

Columbia Public School District Budget Cycle Calendar

Proposed Activities for 2007-08 Budget Development

District-wide	Building/Program Level
July-November	
Administration monitors local, state, and federal funding sources	
December	
Board of Education determines budget development parameters and guidelines	Apprise building adm



COLUMBIA PUBLIC SCHOOLS

ADMINISTRATION BUILDING

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TO: Board of Education
FROM: Phyllis A. Chase *PAC*

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

1. While state foundation formula funding has decreased the last five years, for the fourth consecutive year Columbia voters will not be asked to approve an operating tax levy in April 2007; however, Columbia voters will be apprised of district funding needs.

2.

RATIONALE FOR 2007-08 BUDGET MAY 8, 2007

from property taxes grow based on a 5.18 percent growth in assessed valuation calculated at a collection rate of 95.50 percent. The 3M Corporation currently has a personal property tax case before the State Tax Commission. It is expected to be resolved during the district's 2008 fiscal year.

was revised beginning in the 2006-07 school year, to be phased in over seven years. During the phase-in period, the state foundation formula revenue is funding using 2005-06 school year as a baseline, at .85 for 2006-07 and .70 for 2007-08, the balance coming from the new formula during the phase-in period. The increased funding projected for the new foundation formula is about half of what state funding increases have been in the last seven years; consequently, the new formula does not generate revenue to support required initiatives. The successful Columbia summer school programs and growth of the district are increasing the weighted average daily attendance calculation and several other technical calculations that comprise the formula. In addition, the state formula significantly revises the formula calculations from prior years. Under the 2005-06 calculation the formula consisted of basic entitlement and what is known as "at-risk"

2. The budget will be prioritized and funded reflective of Board of ritized and

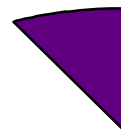
—The Building Services request reflects a 10 percent increase in supplies needed to maintain our buildings and increased requests to install items such as SmartBoards and projectors. Additionally, the repair budget is increased to allow for repair of damages received in the March 2006 hailstorm and covered by insurance proceeds in the 2006-07 year. New FTE of 5.0 is needed to maintain the new square footage at the expanded CACC as well as to increase skilled staff in roofing/carpentry and a construction project manager. Additional FTE is added for 1.0 support for transportation and .25 to make transportation coordinator full time. Expected utility increases have been incorporated at 7.50 percent.

—The most significant changes in the Curriculum and Instruction department are highlighted below:

- Professional development has increased to implement K-3 science & elementary PE which includes health & drug task force recommendations.

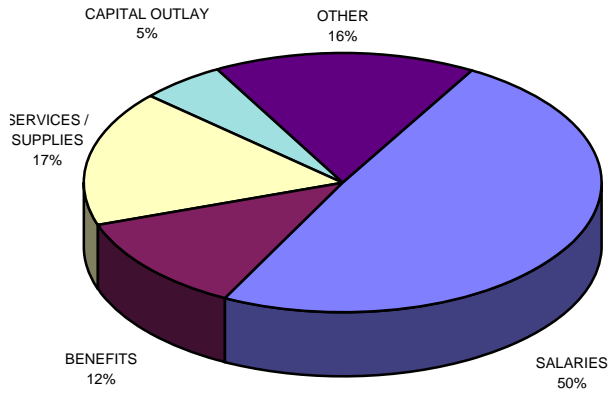
mandated individuals will receive \$5,000. The requested budget estimate reflects current estimates of

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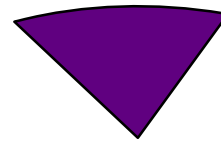
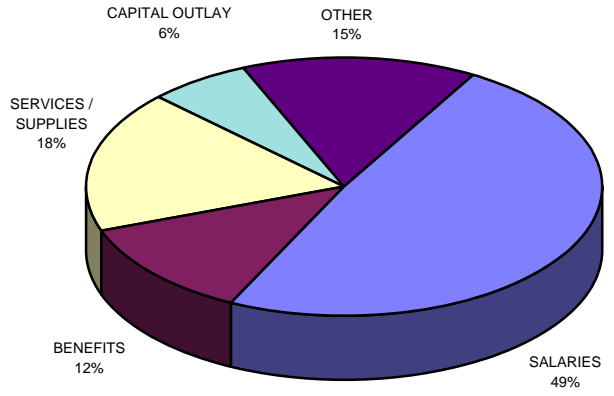


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

**EXPENDITURES
FINAL BUDGET 2007-08**



**EXPENDITURES
PROJECTED ACTUAL 2006-07**



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

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**COLUMBIA SCHOOL DISTRICT
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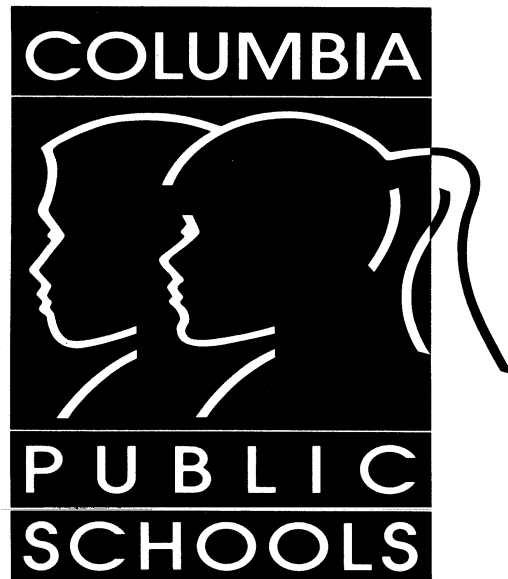
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Final Budget
2007-08

Expenditures
District Operating Funds



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

**District Operating Funds
Expenditures**

**General Operating Fund
Teachers Fund**

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

Program: Elementary Instruction

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

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

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

**COLUMBIA SCHOOL DISTRICT
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Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 14,360,973	\$ 14,835,589	\$ 16,114,452	\$ 15,619,943	16,114,452
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____

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

Program: Middle / Junior High Instruction

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

Program: Senior High Instruction

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

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

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

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

Program: Senior High Instruction

Function(s): Senior High Instruction
1150 through 1189

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

Program Information: This program represents District expenditures for the instructional program for grade 10 through grade 12. This includes specific areas of instruction for health,

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

Program: Douglass High Instruction

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

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

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

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

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

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

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

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

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

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

Funding Sources: District operating funds.

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

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

Program: General Instruction

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

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

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

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

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

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

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

Program: Special Education Instruction

Function(s): Special Education Instruction
1210 and 1292

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

Program Information: Special Education services are especially designed instruction, materials,

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

Program: Gifted Program

Function(s): Gifted Program
1211

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

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

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

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

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

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

Program: Title I

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

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

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

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

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

Program: English - Second Language

Function(s): English - Second Language
1271

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

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

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

Program: English - Second Language

Function(s): English - Second Language
1271

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

Program Information: ESL instruction focuses on an integr

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

Program: Vocational Instruction

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

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

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

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

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

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

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

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

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

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

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

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

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 427,787	\$ 474,507	\$ 456,203	\$ 548,260	\$ 582,248
Employee Benefits	\$ 58,376	\$ 66,051	\$ 69,191	\$ 74,795	\$ 81,746
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	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____

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

Program: **Student Activities - Athletics**

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

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

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

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

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

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

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

Unfunded Requests: No requests.

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

Program: Adult Basic Education

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

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

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

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

Program: **Adult Basic Education**

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

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

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

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

Funding Sources: District operating funds.

Unfunded Requests: No requests.

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

Program: Tuition Payments

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

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

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

Program: Tuition Payments

Function(s): Tuition Payments
1901 through 1999

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

Program Information: This p07c pln-publipp

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

Program: Pupil Services

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

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

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

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

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

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 4,253,619	\$ 4,696,998	\$ 5,427,781	\$ 5,044,736	\$ 5,823,349
Employee Benefits	\$ 895,440	\$ 1,053,966	\$ 1,138,533	\$ 1,197,037	\$ 1,301,128
Services/Supplies/Capital Outlay	\$ 1,746,067	1,746,067	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____

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

Program: **Instructional Services**

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

Mission: Instructional services include curriculum development and coordination, staff development, Parent Advisory Council, library and media services, Title II grant projects, researchcp s41aobt Titl -18.9llude curricu

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

Program: Administrative Services

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

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

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

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

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

Expenditure Object Category	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Original Budget <u>2006-07</u>	Projected Actual <u>2006-07</u>	Final Budget <u>2007-08</u>
Salaries	\$ 6,857,500	\$ 7,117,120	\$ 7,666,009	\$ 7,744,397	
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____

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

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

Mission: Other administrative services include building administration, special education administration, vocational education adminis

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

Program: Business Services

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

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

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

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

Program: **Business Services**

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

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

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

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

Funding Sources: District operating funds.

Unfunded Requests: Additional support in employee benefits.

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

Program: Maintenance Services/Security

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

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

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

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

Expenditure Object Category	Actual 2004-05	Actual 2005-06	Original Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08
Salaries	\$ 43,744	\$ 45,380	\$ 48,393	\$ 47,423	\$ 71,786
Employee Benefits	\$ 8,778	\$ 9,225	\$ 10,003	\$ 9,900	\$ 10,738
Services/Supplies/Capital Outlay	\$ 3,957,309.53	\$ 3,364,810.85	\$ 3,364,810.85	\$ 3,364,810.85	\$ 3,364,810.85
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COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08

Program: Transportox Serv~~2~~

Funcx (s): Transportox Serv~~2~~
t/2550h2

Miss ~~2~~: Transportox ~~2~~services for pupil transportox ~~2~~.

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

Program: Community Services

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

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

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

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

Program: Community Services

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

Program: Other Financing Uses

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

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

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

Program: Other Financing Uses

Function(s): Other Financing Uses
6999

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

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

Program: Summary Budget

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

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

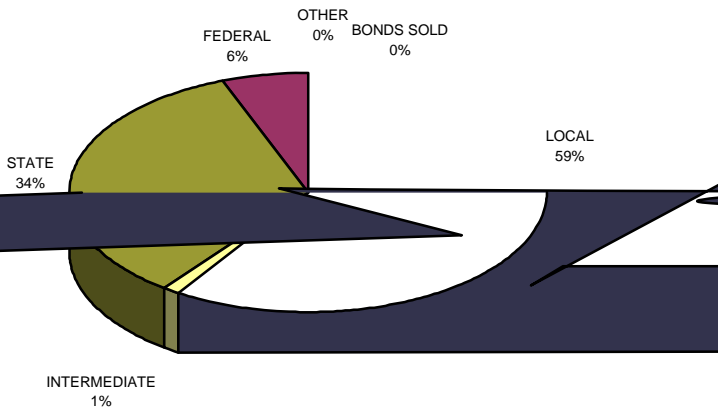
Program Data:	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2006-07</u>	<u>2007-08</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

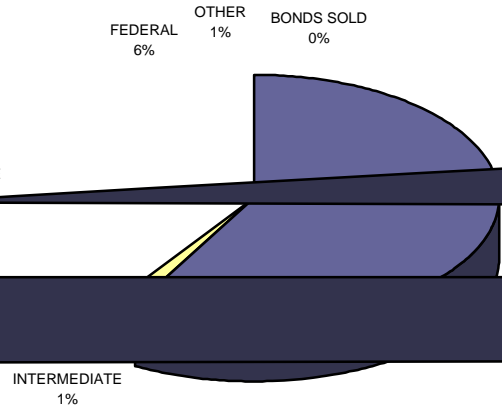
	FINAL BUDGET 2007-08 District Operating Funds		
	<u>GENERAL OPERATING</u>	<u>TEACHERS</u>	<u>TOTAL OPERATING FUNDS</u>
REVENUES:			
LOCAL	\$ 36,469,944	\$ 54,532,342	\$ 91,002,286
INTERMEDIATE	\$ 842,074	\$ 947,827	\$ 1,789,901
STATE	\$ 15,731,846	\$ 36,083,366	\$ 51,815,212
FEDERAL	\$ 3,490,967	\$ 5,419,877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

COLUMBIA SCHOOL DISTRICT

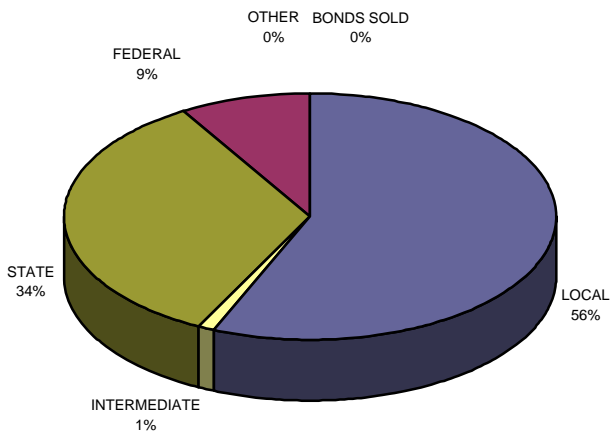
REVENUES FINAL BUDGET 2007-08



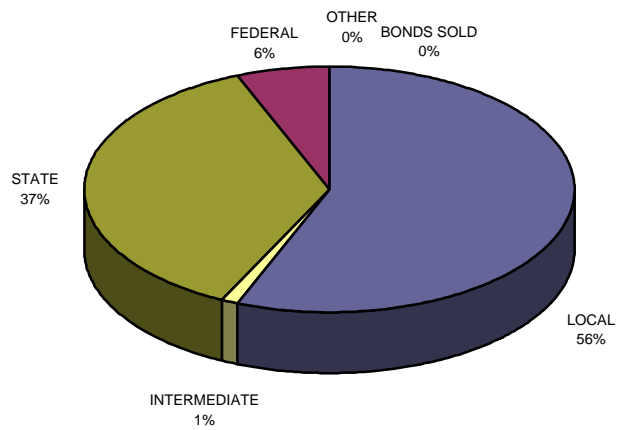
REVENUES PROJECTED ACTUAL 2006-07



REVENUES ACTUAL 2005-06



REVENUES ACTUAL 2004-05



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

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Summary Budget Variances

District Operating Funds

General Operating Fund
Teachers Fund

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

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

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

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

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

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

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

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

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

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

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

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
5491 School Renovation Fund	-	-	-	-	-	-	-
5496 E Rate Funds	-	-	-	-	-	-	-
5497 Other Federal Revenue							
- Hurricane Relief for Displaced Students	-	193,818	-	71,682	-	(71,682)	(100.00%)
- Youth Build	-	-	20,971	-	-	-	-
- Gallagher Grant	-	-	-	17,980	20,000	2,020	11.23%
- Mentoring Program	-	15,774	-	-	-	-	-
- LSTA	-	-	-	-	-	-	-
- Parent Involvement	-	-	-	-	-	-	-
54XX Federal Sources	\$ 7,762,060	\$ 8,991,411	\$ 8,660,994	\$ 9,140,152	8,910,844		

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

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

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

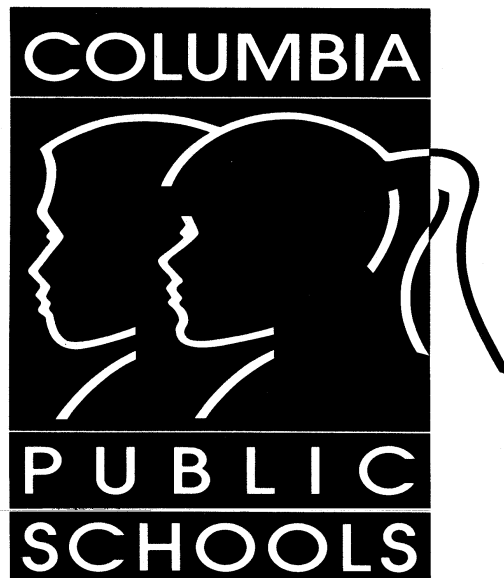
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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

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

Final Budget
2007-08

Expenditures
Special Funded Programs



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

**Special Funded Programs
Expenditures**

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

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

Program: Debt Services

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

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

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

Program: Debt Services

Function(s): Debt Services
5000

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

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

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

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

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

Unfunded Requests: No requests.

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

Program: Capital Projects

Function(s): Capital Projects
4001 through 4999

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 is to provide for the space and equipment needs of the District.

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

Program: Food Services

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

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

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

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

Program: Food Services

Function(s): Food Services
2561

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

Program Information: This program represents expenditures fo

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

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

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

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

Program: Student Activities

Function(s): Student Activities
1401 through 1499

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

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

Variance Discussion: N/A

Funding Sources: Student fees and fundraising projects.

Unfunded Requests: No requests.

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

Program: Adult Education

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

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

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

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

Program: **Adult Education**

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

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

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

Variance Discussion:

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

Program: Grants and Donations Fund

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

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

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

Program: Summary Budget

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

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

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

**FINAL BUDGET 2007-08
Special Funded Programs**

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

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Summary Budget Variances

Special Funded Programs

Debt Service Fund

Capital Projects Fund

Food Services Fund

Student Activities Fund

Adult Education Fund

Grants and Donations Fund

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

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

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

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

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

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	<u>1 Year Variance 2007-08 vs 2006-07</u>	
						<u>\$ Increase (Decrease) 2007-08</u>	<u>% Increase (Decrease) 2007-08</u>
5190 Other Local	262,428	477,918	266,000	232,635	231,601	(1,034)	(0.44%)
5192 Donations	303,961	522,271	339,000	1,051,004	701,624	(349,380)	(33.24%)
5195 Refund of Expenditure	1,842	2,579	2,000	2,228	2,000	(228)	(10.23%)
5198 Fundraising Activities	16,596	14,554	16,000	31,720	18,250	(13,470)	(42.47%)
5199 Misc. Local Revenue	89,989	91,265	63,000	73,618	-	(73,618)	(100.00%)
- Project Construct	335,492	274,697	843,629	739,000	765,000	26,000	3.52%
51XX Local Sources	\$ 20,865,746	\$ 24,711,593	\$ 23,777,235	\$ 25,170,449	\$ 25,290,388	119,939	59.0 TD(\$)-7002.1ii
		5234 County Stock Insurance			34,083	30,517	30,517
		52XX Intermediate Sources			\$ 280,630	\$ 268,237	\$ 276,955
						59.0 TD(\$)	
5300 State Sources							
5311 Basic Formula - State Aid		\$ 1,189,153	\$ 1,313,444	\$ 1,605,370	\$ 1,595,484	\$ 2,608	2.67%
5318 Free/Reduce Lunch Count	239,204	251,663	-	-	-	-	-
5332 Vocational Aid	229,424	180,890	178,000	174,920	174,920	-	-
5333 School Lunch Assistance	45,218	46,341	40,000	40,000	40,000	-	-
5336 Incentive Grants	-	-	-	-	-	-	-
5337 Adult Basic Education	89,067	133,584	129,899	67,881	85,000	17,119	25.22%
5338 Literacy Grant	64,664	-	-	75,000	75,000	-	-
5352 Project V.I.D.E.O.	-	-	-	-	-	-	-
5353 Customized Training	57,500	-	5,000	-	-	-	-
5358 Safe Schools Grant	69,973	58,456	-	-	-	-	-

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

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

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	<u>1 Year Variance 2007-08 vs 2006-07</u>	
						<u>\$</u>	<u>%</u>
						<u>Increase (Decrease) 2007-08</u>	<u>Increase (Decrease) 2007-08</u>
5359 Vocational Enhancement Grant	576,946	413,958	700,000	700,000	700,000	-	-
5362 A+ Schools	19,492	40,787	50,000	38,882	40,000	1,118	2.88%
5364 Grants For School Technology	-	-	-	-	-	-	-
5367 School Health Grant	90,000	90,000	90,000	90,000	90,000	-	-
5368 Extended Care	-	-	-	-	-	-	-
5371 Readers For The Blind	-	-	-	-	-	-	-
5374 Educare	-	-	-	-	-	-	-
5376 Starr Program	-	-	-	-	-	-	-
5379 ESL Family Literacy Grant	-	-	-	-	-	-	-
5381 Extraordinary Cost	-	-	-	-	-	-	-
5382 Missouri Preschool Project	45,000	45,000	65,000	65,000	65,000	-	-
5383 Read to be Ready	-	-	-	-	-	-	-
5397 Other State Revenue	23,192	10,676	-	3,000	-	(3,000)	(100.00%)
- Project Construct	1,180,314	1,220,450	130,000	1,361,525	1,431,137	69,612	5.11%
- Networking with High Schools	-	-	-	-	-	-	-
- Lewis & Clark Construction	115,631.97	122,920.71	10.44	17,075.00	10.44	-6803.89	-

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

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

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

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

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

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

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

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

<u>Programs</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	1 year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
Special Funded Programs							
<i>Debt Service, Capital Projects, Food Services,</i>							
<i>Student Activities, Final</i>							
<i>Debt Service, Capital Projects, Special Services, Special Services, Special Services,</i>							

**1 year Variance
2007-08 vs 2006-07**

\$

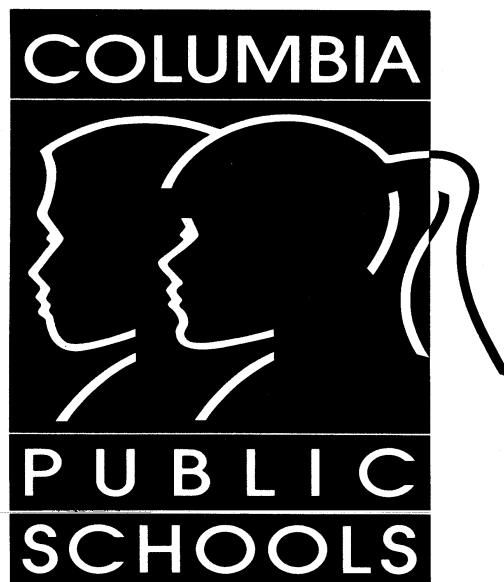
%

**Increase
(Decrease)
2007-08**

**Increase
(Decrease)
2007-08**

Final Budget
2007-08

Revenues



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

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

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

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

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

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

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

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

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>
5400 Federal Sources					
5412 Medicaid	518,917	566,108	-	327,765	150,000
5421 Vocational Education - Special Project	-	-	-	-	-
5423 Public Safety Grant	-	-	-	-	-
5427 Title II-Basic Grant	286,847	262,712	297,706	216,340	220,000
5435 Workforce Investment Act	7,994	10,102	10,000	7,572	7,500
5436 Adult Basic Education	338,717	328,971	333,825	185,396	190,000
5441 Entitlement PL 94-142	3,466,031	4,420,536	4,138,508	4,173,192	4,142,743
5442 Early Childhood, Spec Ed	459,565	324,847	470,826	470,826	470,000
5445 School Lunch - Federal	1,754,094	1,953,652	2,013,025	2,013,025	2,015,000
5446 School Breakfast	476,863	489,574	456,751	456,751	455,000
5448 After School Snacks	2,248	1,636	2,500	1,000	1,000
5451 Title I	2,606,253	2,814,865	3,608,884	3,102,884	3,125,000
5454 Comprehensive School Reform	-	-	-	-	-
5455 Title V	104,182	28,864	22,781	60,000	60,000
5456 Goals 2000 - Early Childhood	-	-	-	-	-
5457 Goals 2000 Grants	-	-	-	-	-
5461 Drug Program	88,858	90,759	69,565	75,000	69,565
5462 Title III	74,219	204,340	220,240	140,187	121,044
5465 Title II	646,127	1,007,711	1,599,475	1,799,725	1,845,000
5466 Title IID	54,808	43,414	-	-	-
5472 Child Care Development	20,000	58,039	-	79,040	75,000
5473 Learn and Serve Grant	11,999	8,808	-	6,621	-
5474 School To Work Grant	-	-	-	-	-
5475 Other Federal Revenue	-	-	-	-	-
5476 Even Start Family Literacy	-	-	-	-	-
5479 ESL Family Literacy	-	-	-	-	-
5481 USDA-Summer Program	-	-	-	-	-
5482 Boone Works Grant	-	-	-	-	-
5484 Pell Funds	241,400	174,075	275,000	165,000	275,000
5491 School Renovation Fund	-	-	-	-	-
5496 E Rate Funds	54,696	58,216	80,000	-	-
5497 Other Federal Revenue	5,809	11,087	-	-	-
- Hurricane Relief for Displaced Students	-	193,818	-	71,682	-
- Youth Build	29,734	-	-	-	-
- Gallag803 -RPF44- 535 TD5491 School Renovation Fund)1842	-	193,818	-	-	-

Summary Budget Variances

All Funds / All Programs

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

<u>Revenue Object Category</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	<u>\$ Increase (Decrease) 2007-08</u>	<u>% Increase (Decrease) 2007-08</u>
All Funds - Revenues							
5100 Local Sources							
5111 Current Tax	\$ 71,238,294	\$ 78,732,626	\$ 82,965,073	\$ 84,378,288	\$ 89,920,926	\$ 5,542,638	6.57%
Less: Estimate of Uncollectible Taxes	2,572,484	1,302,207	2,508,005	2,556,918	2,724,876	167,958	6.57%
Less: Estimate of County Fees	1,129,945	1,559,000	1,298,317	1,288,526	1,373,166	84,640	6.57%
5111 Net Current Tax	67,535,865	75,871,442	79,158,751	80,532,844	85,822,883	5,290,039	6.57%
5112 Delinquent Tax	2,082,524	2,334,604	2,471,907	2,471,907	2,500,001	28,094	1.14%
5113 Proposition C Sales Tax	12,471,601	14,526,830	13,718,637	13,740,276	13,855,823	115,547	0.84%
5114 Intangible Tax	186,763	195,426	200,134	244,978	249,999	5,021	2.05%
5115 Surtax	1,395,621	1,617,280	1,617,281	1,782,209	1,817,850	35,641	2.00%
5116 In Lieu of Tax Payments	46,920	50,848	50,848	40,116	40,000	(116)	(0.29%)
5121 Tuition - K-12	34,407	29,775	40,000	40,000	40,000	-	-
5122 Summer School Tuition	87,586	100,672	100,671	93,509	95,378	1,869	2.00%
5123 Tuition - Adult Ed	890,458	860,098	970,459	1,010,797	1,010,797	-	-
5141 Interest - Daily Account	248,293	316,284	321,500	393,333	400,000	6,667	1.70%
5142 Interest - Investments	1,215,517	2,298,309	1,985,000	2,748,062	2,800,000	51,938	1.89%
5143 Interest - Intangible	1,743	-	-	-	-	-	-
5144 Interest - Collector	61,273	205,539	155,400	99,218	101,203	1,985	2.00%
5145 Interest - Escrow Agent	648,421	816,216	1,158,632	1,158,632			

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08

FINAL BUDGET 2007-08

<u>Revenue</u> <u>Object Category</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Budget</u> <u>2006-07</u>	<u>Projected</u> <u>Actual</u> <u>2006-07</u>	<u>Final</u> <u>Budget</u> <u>2007-08</u>	\$ Increase (Decrease) <u>2007-08</u>	% Increase (Decrease) <u>2007-08</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

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

Revenue Object Category	Actual 2004-05	Actual 2005-06	Budget 2006-07	Projected Actual 2006-07	Final Budget 2007-08	1 Year Variance 2007-08 vs 2006-07	
						\$	%
						Increase (Decrease) 2007-08	Increase (Decrease) 2007-08
5317 Career Ladder	1,026,400	1,054,050	1,022,800	1,043,400	1,100,000	56,600	5.42%
5318 Free/Reduce Lunch Count	6,016,561	6,135,121	-	5,510,267	5,770,664	260,397	4.7370,664

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08

<u>Revenue</u> <u>Object Category</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	Budget	Projected Actual	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
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COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08

FINAL BUDGET 2007-08
SUMMARY ALL FUNDS

<u>Revenue</u> <u>Object Category</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Budget</u> <u>2006-07</u>	<u>Projected</u> <u>Actual</u> <u>2006-07</u>	<u>Final</u> <u>Budget</u> <u>2007-08</u>	\$ Increase (Decrease) <u>2007-08</u>	% Increase (Decrease) <u>2007-08</u>
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

Revenue	Actual	Actual	Budget	Projected	Final	\$ Increase	% Increase
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2007-08**

<u>Programs</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	<u>\$ Increase (Decrease) 2007-08</u>	<u>% Increase (Decrease) 2007-08</u>
Elementary Instruction	\$ 27,041,538	\$ 28,028,783	\$ 30,335,087	\$ 30,298,892	\$ 33,388,061	\$ 3,089,169	10.20%
Middle/Junior High Instruction	19,118,375	19,729,038	21,320,745	20,816,534	22,754,217	1,937,683	9.31%
Senior High Instruction	12,058,281	12,645,211	13,992,391	13,342,783	15,035,568	1,692,785	12.69%
Douglass High Instruction	813,099	837,634	901,701	906,499	978,404	71,905	7.93%
General Instruction	149,314	502,266	600,727	551,698	636,012	84,314	15.28%
Special Education Instruction	15,849,329	17,768,225	18,958,585	18,510,884	20,001,992	1,491,108	8.06%
Gifted Program	988,858	1,084,675	1,181,754	1,181,794	1,265,834	84,040	7.11%
Title I	2,384,183	2,713,349	3,071,840	2,684,966	2,875,202	190,236	7.09%

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

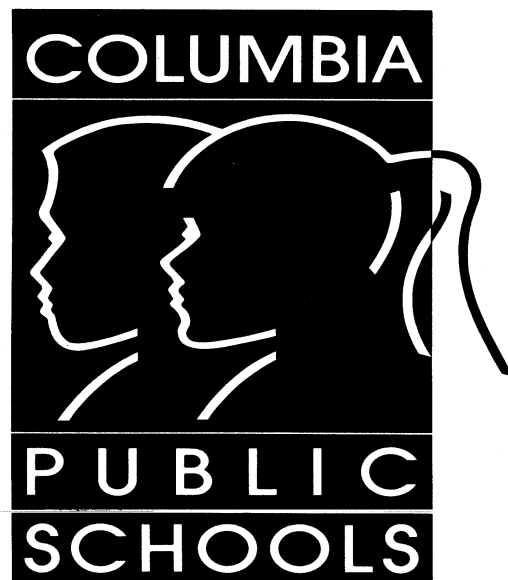
**FINAL BUDGET 2007-08
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Original Budget 2006-07</u>	<u>Projected Actual 2006-07</u>	<u>Final Budget 2007-08</u>	1 year Variance 2007-08 vs 2006-07	
						\$ Increase (Decrease) 2007-08	% Increase (Decrease) 2007-08
Other Administrative Services	8,471,927	8,874,949	9,604,054	9,702,115	10,642,654	940,539	9.69%
Business Services	801,449	1,687,889	1,687,889				

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Final Budget
2007-08

Supplemental Information



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

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
1998	\$4.12	\$ 1,042,836,063			96.02%
1999	\$4.12	\$ 1,090,964,765	\$ 48,128,702	4.62%	95.00%
2000	\$4.70	\$ 1,141,693,888	\$ 50,729,123	4.65%	94.14%
2001	\$4.79	\$ 1,195,928,843	\$ 54,234,955	4.75%	95.08%
2002	\$4.7544	\$ 1,284,272,994	\$ 88,344,151	7.39%	95.30%
2003	\$4.7544	\$ 1,337,034,886	\$ 52,761,892	4.11%	95.87%
2004	\$4.9444	\$ 1,391,813,552	\$ 54,778,666	4.10%	96.20%
2005	\$4.9444	\$ 1,440,787,421	\$ 48,973,869	3.52%	94.80%
2006	\$4.6863	\$ 1,692,090,316	\$ 251,302,895	17.44%	95.62%
2007	\$4.6706	\$ 1,807,231,551	\$ 115,141,235	6.80%	95.41%
Preliminary 2008	\$4.6706	\$ 1,900,903,224	\$ 93,671,673	5.18%	95.50%
AVERAGES:					
5 YEAR			104,591,711.40	7.19%	95.58%
3 YEAR			138,472,666.33	9.26%	95.28%

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

COLUMBIA SCHOOL DISTRICT

**BOND SCHEDULE
SUMMARY**

BONDS OUTSTANDING AS OF JUNE 30, 2007

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

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

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

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

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

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

SPECIAL MAINTENANCE FUND

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

GLOSSARY

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

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

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

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

ACCRUED EXPENSES - Expenses which have been incurred and have not been paid as of a

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

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

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

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

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

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

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

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

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

BOOK VALUE - Carrying amount as shown on the books.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a

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

CONTRACTED SERVICES

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

EQUALIZED ASSESSED VALUATION (EAV) - The district assessed valuation adjusted for the county average sales ratio. The calculation to

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

INCLEMENT WEATHER - If school is dismissed because of inclement weather after it has been in session for three hours, that day shall count

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

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

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

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

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

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

REFUNDING BONDS - Bonds issued to pay off outstanding bonds.

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

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

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

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

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

able fo2 tuition.

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

TAX ANTICIPATION NOTES - Short-term loan issued in the amount to not exceed 50 percent of the taxes levied by the respective school district. The loan may bear an interest rate not exceeding ten percent unless adver