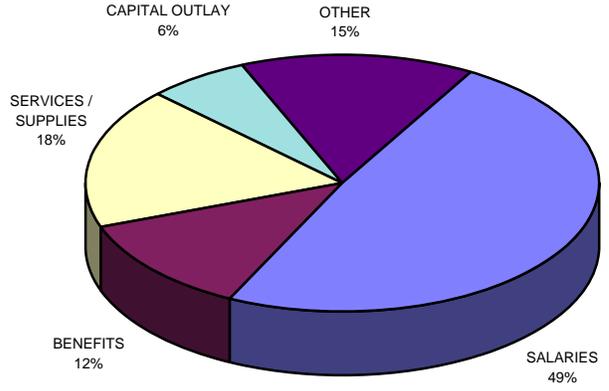


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

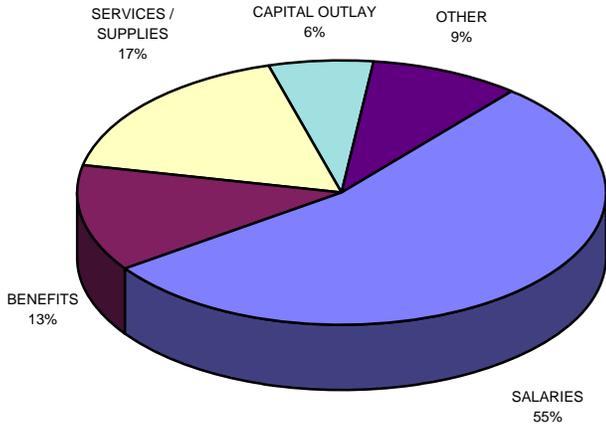
**EXPENDITURES
FINAL BUDGET 2007-08**



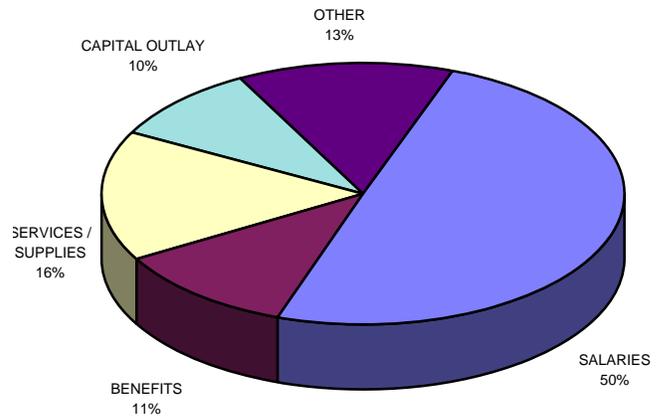
**EXPENDITURES
PROJECTED ACTUAL 2006-07**



**EXPENDITURES
ACTUAL 2005-06**



**EXPENDITURES
ACTUAL 2004-05**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

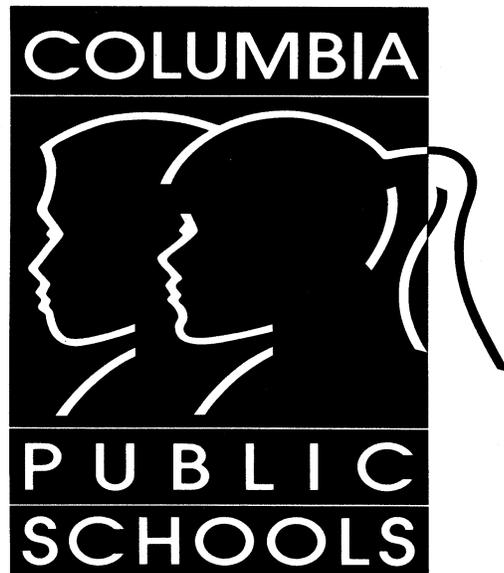
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Final Budget
2007-08

Expenditures
District Operating Funds



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Elementary Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 19,734,370	\$ 20,432,841	\$ 22,219,869	\$ 21,897,650	\$ 24,242,858
Employee Benefits	\$ 4,256,800	\$ 4,672,007	\$ 5,116,564	\$ 5,317,595	\$ 5,787,781
Services/Supplies/Capital Outlay	\$ 3,050,368	\$ 2,923,935	\$ 2,998,654	\$ 3,083,647	\$ 3,357,422
Total	<u>\$ 27,041,538</u>	<u>\$ 28,028,783</u>	<u>\$ 30,335,087</u>	<u>\$ 30,298,892</u>	<u>\$ 33,388,061</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Schools	19	19	19	19	19
Number of Students (September enrollment)	7,185	7,417	7,508	7,536	7,611
Per Pupil Cost \$	3,764	3,779	4,040	4,021	4,387
Staff FTE:					
Teachers	405.96	416.62	420.92	424.39	445.39
Fellows Participants	10.00	14.00	18.00	18.00	16.00
Instructional Aides	17.85	12.625	12.625	28.84	28.84
Support Staff/PLS	31.21	30.18	30.18	59.55	59.55
Perm Subs				8.00	8.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program:	Elementary Instruction
Function(s):	Elementary Instruction 1111 through 1129
Mission:	The mission of elementary instruction is to develop each child to his or her natural limits in accord with his or her abilities by providing the best in educational opportunities that the District can offer.
Program Information:	<p>This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts.</p> <p>Budget allocations for this program are made by the assistant superintendent for instruction based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.</p>
Variance Discussion:	<p>The 2007-2008 budget includes the improvement of salaries and benefits as well as 6.0 additional certified staff FTE to address classroom size standards and additional health (drug task force) education. Additionally, the district will assume funding of the Stand By Me program due to loss of federal grant program. An additional 11.0 FTE for elementary math coaches is included and 2.0 FTE for Assessment for Learning support. Services and supplies increase is due to textbook allocation.</p> <p>2006-2007 budget included 4.3 FTE additional certificated staff and 4.0 FTE additional Fellows. The Services /Supplies budget for 2006-07 decreased as a result of a decrease in the textbook budget for elementary instruction.</p> <p>The increase in the 2005-06 budget included 13.5 FTE certificated staff.</p>
Funding Sources:	District operating funds.
Unfunded Requests:	<p>Additional funding to support school improvement initiatives and No Child Left Behind initiatives.</p> <p>Additional funding to continue decreasing class sizes and adding professional support staff.</p> <p>Additional funding to support space needs of early childhood programming.</p> <p>Additional funding to full-time specialists in each building to implement a model similar to the West Boulevard program.</p> <p>Capital funding to eliminate trailers.</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Middle / Junior High Instruction

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 14,360,973	\$ 14,835,589	\$ 16,114,452	\$ 15,619,943	\$ 17,058,691
Employee Benefits	\$ 3,055,676	\$ 3,371,178	\$ 3,698,803	\$ 3,870,781	\$ 4,217,181
Services/Supplies/Capital Outlay	\$ 1,701,726	\$ 1,522,271	\$ 1,507,490	\$ 1,325,810	\$ 1,478,345
Total	<u>\$ 19,118,375</u>	<u>\$ 19,729,038</u>	<u>\$ 21,320,745</u>	<u>\$ 20,816,534</u>	<u>\$ 22,754,217</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Schools	6	6	6	6	6
Number of Students (September enrollment)	5,133	5,097	5,030	5,065	5,116
Per Pupil Cost \$	3,725	3,871	4,239	4,110	4,448
Staff FTE:					
Teachers	291.54	302.63	306.73	306.81	316.31
Fellows Participants	9.00	8.00	8.00	8.00	7.00
Instructional Aides	4.00	7.00	7.00	9.30	9.30
Support Staff/PLS	3.65	3.22	3.22	6.38	6.38
Perm Subs				7.00	7.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Middle / Junior High Instruction

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

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

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

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

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

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

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

Funding Sources: District operating funds.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Senior High Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 9,128,526	\$ 9,399,597	\$ 10,395,340	\$ 9,954,580	\$ 10,721,220
Employee Benefits	\$ 1,910,919	\$ 2,120,306	\$ 2,312,531	\$ 2,399,369	\$ 2,613,078
Services/Supplies/Capital Outlay	\$ 1,018,836	\$ 1,125,308	\$ 1,284,520	\$ 988,834	\$ 1,701,270
Total	<u>\$ 12,058,281</u>	<u>\$ 12,645,211</u>	<u>\$ 13,992,391</u>	<u>\$ 13,342,783</u>	<u>\$ 15,035,568</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Schools	2	2	2	2	2
Number of Students (September enrollment)	3,525	3,716	3,798	3,816	3,854
Per Pupil Cost \$	3,421	3,403	3,684	3,497	3,901
Staff FTE:					
Teachers	177.82	181.85	187.10	187.99	190.49
Fellows Participants	1.00	4.00	4.00	4.00	2.00
Instructional Aides	1.00	0.00	0.00	2.75	2.75
Support Staff	8.53	12.05	12.05	4.20	4.20
Perm Subs				6.00	7.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program:	Senior High Instruction
Function(s):	Senior High Instruction 1150 through 1189
Mission:	The mission of senior high instruction is to develop each child to his or her natural limits in accordance with his or her abilities by providing the best in educational opportunities that the District can offer.
Program Information:	<p>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.</p> <p>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.</p>
Variance Discussion:	<p>2007-08 variance includes the improvement of salaries and benefits as well as 2.50 FTE for math educators to address new graduation requirements, new category III leadership stipends and additional club stipends. Services and supplies budget increases largely due to the reallocation of textbook budget in the areas of science and mathematics.</p> <p>2006-07 increase included 5.25 FTE certificated staff for senior high teachers. The Services /Supplies budget for 2006-07 decreased as a result of a decrease in the textbook budget for senior high instruction.</p> <p>The 2005-06 budget for salaries and benefits included an additional 8.0 FTE certificated staff for senior high teachers.</p>
Funding Sources:	District operating funds.
Unfunded Requests:	<p>Additional social studies & foreign language FTE for increased class size 1 FTE MAC Scholars Coordinator Additional language arts FTE for struggling readers</p> <p>Additional staff and space to meet the new high school graduation requirements to be implemented in 2010.</p> <p>Additional space to address the anticipated science laboratories required by the new high school graduation requirements.</p> <p>Additional staff to support core senior high instruction and advanced placement programs.</p> <p>Increase support for intervention initiatives.</p>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Douglass High Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 649,781	\$ 665,283	\$ 706,074	\$ 718,734	\$ 762,603
Employee Benefits	\$ 139,111	\$ 154,023	\$ 168,465	\$ 173,045	\$ 188,571
Services/Supplies/Capital Outlay	\$ 24,207	\$ 18,328	\$ 27,162	\$ 14,720	\$ 27,230
Total	<u>\$ 813,099</u>	<u>\$ 837,634</u>	<u>\$ 901,701</u>	<u>\$ 906,499</u>	<u>\$ 978,404</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Students (September enrollment)	215	215	215	195	197
Per Pupil Cost \$	3,782	3,896	4,194	4,649	4,968
Staff FTE:					
Teachers	14.09	14.36	14.36	14.43	14.43
Instructional Aides	0.00	0.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

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

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

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

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

Variance Discussion: 2007-08 variance includes improvement of salaries and benefits.

Funding Sources: District operating funds.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: General Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 121,224	\$ 390,699	\$ 398,243	\$ 419,836	\$ 445,964
Employee Benefits	\$ 24,964	\$ 92,111	\$ 103,504	\$ 110,021	\$ 119,768
Services/Supplies/Capital Outlay	\$ 3,126	\$ 19,456	\$ 98,980	\$ 21,841	\$ 70,280
Total	<u>\$ 149,314</u>	<u>\$ 502,266</u>	<u>\$ 600,727</u>	<u>\$ 551,698</u>	<u>\$ 636,012</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:					
Teachers	2.50	6.90	9.00	9.00	9.00
Instructional Aides	0.00	2.00	2.00	2.00	2.00
Support Staff	0.00	0.00	0.00	0.00	0.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program:	General Instruction
Function(s):	General Instruction 1190 through 1199
Mission:	The mission of general instruction is to provide each child with the knowledge and skills needed for personal effectiveness and productive citizenship.
Program Information:	<p>This program represents District expenditures for the alternative instructional programs (the juvenile justice center) and the Boys and Girls Town Program.</p> <p>Budget allocations for this program are made by the assistant superintendent for 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.</p>
Variance Discussion:	<p>Variance includes improvement of salaries and benefits and a title change and compensation for “Site Administrator” as well as restraint training and 20 additional secretarial days for paperwork management.</p> <p>The 2005-06 budget included the addition of the Boys and Girls Town Program budget with 4.0 FTE certificated staff and non-certificated support staff.</p> <p>The 2005-06 Services/Supplies budget included \$93,217 for the Boys and Girls Town Program.</p>
Funding Sources:	District operating funds.
Unfunded Requests:	Music, physical education and art specialists needed to provide these programs for students enrolled at the Juvenile Justice Center and on the Boys and Girls Town campus.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Special Education Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 12,435,556	\$ 13,822,871	\$ 14,573,036	\$ 14,209,350	\$ 15,298,043
Employee Benefits	\$ 3,220,848	\$ 3,735,375	\$ 4,075,577	\$ 4,043,424	\$ 4,392,977
Services/Supplies/Capital Outlay	\$ 192,925	\$ 209,979	\$ 309,972	\$ 258,110	\$ 310,972
Total	<u>\$ 15,849,329</u>	<u>\$ 17,768,225</u>	<u>\$ 18,958,585</u>	<u>\$ 18,510,884</u>	<u>\$ 20,001,992</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Students (September enrollment)	2,703	2,530	2,530	2,679	2,706
Per Pupil Cost \$	5,864	7,023	7,494	6,910	7,392
Staff FTE:					
Teachers	241.67	253.58	253.58	241.26	244.76
Fellows Participants	0.00	0.00	0.00	0.00	0.00
Instructional Aides	13.89	21.00	21.00	21.57	21.57
Support Staff	155.27	167.10	167.10	169.41	169.41

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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: **This budget includes improvement of salaries and benefits as well as 3.50 FTE of certified teachers (3.0 FTE secondary and .50 elementary).**

The Services / Supplies budget increased for 2006-07 by \$91,678, while entitlement funding for services/supplies was decreased by \$35,000 and the textbook budget was increased by \$16,620.

The 2005-06 budget also included an increase of 10.5 FTE certified teachers (2.0 elementary/8.5 secondary), .5 FTE staff member for 504 compliance and 3.0 secondary paraprofessionals. The reduction in the Services/Supplies budget for 2005-06 represents a reduction in legal services for 2005-06.

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.

Beginning with the 1998-99 school year, additional funds are available from the state, by application, for partial reimbursement of excess cost and residential placements.

Unfunded Requests: **2.0 FTE additional school psychologists
Additional Department Chair and .50 FTE secretary at HHS to support increase in children with severe disabilities.
.50 FTE 504 Rehabilitation Act specialist to train and monitor the 504 plans
.50 FTE Audiologist to coordinate technology and equipment**

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Gifted Program

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 789,953	\$ 851,925	\$ 920,316	\$ 925,376	\$ 981,443
Employee Benefits	\$ 162,534	\$ 186,146	\$ 203,056	\$ 207,099	\$ 225,809
Services/Supplies/Capital Outlay	\$ 36,371	\$ 46,604	\$ 58,382	\$ 49,319	\$ 58,582
Total	<u>\$ 988,858</u>	<u>\$ 1,084,675</u>	<u>\$ 1,181,754</u>	<u>\$ 1,181,794</u>	<u>\$ 1,265,834</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Students (September enrollment)	1,030	1,068	1,150	1,193	1,200
Per Pupil Cost \$	960	1,016	1,028	991	1,055
Staff FTE:	15.50	16.08	16.58	16.51	16.51

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Gifted Program

Function(s): Gifted Program
1211

Mission: The mission of the gifted program is to identify and provide specialized instruction to academically gifted students in kindergarten through twelfth grade.

Program Information: The Gifted Program provides an academic environment beyond that offered through standard grade level curriculum for academically advanced students.

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

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

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

Funding Sources: District operating funds.

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

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Title I

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 1,873,380	\$ 2,100,004	\$ 2,395,991	\$ 2,061,576	\$ 2,188,095
Employee Benefits	\$ 443,218	\$ 515,930	\$ 604,849	\$ 542,002	\$ 589,507
Services/Supplies/Capital Outlay	\$ 67,585	\$ 97,415	\$ 71,000	\$ 81,388	\$ 97,600
Total	<u>\$ 2,384,183</u>	<u>\$ 2,713,349</u>	<u>\$ 3,071,840</u>	<u>\$ 2,684,966</u>	<u>\$ 2,875,202</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Students:					
Regular School Program	892	1,028	1,078	1,078	1,100
Summer School Program	-	-	-		
Cost per Pupil \$	2,673	2,639	2,850	2,491	2,614
Staff FTE:	51.49	55.80	55.80		
Teach				37.07	37.07
Instructional Aides				17.40	17.40
Support Staff				0.00	0.00
Perm Subs				1.00	1.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program:	Title I
Function(s):	Title I 1250
Mission:	The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through the primary grades.
Program Information:	Title I provides a wide range of services for young children. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices. Children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, and through instruction provided for children in small groups.
Variance Discussion:	Variance is due to the improvement of salaries and benefits. 2006-07 variance was primarily due to the improvement of salaries and benefits. The 2005-06 budget includes the addition of 6.58 FTE (4.08 certificated teachers and 2.50 FTE support staff).
Funding Sources:	District operating funds. This includes federal and state funding for the support of this program.
Unfunded Requests:	No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: English - Second Language

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 578,865	\$ 624,364	\$ 738,173	\$ 777,818	\$ 1,085,921
Employee Benefits	\$ 123,110	\$ 139,885	\$ 151,718	\$ 178,802	\$ 194,820
Services/Supplies/Capital Outlay	\$ 3,504	\$ 6,151	\$ 2,588	\$ 7,488	\$ 99,261
Total	<u>\$ 705,479</u>	<u>\$ 770,400</u>	<u>\$ 892,479</u>	<u>\$ 964,108</u>	<u>\$ 1,380,002</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Students (September Enrollment)	563	559	600	580	620
Per Pupil Cost \$	1,253	1,378	1,487	1,662	2,226
Staff FTE:	13.25	17.24	19.24		
Teacher				16.20	20.95
Instructional Aides				0.00	0.00
Support Staff				2.63	2.63

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: English - Second Language

Function(s): English - Second Language
1271

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

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

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

2006-07 variance was primarily due to the improvement of salaries and benefits. This budget also included 2.0 FTE staff for 2006-07.

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

Funding Sources: District operating funds.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Vocational Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 2,227,743	\$ 2,368,403	\$ 2,624,864	\$ 2,400,349	\$ 2,547,720
Employee Benefits	\$ 452,369	\$ 512,735	\$ 568,492	\$ 539,010	\$ 587,509
Services/Supplies/Capital Outlay	\$ 362,808	\$ 410,855	\$ 578,968	\$ 458,261	\$ 579,561
Total	<u>\$ 3,042,920</u>	<u>\$ 3,291,993</u>	<u>\$ 3,772,324</u>	<u>\$ 3,397,620</u>	<u>\$ 3,714,790</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Number of Students (September enrollment)	2,334	2,308	2,350	2,350	2,350
Per Pupil Cost \$	1,304	1,426	1,605	1,446	1,581
Staff FTE:	40.47	44.65	44.80		
Teacher				41.09	41.09
Instructional Aides				1.40	1.40
Support Staff				1.32	1.32
Perm Subs					

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

Mission: The mission of vocational instruction is to provide secondary students with educational experiences which will prepare students for employment and/or continuing technical education after high school.

Program Information: This program represents District expenditures for the vocational instructional programs with grades 7 through 12 housed in several secondary school facilities. This includes specific areas of instruction in agriculture, business/computer education, marketing and business management, health, human environmental sciences, technical and industrial.

Variance Discussion: **The variance is due to the improvement of salaries and benefits.**

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

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

Funding Sources: This includes state funding for salary reimbursement based on an "effectiveness index" and equipment match funds, by application. Federal funding is also provided through Carl Perkins funds. In addition, tuition payments by sending districts provides reimbursement for services provided.

Unfunded Requests: Adequate staffing and supplies to match course enrollments.
Additional funding for a media specialist for the Career Center.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Student Activities - Athletics

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 427,787	\$ 474,507	\$ 456,203	\$ 548,260	\$ 582,248
Employee Benefits	\$ 58,376	\$ 66,051	\$ 69,191	\$ 74,795	\$ 81,746
Services/Supplies/Capital Outlay	\$ 211,665	\$ 266,569	\$ 293,846	\$ 245,628	\$ 287,318
Total	<u>\$ 697,828</u>	<u>\$ 807,127</u>	<u>\$ 819,240</u>	<u>\$ 868,683</u>	<u>\$ 951,312</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
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Athletic Expenditures by School:

All Schools	\$ 3,505	\$ 4,008	\$ 4,349	\$ 4,229	\$ 4,440
All Senior High Schools	\$ 8,790	\$ 24,943	\$ 54,500	\$ 54,500	\$ 54,500
Hickman High School	\$ 253,579	\$ 265,615	\$ 254,153	\$ 286,980	\$ 300,194
Rock Bridge High School	\$ 206,237	\$ 251,110	\$ 238,915	\$ 272,820	\$ 284,606
Douglass High School	\$ 8,817	\$ 11,101	\$ 11,688	\$ 13,814	\$ 14,513
All Junior High Schools	\$ 2,927	\$ 2,737	\$ -	\$ -	\$ -
Jefferson Jr. High School	\$ 47,655	\$ 65,734	\$ 66,644	\$ 69,959	\$ 73,797
Oakland Jr. High School	\$ 52,486	\$ 59,560	\$ 61,408	\$ 70,670	\$ 74,388
West Jr. High School	\$ 55,361	\$ 58,194	\$ 62,108	\$ 72,667	\$ 76,661
All Middle Schools	\$ 1,869	\$ 1,960	\$ -	\$ -	\$ -
Gentry Middle School	\$ 18,984	\$ 21,846	\$ 23,471	\$ 22,592	\$ 23,809
Lange Middle School	\$ 19,106	\$ 20,854	\$ 21,861	\$ 21,545	\$ 22,739
Smithton Middle School	\$ 18,512	\$ 19,467	\$ 20,143	\$ 20,597	\$ 21,665
	<u>\$ 697,828</u>	<u>\$ 807,129</u>	<u>\$ 819,240</u>	<u>\$ 910,373</u>	<u>\$ 951,312</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: **Student Activities - Athletics**

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

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

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

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

2006-07 Services /Supplies budget for Student Activities – Athletics increased for 2006-07 and was reflected in the transportation portion of budget.

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

<u>Athletic Revenues by School</u>	<u>Actual 2005-06</u>	<u>Projected 2006-07</u>
Hickman High	\$33,859	\$43,197
Rock Bridge High	39,871	39,216
Douglass High	1,721	1,008
Jefferson Junior High	7,754	7,874
Oakland Junior High	4,561	4,670
West Junior High	6,287	5,179
Gentry Middle	1,913	1,841
Lange Middle	2,610	1,247
Smithton Middle	3,817	2,923

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Adult Basic Education

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 31,113	\$ 36,906	\$ 53,969	\$ 54,098	\$ 57,452
Employee Benefits	\$ 6,696	\$ 8,138	\$ 9,855	\$ 12,727	\$ 13,889
Services/Supplies/Capital Outlay	<u>\$ 4,551</u>	<u>\$ 2,163</u>	<u>\$ 4,870</u>	<u>\$ 4,870</u>	<u>\$ 4,870</u>
Total	<u>\$ 42,360</u>	<u>\$ 47,207</u>	<u>\$ 68,694</u>	<u>\$ 71,695</u>	<u>\$ 76,211</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	0.76	0.76	0.76	0.79	0.79

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: **Adult Basic Education**

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

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

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

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

Funding Sources: District operating funds.

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Tuition Payments

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 354,159</u>	<u>\$ 375,203</u>	<u>\$ 400,000</u>	<u>\$ 360,000</u>	<u>\$ 400,000</u>
Total	<u>\$ 354,159</u>	<u>\$ 375,203</u>	<u>\$ 400,000</u>	<u>\$ 360,000</u>	<u>\$ 400,000</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program:	Tuition Payments
Function(s):	Tuition Payments 1901 through 1999
Mission:	Tuition payments provide appropriate educational experiences for children with severe handicaps who need a non-public school setting.
Program Information:	This program represents payments to other districts, including state schools, for which resident students of the District are legally assigned to attend.
Variance Discussion:	N/A
Funding Sources:	District operating funds.
Unfunded Requests:	No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Pupil Services

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 6,109,134	\$ 6,056,993	\$ 6,520,515	\$ 6,641,884	\$ 7,754,733
Employee Benefits	\$ 1,357,055	\$ 1,448,649	\$ 1,592,245	\$ 1,644,048	\$ 1,801,288
Services/Supplies/Capital Outlay	\$ 206,685	\$ 138,196	\$ 239,911	\$ 198,809	\$ 290,926
Total	<u>\$ 7,672,874</u>	<u>\$ 7,643,838</u>	<u>\$ 8,352,671</u>	<u>\$ 8,484,741</u>	<u>\$ 9,846,947</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	148.57	144.54	146.24		
Professional Staff				120.35	129.45
Support Staff				36.00	39.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program:	Pupil Services
Function(s):	Pupil Services 2101 through 2199
Mission:	Pupil services include counseling and guidance, home-school communications, pupil health services, pupil accounting, and ancillary services.
Program Information:	This program represents District expenditures for activities which are designed to assess and improve the well-being of students and to supplement the teaching process. Of the total expenditures for this program, counseling and guidance accounts for 55%, home school communication services accounts for 13%, pupil health services accounts for 16%, pupil accounting accounts for 2%, and ancillary services accounts for 14%.
Variance Discussion:	<p>This budget variance includes improvement of the salaries and benefits and 2.0 FTE for attendance secretaries to support APs at HHS and RBHS, 2.60 FTE elementary counselors to move toward one full time counselor per building, improved stipends for PBS coaches, 2.50 FTE for outreach counselors at all levels, increased hours from nurse fellows, 2.0 FTE for additional nursing staff to assist with increase number of students on medical plans and 3.0 FTE for special education psychology interns. The increase in service and supply budget is due to various student supply needs.</p> <p>The 2006-07 budget included the improvement of salaries and benefits and the addition of 1.7 FTE for guidance counselors.</p> <p>The 2005-06 budget also includes the addition of 4.0 FTE (1.0 ancillary support - special education, .5 nurse, .5 outreach counselor and 2.0 for the positive behavior system program).</p> <p>The 2005-06 Services/Supplies budget includes funding for renewal of the nursing fellows program.</p>
Funding Sources:	District operating funds.
Unfunded Requests:	Additional funding to increase student health care services.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Instructional Services

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 4,253,619	\$ 4,696,998	\$ 5,427,781	\$ 5,044,736	\$ 5,823,349
Employee Benefits	\$ 895,440	\$ 1,053,966	\$ 1,138,533	\$ 1,197,037	\$ 1,301,128
Services/Supplies/Capital Outlay	<u>\$ 1,391,768</u>	<u>\$ 1,746,067</u>	<u>\$ 2,544,579</u>	<u>\$ 2,720,883</u>	<u>\$ 3,017,802</u>
Total	<u>\$ 6,540,827</u>	<u>\$ 7,497,031</u>	<u>\$ 9,110,893</u>	<u>\$ 8,962,656</u>	<u>\$ 10,142,279</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	97.21	102.61	108.96		
Professional				49.89	53.89
Support Staff				57.66	61.35

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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>Variance includes improvement of salaries and benefits, .50 FTE AFL implementation staffing, increased substitute hours for new teacher professional development, increased science secretarial hours, 4.0 FTE for web developer and building technicians, 2.19 FTE for IT Specialist, Keyboarding and Media Specialist, 1.0 FTE for MAC Scholars Coordinator. Service and supply increase is due to increased professional development and training for data information services and instructional technology staff, upgrades and fees for maintenance of infrastructure, and implementation of online professional development for faculty.</p> <p>The 2006-07 budget included the improvement of salaries and benefits, as well as 6.2 FTE for various support positions, including: 4.7 FTE –IITS, 1.25 FTE- Research and Accountability, .4 FTE – increase coordination time. In addition the Services and Supplies budget has been increased \$130,000 for software purchase(s) for Research and Accountability and \$280,000 for maintenance and support for IITS.</p> <p>The 2005-06 budget also includes an increase in staff of 1.5 FTE (this includes a 1.0 FTE increase in coordination as a result of adjusting/eliminating several coordinator FTE's and .5 FTE support staff). The Services/Supplies budget includes \$250,000 for IITS software support and maintenance.</p>
Funding Sources:	District operating funds.
Unfunded Requests:	Additional funding to fully implement the 2006-2009 technology plan as adopted by the Board of Education. Additional funding to restore the district athletic director to full-time.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 1,241,023	\$ 1,387,203	\$ 1,466,836	\$ 1,522,007	\$ 1,619,733
Employee Benefits	\$ 262,962	\$ 288,719	\$ 295,479	\$ 304,795	\$ 332,037
Services/Supplies/Capital Outlay	<u>\$ 481,665</u>	<u>\$ 519,299</u>	<u>\$ 598,868</u>	<u>\$ 598,868</u>	<u>\$ 607,468</u>
Total	<u>\$ 1,985,650</u>	<u>\$ 2,195,221</u>	<u>\$ 2,361,183</u>	<u>\$ 2,425,670</u>	<u>\$ 2,559,238</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	19.00	21.00	21.00		
Professional				8.00	8.00
Support Staff				14.00	14.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

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

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

superintendent,
assistant superintendents,
directory of classified and substitute personnel, and
support staff.

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

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

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

Funding Sources: District operating funds.

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 6,857,500	\$ 7,117,120	\$ 7,666,009	\$ 7,744,397	\$ 8,503,837
Employee Benefits	\$ 1,442,626	\$ 1,582,556	\$ 1,728,275	\$ 1,768,354	\$ 1,925,314
Services/Supplies/Capital Outlay	\$ 171,801	\$ 175,273	\$ 209,770	\$ 189,364	\$ 213,503
Total	<u>\$ 8,471,927</u>	<u>\$ 8,874,949</u>	<u>\$ 9,604,054</u>	<u>\$ 9,702,115</u>	<u>\$ 10,642,654</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	144.87	143.30	143.30		
Professional				70.49	72.99
Support Staff				77.05	77.05

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

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

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

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

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

Funding Sources: District operating funds.

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Business Services

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 569,257	\$ 638,394	\$ 667,277	\$ 583,591	\$ 679,517
Employee Benefits	\$ 117,499	\$ 133,689	\$ 148,324	\$ 139,768	\$ 164,320
Services/Supplies/Capital Outlay	<u>\$ 114,693</u>	<u>\$ 123,733</u>	<u>\$ 142,369</u>	<u>\$ 120,929</u>	<u>\$ 142,369</u>
Total	<u>\$ 801,449</u>	<u>\$ 895,816</u>	<u>\$ 957,970</u>	<u>\$ 844,288</u>	<u>\$ 986,206</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	12.00	12.00	12.00	13.00	13.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: **Business Services**

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

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

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

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

The 2005-06 budget includes the addition of 1.0 FTE support staff.

Funding Sources: District operating funds.

Unfunded Requests: Additional support in employee benefits.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Maintenance Services/Security

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 4,640,346	\$ 4,768,377	\$ 5,287,444	\$ 5,104,703	\$ 5,658,589
Employee Benefits	\$ 1,484,211	\$ 1,614,959	\$ 1,758,532	\$ 1,645,438	\$ 1,922,795
Services/Supplies/Capital Outlay	\$ 6,888,080	\$ 7,176,069	\$ 8,221,532	\$ 8,438,429	\$ 8,990,305
Total	<u>\$ 13,012,637</u>	<u>\$ 13,559,405</u>	<u>\$ 15,267,508</u>	<u>\$ 15,188,570</u>	<u>\$ 16,571,689</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	182.91	186.09	190.09	193.93	198.93
Utilities:					
Electric	\$ 1,510,000	\$ 1,758,681	\$ 1,909,600	\$ 1,920,212	\$ 2,064,228
Natural Gas	\$ 922,000	\$ 1,119,097	\$ 1,254,000	\$ 1,254,000	\$ 1,348,050
Water/Sewer	\$ 200,000	\$ 213,503	\$ 225,000	\$ 225,000	\$ 241,875
Refuse Removal	\$ 145,000	\$ 122,315	\$ 155,000	\$ 157,400	\$ 129,205
Rental	\$ 981,394	\$ 961,438	\$ 968,706	\$ 1,078,272	\$ 1,051,002

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Maintenance Services/Safety

Function(s): Maintenance Services and Safety
2542 through 2546

Mission: Maintenance services provide for the operation, maintenance, and security of the District's physical plants and campuses.

Program Information: This program represents District expenditures for activities associated with maintaining the grounds and facilities of the District including custodial services, repair of buildings and equipment, rental of facilities and equipment and utilities. This program also includes security services for the District including District employees and contract services.

Variance Discussion: **This budget includes improvement of salaries and benefits, 2.0 FTE for CACC custodial staff, 1.0 FTE for district wide locksmith, 1.0 FTE for a district wide carpenter/roofer, 1.0 FTE Construction Project Manager. Services and supplies increase is due to 10% increase in supply budget and start up tools for 3.0 new FTE, increase in utility cost and anticipated repair work related to March 2006 hailstorm.**

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

The Services / Supplies budget included an increase of \$100,000 in the Building Services budget, \$150,000 for per copy charges, all buildings, the district-wide copier contract and an increase of \$248,000 in utilities.

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

The Services/Supply budget for 2005-06 includes increases for utilities, and insurance.

Funding Sources: District operating funds.

Unfunded Requests: **Stipends for lead shop supervisors.
3.0 FTE for carpet cleaning team.**
Additional funding for construction management services, either contracted or district staff.
Additional funding for salaries to maintain competitive salaries for trades personnel.
Additional support to manage and maintain HVAC systems that are being installed in buildings.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: **Transportation Services**

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 43,744	\$ 45,380	\$ 48,393	\$ 47,423	\$ 71,786
Employee Benefits	\$ 8,778	\$ 9,225	\$ 10,003	\$ 9,900	\$ 10,738
Services/Supplies/Capital Outlay	<u>\$ 6,303,953</u>	<u>\$ 6,869,036</u>	<u>\$ 6,896,768</u>	<u>\$ 7,099,331</u>	<u>\$ 7,352,787</u>
Total	<u>\$ 6,356,475</u>	<u>\$ 6,923,641</u>	<u>\$ 6,955,164</u>	<u>\$ 7,156,654</u>	<u>\$ 7,435,311</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
<u>Contracted Services:</u>					
Number of Buses	139	139	139	141	141
Eligible Miles	1,999,723	2,009,568	2,009,568	2,096,261	2,100,000
Students Transported	8,245	8,150	8,150	8,200	8,200
Staff FTE:	0.75	0.75	0.75	0.75	2.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

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

Variance Discussion: **The variance includes 1. FTE for transportation clerical support. Services and supplies increases due to operation of a tutoring bus for after school programs and after school activity buses and contract movement.**

The 2006-07 budget included the increase in the contract rate, plus academic shuttles, field trips and replacement cameras for all buses.

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

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 1,198,274	\$ 1,237,737	\$ 1,389,776	\$ 1,407,893	\$ 1,565,937
Employee Benefits	\$ 258,633	\$ 283,298	\$ 309,092	\$ 348,295	\$ 375,742
Services/Supplies/Capital Outlay	<u>\$ 323,084</u>	<u>\$ 337,875</u>	<u>\$ 447,404</u>	<u>\$ 366,505</u>	<u>\$ 451,530</u>
Total	<u>\$ 1,779,991</u>	<u>\$ 1,858,910</u>	<u>\$ 2,146,272</u>	<u>\$ 2,122,693</u>	<u>\$ 2,393,209</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	28.39	28.85	30.65	49.46	50.46

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program:	Community Services
Function(s):	Community Services 3001 through 3999
Mission:	Community services encompass school-community programs; Offset Print Shop, Parents as Teachers; summer school, Missouri Preschool and other family/student services.
Program Information:	This program represents District expenditures for activities of the Offset Print Shop, Partners In Education, volunteers, Parents As Teachers, and summer schools (fee basis) programs.
Variance Discussion:	<p>The variance includes improvement of salaries and benefits as well as 1.0 FTE for a Communications Specialist to implement the BOE communication plan.</p> <p>The 2006-07 budget included the improvement of salaries and benefits. and 1.8 FTE PAT's.</p> <p>The 2005-06 budget also includes funding for the Early Childhood Initiative, including 1.5 FTE and 10% of the Title I Preschool teachers FTE.</p>
Funding Sources:	District operating funds. This includes state funding provided for the Parents As Teachers program based on the number of families served (approximately 50% state funding) and fees collected on the various summer school programs, and the operation of the Offset Print Shop.
Unfunded Requests:	Additional funding to increase support for early childhood intervention initiatives.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Other Financing Uses

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 80,152</u>	<u>\$ 27,564</u>	<u>\$ -</u>	<u>\$ 1,148,956</u>	<u>\$ 13,570,266</u>
Total	<u>\$ 80,152</u>	<u>\$ 27,564</u>	<u>\$ -</u>	<u>\$ 1,148,956</u>	<u>\$ 13,570,266</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Other Financing Uses

Function(s): Other Financing Uses
6999

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

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

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

Funding Sources: N/A

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Summary Budget

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 87,272,168	\$ 91,951,191	\$ 100,070,561	\$ 97,684,204	\$ 107,649,739
Employee Benefits	\$ 19,681,825	\$ 21,988,946	\$ 24,063,088	\$ 24,526,305	\$ 26,845,998
Services/Supplies/Capital Outlay	\$ 22,913,560	\$ 24,109,785	\$ 26,937,633	\$ 26,633,034	\$ 29,539,401
Debt Serv/Lease Pur	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	\$ 80,152	\$ 27,564	\$ -	\$ 1,148,956	\$ 13,570,266
Total	<u>\$ 129,947,705</u>	<u>\$ 138,077,486</u>	<u>\$ 151,071,282</u>	<u>\$ 149,992,499</u>	<u>\$ 177,605,404</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
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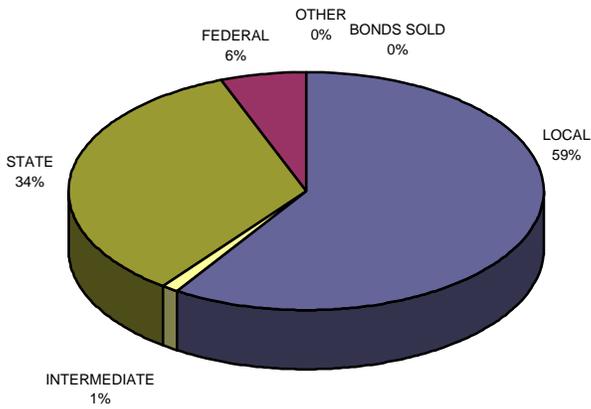
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

	FINAL BUDGET 2007-08 District Operating Funds		
	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>TOTAL OPERATING FUNDS</u>
REVENUES:			
LOCAL	\$ 36,469,944	\$ 54,532,342	\$ 91,002,286
INTERMEDIATE	\$ 842,074	\$ 947,827	\$ 1,789,901
STATE	\$ 15,731,846	\$ 36,083,366	\$ 51,815,212
FEDERAL	\$ 3,490,967	\$ 5,419,877	\$ 8,910,844
OTHER	\$ 92,500	\$ 71,000	\$ 163,500
BONDS SOLD	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 56,627,331</u>	<u>\$ 97,054,412</u>	<u>\$ 153,681,743</u>
 EXPENDITURES:			
SALARIES	\$ 18,438,706	\$ 89,211,033	\$ 107,649,739
BENEFITS	\$ 5,832,353	\$ 21,013,645	\$ 26,845,998
SERVICES / SUPPLIES	\$ 29,139,401	\$ 400,000	\$ 29,539,401
CAPITAL OUTLAY	\$ -	\$ -	\$ -
OTHER	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 53,410,460</u>	<u>\$ 110,624,678</u>	<u>\$ 164,035,138</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ 3,216,871</u>	<u>\$ (13,570,266)</u>	<u>\$ (10,353,395)</u>
INTERFUND TRANSFERS	<u>\$ (13,570,266)</u>	<u>\$ 13,570,266</u>	<u>\$ -</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ (10,353,395)</u>	<u>\$ -</u>	<u>\$ (10,353,395)</u>

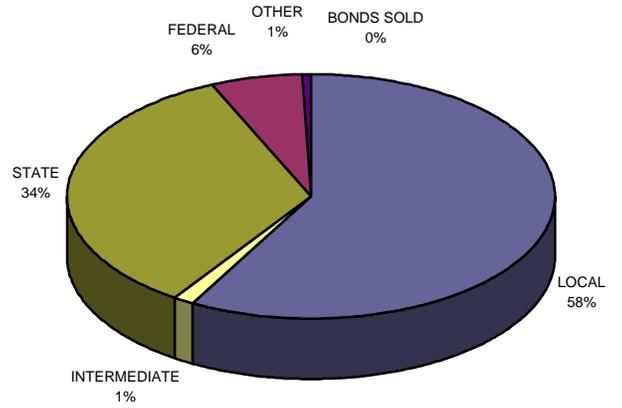
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

DISTRICT OPERATING FUNDS

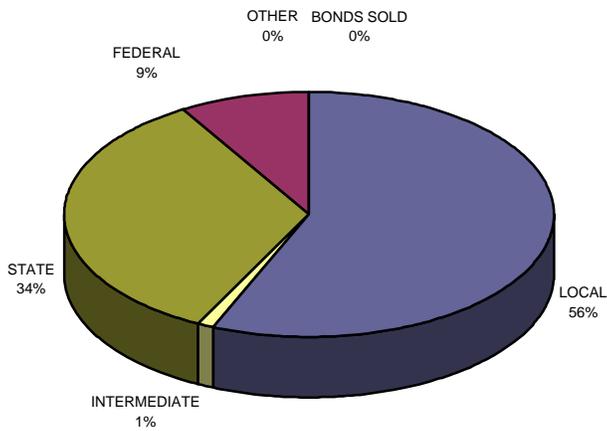
**REVENUES
FINAL BUDGET 2007-08**



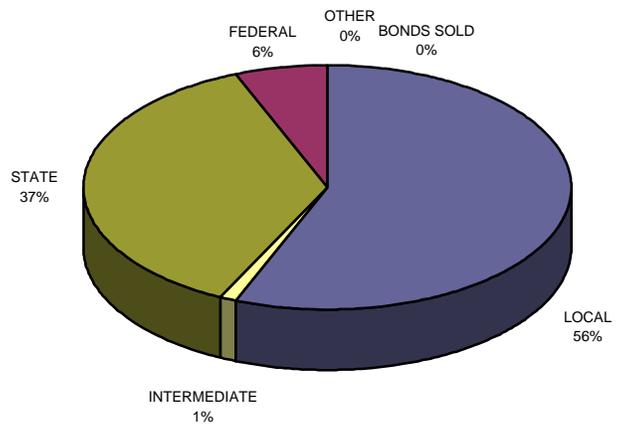
**REVENUES
PROJECTED ACTUAL 2006-07**



**REVENUES
ACTUAL 2005-06**



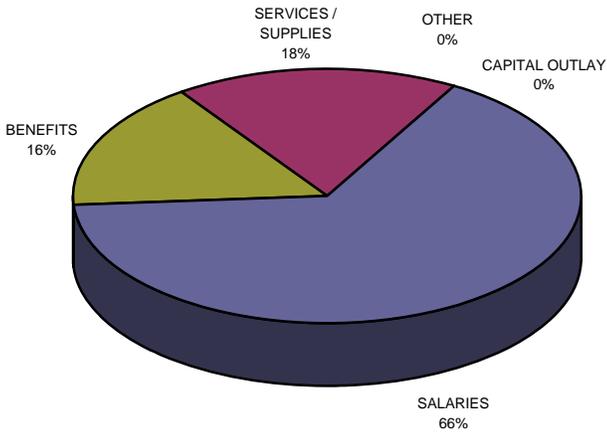
**REVENUES
ACTUAL 2004-05**



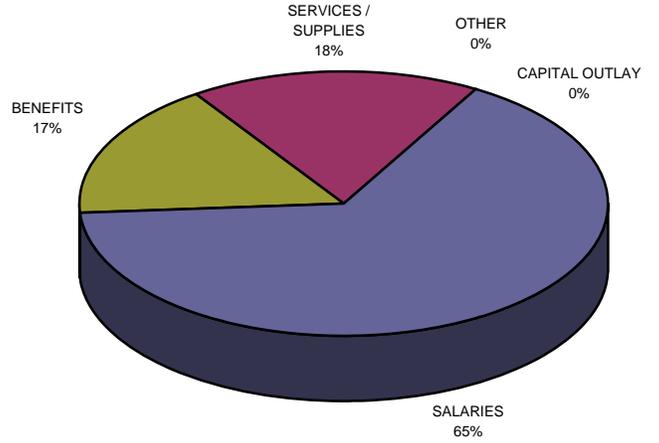
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

DISTRICT OPERATING FUNDS

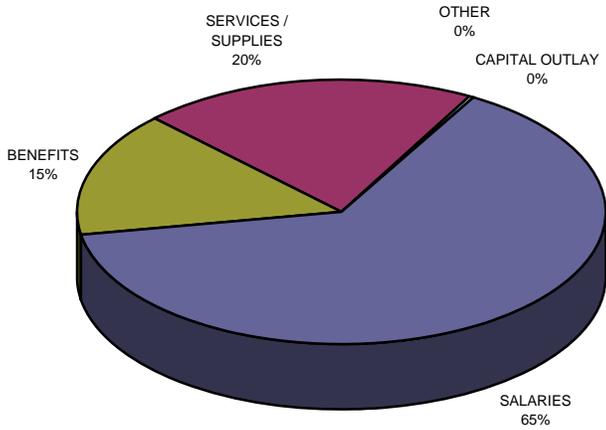
**EXPENDITURES
FINAL BUDGET 2007-08**



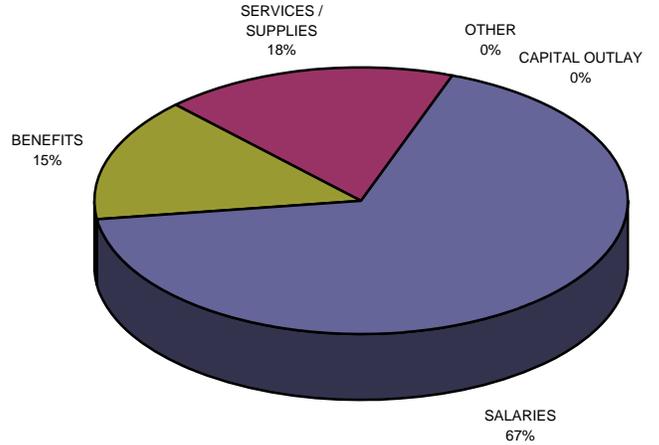
**EXPENDITURES
PROJECTED ACTUAL 2006-07**



**EXPENDITURES
ACTUAL 2005-06**



**EXPENDITURES
ACTUAL 2004-05**



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Summary Budget Variances

District Operating Funds

General Operating Fund

Teachers Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$	%
						Increase (Decrease) 2007-08	Increase (Decrease) 2007-08
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 59,540,540	\$ 65,069,626	\$ 68,591,373	\$ 69,710,605	\$ 74,308,912	\$ 4,598,307	6.60%
Less: Estimate of Uncollectible Taxes	2,149,560	1,039,312	1,992,092	2,112,443	2,251,785	139,342	6.60%
Less: Estimate of County Fees	944,401	1,303,622	1,073,384	1,064,538	1,134,758	70,220	6.60%
5111 Net Current Tax	56,446,579	62,726,691	65,525,897	66,533,624	70,922,369	4,388,745	6.60%
5112 Delinquent Tax	1,738,545	1,937,518	2,043,650	2,043,650	2,069,561	25,911	1.27%
5113 Proposition C Sales Tax	12,471,601	14,526,830	13,718,637	13,740,276	13,855,823	115,547	0.84%
5114 Intangible Tax	-	-	165,460	202,394	206,686	4,292	2.12%
5115 Surtax	-	-	1,337,087	1,472,408	1,502,908	30,500	2.07%
5116 In Lieu of Tax Payments	-	-	-	-	-	-	-
5121 Tuition - K-12	-	-	-	-	-	-	-
5122 Summer School Tuition	87,586	100,672	100,671	93,509	95,378	1,869	2.00%
5141 Interest - Daily Account	80,420	132,831	132,000	203,978	207,435	3,457	1.69%
5142 Interest - Investments	811,894	1,406,291	1,115,000	1,701,359	1,733,515	32,156	1.89%
5143 Interest - Intangible	-	-	-	-	-	-	-
5144 Interest - Collector	55,295	169,929	126,000	81,971	83,611	1,640	2.00%
5171 Student Activities	118,397	102,393	110,000	110,000	110,000	-	-
5190 Other Local	300	-	-	-	-	-	-
5191 Rentals	123,141	137,977	117,500	50,000	50,000	-	-
5192 Donations	-	-	-	-	-	-	-
5193 Offset Printing	96,604	114,165	137,500	101,107	105,000	3,893	3.85%
5195 Refund of Expenditure	-	-	-	14,660	-	(14,660)	(100.00%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
5197 Sale of Misc. Items	7,013	8,055	15,000	15,000	15,000	-	-
5199 Misc. Local Revenue	54,079	49,546	49,000	45,115	45,000	(115)	(0.25%)
51XX Local Sources	\$ 72,091,454	\$ 81,412,898	\$ 84,693,402	\$ 86,409,051	\$ 91,002,286	\$ 4,593,235	5.32%
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 520,223	\$ 705,719	\$ 705,719	\$ 752,168	\$ 755,000	\$ 2,832	0.38%
5221 State Assessed Utilities	892,928	858,780	902,810	853,671	856,692	3,021	0.35%
5234 County Stock Insurance	173,488	145,630	145,638	175,556	178,209	2,653	1.51%
52XX Intermediate Sources	\$ 1,586,639	\$ 1,710,129	\$ 1,754,167	\$ 1,781,395	\$ 1,789,901	\$ 8,506	0.48%
5300 State Sources							
5311 Basic Formula - State Aid	\$ 28,330,485	\$ 30,706,076	\$ 42,130,034	\$ 37,917,471	\$ 38,930,061	\$ 1,012,590	2.67%
5312 Transportation	2,744,981	2,944,512	2,917,512	3,007,726	3,007,726	-	-
5313 Exceptional Pupil Aid	3,273,946	3,289,778	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,550,625	1,685,343	1,540,321	1,540,321	1,540,321	-	-
5315 Remedial Reading	132,453	232,909	-	-	-	-	-
5316 Gifted Center	611,514	636,337	-	-	-	-	-
5317 Career Ladder	1,026,400	1,054,050	1,022,800	1,043,400	1,100,000	56,600	5.42%
5318 Free/Reduce Lunch Count	5,777,357	5,883,458	-	5,510,267	5,770,664	260,397	4.73%
5324 Parents as Teachers	797,118	857,945	622,691	622,691	625,000	2,309	0.37%
5331 Free Text	1,377,641	1,502,160	-	-	-	-	-
5332 Vocational Aid	677,377	649,386	424,299	361,440	361,440	-	-
5334 Fair Share/Cigarette Tax	403,893	433,096	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$	%
						Increase (Decrease) 2007-08	Increase (Decrease) 2007-08
5351 Handicapped Census	3,048	2,765	3,048	-	-	-	-
5369 Resid Place/Excess Cost	11,954	17,584	12,836	242,788	250,000	7,212	2.97%
5371 Readers for the Blind	-	3,571	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	-	-	3,516	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	183,557	452,473	208,251	208,251	210,000	1,749	0.84%
5397 Other State Revenue	36,645	36,237	20,000	15,673	20,000	4,327	27.61%
53XX State Sources	\$ 46,938,994	\$ 50,387,680	\$ 48,901,792	\$ 50,473,544	\$ 51,815,212	\$ 1,345,184	2.67%
5400 Federal Sources							
5412 Medicaid	\$ 518,917	\$ 566,108	\$ -	\$ 327,765	\$ 150,000	\$ (177,765)	(54.24%)
5427 Title II-Basic Grant	251,657	227,836	260,994	216,340	220,000	3,660	1.69%
5441 Entitlement PL 94-142	3,385,496	4,356,731	4,105,844	4,105,844	4,105,844	-	-
5442 Early Childhood, Spec Ed	459,565	324,847	470,826	470,826	470,000	(826)	(0.18%)
5445 School Lunch - Federal	-	-	-	-	-	-	-
5446 School Breakfast	-	-	-	-	-	-	-
5451 Title I	2,497,885	2,814,865	3,102,884	3,102,884	3,125,000	22,116	0.71%
5455 Title V	1,317	197	-	-	-	-	-
5456 Goals 2000 Early Childhood	-	-	-	-	-	-	-
5461 Drug Program	1,096	619	-	-	-	-	-
5465 Title II	646,127	490,616	699,475	826,831	820,000	(6,831)	(0.83%)
5466 Title IID	-	-	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$	%
						Increase (Decrease) 2007-08	Increase (Decrease) 2007-08
5491 School Renovation Fund	-	-	-	-	-	-	-
5496 E Rate Funds	-	-	-	-	-	-	-
5497 Other Federal Revenue							
- Hurricane Relief for Displaced Students	-	193,818	-	71,682	-	(71,682)	(100.00%)
- Youth Build	-	-	20,971	-	-	-	-
- Gallagher Grant	-	-	-	17,980	20,000	2,020	11.23%
- Mentoring Program	-	15,774	-	-	-	-	-
- LSTA	-	-	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
54XX Federal Sources	\$ 7,762,060	\$ 8,991,411	\$ 8,660,994	\$ 9,140,152	\$ 8,910,844	\$ (229,308)	(2.51%)
5500 Donated Commodities							
5510 Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
55XX Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5600 Other Sources							
5611 Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5631 Insurance Recoveries	-	6,032	-	713,923	50,000	(663,923)	(93.00%)
56XX Other Sources	\$ -	\$ 6,032	\$ -	\$ 713,923	\$ 50,000	\$ (663,923)	(93.00%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
DISTRICT OPERATING FUNDS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$	%
						Increase (Decrease) 2007-08	Increase (Decrease) 2007-08
5800 Tuition							
5810 Tuition - Other Districts	\$ 8,911	\$ 29,508	\$ 272,371	\$ 28,444	\$ 28,500	\$ 56	0.20%
5820 Tuition - Area Voc Fees	66,750	100,500	100,500	82,000	85,000	3,000	3.66%
58XX Tuition	\$ 75,661	\$ 130,008	\$ 372,871	\$ 110,444	\$ 113,500	\$ 3,056	2.77%
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 80,152	\$ 27,564	\$ -	\$ 1,148,956	\$ 13,570,266	\$ 12,421,310	1081.10%
59XX Other Financing Sources	\$ 80,152	\$ 27,564	\$ -	\$ 1,148,956	\$ 13,570,266	\$ 12,421,310	1081.10%
District Operating Funds - Revenues	<u>\$ 128,534,960</u>	<u>\$ 142,665,722</u>	<u>\$ 144,383,226</u>	<u>\$ 149,777,465</u>	<u>\$ 167,252,009</u>	<u>\$ 17,478,060</u>	11.67%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	1 year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
Elementary Instruction	\$ 27,041,538	\$ 28,028,783	\$ 30,335,087	\$ 30,298,892	\$ 33,388,061	\$ 3,089,169	10.20%
Middle/Junior High Instruction	19,118,375	19,729,038	21,320,745	20,816,534	22,754,217	1,937,683	9.31%
Senior High Instruction	12,058,281	12,645,211	13,992,391	13,342,783	15,035,568	1,692,785	12.69%
Douglass High Instruction	813,099	837,634	901,701	906,499	978,404	71,905	7.93%
General Instruction	149,314	502,266	600,727	551,698	636,012	84,314	15.28%
Special Education Instruction	15,849,329	17,768,225	18,958,585	18,510,884	20,001,992	1,491,108	8.06%
Gifted Program	988,858	1,084,675	1,181,754	1,181,794	1,265,834	84,040	7.11%
Title I	2,384,183	2,713,349	3,071,840	2,684,966	2,875,202	190,236	7.09%
English-Second Language	705,479	770,400	892,479	964,108	1,380,002	415,894	43.14%
Vocational Instruction	3,042,920	3,291,993	3,772,324	3,397,620	3,714,790	317,170	9.34%
Student Activities-Athletics	697,828	807,127	819,240	868,683	951,312	82,629	9.51%
Adult Basic Education	42,360	47,207	68,694	71,695	76,211	4,516	6.30%
Tuition Payments	354,159	375,203	400,000	360,000	400,000	40,000	0.11

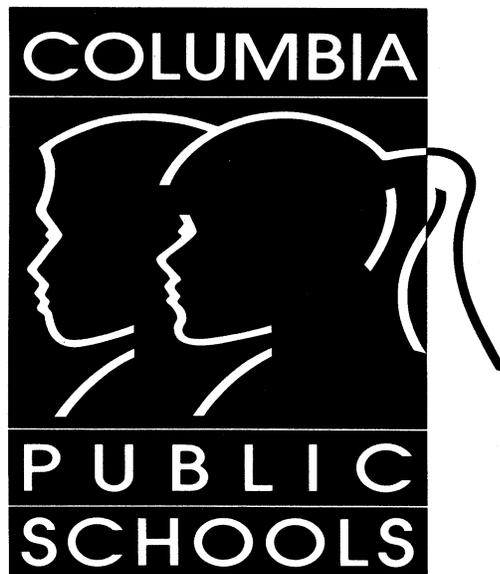
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	1 year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
Pupil Services	7,672,874	7,643,838	8,352,671	8,484,741	9,846,947	1,362,206	16.05%
Instructional Services	6,540,827	7,497,031	9,110,893	8,962,656	10,142,279	1,179,623	13.16%
Administrative Services	1,985,650	2,195,221	2,361,183	2,425,670	2,559,238	133,568	5.51%
Other Administrative Services	8,471,927	8,874,949	9,604,054	9,702,115	10,642,654	940,539	9.69%
Business Services	801,449	895,816	957,970	844,288	986,206	141,918	16.81%
Maintenance & Security Services	13,012,637	13,559,405	15,267,508	15,188,570	16,571,689	1,383,119	9.11%
Transportation Services	6,356,475	6,923,641	6,955,164	7,156,654	7,435,311	278,657	3.89%
Community Services	1,779,991	1,858,910	2,146,272	2,122,693	2,393,209	270,516	12.74%
Other Financing Uses	80,152	27,564	-	1,148,956	13,570,266	12,421,310	1081.10%
Total - District Operating Funds	<u>\$ 129,947,705</u>	<u>\$ 138,077,486</u>	<u>\$ 151,071,282</u>	<u>\$ 149,992,499</u>	<u>\$ 177,605,404</u>	<u>\$ 27,612,905</u>	18.41%

Final Budget
2007-08

Expenditures
Special Funded Programs



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**Special Funded Programs
Expenditures**

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Debt Services

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Serv/Lease Pur	<u>\$ 24,187,339</u>	<u>\$ 16,280,902</u>	<u>\$ 27,011,017</u>	<u>\$ 30,761,017</u>	<u>\$ 37,196,955</u>
Total	<u>\$ 24,187,339</u>	<u>\$ 16,280,902</u>	<u>\$ 27,011,017</u>	<u>\$ 30,761,017</u>	<u>\$ 37,196,955</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Debt Services

Function(s): Debt Services
5000

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

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

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

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

Funding Sources: The major source of funding for the Debt Service Fund is the debt service levy. For fiscal year 2006 the levy for debt service purposes was \$.8019 per \$100 of assessed valuation. For fiscal year 2007 the levy for debt service purposes will be determined upon receipt of the preliminary assessed valuation from the county assessor and the state auditor's worksheets for calculating the tax levy.

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Capital Projects

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 16,611,548</u>	<u>\$ 10,021,012</u>	<u>\$ 13,000,000</u>	<u>\$ 13,116,450</u>	<u>\$ 12,000,000</u>
Total	<u>\$ 16,611,548</u>	<u>\$ 10,021,012</u>	<u>\$ 13,000,000</u>	<u>\$ 13,116,450</u>	<u>\$ 12,000,000</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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 will be 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. Additional capital projects are funded from the operating tax levy and the reserve funds. Specific details are available on page 102 of this document.
Funding Sources:	The issuance of general obligation bonds as approved by the voters and a \$.01 tax levy for capital projects.
Unfunded Requests:	Capital Facilities requests are pending completion of the Long Range Facilities Planning Committee report which is anticipated in October 2006. Full implementation of the District Technology Plan, including the minimum technology requirements for each classroom.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Food Services

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 1,803,002	\$ 1,910,152	\$ 1,950,065	\$ 1,937,167	\$ 2,074,512
Employee Benefits	\$ 599,415	\$ 660,475	\$ 705,285	\$ 731,745	\$ 788,188
Services/Supplies/Capital Outlay	<u>\$ 2,843,941</u>	<u>\$ 3,196,861</u>	<u>\$ 3,040,507</u>	<u>\$ 3,040,507</u>	<u>\$ 3,131,723</u>
Total	<u>\$ 5,246,358</u>	<u>\$ 5,767,488</u>	<u>\$ 5,695,857</u>	<u>\$ 5,709,419</u>	<u>\$ 5,994,423</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	105.21	106.91	106.91	110.935	110.935

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Food Services

Function(s): Food Services
2561

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

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

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

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

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

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Student Activities

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ -	\$ 28,430	\$ -	\$ 20,474	\$ 21,926
Employee Benefits	\$ -	\$ 9,814	\$ -	\$ 7,784	\$ 8,433
Services/Supplies/Capital Outlay	\$ 1,638,633	\$ 1,374,260	\$ 1,612,000	\$ 1,612,000	\$ 1,612,000
Total	<u>\$ 1,638,633</u>	<u>\$ 1,412,504</u>	<u>\$ 1,612,000</u>	<u>\$ 1,640,258</u>	<u>\$ 1,642,359</u>

<u>Program Data:</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
<u>Expenditure by School:</u>					
Hickman High School	\$ 686,288	\$ 473,349	\$ 566,010	\$ 574,258	\$ 596,359
Rock Bridge High School	\$ 407,616	\$ 384,518	\$ 419,276	\$ 428,500	\$ 428,500
Douglass High School	\$ 10,220	\$ 5,344	\$ 10,992	\$ 11,500	\$ 11,500
Columbia Career Center	\$ 140,534	\$ 153,307	\$ 175,612	\$ 177,000	\$ 177,000
Jefferson Jr. High School	\$ 54,851	\$ 55,135	\$ 64,500	\$ 64,500	\$ 64,500
Oakland Jr. High School	\$ 85,503	\$ 88,619	\$ 90,812	\$ 93,500	\$ 93,500
West Jr. High School	\$ 93,157	\$ 92,306	\$ 105,642	\$ 109,000	\$ 109,000
Gentry Middle School	\$ 88,413	\$ 82,733	\$ 102,000	\$ 102,000	\$ 102,000
Lange Middle School	\$ 37,331	\$ 33,952	\$ 41,500	\$ 41,500	\$ 41,500
Smithton Middle School	\$ 34,720	\$ 35,135	\$ 35,656	\$ 38,500	\$ 38,500

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Adult Education

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

<u>Expenditure Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
Salaries	\$ 956,726	\$ 940,723	\$ 1,051,226	\$ 914,942	\$ 978,610
Employee Benefits	\$ 204,026	\$ 223,930	\$ 232,675	\$ 229,449	\$ 249,224
Services/Supplies/Capital Outlay	<u>\$ 635,045</u>	<u>\$ 580,175</u>	<u>\$ 662,776</u>	<u>\$ 677,729</u>	<u>\$ 605,678</u>
Total	<u>\$ 1,795,797</u>	<u>\$ 1,744,828</u>	<u>\$ 1,946,677</u>	<u>\$ 1,822,120</u>	<u>\$ 1,833,512</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
Staff FTE:	19.46	16.87	16.87	35.18	35.18

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Adult Education

Function(s): Adult Education
1601 through 1699

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

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

Variance Discussion: **Services and Supplies is reduced for draft budget while final estimations of student PELL grants are determined.**

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

Unfunded Requests: No requests.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Grants and Donations Fund

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 1,175,549	\$ 1,267,899	\$ 970,104	\$ 1,280,234	\$ 1,368,114
Employee Benefits	\$ 246,725	\$ 266,336	\$ 193,391	\$ 276,077	\$ 269,532
Services/Supplies/Capital Outlay	<u>\$ 2,406,184</u>	<u>\$ 3,180,605</u>	<u>\$ 3,558,438</u>	<u>\$ 4,611,137</u>	<u>\$ 4,037,974</u>
Total	<u>\$ 3,828,458</u>	<u>\$ 4,714,840</u>	<u>\$ 4,721,933</u>	<u>\$ 6,167,448</u>	<u>\$ 5,675,620</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Program: Summary Budget

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 3,935,277	\$ 4,147,204	\$ 3,971,395	\$ 4,152,817	\$ 4,443,162
Employee Benefits	\$ 1,050,166	\$ 1,160,555	\$ 1,131,351	\$ 1,245,055	\$ 1,315,377
Services/Supplies/Capital Outlay	\$ 24,135,351	\$ 18,352,913	\$ 21,873,721	\$ 23,057,823	\$ 21,387,375
Debt Serv/Lease Pur	\$ 24,187,339	\$ 16,280,902	\$ 27,011,017	\$ 30,761,017	\$ 37,196,955
Total	<u>\$ 53,308,133</u>	<u>\$ 39,941,574</u>	<u>\$ 53,987,484</u>	<u>\$ 59,216,712</u>	<u>\$ 64,342,869</u>

Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
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	\$ 16,689,809	\$ 907,284	\$ 3,200,264	\$ 1,642,359	\$ 1,073,697	\$ 1,776,975	\$ 25,290,388
INTERMEDIATE	\$ 273,817	\$ 6,983	\$ -	\$ -	\$ -	\$ -	\$ 280,800
STATE	\$ 1,547,088	\$ 91,004	\$ 40,000	\$ -	\$ 409,920	\$ 2,411,137	\$ 4,499,149
FEDERAL	\$ -	\$ -	\$ 2,471,000	\$ -	\$ 307,500	\$ 1,487,508	\$ 4,266,008
OTHER	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
BONDS SOLD	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
TOTAL REVENUES	\$ 18,510,714	\$ 11,005,271	\$ 6,011,264	\$ 1,642,359	\$ 1,791,117	\$ 5,675,620	\$ 44,636,345
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 2,074,512	\$ 21,926	\$ 978,610	\$ 1,368,114	\$ 4,443,162
BENEFITS	\$ -	\$ -	\$ 788,188	\$ 8,433	\$ 249,224	\$ 269,532	\$ 1,315,377
SERVICES / SUPPLIES	\$ -	\$ -	\$ 3,131,723	\$ 1,612,000	\$ 605,678	\$ 4,037,974	\$ 9,387,375
CAPITAL OUTLAY	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000
OTHER	\$ 37,196,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,196,955
TOTAL EXPENDITURES	\$ 37,196,955	\$ 12,000,000	\$ 5,994,423	\$ 1,642,359	\$ 1,833,512	\$ 5,675,620	\$ 64,342,869
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ (18,686,241)	\$ (994,729)	\$ 16,841	\$ -	\$ (42,395)	\$ -	\$ (19,706,524)

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Summary Budget Variances

Special Funded Programs

Debt Service Fund

Capital Projects Fund

Food Services Fund

Student Activities Fund

Adult Education Fund

Grants and Donations Fund

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$	%
						Increase (Decrease) 2007-08	Increase (Decrease) 2007-08
Special Funded Programs							
<i>Debt Service, Capital Projects, Food Services Student Activities, Adult Education and Grants and Donations Funds</i>							
5100 Local Sources							
5111 Current Tax	\$ 11,697,754	\$ 13,663,000	\$ 14,373,700	\$ 14,667,683	\$ 15,612,014	\$ 944,331	6.44%
Less: Estimate of Uncollectible Taxes	422,924	262,895	515,913	444,475	473,091	28,616	6.44%
Less: Estimate of County Fees	185,544	255,378	224,933	223,988	238,408	14,420	6.44%
5111 Net Current Tax	11,089,286	13,144,751	13,632,854	13,999,220	14,900,514	901,294	6.44%
5112 Delinquent Tax	343,979	397,086	428,257	428,257	430,440	2,183	0.51%
5114 Intangible Tax	186,763	195,426	34,674	42,584	43,313	729	1.71%
5115 Surtax	1,395,621	1,617,280	280,194	309,801	314,942	5,141	1.66%
5116 In Lieu of Tax Payments	46,920	50,848	50,848	40,116	40,000	(116)	(0.29%)
5121 Tuition - K-12	34,407	29,775	40,000	40,000	40,000	-	-
5123 Tuition - Adult Ed	890,458	860,098	970,459	1,010,797	1,010,797	-	-
5141 Interest - Daily Account	167,873	183,453	189,500	189,355	192,565	3,210	1.70%
5142 Interest - Investments	403,623	892,018	870,000	1,046,703	1,066,485	19,782	1.89%
5143 Interest - Intangible	1,743	-	-	-	-	-	-
5144 Interest - Collector	5,978	35,610	29,400	17,247	17,592	345	2.00%
5145 Interest - Escrow Agent	648,421	816,216	1,158,632	1,158,632	691,947	(466,685)	(40.28%)
5146 Interest - Bond Premium	53,336	786,720	-	-	-	-	-
5151 Food Sales - Program	1,735,003	1,760,475	1,852,434	2,127,440	2,169,989	42,549	2.00%
5165 Food Sales - Non Program	1,106,174	1,036,336	1,037,354	928,834	947,470	18,636	2.01%
5171 Student Activities	1,690,567	1,480,738	1,612,000	1,640,258	1,642,359	2,101	0.13%
5172 Vending Revenue	47,355	35,647	50,000	50,000	52,500	2,500	5.00%
5189 Enrichment Tuition	7,931	5,832	11,000	11,000	11,000	-	0.00%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	1 Year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
5190 Other Local	262,428	477,918	266,000	232,635	231,601	(1,034)	(0.44%)
5192 Donations	303,961	522,271	339,000	1,051,004	701,624	(349,380)	(33.24%)
5195 Refund of Expenditure	1,842	2,579	2,000	2,228	2,000	(228)	(10.23%)
5198 Fundraising Activities	16,596	14,554	16,000	31,720	18,250	(13,470)	(42.47%)
5199 Misc. Local Revenue	89,989	91,265	63,000	73,618	-	(73,618)	(100.00%)
- Project Construct	335,492	274,697	843,629	739,000	765,000	26,000	3.52%
51XX Local Sources	\$ 20,865,746	\$ 24,711,593	\$ 23,777,235	\$ 25,170,449	\$ 25,290,388	\$ 119,939	0.48%
5200 Intermediate Sources							
5221 State Assessed Utilities	\$ 246,547	\$ 237,720	\$ 246,438	\$ 242,451	\$ 243,308	\$ 857	0.35%
5234 County Stock Insurance	34,083	30,517	30,517	36,938	37,492	554	1.50%
52XX Intermediate Sources	\$ 280,630	\$ 268,237	\$ 276,955	\$ 279,389	\$ 280,800	\$ 1,411	0.51%
5300 State Sources							
5311 Basic Formula - State Aid	\$ 1,189,153	\$ 1,313,444	\$ 1,605,370	\$ 1,595,484	\$ 1,638,092	\$ 42,608	2.67%
5318 Free/Reduce Lunch Count	239,204	251,663	-	-	-	-	-
5332 Vocational Aid	229,424	180,890	178,000	174,920	174,920	-	-
5333 School Lunch Assistance	45,218	46,341	40,000	40,000	40,000	-	-
5336 Incentive Grants	-	-	-	-	-	-	-
5337 Adult Basic Education	89,067	133,584	129,899	67,881	85,000	17,119	25.22%
5338 Literacy Grant	64,664	-	-	75,000	75,000	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	57,500	-	5,000	-	-	-	-
5358 Safe Schools Grant	69,973	58,456	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
5359 Vocational Enhancement Grant	576,946	413,958	700,000	700,000	700,000	-	-
5362 A+ Schools	19,492	40,787	50,000	38,882	40,000	1,118	2.88%
5364 Grants For School Technology	-	-	-	-	-	-	-
5367 School Health Grant	90,000	90,000	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-	-
5371 Readers For The Blind	-	-	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	-	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	-	-	-	-	-	-	-
5382 Missouri Preschool Project	45,000	45,000	65,000	65,000	65,000	-	-
5383 Read to be Ready	-	-	-	-	-	-	-
5397 Other State Revenue	23,192	10,676	-	3,000	-	(3,000)	(100.00%)
- Project Construct	1,180,314	1,220,450	130,000	1,361,525	1,431,137	69,612	5.11%
- Networking with High Schools	-	-	-	-	-	-	-
- Lewis & Clark Conservation	750	644	-	370	-	(370)	(100.00%)
- Child Care Consortium - PAT	45,760	46,145	47,000	47,000	50,000	3,000	6.38%
- School, Family, Community	-	-	-	-	-	-	-
- Math	-	-	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-	-	-
- Educare	-	-	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-	-	-
- Reading Recovery	-	-	-	-	-	-	-
53XX State Sources	\$ 3,965,657	\$ 3,852,038	\$ 3,040,269	\$ 4,259,062	\$ 4,389,149	\$ 130,087	3.05%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
5400 Federal Sources							
5421 Vocational Education - Spec. Proj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5423 Public Safety Grant	-	-	-	-	-	-	-
5427 Title II-Basic Grant	\$ 35,190	\$ 34,876	\$ 36,712	\$ -	\$ -	-	-
5435 Workforce Investment Act	7,994	10,102	10,000	7,572	7,500	(72)	(0.95%)
5436 Adult Basic Education	338,717	328,971	333,825	185,396	190,000	4,604	2.48%
5441 Entitlement PL 94-142	80,535	63,805	32,664	67,348	36,899	(30,449)	(45.21%)
5445 School Lunch - Federal	1,754,094	1,953,652	2,013,025	2,013,025	2,015,000	1,975	0.10%
5446 School Breakfast	476,863	489,574	456,751	456,751	455,000	(1,751)	(0.38%)
5448 After School Snacks	2,248	1,636	2,500	1,000	1,000	-	-
5451 Title I	108,368	-	506,000	-	-	-	-
5454 Comprehensive School Reform	-	-	-	-	-	-	-
5455 Title VI	102,865	28,667	22,781	60,000	60,000	-	-
5456 Goals 2000 - Early Childhood	-	-	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-	-	-
5461 Drug Program	87,762	90,140	69,565	75,000	69,565	(5,435)	(7.25%)
5462 Title III	74,219	204,340	220,240	140,187	121,044	(19,143)	(13.66%)
5465 Title II	-	517,095	900,000	972,894	1,025,000	52,106	5.36%
5466 Title IID	54,808	43,414	-	-	-	-	-
5472 Child Care Development	20,000	58,039	-	79,040	75,000	(4,040)	(5.11%)
5473 Learn and Serve Grant	11,999	8,808	-	6,621	-	(6,621)	(100.00%)
5474 School To Work Grant	-	-	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-	-	-
5481 USDA-Summer Program	-	-	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
5484 Pell Funds	241,400	174,075	275,000	165,000	275,000	110,000	66.67%
5496 E Rate Funds	54,696	58,216	80,000	-	-	-	-
5497 Other Federal Revenue	5,809	11,087	-	-	-	-	-
- Hurricane Relief for Displaced Students	-	-	-	-	-	-	-
- Youth Build	29,734	-	-	-	-	-	-
- Gallagher Grant	24,550	10,500	50,000	20,000	20,000	-	-
- Mentoring Program	58,528	148,331	165,842	165,842	25,000	(140,842)	(84.93%)
- LSTA	23,004	-	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-	-	-
54XX Federal Sources	\$ 3,593,383	\$ 4,235,328	\$ 5,174,905	\$ 4,415,676	\$ 4,376,008	\$ (39,668)	(0.90%)
5500 Donated Commodities							
5510 Donated Commodities	\$ 256,342	\$ 378,961	\$ 275,000	\$ 300,000	\$ 300,000	\$ -	-
55XX Donated Commodities	\$ 256,342	\$ 378,961	\$ 275,000	\$ 300,000	\$ 300,000	\$ -	-
5600 Other Sources							
5611 Sale of Bonds	\$ 12,500,000	\$ 9,995,000	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	100.00%
5631 Insurance Recoveries	-	\$ 15,326	-	-	-	-	-
5651 Premium on Sale of Bonds	-	-	-	-	-	-	-
5692 Proceeds - Bond Refunding	-	20,190,000	-	-	-	-	-
56XX Other Sources	\$ 12,500,000	\$ 30,200,326	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	100.00%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SPECIAL FUNDED PROGRAMS SUMMARY**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
5800 Tuition							
5810 Tuition - Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5820 Tuition - Area Voc Fees	-	-	-	-	-	-	-
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5900 Other Financing Sources							
5999 Other Financing Sources	\$ -	\$ 186,142	\$ -	\$ -	\$ -	\$ -	-
59XX Other Financing Sources	\$ -	\$ 186,142	\$ -	\$ -	\$ -	\$ -	-
Special Funded Programs - Revenues	<u>\$ 41,461,758</u>	<u>\$ 63,832,625</u>	<u>\$ 32,544,364</u>	<u>\$ 34,424,576</u>	<u>\$ 44,636,345</u>	<u>\$ 10,211,769</u>	29.66%

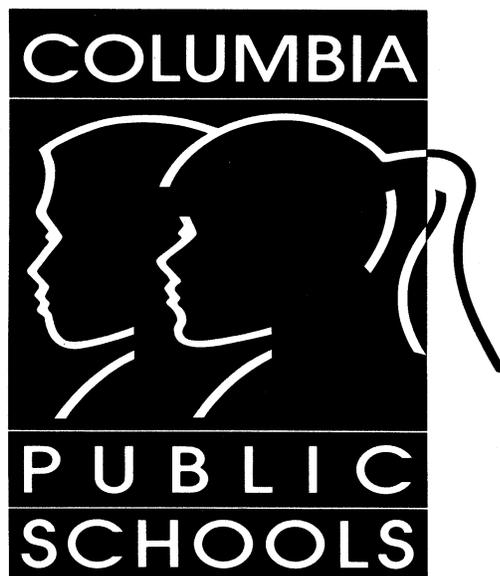
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Programs</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	1 year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
Special Funded Programs							
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>							
Debt Services	\$ 24,187,339	\$ 16,280,902	\$ 27,011,017	\$ 30,761,017	\$ 37,196,955	\$ 6,435,938	20.92%
Capital Projects	\$ 16,611,548	\$ 10,021,012	\$ 13,000,000	\$ 13,116,450	\$ 12,000,000	\$ (1,116,450)	(8.51%)
Food Services	\$ 5,246,358	\$ 5,767,488	\$ 5,695,857	\$ 5,709,419	\$ 5,994,423	\$ 285,004	4.99%
Student Activities	\$ 1,638,633	\$ 1,412,504	\$ 1,612,000	\$ 1,640,258	\$ 1,642,359	\$ 2,101	0.13%
Adult Education	\$ 1,795,797	\$ 1,744,828	\$ 1,946,677	\$ 1,822,120	\$ 1,833,512	\$ 11,392	0.63%
Grants and Donations Fund	\$ 3,828,458	\$ 4,714,840	\$ 4,721,933	\$ 6,167,448	\$ 5,675,620	\$ (491,828)	(7.97%)
Total - Special Funded Programs	<u>\$ 53,308,133</u>	<u>\$ 39,941,574</u>	<u>\$ 53,987,484</u>	<u>\$ 59,216,712</u>	<u>\$ 64,342,869</u>	\$ 5,126,157	8.66%

Final Budget
2007-08

Revenues



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
All Funds - Revenues					
5100 Local Sources					
5111 Current Tax	\$ 71,238,294	\$ 78,732,626	\$ 82,965,073	\$ 84,378,287	\$ 89,920,926
Less: Estimate of Uncollectible Taxes	2,572,484	1,302,207	2,508,005	2,556,918	2,724,877
Less: Estimate of County Fees	1,129,945	1,559,000	1,298,317	1,288,526	1,373,166
5111 Net Current Tax	67,535,865	75,871,442	79,158,751	80,532,844	85,822,883
5112 Delinquent Tax	2,082,524	2,334,604	2,471,907	2,471,907	2,500,001
5113 Proposition C Sales Tax	12,471,601	14,526,830	13,718,637	13,740,276	13,855,823
5114 Intangible Tax	186,763	195,426	200,134	244,978	249,999
5115 Surtax	1,395,621	1,617,280	1,617,281	1,782,209	1,817,850
5116 In Lieu of Tax Payments	46,920	50,848	50,848	40,116	40,000
5121 Tuition - K-12	34,407	29,775	40,000	40,000	40,000
5122 Summer School Tuition	87,586	100,672	100,671	93,509	95,378
5123 Tuition - Adult Ed	890,458	860,098	970,459	1,010,797	1,010,797
5141 Interest - Daily Account	248,293	316,284	321,500	393,333	400,000
5142 Interest - Investments	1,215,517	2,298,309	1,985,000	2,748,062	2,800,000
5143 Interest - Intangible	1,743	-	-	-	-
5144 Interest - Collector	61,273	205,539	155,400	99,218	101,203
5145 Interest - Escrow Agent	648,421	816,216	1,158,632	1,158,632	691,947
5146 Interest - Bond Premium	53,336	786,720	-	-	-
5151 Food Sales - Program	1,735,003	1,760,475	1,852,434	2,127,440	2,169,989
5165 Food Sales - Non Program	1,106,174	1,036,336	1,037,354	928,834	947,470
5171 Student Activities	1,808,964	1,583,131	1,722,000	1,750,258	1,752,359
5172 Vending Revenue	47,355	35,647	50,000	50,000	52,500
5189 Enrichment Tuition	7,931	5,832	11,000	11,000	11,000
5190 Other Local	262,728	477,918	266,000	232,635	231,601
5191 Rentals	123,141	137,977	117,500	50,000	50,000
5192 Donations	303,961	522,271	339,000	1,051,004	701,624
5193 Offset Printing	96,604	114,165	137,500	101,107	105,000
5195 Refund of Expenditure	1,842	2,579	2,000	16,888	2,000
5197 Sale of Misc. Items	7,013	8,055	15,000	15,000	15,000
5198 Fundraising Activities	16,596	14,554	16,000	31,720	18,250
5199 Misc. Local Revenue	144,068	140,811	112,000	118,733	45,000
- Project Construct	335,492	274,697	843,629	739,000	765,000
51XX Local Sources	\$ 92,957,200	\$ 106,124,491	\$ 108,470,637	\$ 111,579,500	\$ 116,292,674
5200 Intermediate Sources					
5211 Fines and Forfeitures	520,223	705,719	705,719	752,168	755,000
5221 State Assessed Utilities	1,139,475	1,096,500	1,149,248	1,096,122	1,100,000
5234 County Stock Insurance	207,571	176,147	176,155	212,494	215,701
52XX Intermediate Sources	\$ 1,867,269	\$ 1,978,366	\$ 2,031,122	\$ 2,060,784	\$ 2,070,701

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
5300 State Sources					
5311 Basic Formula - State Aid	29,519,638	32,019,520	43,735,404	39,512,955	40,568,153
5312 Transportation	2,744,981	2,944,512	2,917,512	3,007,726	3,007,726
5313 Exceptional Pupil Aid	3,273,946	3,289,778	-	-	-
5314 Early Childhood, Spec Ed	1,550,625	1,685,343	1,540,321	1,540,321	1,540,321
5315 Remedial Reading	132,453	232,909	-	-	-
5316 Gifted Center	611,514	636,337	-	-	-
5317 Career Ladder	1,026,400	1,054,050	1,022,800	1,043,400	1,100,000
5318 Free/Reduce Lunch Count	6,016,561	6,135,121	-	5,510,267	5,770,664
5324 Parents as Teachers	797,118	857,945	622,691	622,691	625,000
5331 Free Text	1,377,641	1,502,160	-	-	-
5332 Vocational Aid	906,801	830,276	602,299	536,360	536,360
5333 School Lunch Assistance	45,218	46,341	40,000	40,000	40,000
5334 Fair Share/Cigarette Tax	403,893	433,096	-	-	-
5337 Adult Basic Education	89,067	133,584	129,899	67,881	85,000
5338 Literacy Grant	64,664	-	-	75,000	75,000
5351 Handicapped Census	3,048	2,765	3,048	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-
5353 Customized Training	57,500	-	5,000	-	-
5358 Safe Schools Grant	69,973	58,456	-	-	-
5359 Vocational Enhancement Grant	576,946	413,958	700,000	700,000	700,000
5362 A+ Schools	19,492	40,787	50,000	38,882	40,000
5364 Grants For School Technology	-	-	-	-	-
5367 School Health Grant	90,000	90,000	90,000	90,000	90,000
5368 Extended Care	-	-	-	-	-
5369 Resid Place/Excess Cost	11,954	17,584	12,836	242,788	250,000
5371 Readers for the Blind	-	3,571	-	-	-
5376 Starr Program	-	-	-	3,516	-
5381 Extraordinary Cost	183,557	452,473	208,251	208,251	210,000
5382 Missouri Preschool Project	45,000	45,000	65,000	65,000	65,000
5383 Read to be Ready	-	-	-	-	-
5397 Other State Revenue	23,192	10,676	-	3,000	-
- Project Construct	1,216,959	1,256,687	150,000	1,377,198	1,451,137
- Networking with High Schools	-	-	-	-	-
- Lewis & Clark Conservation	750	644	-	370	-
- Child Care Consortium - Parents as Teachers	45,760	46,145	47,000	47,000	50,000
- School, Family, Community	-	-	-	-	-
- Math	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-
- Educare	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-
- Reading Recovery	-	-	-	-	-
53XX State Sources	\$ 50,904,651	\$ 54,239,718	\$ 51,942,061	\$ 54,732,606	\$ 56,204,361

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
5400 Federal Sources					
5412 Medicaid	518,917	566,108	-	327,765	150,000
5421 Vocational Education - Special Project	-	-	-	-	-
5423 Public Safety Grant	-	-	-	-	-
5427 Title II-Basic Grant	286,847	262,712	297,706	216,340	220,000
5435 Workforce Investment Act	7,994	10,102	10,000	7,572	7,500
5436 Adult Basic Education	338,717	328,971	333,825	185,396	190,000
5441 Entitlement PL 94-142	3,466,031	4,420,536	4,138,508	4,173,192	4,142,743
5442 Early Childhood, Spec Ed	459,565	324,847	470,826	470,826	470,000
5445 School Lunch - Federal	1,754,094	1,953,652	2,013,025	2,013,025	2,015,000
5446 School Breakfast	476,863	489,574	456,751	456,751	455,000
5448 After School Snacks	2,248	1,636	2,500	1,000	1,000
5451 Title I	2,606,253	2,814,865	3,608,884	3,102,884	3,125,000
5454 Comprehensive School Reform	-	-	-	-	-
5455 Title V	104,182	28,864	22,781	60,000	60,000
5456 Goals 2000 - Early Childhood	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-
5461 Drug Program	88,858	90,759	69,565	75,000	69,565
5462 Title III	74,219	204,340	220,240	140,187	121,044
5465 Title II	646,127	1,007,711	1,599,475	1,799,725	1,845,000
5466 Title IID	54,808	43,414	-	-	-
5472 Child Care Development	20,000	58,039	-	79,040	75,000
5473 Learn and Serve Grant	11,999	8,808	-	6,621	-
5474 School To Work Grant	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-
5481 USDA-Summer Program	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-
5484 Pell Funds	241,400	174,075	275,000	165,000	275,000
5491 School Renovation Fund	-	-	-	-	-
5496 E Rate Funds	54,696	58,216	80,000	-	-
5497 Other Federal Revenue	5,809	11,087	-	-	-
- Hurricane Relief for Displaced Students	-	193,818	-	71,682	-
- Youth Build	29,734	-	-	-	-
- Gallagher Grant	24,550	10,500	70,971	20,000	20,000
- Mentoring Program	58,528	164,105	165,842	183,822	45,000
- LSTA	23,004	-	-	-	-
- Parent Involvement	-	-	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-
54XX Federal Sources	\$ 11,355,443	\$ 13,226,739	\$ 13,835,899	\$ 13,555,828	\$ 13,286,852

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL OBJECTS**

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
5500 Donated Commodities					
5510 Donated Commodities	256,342	378,961	275,000	300,000	300,000
55XX Donated Commodities	\$ 256,342	\$ 378,961	\$ 275,000	\$ 300,000	\$ 300,000
5600 Other Sources					
5611 Sale of Bonds	12,500,000	9,995,000	-	-	10,000,000
5631 Insurance Recoveries	-	21,358	-	713,923	50,000
5651 Premium on Sale of Bonds	-	-	-	-	-
5692 Proceeds - Bond Refunding	-	20,190,000	-	-	-
56XX Other Sources	\$ 12,500,000	\$ 30,206,358	\$ -	\$ 713,923	\$ 10,050,000
5800 Tuition					
5810 Tuition - Other Districts	8,911	29,508	272,371	28,444	28,500
5820 Tuition - Area Voc Fees	66,750	100,500	100,500	82,000	85,000
58XX Tuition	\$ 75,661	\$ 130,008	\$ 372,871	\$ 110,444	\$ 113,500
5900 Other Financing Sources					
5999 Other Financing Sources	80,152	213,706	-	1,148,956	13,570,266
59XX Other Financing Sources	\$ 80,152	\$ 213,706	\$ -	\$ 1,148,956	\$ 13,570,266
 All Funds - Revenues	 <u>\$ 169,996,718</u>	 <u>\$ 206,498,347</u>	 <u>\$ 176,927,590</u>	 <u>\$ 184,202,041</u>	 <u>\$ 211,888,354</u>

Summary Budget Variances

All Funds / All Programs

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	<u>1 Year Variance 2007-08 vs 2006-07</u>		
						<u>\$</u>	<u>%</u>	
						<u>Increase (Decrease) 2007-08</u>	<u>Increase (Decrease) 2007-08</u>	
All Funds - Revenues								
5100 Local Sources								
5111 Current Tax	\$ 71,238,294	\$ 78,732,626	\$ 82,965,073	\$ 84,378,288	\$ 89,920,926	\$ 5,542,638	6.57%	
Less: Estimate of Uncollectible Taxes	2,572,484	1,302,207	2,508,005	2,556,918	2,724,876	167,958	6.57%	
Less: Estimate of County Fees	1,129,945	1,559,000	1,298,317	1,288,526	1,373,166	84,640	6.57%	
5111 Net Current Tax	67,535,865	75,871,442	79,158,751	80,532,844	85,822,883	5,290,039	6.57%	
5112 Delinquent Tax	2,082,524	2,334,604	2,471,907	2,471,907	2,500,001	28,094	1.14%	
5113 Proposition C Sales Tax	12,471,601	14,526,830	13,718,637	13,740,276	13,855,823	115,547	0.84%	
5114 Intangible Tax	186,763	195,426	200,134	244,978	249,999	5,021	2.05%	
5115 Surtax	1,395,621	1,617,280	1,617,281	1,782,209	1,817,850	35,641	2.00%	
5116 In Lieu of Tax Payments	46,920	50,848	50,848	40,116	40,000	(116)	(0.29%)	
5121 Tuition - K-12	34,407	29,775	40,000	40,000	40,000	-	-	
5122 Summer School Tuition	87,586	100,672	100,671	93,509	95,378	1,869	2.00%	
5123 Tuition - Adult Ed	890,458	860,098	970,459	1,010,797	1,010,797	-	-	
5141 Interest - Daily Account	248,293	316,284	321,500	393,333	400,000	6,667	1.70%	
5142 Interest - Investments	1,215,517	2,298,309	1,985,000	2,748,062	2,800,000	51,938	1.89%	
5143 Interest - Intangible	1,743	-	-	-	-	-	-	
5144 Interest - Collector	61,273	205,539	155,400	99,218	101,203	1,985	2.00%	
5145 Interest - Escrow Agent	648,421	816,216	1,158,632	1,158,632	691,947	(466,685)	(40.28%)	
5146 Interest - Bond Premium	53,336	786,720	-	-	-	-	-	
5151 Food Sales - Program	1,735,003	1,760,475	1,852,434	2,127,440	2,169,989	42,549	2.00%	
5165 Food Sales - Non Program	1,106,174	1,036,336	1,037,354	928,834	947,470	18,636	2.01%	
5171 Student Activities	1,808,964	1,583,131	1,722,000	1,750,258	1,752,359	2,101	0.12%	
5172 Vending Revenue	47,355	35,647	50,000	50,000	52,500	2,500	5.00%	
5189 Enrichment Tuition	7,931	5,832	11,000	11,000	11,000	-	0.00%	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	<u>1 Year Variance 2007-08 vs 2006-07</u>	
						<u>\$</u>	<u>%</u>
						<u>Increase (Decrease) 2007-08</u>	<u>Increase (Decrease) 2007-08</u>
5190 Other Local	262,728	477,918	266,000	232,635	231,601	(1,034)	(0.44%)
5191 Rentals	123,141	137,977	117,500	50,000	50,000	-	-
5192 Donations	303,961	522,271	339,000	1,051,004	701,624	(349,380)	(33.24%)
5193 Offset Printing	96,604	114,165	137,500	101,107	105,000	3,893	3.85%
5195 Refund of Expenditure	1,842	2,579	2,000	16,888	2,000	(14,888)	(88.16%)
5197 Sale of Misc. Items	7,013	8,055	15,000	15,000	15,000	-	-
5198 Fundraising Activities	16,596	14,554	16,000	31,720	18,250	(13,470)	(42.47%)
5199 Misc. Local Revenue	144,068	140,811	112,000	118,733	45,000	(73,733)	(62.10%)
- Project Construct	335,492	274,697	843,629	739,000	765,000	26,000	3.52%
51XX Local Sources	\$ 92,957,200	\$ 106,124,491	\$ 108,470,637	\$ 111,579,500	\$ 116,292,674	\$ 4,713,174	4.22%
5200 Intermediate Sources							
5211 Fines and Forfeitures	\$ 520,223	\$ 705,719	\$ 705,719	\$ 752,168	\$ 755,000	\$ 2,832	0.38%
5221 State Assessed Utilities	1,139,475	1,096,500	1,149,248	1,096,122	1,100,000	3,878	0.35%
5234 County Stock Insurance	207,571	176,147	176,155	212,494	215,701	3,207	1.51%
52XX Intermediate Sources	\$ 1,867,269	\$ 1,978,366	\$ 2,031,122	\$ 2,060,784	\$ 2,070,701	\$ 9,917	0.48%
5300 State Sources							
5311 Basic Formula - State Aid	\$ 29,519,638	\$ 32,019,520	\$ 43,735,404	\$ 39,512,955	\$ 40,568,153	\$ 1,055,198	2.67%
5312 Transportation	2,744,981	2,944,512	2,917,512	3,007,726	3,007,726	-	-
5313 Exceptional Pupil Aid	3,273,946	3,289,778	-	-	-	-	-
5314 Early Childhood, Spec Ed	1,550,625	1,685,343	1,540,321	1,540,321	1,540,321	-	-
5315 Remedial Reading	132,453	232,909	-	-	-	-	-
5316 Gifted Center	611,514	636,337	-	-	-	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL FUNDS**

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	<u>1 Year Variance 2007-08 vs 2006-07</u>	
						<u>\$</u>	<u>%</u>
						<u>Increase (Decrease) 2007-08</u>	<u>Increase (Decrease) 2007-08</u>
5317 Career Ladder	1,026,400	1,054,050	1,022,800	1,043,400	1,100,000	56,600	5.42%
5318 Free/Reduce Lunch Count	6,016,561	6,135,121	-	5,510,267	5,770,664	260,397	4.73%
5324 Parents as Teachers	797,118	857,945	622,691	622,691	625,000	2,309	0.37%
5331 Free Text	1,377,641	1,502,160	-	-	-	-	-
5332 Vocational Aid	906,801	830,276	602,299	536,360	536,360	-	-
5333 School Lunch Assistance	45,218	46,341	40,000	40,000	40,000	-	-
5334 Fair Share/Cigarette Tax	403,893	433,096	-	-	-	-	-
5337 Adult Basic Education	89,067	133,584	129,899	67,881	85,000	17,119	25.22%
5338 Literacy Grant	64,664	-	-	75,000	75,000	-	-
5351 Handicapped Census	3,048	2,765	3,048	-	-	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	57,500	-	5,000	-	-	-	-
5357 Futures Program	-	-	-	-	-	-	-
5358 Safe Schools Grant	69,973	58,456	-	-	-	-	-
5359 Vocational Enhancement Grant	576,946	413,958	700,000	700,000	700,000	-	-
5362 A+ Schools	19,492	40,787	50,000	38,882	40,000	1,118	2.88%
5364 Grants For School Technology	-	-	-	-	-	-	-
5367 School Health Grant	90,000	90,000	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	11,954	17,584	12,836	242,788	250,000	7,212	2.97%
5371 Readers for the Blind	-	3,571	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	-	-	3,516	-	(3,516)	-
5381 Extraordinary Cost	183,557	452,473	208,251	208,251	210,000	1,749	0.84%
5382 Missouri Preschool Project	45,000	45,000	65,000	65,000	65,000	-	-
5383 Read to be Ready	-	-	-	-	-	-	-
5397 Other State Revenue	23,192	10,676	-	3,000	-	(3,000)	(100.00%)
- Project Construct	1,216,959	1,256,687	150,000	1,377,198	1,451,137	73,939	5.37%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
- Networking with High Schools	-	-	-	-	-	-	-
- Lewis & Clark Conservation	750	644	-	370	-	(370)	(100.00%)
- Child Care Consortium - PAT	45,760	46,145	47,000	47,000	50,000	3,000	6.38%
- School, Family, Community	-	-	-	-	-	-	-
- Math	-	-	-	-	-	-	-
- Accelerated Schools	-	-	-	-	-	-	-
- Educare	-	-	-	-	-	-	-
- Missouri Assessment Program	-	-	-	-	-	-	-
- Reading Recovery	-	-	-	-	-	-	-
53XX State Sources	\$ 50,904,651	\$ 54,239,718	\$ 51,942,061	\$ 54,732,606	\$ 56,204,361	\$ 1,471,755	2.69%
5400 Federal Sources							
5412 Medicaid	\$ 518,917	\$ 566,108	\$ -	\$ 327,765	\$ 150,000	\$ (177,765)	(54.24%)
5421 Vocational Education - Special Project	-	-	-	-	-	-	-
5423 Public Safety Grant	-	-	-	-	-	-	-
5427 Title II-Basic Grant	286,847	262,712	297,706	216,340	220,000	3,660	1.69%
5435 Workforce Investment Act	7,994	10,102	10,000	7,572	7,500	(72)	(0.95%)
5436 Adult Basic Education	338,717	328,971	333,825	185,396	190,000	4,604	2.48%
5441 Entitlement PL 94-142	3,466,031	4,420,536	4,138,508	4,173,192	4,142,743	(30,449)	(0.73%)
5442 Early Childhood, Spec Ed	459,565	324,847	470,826	470,826	470,000	(826)	(0.18%)
5445 School Lunch - Federal	1,754,094	1,953,652	2,013,025	2,013,025	2,015,000	1,975	0.10%
5446 School Breakfast	476,863	489,574	456,751	456,751	455,000	(1,751)	(0.38%)
5448 After School Snacks	2,248	1,636	2,500	1,000	1,000	-	-
5451 Title I	2,606,253	2,814,865	3,608,884	3,102,884	3,125,000	22,116	0.71%
5454 Comprehensive School Reform	-	-	-	-	-	-	-
5455 Title VI	104,182	28,864	22,781	60,000	60,000	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL FUNDS**

<u>Revenue</u> <u>Object Category</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Budget</u> <u>2006-07</u>	<u>Projected</u> <u>Actual</u> <u>2006-07</u>	<u>Final</u> <u>Budget</u> <u>2007-08</u>	<u>1 Year Variance</u> <u>2007-08 vs 2006-07</u>	
						<u>\$</u>	<u>%</u>
						<u>Increase</u> <u>(Decrease)</u> <u>2007-08</u>	<u>Increase</u> <u>(Decrease)</u> <u>2007-08</u>
5456 Goals 2000 - Early Childhood	-	-	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-	-	-
5461 Drug Program	88,858	90,759	69,565	75,000	69,565	(5,435)	(7.25%)
5462 Title III	74,219	204,340	220,240	140,187	121,044	(19,143)	(13.66%)
5465 Title II	646,127	1,007,711	1,599,475	1,799,725	1,845,000	45,275	2.52%
5466 Title IID	54,808	43,414	-	-	-	-	-
5472 Child Care Development	20,000	58,039	-	79,040	75,000	(4,040)	(5.11%)
5473 Learn and Serve Grant	11,999	8,808	-	6,621	-	(6,621)	(100.00%)
5474 School To Work Grant	-	-	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-	-	-
5481 USDA-Summer Program	-	-	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	241,400	174,075	275,000	165,000	275,000	110,000	66.67%
5491 School Renovation Fund	-	-	-	-	-	-	-
5496 E Rate Funds	54,696	58,216	80,000	-	-	-	-
5497 Other Federal Revenue	5,809	11,087	-	-	-	-	-
- Hurricane Relief for Displaced Students	-	193,818	-	71,682	-	(71,682)	(100.00%)
- Youth Build	29,734	-	20,971	-	-	-	-
- Gallagher Grant	24,550	10,500	50,000	37,980	40,000	2,020	5.32%
- Mentoring Program	58,528	164,105	165,842	165,842	25,000	(140,842)	(84.93%)
- LSTA	23,004	-	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
5498 Comprehensive School Reform	-	-	-	-	-	-	-
54XX Federal Sources	\$ 11,355,443	\$ 13,226,739	\$ 13,835,899	\$ 13,555,828	\$ 13,286,852	\$ (268,976)	(1.98%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL FUNDS**

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
5500 Donated Commodities							
5510 Donated Commodities	\$ 256,342	\$ 378,961	\$ 275,000	\$ 300,000	\$ 300,000	\$ -	-
55XX Donated Commodities	\$ 256,342	\$ 378,961	\$ 275,000	\$ 300,000	\$ 300,000	\$ -	-
5600 Other Sources							
5611 Sale of Bonds	\$ 12,500,000	\$ 9,995,000	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000	#DIV/0!
5631 Insurance Recoveries	\$ -	\$ 21,358	\$ -	\$ 713,923	\$ 50,000	(663,923)	(93.00%)
5651 Premium on Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
5692 Proceeds - Bond Refunding	\$ -	\$ 20,190,000	\$ -	\$ -	\$ -	-	-
56XX Other Sources	\$ 12,500,000	\$ 30,206,358	\$ -	\$ 713,923	\$ 10,050,000	\$ 9,336,077	1307.71%
5800 Tuition							
5810 Tuition - Other Districts	\$ 8,911	\$ 29,508	\$ 272,371	\$ 28,444	\$ 28,500	\$ 56	0.20%
5820 Tuition - Area Voc Fees	66,750	100,500	100,500	82,000	85,000	3,000	3.66%
58XX Tuition	\$ 75,661	\$ 130,008	\$ 372,871	\$ 110,444	\$ 113,500	\$ 3,056	2.77%
5900 Other Financing Sources							
5999 Other Financing Sources	\$ 80,152	\$ 213,706	\$ -	\$ 1,148,956	\$ 13,570,266	\$ 12,421,310	1081.10%
59XX Other Financing Sources	\$ 80,152	\$ 213,706	\$ -	\$ 1,148,956	\$ 13,570,266	\$ 12,421,310	1081.10%
All Funds - Revenues	<u>\$ 169,996,718</u>	<u>\$ 206,498,347</u>	<u>\$ 176,927,590</u>	<u>\$ 184,202,041</u>	<u>\$ 211,888,354</u>	<u>\$ 27,686,313</u>	15.03%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**FINAL BUDGET 2007-08
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	1 year Variance 2007-08 vs 2006-07	
						<u>\$ Increase (Decrease) 2007-08</u>	<u>% Increase (Decrease) 2007-08</u>
Elementary Instruction	\$ 27,041,538	\$ 28,028,783	\$ 30,335,087	\$ 30,298,892	\$ 33,388,061	\$ 3,089,169	10.20%
Middle/Junior High Instruction	19,118,375	19,729,038	21,320,745	20,816,534	22,754,217	1,937,683	9.31%
Senior High Instruction	12,058,281	12,645,211	13,992,391	13,342,783	15,035,568	1,692,785	12.69%
Douglass High Instruction	813,099	837,634	901,701	906,499	978,404	71,905	7.93%
General Instruction	149,314	502,266	600,727	551,698	636,012	84,314	15.28%
Special Education Instruction	15,849,329	17,768,225	18,958,585	18,510,884	20,001,992	1,491,108	8.06%
Gifted Program	988,858	1,084,675	1,181,754	1,181,794	1,265,834	84,040	7.11%
Title I	2,384,183	2,713,349	3,071,840	2,684,966	2,875,202	190,236	7.09%
English-Second Language	705,479	770,400	892,479	964,108	1,380,002	415,894	43.14%
Vocational Instruction	3,042,920	3,291,993	3,772,324	3,397,620	3,714,790	317,170	9.34%
Student Activities-Athletics	697,828	807,127	819,240	868,683	951,312	82,629	9.51%
Adult Basic Education	42,360	47,207	68,694	71,695	76,211	4,516	6.30%
Tuition Payments	354,159	375,203	400,000	360,000	400,000	40,000	11.11%
Pupil Services	7,672,874	7,643,838	8,352,671	8,484,741	9,846,947	1,362,206	16.05%
Instructional Services	6,540,827	7,497,031	9,110,893	8,962,656	10,142,279	1,179,623	13.16%
Administrative Services	1,985,650	2,195,221	2,361,183	2,425,670	2,559,238	133,568	5.51%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

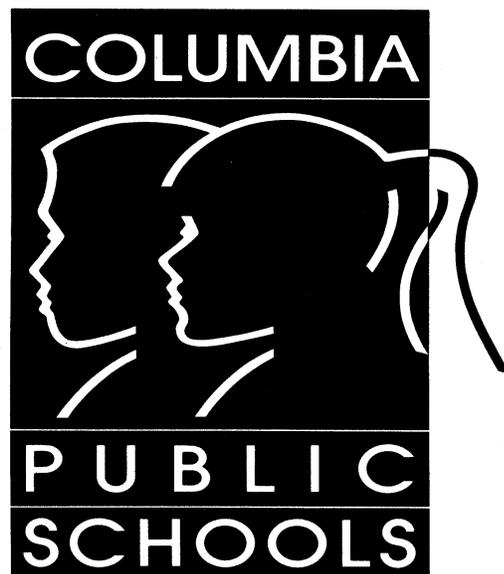
**FINAL BUDGET 2007-08
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	1 year Variance 2007-08 vs 2006-07	
						<u>\$ Increase (Decrease) 2007-08</u>	<u>% Increase (Decrease) 2007-08</u>
Other Administrative Services	8,471,927	8,874,949	9,604,054	9,702,115	10,642,654	940,539	9.69%
Business Services	801,449	895,816	957,970	844,288	986,206	141,918	16.81%
Maintenance & Security Services	13,012,637	13,559,405	15,267,508	15,188,570	16,571,689	1,383,119	9.11%
Transportation Services	6,356,475	6,923,641	6,955,164	7,156,654	7,435,311	278,657	3.89%
Community Services	1,779,991	1,858,910	2,146,272	2,122,693	2,393,209	270,516	12.74%
Other Financing Uses	80,152	27,564	-	1,148,956	13,570,266	12,421,310	1081.10%
Debt Services	24,187,339	16,280,902	27,011,017	30,761,017	37,196,955	6,435,938	20.92%
Capital Projects	16,611,548	10,021,012	13,000,000	13,116,450	12,000,000	(1,116,450)	(8.51%)
Food Services	5,246,358	5,767,488	5,695,857	5,709,419	5,994,423	285,004	4.99%
Student Activities	1,638,633	1,412,504	1,612,000	1,640,258	1,642,359	2,101	0.13%
Adult Education	1,795,797	1,744,828	1,946,677	1,822,120	1,833,512	11,392	0.63%
Grants and Donations Fund	3,828,458	4,714,840	4,721,933	6,167,448	5,675,620	(491,828)	(7.97%)
Total	<u>\$ 183,255,838</u>	<u>\$ 178,019,060</u>	<u>\$ 205,058,766</u>	<u>\$ 209,209,211</u>	<u>\$ 241,948,273</u>	<u>\$ 32,739,062</u>	<u>15.65%</u>

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Final Budget
2007-08

Supplemental Information



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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 2007-08 TOTAL</u>
<i>Beginning Fund Balance Projected As of 6/30/07</i>	\$ 36,502,944	\$ -	\$ 36,502,944	\$ 32,679,856	\$ 4,382,820	\$ 2,163,568	\$ 654,360	\$ 480,784	\$ 1,474,674	\$ 41,836,062	\$ 78,339,006
REVENUES:											
LOCAL	\$ 36,469,944	\$ 54,532,342	\$ 91,002,286	\$ 16,689,809	\$ 907,284	\$ 3,200,264	\$ 1,642,359	\$ 1,073,697	\$ 1,776,975	\$ 25,290,388	\$ 116,292,674
INTERMEDIATE	842,074	947,827	1,789,901	273,817	6,983	-	-	-	-	280,800	2,070,701
STATE	15,731,846	36,083,366	51,815,212	1,547,088	91,004	40,000	-	409,920	2,411,137	4,499,149	56,314,361
FEDERAL	3,490,967	5,419,877	8,910,844	-	-	2,471,000	-	307,500	1,487,508	4,266,008	13,176,852
OTHER	92,500	71,000	163,500	-	-	300,000	-	-	-	300,000	463,500
BONDS SOLD	-	-	-	-	10,000,000	-	-	-	-	10,000,000	10,000,000
TOTAL REVENUES	\$ 56,627,331	\$ 97,054,412	\$ 153,681,743	\$ 18,510,714	\$ 11,005,271	\$ 6,011,264	\$ 1,642,359	\$ 1,791,117	\$ 5,675,620	\$ 44,636,345	\$ 198,318,088
EXPENDITURES:											
SALARIES	\$ 18,438,706	\$ 89,211,033	\$ 107,649,739	\$ -	\$ -	\$ 2,074,512	\$ 21,926	\$ 978,610	\$ 1,368,114	\$ 4,443,162	\$ 112,092,901
BENEFITS	5,832,353	21,013,645	26,845,998	-	-	788,188	8,433	249,224	269,532	1,315,377	28,161,375
SERVICES / SUPPLIES	29,139,401	400,000	29,539,401	-	-	3,131,723	1,612,000	605,678	4,037,974	9,387,375	38,926,776
CAPITAL OUTLAY	-	-	-	-	12,000,000	-	-	-	-	12,000,000	12,000,000
OTHER	-	-	-	37,196,955	-	-	-	-	-	37,196,955	37,196,955
TOTAL EXPENDITURES	\$ 53,410,460	\$ 110,624,678	\$ 164,035,138	\$ 37,196,955	\$ 12,000,000	\$ 5,994,423	\$ 1,642,359	\$ 1,833,512	\$ 5,675,620	\$ 64,342,869	\$ 228,378,007
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 3,216,871	\$ (13,570,266)	\$ (10,353,395)	\$ (18,686,241)	\$ (994,729)	\$ 16,841	\$ -	\$ (42,395)	\$ -	\$ (19,706,524)	\$ (30,059,919)
INTERFUND TRANSFERS	\$ (13,570,266)	\$ 13,570,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Ending Fund Balance Projected As of 6/30/08:</i>	\$ 26,149,549	\$ -	\$ 26,149,549	\$ 13,993,615	\$ 3,388,091	\$ 2,180,409	\$ 654,360	\$ 438,389	\$ 1,474,674	\$ 22,129,538	\$ 48,279,087

Note: The 6/30/08 Projected combined balance of the Operating and Teachers Funds, \$26,149,549 represents 15.94% of the budgeted expenditures for 2007-08 for Operating and Teachers Funds, as compared to 24.52% projected for 06/30/07.

Note: The Debt Service Fund balance consists of reserved and unreserved funds. The reserved funds (\$20.22 million) are escrowed for the purpose of refunding bonds on March 1, 2008 and are not available for other debt service purposes.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

<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%
Preliminary 2008	\$4.6706	\$ 1,900,903,224	\$ 93,671,673	5.18%	95.50%
AVERAGES:					
5 YEAR			104,591,711.40	7.19%	95.58%
3 YEAR			138,472,666.33	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

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30, 2007

<u>Fiscal Year</u>	<u>Maturity</u>	<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Total Interest and Principal</u>	<u>Amounts to be paid by Escrow Accounts - Refundings</u>				
							<u>September Interest</u>	<u>March Interest</u>	<u>Interest</u>	<u>March Principal</u>	<u>Interest and Principal</u>
2008	\$ 10,970,000	\$ 2,533,232.38	\$ 2,533,232.38	\$ 5,066,464.75	\$ 10,970,000.00	\$ 16,036,464.75	\$ 487,585.00	\$ 487,585.00	\$ 975,170.00	\$ 4,600,000.00	\$ 5,575,170.00
2009	\$ 11,160,000	\$ 2,221,054.38	\$ 2,221,054.38	\$ 4,442,108.75	\$ 11,160,000.00	\$ 15,602,108.75	\$ 462,575.00	\$ 462,575.00	\$ 925,150.00	\$ 1,000,000.00	\$ 1,925,150.00
2010	\$ 12,175,000	\$ 1,995,020.00	\$ 1,995,020.00	\$ 3,990,040.00	\$ 12,175,000.00	\$ 16,165,040.00	\$ 439,225.00	\$ 439,225.00	\$ 878,450.00	\$ 1,175,000.00	\$ 2,053,450.00
2011	\$ 11,670,000	\$ 1,746,055.00	\$ 1,746,055.00	\$ 3,492,110.00	\$ 11,670,000.00	\$ 15,162,110.00	\$ 411,250.00	\$ 411,250.00	\$ 822,500.00	\$ 1,275,000.00	\$ 2,097,500.00
2012	\$ 13,955,000	\$ 1,543,836.88	\$ 1,543,836.88	\$ 3,087,673.75	\$ 13,955,000.00	\$ 17,042,673.75	\$ 380,375.00	\$ 380,375.00	\$ 760,750.00	\$ 5,200,000.00	\$ 5,960,750.00
2013	\$ 15,590,000	\$ 1,254,558.13	\$ 1,254,558.13	\$ 2,509,116.25	\$ 15,590,000.00	\$ 18,099,116.25	\$ 257,656.25	\$ 257,656.25	\$ 515,312.50	\$ 5,275,000.00	\$ 5,790,312.50
2014	\$ 14,575,000	\$ 963,917.50	\$ 963,917.50	\$ 1,927,835.00	\$ 14,575,000.00	\$ 16,502,835.00	\$ 130,906.25	\$ 130,906.25	\$ 261,812.50	\$ 4,900,000.00	\$ 5,161,812.50
2015	\$ 8,500,000	\$ 688,803.13	\$ 688,803.13	\$ 1,377,606.25	\$ 8,500,000.00	\$ 9,877,606.25	\$ 11,531.25	\$ 11,531.25	\$ 23,062.50	\$ 450,000.00	\$ 473,062.50
2016	\$ 8,060,000	\$ 512,766.25	\$ 512,766.25	\$ 1,025,532.50	\$ 8,060,000.00	\$ 9,085,532.50	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$ 5,820,000	\$ 350,210.00	\$ 350,210.00	\$ 700,420.00	\$ 5,820,000.00	\$ 6,520,420.00	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$ 5,985,000	\$ 238,115.00	\$ 238,115.00	\$ 476,230.00	\$ 5,985,000.00	\$ 6,461,230.00	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ 2,445,000	\$ 120,605.00	\$ 120,605.00	\$ 241,210.00	\$ 2,445,000.00	\$ 2,686,210.00	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 2,545,000	\$ 72,470.00	\$ 72,470.00	\$ 144,940.00	\$ 2,545,000.00	\$ 2,689,940.00	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ 1,105,000	\$ 22,100.00	\$ 22,100.00	\$ 44,200.00	\$ 1,105,000.00	\$ 1,149,200.00	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 124,555,000	\$ 14,262,743.63	\$ 14,262,743.63	\$ 28,525,487.25	\$ 124,555,000.00	\$ 153,080,487.25	\$ 2,581,103.75	\$ 2,581,103.75	\$ 5,162,207.50	\$ 23,875,000.00	\$ 29,037,207.50

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

<u>Grant Name</u>	<u>2006-07 Grants</u>		<u>2007-08 Grants</u>	
	<u>Grant</u>	<u>Match</u>	<u>Grant</u>	<u>Match</u>
Boone Hospital Nurse	\$ 22,500	\$ -	\$ 22,500	-
Foundation Grants	55,746	-	35,000	-
Missouri Preschool Project	65,000	-	65,000	-
School Health Grant	90,000	-	90,000	-
Parents as Teachers	47,000	-	-	-
Safe Schools Program	-	-	-	-
Vocational Enhancement Grants	700,000	233,010	700,000	233,000
Project Construct	1,407,952	-	1,510,785	-
Serve America	-	-	-	-
Title IV Drug Free Schools	101,459	-	69,565	-
Special Literacy Grant	75,000	-	75,000	-
Title V	111,000	-	23,174	-
Youth Build	-	-	-	-
Title II D	-	-	-	-
Title III	140,187	-	121,044	-
EL Civics	75,000	-	75,000	-
Mentoring Grant	165,842	-	25,000	-
Math & Science Grant	900,000	-	950,000	-
	\$ 3,956,686	\$ 233,010	\$ 3,762,068	\$ 233,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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

Capital Expenditure Item	Budget
District Operations	
Asbestos abatement at Hickman High School	\$35,000
Band instruments and uniforms	\$199,085
Building Services computer equipment	\$37,900
Building Services equipment	\$228,400
Building Services vehicles	\$60,000
FACS room at Rock Bridge High School	\$100,000
Human Resources computer equipment	\$6,590
HVAC upgrade, drainage repair, and foundation repair at Administration Building	\$75,000
HVAC upgrades in district-owned classroom trailers	\$495,000
Instructional and Information Technology Services computer equipment	\$3,674
Refurbish tennis courts at Gentry Middle School	\$24,000
Resurface tracks at Hickman and Rock Bridge high schools	\$160,000
Safety equipment for various schools	\$138,000
Student Support Services communications equipment	\$39,512
Total District Operations	\$1,602,161

SPECIAL MAINTENANCE FUND

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BOOK VALUE - Carrying amount as shown on the books.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

REFUNDING BONDS - Bonds issued to pay off outstanding bonds.

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

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

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

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

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

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.