

Columbia School District Budget 2009-10

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

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

Dr. James Ritter, Interim Superintendent



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

December 2008

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

January 2009

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

February 2009

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

March 2009

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

April 2009

Finance Committee heard and considered the administrative response to the salary proposals made by the employee groups
Finance Committee received from the CMNEA a request for a salary addendum



MEMORANDUM

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

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

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

As you know, state formula funding increases are not as great as they were under the old formula; however the budgeted amount is more predictable, assuming full funding by the state. In the upcoming budget year, 60 percent of our total operating revenue will come from local revenue and 34 percent will come from state sources. With less than historical increases in assessed valuation, reliance on state revenues has increased for next year. Without further budget reductions, Columbia Public Schools would become more reliant on local revenues as the state and federal funding sources do not keep pace with inflation or growth of the district.

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

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

Revenue

Total anticipated revenue for all funds equals \$196,127,470. Total anticipated revenues for the district operating funds (General Operating and Teachers funds) equals \$157,938,265. This is an increase of \$2,127,381 which equals 1.37% of the projected 2008-2009 revenue.

The assessed valuation of the district is projected to increase by 1.50 percent, based on the preliminary assessed valuations. Final assessed valuations will be available as of December 31, 2009. This is projected to increase current tax collections for all funds by \$1.2 million over this year's collections, using a collection ratio of 95.00 percent. The

Board-paid medical benefits are scheduled to increase 3.45 percent this next year. The rates for dependent coverage (premiums paid by employees) will increase at the same rate.

BUDGET REDUCTIONS FOR 2009-10

Item	Description	FTE	Savings

BUDGET REDUCTIONS FOR 2009-10

BUDGET REDUCTIONS FOR 2009-10

BUDGET REDUCTIONS FOR 2009-10

BUDGET REDUCTIONS FOR 2009-10

Item	Description	FTE	Savings	Discussion	Function
	Total district-level reductions		\$2,973,438		
			Secondary Reductions		

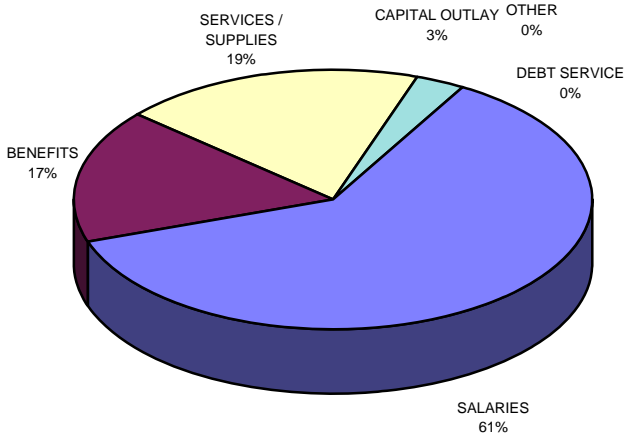
BUDGET REDUCTIONS FOR 2009-10

Item	Description	FTE	Savings	Discussion	Function
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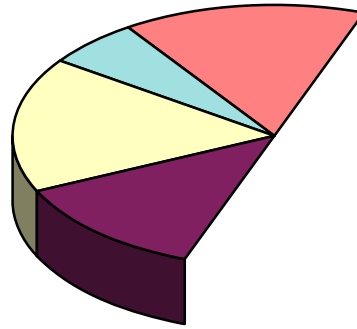
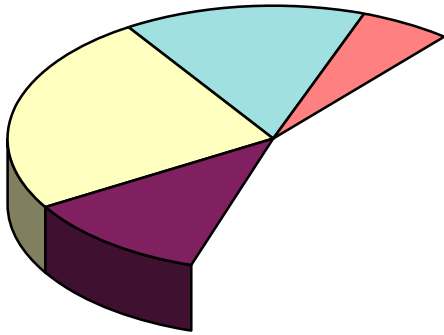
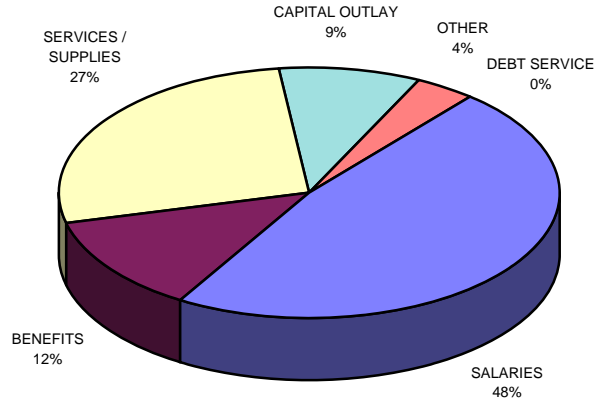
COLUMBIA SCHOOL DISTRICT

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

**EXPENDITURES
FINAL BUDGET 2009-10**



**EXPENDITURES
PROJECTED ACTUAL 2008-09**



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

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COMPENSATION

**COLUMBIA SCHOOL DISTRICT
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Final Budget
2009-10

Expenditures
District Operating Funds



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

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund**

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

Program: Elementary Instruction

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

	Expenditure Object Category		Actual 2006-07	Actual \$ 62600	Original Budget	Projected Actual	Final Budget
\$ 0205	\$ 3820	\$ 279708	\$ 278630	\$ 026	_____	_____	_____
\$ 0606801	\$ 361619	\$ 222828	\$ 2712113	\$ 298709	_____	_____	_____
			=====	=====	=====	=====	=====

2006-07	2007-08	2008-09	2008-09	2009-10
19	19	19	19	20
7,494	7,531	7,541	_____	_____
424.39	446.01	431.01	436.39	426.39
18.00	16.00	8.00	9.00	6.00
28.84	29.00	29.00	20.00	19.00
59.55	59.55	58.80	58.80	58.80
8.00	8.00	0.00	0.00	0.00
538.78	558.56	526.81	524.19	510.19

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

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129

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

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

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

Reductions

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

Improvements/Increases

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

Funding Sources: District operating funds.

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

Program: Middle / Junior High Instruction

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

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

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

Budget allocations for this program are made by the assistant director/EM/visor/coord/BBo

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

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

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
Number of Schools	2	2	2	2	2
Number of Students					
September membership	3,700	3,745	3,750	3,735	3,735
February membership	3,529	3,548	3,553	3,580	3,580
			Fellows Participants		4.00
			Instructional Aids	3.92	3.9446
				3.93	

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

Program: Senior High Instruction

Function(s): Senior High Instruction
1150 through 1189

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

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

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

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

Reductions

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

Improvements/Increases

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

Funding Sources: District operating funds.

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 739,365	\$ 832,904	\$ 824,137	\$ 775,410	\$ 771,645
Employee Benefits	\$ 177,534	\$ 205,596	\$ 188,434	\$ 202,869	\$ 205,680
Services/Supplies	\$ 14,206	\$ 19,437	\$ 25,832	\$ 16,618	\$ 25,482
Total	<u>\$ 931,105</u>	<u>\$ 1,057,937</u>	<u>1,038,403</u>	<u>1,004,905</u>	<u>992,810</u>

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

Program: Douglass High Instruction

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

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

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

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

Program: General Instruction

Function(s): General Instruction
1190 through 1199

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

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

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

Variance Discussion:

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

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

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

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

Program: Special Education Instruction

Function(s): Special Education Instruction
1210 and 1292

Mission: The mission of special education is to provide free and appropriate education to students with disabilities through identification activities and provision of services in accordance with state and federal guidelines.

Program Information: Special Education services are especially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.

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

Reductions

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

Improvements/Increases

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

Funding Sources: District operating funds. This includes state funding (part of the basic state aid formula) and federal funding (Entitlement Funds) which is based on reimbursement per student served.

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

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

Program: Gifted Program

Function(s): Gifted Program
1211

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

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

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

Reductions

Operating supply budgets

Improvements/Increases

1 percent one time stipend for teachers and other salaried personnel

Operation of the hourly staff salary schedules

Increase of .50 percent in PSRS and .25 percent PEERS contributions

Increase in medical insurance rates paid for employees

Increased enrollment in Career Ladder for 2009/2010

Funding Sources: District operating funds.

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

Program: Title I

Function(s): Title I
1250

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

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

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

Program: Title I

Function(s): Title I
1250

Mission: The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through the primary grades.

Program Information: Title I provides a wide range of services for young children. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices. Children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, and through instruction provided for children in small groups.

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

Reductions

Elimination of .50 FTE of Interventionist at Field Elementary

Improvements/Increases

1 percent one time stipend for teachers and other salaried personnel

Operation of the hourly staff salary schedules

Increase of .50 percent in PSRS and .25 percent PEERS contributions

Increase in medical insurance rates paid for employees

Increased enrollment in Career Ladder for 2009/2010

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

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10

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

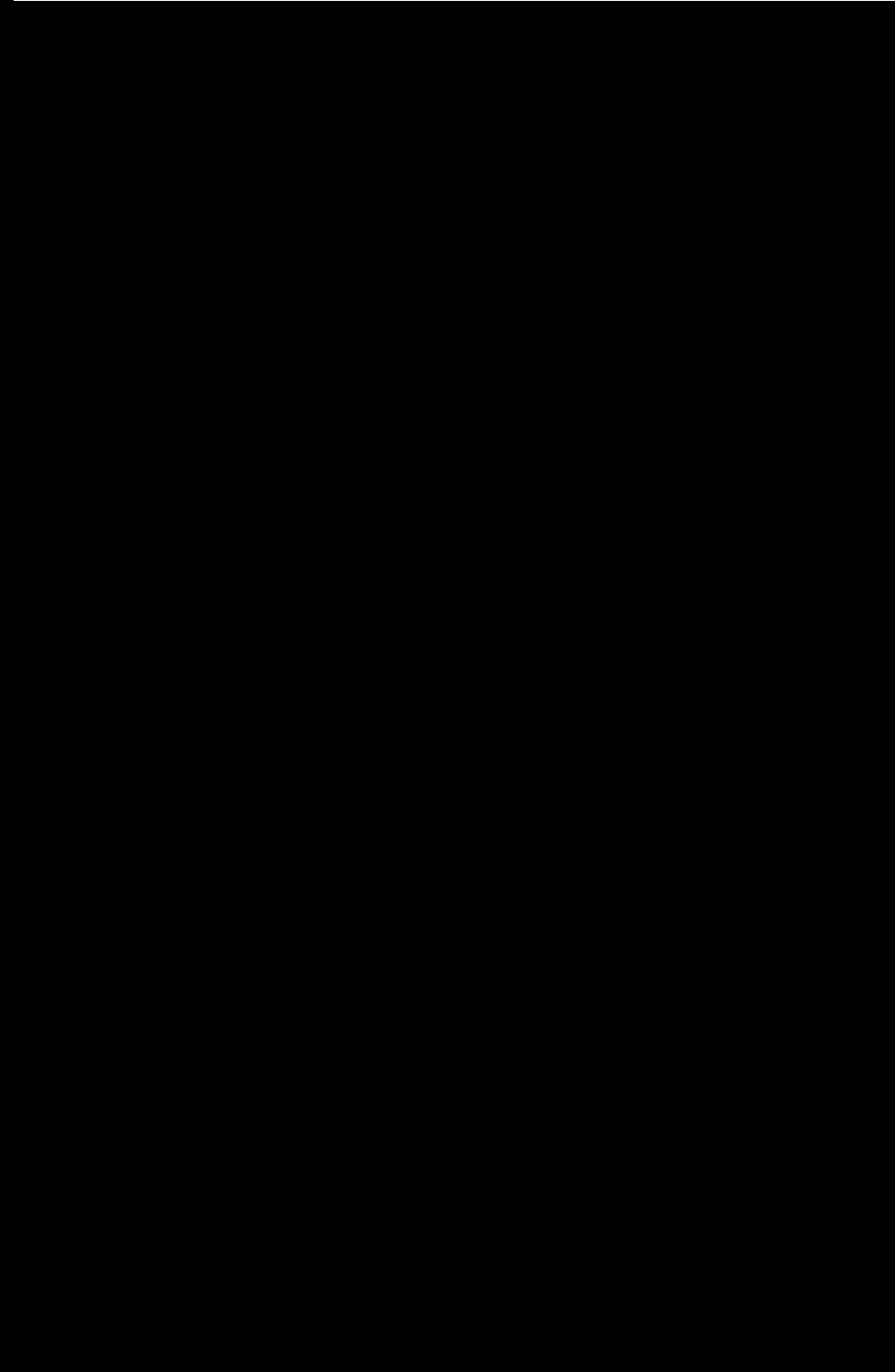
Program: English Language Learners

Function(s): English Language Learners
1271

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

Program Information:

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10



Original Budget	Projected Actual	Final Budget
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_____	_____	_____
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_____	_____	_____

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

Program: Student Activities & Athletics

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

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

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

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

Program: Student Activities - Athletics

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

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

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

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

Reductions

Reduction of Athletic Director general budget

Improvements/Increases

1 percent one time stipend for teachers and other salaried personnel

Operation of the hourly staff salary schedules

Increase of .50 percent in PSRS and .25 percent PEERS contributions

Increase in medical insurance rates paid for employees

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

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

Expenditure	Actual	Actual	Original Budget	Projected	Final
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

Program: Adult Basic Education

Function(s): Adult Basic Education
1601 through 1699

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

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

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

Reductions

None

Improvements/Increases

1 percent one time stipend for teachers and other salaried personnel

Increase of .50 percent in PSRS

x

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

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

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

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

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

Program: Pupil Services

Function(s): Pupil Services
2101 through 2199

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

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

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

Reductions

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

Improvements/Increases

- 1 percent one time stipend for teachers and other salaried personnel
- Operation of the hourly staff salary5 TDc -0(deEMC O25 n-0.duFTE J 1 T/C2D 38in PSF

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

Program: Instructional Services

Function(s): Instructional Services
2201 through 2299

Mission: Instructional services include curriculum development and coordination, staff development, Parent Advisory Council, library and media services, Title II grant projects, research and assessment, and other grant projects.

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

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

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

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

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

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

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

Reductions

Elimination of Assistant Superintendent of Student Support Services position

Improvements/Increases

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

Program: Other Administrative Services

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

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

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

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

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

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

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

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

Reductions

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

Improvements/Increases

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

Funding Sources: District operating funds.

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

<u>Expenditure Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>
Salaries	\$ 596,956	\$ 678,824	\$ 636,614	\$ 647,753	\$ 719,231
Employee Benefits	\$ 138,379	\$ 165,591	\$ 163,900	\$ 163,937	\$ 188,952
Services/Supplies	\$ 127,796	\$ 141,998	\$ 126,195	\$ 121,195	\$ 126,195
Total	<u>\$ 863,131</u>	<u>\$ 986,413</u>	<u>\$ 926,709</u>	<u>9</u>	<u>9TD</u>

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

<u>Expenditure Object Category</u>	Actual _____	Actual _____	Original Budget _____	Projected Actual _____	Final Budget _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

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

Program: Security Services

Function(s): Security Services
2546

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

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

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

Program: Security Services

Function(s): Security Services
2546

Mission: The mission of security services is to provide a safe environment for students, teachers,

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

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

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

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

Reductions

Reduction of fuel budgets

Increase of First Student share in fuel costs from 54 cents per gallon to \$1.00

Elimination of field trip transportation budgets

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

Program: Community Services

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

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

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

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

Program: Parents as Teachers

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

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

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

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

Program: Parents as Teachers

Function(s): Parents as Teachers
3842

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

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

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

Reductions

\$10,000 reduction in supply budgets

Improvements/Increases

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

Funding Sources: District operating funds.

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

Program: Debt Service

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

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

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

Program: Debt Service

Function(s): Debt Service
5000

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

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

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

Funding Sources: N/A

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

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

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

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

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

<u>Expenditure</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Projected</u>	<u>Final</u>

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

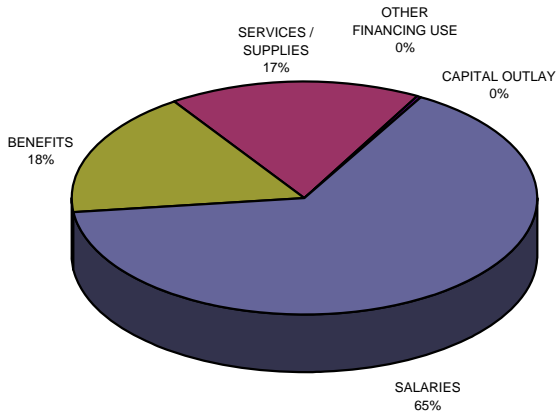
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

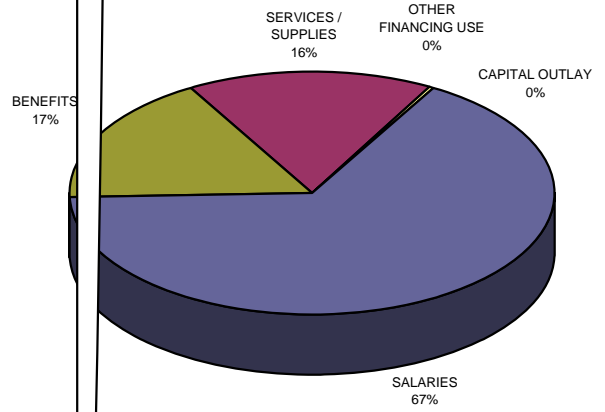
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

DISTRICT OPERATING FUNDS

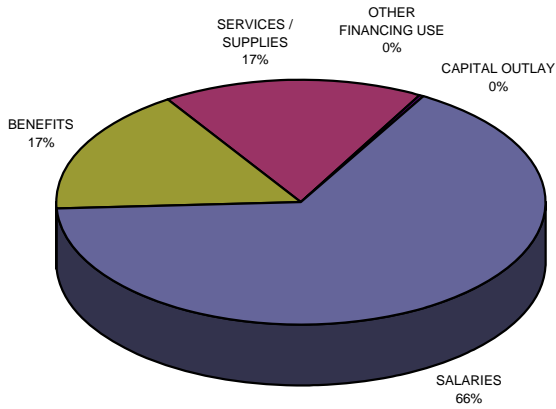
**EXPENDITURES
FINAL BUDGET 2009-10**



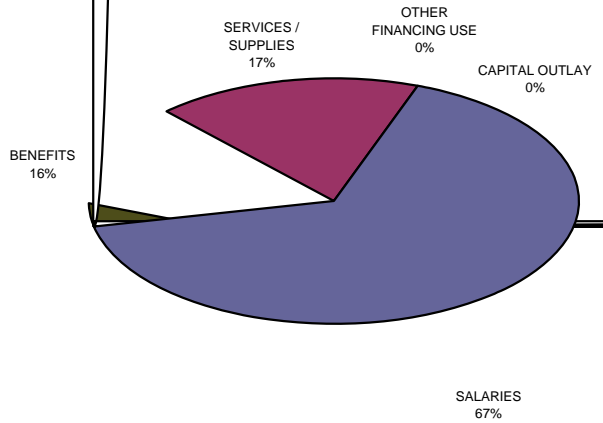
**EXPENDITURES
PROJECTED ACTUAL 2008-09**



**EXPENDITURES
ACTUAL 2007-08**



**EXPENDITURES
ACTUAL 2006-07**



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Summary Budget Variances

District Operating Funds

General Operating Fund

Teachers Fund

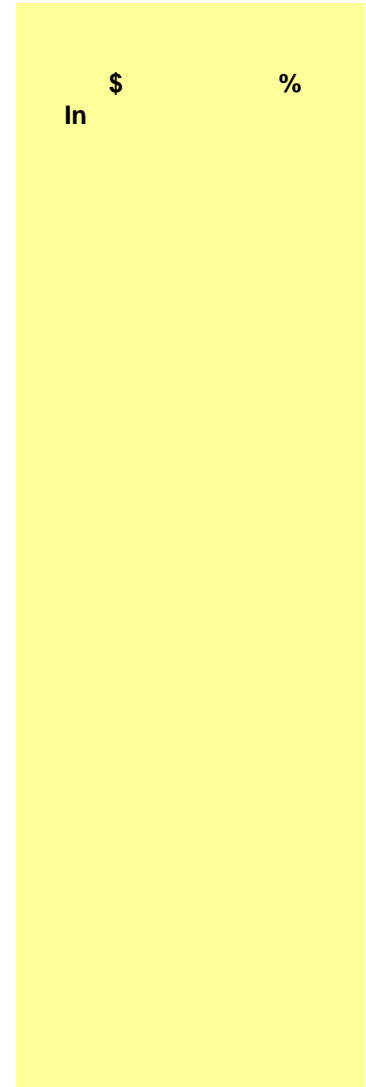
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

Projected

Final

**\$
In**

%



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

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

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

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

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

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$	%
						Increase (Decrease) 2009-10	Increase (Decrease) 2009-10
5334 Fair Share/Cigarette Tax	-	-	-	-	-	-	-
5351 Handicapped Census	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	242,788	276,399	270,000	253,525	253,525	-	-
5371 Readers for the Blind	2,435	4,348	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	3,070	45,895	45,720	45,799	-	(45,799)	(100.00%)
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	367,255	363,686	363,685	346,747	346,747	-	-
5397 Other State Revenue	36,370	52,271	20,000	21,909	21,909	-	-
53XX State Source		-	346,747	21,909	-		

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

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

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

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

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

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

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

<u>Program</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Original</u> <u>Budget</u> <u>2008-09</u>	<u>Projected</u> <u>Actual</u> <u>2008-09</u>	<u>Final</u> <u>Budget</u> <u>2009-10</u>	<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2009-10</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2009-10</u>
District Operating Funds							
<i>General Operating and Teachers Funds</i>							
Elementary Instruction	\$ 30,606,801	\$ 33,761,619	\$ 32,228,428	\$ 32,712,113	\$ 33,298,709	\$ 586,596	1.79%
Middle/Junior High Instruction	20,933,465	22,721,307	22,192,255	21,476,724	21,360,992	(115,732)	

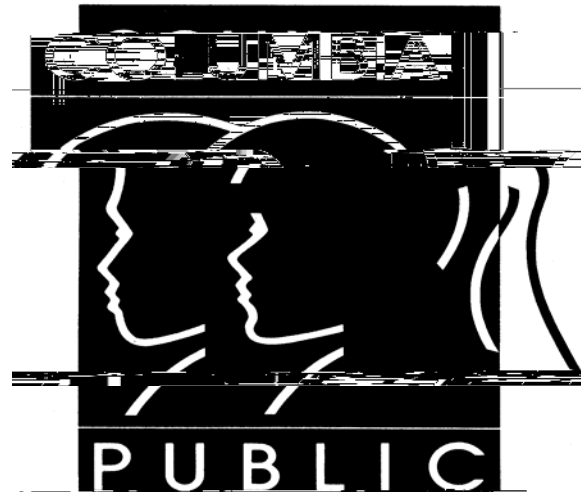
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

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

<u>Program</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Original Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	1 year Variance 2009-10 vs 2008-09	
						\$	%
						Increase (Decrease) 2009-10	Increase (Decrease) 2009-10
Administrative Services	2,458,113	2,439,331	2,414,548				

Final Budget
2009-10

Expenditures
Special Funded Programs



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

**Special Funded Programs
Expenditures**

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

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

<u>Expenditure</u>	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Projected Actual</u>	<u>Final Budget</u>

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

Program: Debt Services

Function(s): Debt Services
5000

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

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

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

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

Program: Capital Projects

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

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

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

Program: Capital Projects

Function(s): Capital Projects
4001 through 4999

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

Program Information: This program represents the projects of the District funded by the issuance of general obligation bonds of the District, as authorized by the voters. The last authorization was presented, and approved, by the voters in April 2007, in the amount of \$60,000,000. The primary purpose of this authorization is the renovations and maintenance of existing buildings, new construction of specialized space, implementation of the technology plan and the purchase of equipment and furniture at all schools.

Variance Discussion: The first issuance of this authorization was in the summer of 2007 for \$10,000,000 for the initial phases of air conditioning, renovations and new building projects as well as the district wide technology plan. A second issuance in April 2008 for \$30,000,000 was allocated primarily for the construction of the new elementary school, completion of the various school renovation plans in this funding and beginning work on the new high school. A planned April 2009 issue of \$20,000,000 for funding of construction of phase I of the new high school was delayed. \$2,000,000 was issued for the purpose of design of a single phase build high school to be put before the voters at a later date. Additional capital projects are funded from the operating tax levy and the reserve funds.

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

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

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

Program: Food Services

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

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

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

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

Program: Food Services

Function(s): Food Services
2561

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

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

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

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

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

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

Program Data: 2006-07

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

Program: Student Activities

Function(s): Student Activities
1401 through 1499

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

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

Variance Discussion: N/A

Funding Sources: Student fees and fundraising projects.

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

Program: Adult Education

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

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

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

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

Program: Adult Education

Function(s): Adult Education
1601 through 1699

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

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

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

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

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

Program: Grants and Donations Fund

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

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

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

Program: Grants and Donations Fund

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

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

Program Information: Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as Project Construct, Drug-Free Schools, Children's Health, Family Literacy Enhancement, Comprehensive School Reform, Safe Schools and Technology programs. Private grants have been obtained from funders such as Columbia Public Schools Foundation and the Assistance League of Mid-Missouri.

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

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

Funding Sources: Public and private funds.

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

Program: Summary Budget

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

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

Program Data:	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2008-09</u>	<u>2009-10</u>
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Summary Budget Variances

Special Funded Programs

Debt Services Fund

Capital Projects Fund

Food Services Fund

Student Activities Fund

Adult Education Fund

Grants and Donations Fund

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

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

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

Revenue	Actual	Actual	Budget	Projected A	Final	\$ Increase		% Increase	
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

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

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$ Increase (Decrease) 2009-10	% Increase (Decrease) 2009-10
5338 Literacy Grant	65,451	74,286	75,000	75,000	60,000	(15,000)	(20.00%)
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	-	-	-	-	-	-	-
5358 Safe Schools Grant	-	-	-	-	-	-	-
5359 Vocational Enhancement Grant	1,207,283	468,897	700,000	3,853,998	2,700,000	(1,153,998)	(29.94%)
5362 A+ Schools	38,885	29,884	30,000	43,000	-	(43,000)	(100.00%)
5364 Grants For School Technology	-	25,765	-	-	-	-	-
5367 School Health Grant	89,010	87,120	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-	-
5371 Readers For The Blind	-	30,000	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	-	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	-	-	-	-	-	-	-
5382 Missouri Preschool Project	65,000	65,000	65,000	65,000	65,000	-	-
5383 Read to be Ready	-	-	-	-	-	-	-
5397 Other State Revenue	2,288	3,597	-	-	-	-	-
- Project Construct	1,350,506	1,268,811	1,410,000	1,290,000	895,000		

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

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

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	<u>1 Year Variance 2009-10 vs 2008-09</u>	
						<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
5481 USDA-Summer Program	990	2,880	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	160,971	194,240	275,000	195,000	275,000	80,000	41.03%
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04 1.08)14.5(-)6878.8(-)77.0482 0 TD[-	-	-	-	-	-	-
)14.5(-)6878.8(-)77.0482 0 TD[-	-	-	-	-	-	-
)14.5(-)6878.8(-)77.0482 0 TD[-	-	-	-	-	-	-
)14.5(-)6011.3(-)77.0482 0 TD[-	-	-	-	-	-	-

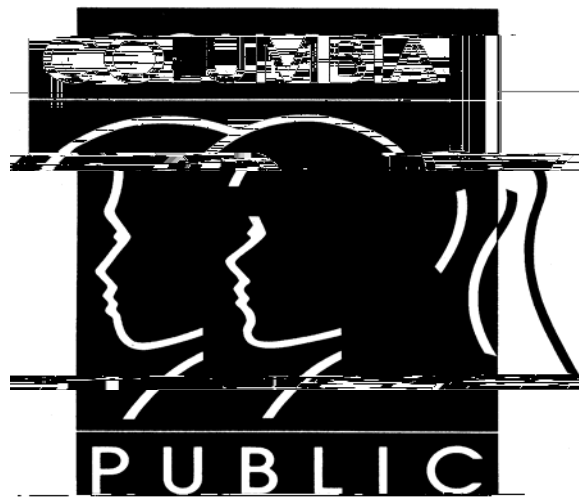
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

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

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

Final Budget 2009-10

Revenues



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

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

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

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10

Revenue <u>Object Category</u>	Actual 2006-07	Actual	Budget	Projected Actual	Final Budget
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

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

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

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

Summary Budget Variances

All Funds / All Programs

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

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
All Funds - Revenues							
5100 Local Sources							
5111 Current Tax	\$ 84,408,562	\$ 90,194,457	\$ 93,025,321	\$ 93,705,162	\$ 94,961,054	\$ 1,255,892	1.34%
Less: Estimate of Uncollectible Taxes	2,567,385	2,694,081	2,789,871	3,279,681	3,323,637	43,956	1.34%
Less: Estimate of County Fees	1,308,333	1,398,014	1,441,892	1,570,992	1,596,506	25,515	1.62%
5111 Net Current Tax	80,532,844	86,102,362	88,793,558	88,854,489	90,040,911	1,186,421	1.34%
5112 Delinquent Tax	2,577,309	4,113,854	2,500,000	3,590,920	3,590,920	-	-
5113 Proposition C Sales Tax	13,910,834	13,649,941	14,503,156	13,036,920	13,231,216	194,296	1.49%
5114 Intangible Tax	244,978	75,740	100,000	131,520	134,151	2,631	2.00%
5115 Surtax	1,782,209	1,925,057	1,924,999	1,986,069	2,025,789	39,720	2.00%
5116 In Lieu of Tax Payments	40,116	33,613	35,000	23,334	23,334	-	-
5121 Tuition - K-12	33,489	34,289	60,000	45,000	60,000	15,000	33.33%
5122 Summer School Tuition	93,509	89,213	110,000	84,129	84,129	-	-
5123 Tuition - Adult Ed	896,562	964,157	933,250	729,000	1,000,369	271,369	37.22%
5141 Interest - Daily Account	418,388	187,529	184,864	75,400	77,900	2,500	3.32%
5142 Interest - Investments	2,978,822		()-8235(9407,9054)	18.1923 0 TD[)-50.6()-8645.184,564		

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

Projected

Final

\$	%
Increase	Increase

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

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

<u>Revenue Object Category</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Budget 2008-09</u>	<u>Projected Actual 2008-09</u>	<u>Final Budget 2009-10</u>	<u>1 Year Variance 2009-10 vs 2008-09</u>	
						<u>\$ Increase (Decrease) 2009-10</u>	<u>% Increase (Decrease) 2009-10</u>
5318 Free/Reduce Lunch Count	-	-	-	-	-	-	-
5319 Classroom Trust Fund	5,511,351	5,825,966	5,758,824	5,734,476	5,755,819	21,343	0.37%
5324 Parents as Teachers	882,615	975,666	625,000	975,000	975,000	-	-
5331 Free Text	-	-	-	-	-	-	-
5332 Vocational Aid	832,434	884,360	597,135	826,259	786,259	(40,000)	(4.84%)
5333 School Lunch Assistance	45,687	47,474	45,000	47,500	50,000	2,500	5.26%
5334 Fair Share/Cigarette Tax	-	-	-	-	-	-	-
5337 Adult Basic Education	58,460	168,512	8,500	51,358	-	(51,358)	(100.00%)
5338 Literacy Grant	65,451	74,286	75,000	75,000	60,000	(15,000)	(20.00%)
5351 Handicapped Census	-	-	-	-	-	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	-	-	-	-	-	-	-
5357 Futures Program	-	-	-	-	-	-	-
5358 Safe Schools Grant	-	-	-	-	-	-	-
5359 Vocational Enhancement Grant	1,207,283	468,897	700,000	3,853,998	2,700,000	(1,153,998)	(29.94%)
5362 A+ Schools	38,885	29,884	30,000	43,000	-	(43,000)	(100.00%)
5364 Grants For School Technology	-	25,765	-	-	-	-	-
5367 School Health Grant	89,010	87,120	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	242,788	276,399	270,000	253,525	253,525	-	-
5371 Readers for the Blind	2,435	34,348	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	3,070	45,895	45,895	45,799	-	(45,799)	(100.00%)
5381 Extraordinary Cost	367,255	363,686	363,685	346,747	346,747	-	-
5382 Missouri Preschool Project	65,000	65,000	65,000	65,000	65,000	-	-
5383 Read to be Ready	-	-	-	-	-	-	-
5397 Other State Revenue	2,288	3,597	-	Y9oD{	e2- -)J7.4872 0 TD{)-67.5()J70.1282 -1.2	-

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10

FINAL BUDGET 2009-10

<u>Revenue</u> <u>Object Category</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>Projected</u> <u>Actual</u> <u>2008-09</u>	<u>Final</u> <u>Budget</u> <u>2009-10</u>	\$ Increase (Decrease) <u>2009-10</u>	% Increase (Decrease) <u>2009-10</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2009-10**

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

Revenue Object Category	Actual 2006-07	Actual 2007-08	Budget 2008-09	Projected Actual 2008-09	Final Budget 2009-10	1 Year Variance 2009-10 vs 2008-09	
						\$	%
						Increase (Decrease) 2009-10	Increase (Decrease) 2009-10
5457 Goals 2000 Grants	-	-	-	-	-	-	-
5461 Drug Program	132,815	50,833	86,080	86,080	65,756	(20,324)	(23.61%)
5462 Title III	135,683	95,714	90,717	90,717	30,000	(60,717)	(66.93%)
5465 Title II	1,853,196	2,003,855	1,378,816	1,310,207	1,231,334	(78,873)	(6.02%)
5466 Title IID	-	1,367	-	-	-	-	-
5472 Child Care Development	40,000	40,000	40,000	40,000	50,000	10,000	25.00%
5473 Learn and Serve Grant	-	-	-	-	-	-	-
5474 School To Work Grant	-	-	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-	-	-
5481 USDA-Summer Program	990	2,880	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-	-	-
5484 Pell Funds	160,971	194,240	275,000	195,000	275,000	80,000	41.03%
5491 School Renovation Fund	-	-	-	-	-	-	-
5496 E Rate Funds	31,904	-	-	-	-	-	-
5497 Other Federal Revenue	8,495	3,911	-	9,336	2,000	(7,336)	(78.58%)
- Hurricane Relief for Displaced Students	117,033	159,542	150,000	4,764	-	(4,764)	(100.00%)
- Youth Buil [(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(40,000)	(26.67%)
Total	3,216,734	3,216,734	3,216,734	3,216,734	3,216,734	(11,500)	(0.36%)

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

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

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

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

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

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

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Final Budget
2009-10

Compensation



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

COMPENSATION SUMMARY FOR 2009-10

			<u>General Fund</u>	<u>Teachers Fund</u>	<u>Total Operating Fund</u>
Teacher Contracts	\$	50,000	\$	65,942,000	\$ 65,992,000
One Time One Percent Stipend Extn	\$	22,588	\$	793,914	\$ 816,502
449,465	\$	1,977,527	\$	2,426,992	
25,000	\$	450,000	\$	475,000	
-	\$	40,000	\$	40,000	
676,405	\$	502,373	\$	1,178,778	
-	\$	1,300,000	\$	1,300,000	
185,000	\$	7,000,000	\$	7,185,000	
1,015,000	\$	-	\$	1,015,000	
720,000	\$	-	\$	720,000	
650,000	\$	500,000	\$	1,150,000	
-	\$	450,000	\$	450,000	
758,000	\$	25,000	\$	783,000	
10,126,000	\$	-	\$	10,126,000	
2,128,000	\$	800,000	\$	2,928,000	
180,000	\$	10,000	\$	190,000	
21,700	\$	787,300	\$	809,000	
1,210	\$	32,110	\$	33,320	
12,685	\$	240,315	\$	253,000	
-	\$	95,000	\$	95,000	
350,000	\$	-	\$	350,000	
175,000	\$	-	\$	175,000	
-	\$	31,100	\$	31,100	
17,592,053	\$	84,641,639	\$	102,233,692	

tracted from the payroll system combined with stipend
system. They will not be exact but are a close

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

CATEGORY I STIPENDS

Sport or Activity	Position	No. of Positions	Level	Criteria								Total Points	Total Stipend Rate	Total Stipend Amount
				#1	#2	#3	#4	#5	#6	#7	#8			
													\$220	\$6,440
Band-marching (1st position)	Supplementary Staff	8	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$20,240
Baseball	Head Coach	2	1-HS	9	2	5	5	2	2	3	7	35	\$4,025	\$8,050
Baseball	Asst. Coach	4	1-HS	9	2	1	3	2	0	3	7	27	\$3,105	\$12,420
Basketball	Head Coach	4	1-HS	10	2	10	9	1	2	5	11	50	\$5,750	\$23,000
Basketball	Asst. Head	4	1-HS	10	2	3	5	1	1	5	9	36	\$4,140	\$16,560
Basketball	Asst. Coach	4	1-HS	8	2	1	3	1	0	3	8	26	\$2,990	\$11,960
Basketball-DHS	Head Coach	1	1-HS	10	2	10	9	1	1	5	11	50	\$5,750	\$5,750
Basketball-DHS +	Asst. Coach	1	1-HS	10	2	3	5	1	0	5	9	35	\$4,025	\$4,025
Cheerleading	Coordinator	2	1-HS	2	0	1	1	1	2	0	2	9	\$1,035	\$2,070
Cheerleading/Basketball G	S8 Tw(Che111111111110 Tw90													
Color Guard	Coach	1	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$2,530
Cross Country – B/G	Head Coach	2	1-HS	7	4	3	3	0	1	3	4	25	\$2,875	\$5,750
Cross Country – B/G	SponCo	2	1-HS	4	4	0	1	0	0	3	4	19	\$2,485	\$4,970
Debate	Coach	2	1-HS	2	1	3	3	0	1	3	2	15	\$1,725	\$3,450
Football	Head Coach	2	1-HS	11	2	10	9	3	6	3	9	53	\$6,095	\$12,190
Football	Asst Head Coach	4	1-HS	11	2	5	7	3	1	3	8	40	\$4,600	\$18,400
Football	Asst. Coach	10												
			1-HS	11	2	3	5	3	0	3	5	32	\$3,680	\$36,800
Golf - B	Coach	2	1-HS	9	2	3	3	1	0	3	1	22	\$2,530	\$5,060
Golf – G	Coach	2	1-HS	9	2	3	3	1	0	3	1	22	\$2,530	\$5,060
Musical Production	Director	2	1-HS	5	4	7	7	2	2	0	4	31	\$3,565	\$7,130
Musical Production	Asst. Director	2	1-HS	4	4	3	5	2	0	0	4	22	\$2,530	\$5,060
Musical/Orchestra	Director	2	1-HS	4	3	1	5	1	0	0	0	14	\$1,610	\$3,220
Newspaper	Sponsor	2	1-HS	4	2	5	3	1	0	0	0	15	\$1,725	\$3,450
Orchestra	Director	2	1-HS	3	4	3	5	1	0	2	4	22	\$2,530	\$5,060
Percussion	Coach	2	1-HS	7	2	1	5	2	0	2	3	22	\$2,530	\$5,060
Plays		1	1-HS	6	5	1	5	2	0	0	7	26	\$2,990	\$2,990
Pompon	Coach	4	1-HS	9	2	3	3	1	0	0	2	20	\$2,300	\$9,200
Set Design (Changed from Category III to I	Coach	2	1-HS	2	1	1	1	2	0	0	2	9	\$1,035	\$2,070
Show Choir	Director	1	1-HS	2	4	7	7	2	0	3	9	34	\$3,910	\$3,910
Soccer – B	Head Coach	2	1-HS	9	2	5	5	2	2	4	7	36	\$4,140	\$8,280

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

CATEGORY I STIPENDS

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

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

CATEGORY I STIPENDS

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

Orchestra: Beginning or Int

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

CATEGORY II STIPENDS

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

	<u>2008-2009</u>	<u>2009-2010</u>
Gentry MS	\$2,865.02	\$1,432.51
Lange MS	\$3,912.00	\$1,956.00
Smithton MS	\$1,997.50	\$998.75
Jefferson JHS	\$9,340.00	\$4,670.00
Oakland JHS	\$8,117.50	\$4,058.75
West JHS	\$12,123.33	\$6,061.67
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**COLUMBIA SCHOOL DISTRICT
PROPOSED BUDGET
2009-10**

CATEGORY III STIPENDS

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

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

CATEGORY III STIPENDS

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

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

District PBS Coordinator	22	1	\$ 5,807.41	22
District Gifted Coordinator	23	1	\$ 7,742.36	23
District Foreign Lang. Coordinator	18	1	\$ 5,681.43	18
District PE/Health Coordinator (.5FTE)	38	1	\$ 5,301.00	38
District Elem. Math Coordinator	38	1	\$ 13,365.95	38
District ECSE Coordinator	20	1	\$ 5,957.57	200 TD(\$)-22.1

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

EXTENDED CONTRACT DAYS

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

Vocational Teachers:

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

Specialized areas within Vocational Programs have additional days.

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

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

Pre-Engineering Programs

Job Placement Specialist

Automotive Technician

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

Perkins Accountability Evaluation of Data

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

Culinary Arts

Constuction Technology Areas

Laser Technology

Student Services -- Basic Skills 4 days

Program Evaluation and Data

Student Services 2 days

Program Evaluation and Data

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

Step	I		II		III		IV		V		VI		VII		VIII		Step		
	B.S.		B.S. + 15 OR 150		M.S.		M.S. + 15		M.S. + 30		M.S. + 45		M.S. + 60		M.S. + 75 OR DOCTORATE				
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index			
1	11.53	1.00	\$ 11.99	1.04	\$ 12.97	1.125	\$ 13.43	1.165	\$ 13.90	1.205	\$ 14.36	1.245	\$ 14.82	1.285	\$ 15.28	1.325	1		
2	11.99	1.04	\$ 12.45	1.08	\$ 13.43	1.165	\$ 13.90	1.205	\$ 14.36	1.24	\$ 14.76	1.28	\$ 15.74	1.365	\$ 16.20	1.405	\$ 16.66	1.445	\$ 17.13



COLUMBIA PUBLIC SCHOOLS

2009-2010

2009-2010 Salary Schedule for Occupational/Physical Therapists

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

Advancement on the Salary Schedule

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

Employee in the District must have been compensated for 75% of a full-time annual contract.

Accumulation of part-time assignments with the District must equal or exceed 75% of a full-time assignment. (Beginning in 05-06 all part-time FTE will be cumulative for future placement.)

Completion of 2 CEU's of credit for each step advancement. Prior approval from the Director of Special Education is required and training must relate to therapy as it pertains to the educational model practiced in the Columbia Public Schools.

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

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

Salary and Benefit Information

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

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

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

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

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

Step	I B.S.		II B.S. + 15 150		OR	III M.S.		IV M.S. + 15		V M.S. + 30		VI M.S. + 45		VII M.S. + 60		VIII M.S. + 75 OR DOCTORATE		Step
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index		
1	\$ 30,514	1.00	\$ 31,735	1.04	\$ 34,328	1.125	\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	1	
2	\$ 31,735	1.04	\$ 32,955	1.08	\$ 35,549	1.165	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	2	
3	\$ 32,955	1.08	\$ 34,176	1.12	\$ 36,769	1.205	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	3	
4	\$ 34,176	1.12	\$ 35,396	1.16	\$ 37,990	1.245	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	4	
5	\$ 35,396	1.16	\$ 36,617	1.20	\$ 39,210	1.285	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	5	
6	\$ 36,617	1.20	\$ 37,837	1.24	\$ 40,431	1.325	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	6	
7	\$ 37,837	1.24	\$ 39,058	1.28	\$ 41,652	1.365	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	7	
8	\$ 39,058	1.28	\$ 40,278	1.32	\$ 42,872	1.405	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	8	
9	\$ 40,278	1.32	\$ 41,499	1.36	\$ 44,093	1.445	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	9	
10	\$ 41,499	1.36	\$ 42,720	1.40	\$ 45,313	1.485	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	10	
11	\$ 42,720	1.40	\$ 43,940	1.44	\$ 46,534	1.525	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	11	
12	\$ 42,820	\$ 100	\$ 45,161	1.48	\$ 47,754	1.565	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	12	
13	\$ 42,920	\$ 100	\$ 45,261	\$ 100	\$ 48,975	1.605	\$ 50,196	1.645	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805	13	
14	\$ 43,020	\$ 100	\$ 45,361	\$ 100	\$ 49,075	\$ 100	\$ 51,416	1.685	\$ 52,637	1.725	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845	14	
15	\$ 43,120	\$ 100	\$ 45,461	\$ 100	\$ 49,175	\$ 100	\$ 51,516	\$ 100	\$ 53,857	1.765	\$ 55,078	1.805	\$ 56,298	1.845	\$ 57,519	1.885	15	
16	\$ 43,240	\$ 120	\$ 45,561	\$ 100	\$ 49,275	\$ 100	\$ 51,616	\$ 100	\$ 53,957	\$ 100	\$ 56,298	1.845	\$ 57,519	1.885	\$ 58,739	1.925	16	
17	\$ 43,360	\$ 120	\$ 45,681	\$ 120	\$ 49,375	\$ 100	\$ 51,716	\$ 100	\$ 54,057	\$ 100	\$ 56,398	\$ 100	\$ 58,739	1.925	\$ 59,960	1.965	17	
18	\$ 43,480	\$ 120	\$ 45,801	\$ 120	\$ 49,495	\$ 120	\$ 51,816	\$ 100	\$ 54,157	\$ 100	\$ 56,498	\$ 100	\$ 58,839	\$ 100	\$ 61,181	2.005	18	
19	\$ 43,600	\$ 120	\$ 45,921	\$ 120	\$ 49,615	\$ 120	\$ 51,936	\$ 120	\$ 54,257	\$ 100								

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

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

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

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

Step	Index	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8
1	1.00	\$13.86	\$14.27	\$14.69	\$15.11	\$15.52	\$15.94	\$16.35	\$16.77
2	1.03	\$14.27	\$14.70	\$15.13	\$15.56	\$15.99	\$16.42	\$16.84	\$17.27
3	1.06	\$14.69	\$15.13	\$15.57	\$16.01	\$16.45	\$16.89	\$17.33	\$17.77
						8	1.21	\$16.77	\$17.27
						9	1.24	\$17.19	\$17.70
						10	1.27	\$17.60	\$18.13
						11	1.30	\$18.02	\$18.56
						12	1.33	\$18.43	\$18.99
						13	1.36	\$18.85	\$19.41
				\$19.98	\$20.54	\$21.11	\$21.68	\$22.24	\$22.81
14	1.39	\$19.26	\$19.84	\$20.42	\$21.00	\$21.58	\$22.15	\$22.73	\$23.31
15	1.42	\$19.68	\$20.27	\$20.86	\$21.45	\$22.04	\$22.63	\$23.22	\$23.81
16	1.45	\$20.10	\$20.70	\$21.30	\$21.90	\$22.51	\$23.11	\$23.71	\$24.32
17	1.48	\$20.51	\$21.13	\$21.74	\$22.36	\$22.97	\$23.59	\$24.20	\$24.82
18	1.51	\$20.93	\$21.55	\$22.18	\$22.81	\$23.44	\$24.07	\$24.69	\$25.32
19	1.54	\$21.34	\$21.98	\$22.62	\$23.26	\$23.90	\$24.54	\$25.19	\$25.84

\$
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\$

Final Budget
2009-10

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

SUMMARY BUDGET - ALL PROGRAMS

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

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

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

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1998	\$4.12	\$ 1,042,836,063			96.02%
1999	\$4.12	\$ 1,090,964,765	\$ 48,128,702	4.62%	95.00%
2000	\$4.70	\$ 1,141,693,888	\$ 50,729,123	4.65%	94.14%
2001	\$4.79	\$ 1,195,928,843	\$ 54,234,955	4.75%	95.08%
2002	\$4.7544	\$ 1,284,272,994	\$ 88,344,151	7.39%	95.30%
2003	\$4.7544	\$ 1,337,034,886	\$ 52,761,892	4.11%	95.87%
2004	\$4.9444	\$ 1,391,813,552	\$ 54,778,666	4.10%	96.20%
2005	\$4.9444	\$ 1,440,787,421	\$ 48,973,869	3.52%	94.80%
2006	\$4.6863	\$ 1,492,000,000	\$ 51,212,579	17.44%	

~~RAID.928.0.0E \$2,65734,870.949128.0.0E \$54,055,978.08 TO 2049 \$ 98,209~~

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

Board of Education Paid Employee Benefits

Benefit	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Per Participant:											
Retirement:											
Teachers	10.5%	10.5%	10.5%	10.5%	10.5%	11.0%	11.5%	12.0%	12.5%	13.0%	13.50%
Non-teachers	4.5%	4.5%	5.0%	5.0%	5.0%	5.25%	5.50%	5.75%	6.00%	6.25%	6.50%
FICA-Retirement	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
FICA-Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Medical (monthly)	126.75	152.10	190.12	259.04	269.40	282.88	311.16	342.28	370.00	400.00	425.00
Dental (monthly)	15.42	16.96	18.66	19.52	20.30	21.72	23.46	23.46	25.00	25.00	25.00
Life and AD&D (per \$1000, monthly)	0.16	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
Administrative Fees											
Flexible Benefits (per participant monthly)	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15

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

COLUMBIA SCHOOL DISTRICT

BOND SCHEDULE
SUMMARY

BONDS OUTSTANDING AS OF JUNE 30 2009

	Fiscal Year	Maturity	September Interest	March \$ 300000	March \$ 90000	Total Interest and
\$ 10000	\$ 20007	\$ 20005	\$ 50322	\$ 1000000	\$ 200322	
\$ 0000	\$ 23278	\$ 23278	\$ 007	\$ 000000	\$ 9007	
\$ 0000	\$ 2000	\$ 20008	\$ 0908	\$ 000000	\$ 202308	
\$ 0000	\$ 226	\$ 225	\$ 30225	\$ 000000	\$ 3225	
\$ 9000	\$ 23838	\$ 23838	\$ 290	\$ 900000	\$ 290	
\$ 000000	\$ 2260	\$ 2260	\$ 253000	\$ 00000000	\$ 253000	
\$ 0000	\$ 000	\$ 000	\$ 200	\$ 000000	\$ 09200	
\$ 0000	\$ 9900	\$ 9900	\$ 09200	\$ 000000	\$ 03200	
\$ 5000	\$ 025	\$ 025	\$ 02900	\$ 500000	\$ 025	
\$ 0000	\$ 000	\$ 000	\$ 290	\$ 000000	\$ 090	
\$ 0000	\$ 230	\$ 230	\$ 0000	\$ 000000	\$ 230	
\$ 3000						

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

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

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

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

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

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

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

SPECIAL MAINTENANCE FUND

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

GLOSSARY

ACCOUNTS PAYABLE

ACCOUNTS RECEIVABLE

ACCRUAL BASIS

ACCRUE

ACCRUED EXPENSES

APPROPRIATION

AUDIT

AVERAGE DAILY ATTENDANCE (ADA)

BOND

BOND DISCOUNT

BOND PREMIUM

BONDED INDEBTEDNESS

BOND PROCEEDS RECEIVABLE

BONDS PAYABLE

BOOK VALUE

BUDGET

BUDGET DOCUMENT

CAPITAL OUTLAY

CAPITAL PROJECTS FUND

CASH BASIS

CATEGORICAL AID

COCURRICULAR ACTIVITIES

COMMUNICATION

COMMUNITY RECREATION

COMMUNITY RELATIONS

COMMUNITY SERVICES

CONTINGENT FUND

CONTINGENT LIABILITIES

CONTRACTED SERVICES

ENTITLEMENT GRANT

EQUALIZED ASSESSED VALUATION (EAV)

GUARANTEED TAX BASE

INCLEMENT WEATHER

PAYROLL

PROPERTY INSURANCE

PROPOSITION C

PURCHASED SERVICES

REAL ESTATE

REFUNDING BONDS

RESIDENT STUDENT

REVENUE TRANSFER

SALE OF BONDS

SCHOOL PURPOSES

SPECIAL REVENUE (TEACHERS' FUND)

TAX ANTICIPATION NOTES