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Columbia PUBLIC SCHOOLS

2020-21 Budget

Approved by the Columbia Board of Education
June 8, 2020

Columbia, Missouri 65203
County of Boone





Columbia

PUBLIC SCHOOLS

2020-21 Budget

**Approved by the
Board of Education
June 8, 2020**

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2020-21 BUDGET

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**Columbia Public Schools
Neil C. Aslin District Administration Building**





COLUMBIA PUBLIC SCHOOLS

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Executive Summary

A Message from the Superintendent and Finance Department

The 2020-21 budget represents the financial plan of the Columbia Public School District (“District”) for the coming fiscal year. Its primary purpose is to provide timely and useful information concerning the past, present, and projected financial status of the District to facilitate financial discussions that support the mission, goals, and objectives of the Board of Education. The District’s vision, mission, purpose and values as reflected in Policy AD guide this process.

Vision: *Our desired future state*

To be the *best school district* in the state.

Mission: *Why we exist*

We provide an *excellent education* for our students by adhering to organizational goals.

Purpose: *What we do*

To be a *valuable asset* for our community by preparing our children so that they will be competitive in an ever-changing, unpredictable world.

Values: *The non-negotiable family principles that guide us*

- Trust
- Integrity
- Transparency
- Collaboration
- Empathy
- Grace

The District’s three focus areas represent our commitment to our community.

1. All students will graduate college, career and life ready
2. Every teacher will become the best
3. Our operations make our mission possible

We believe schools exist to allow access.

- Access to a great curriculum;
- Access to skilled teachers and a nurturing environment;
- Access to experiences beyond the core curriculum;
- Access to interest-based activities before and after school; and
- Access to school - we must be a system that eliminates barriers for children.

The words **A**chievement, **E**nrichment, and **O**pportunity (**AEO**) represent the WHY for everything we do. This budget and the decision making and planning behind it are structured to support these goals and attain the vision, mission and purpose of the District.





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Budget Overview and Statutory Requirements

Chapter 67 of the Missouri State statutes requires school districts to prepare an annual budget to identify available resources and guide district spending for the ensuing school year. The statute requires the school district budget document to include five specific components:

1. A budget message describing the important features of the budget and major changes from the preceding year;
2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source;
3. Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;
4. The amount required for the payment of interest, amortization and redemption charges on the debt of the political subdivision;
5. A general budget summary including individually identified interfund transfers.

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any fund balance for the beginning of the budget year. The statute further prohibits a district from budgeting for a negative fund balance in any fund. The school district's Board of Education is to formally adopt this budget in June prior to the beginning of the new fiscal year on July 1.

State statutes, in conjunction with generally accepted accounting principles (GAAP) and in accordance with the definitions of the Governmental Accounting Standards Board (GASB) statement of principles on fund accounting systems, have determined the funds appropriate for public school operations. The District follows the legal requirements of the State of Missouri for fund accounting and constructs its budget utilizing the following approved funds:

Funds (GAAP)	State Fund
General	Incidental
Teacher's – Special Revenue	Teacher's
Capital Projects	Capital Projects
Debt Service	Debt Service
Grants and Donations – Special Revenue	Incidental
Nutrition Services – Enterprise	Incidental
Adult Education – Enterprise	Incidental
Student Activities – Fiduciary	Incidental

(See the glossary for definitions of these funds)

The District's budget for the 2020-21 fiscal year includes revenues, expenditures, and fund balances for the District in total and presents revenues, expenditures, and fund balances for the District's Operating Funds, which are comprised of the General and Teacher's Funds. Detailed fund schedules provide further information on the activities within each fund and include an analysis of the proposed budget for the 2020-21 fiscal year. Budget schedules are also included



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summarizing estimated revenues by object and source as defined by the Department of Elementary and Secondary Education (DESE).

Background on the District

The area served by the District encompasses 303 square miles and includes a population that is estimated to exceed 152,000. This area includes the City of Columbia with a population of approximately 120,000.

The District was organized on January 7, 1873. The first high school opened in 1895 on the site where Jefferson Middle School now stands. In 1909 a bond issue was approved for Columbia High School, which is now a wing of Jefferson Middle School. In 2020-21,



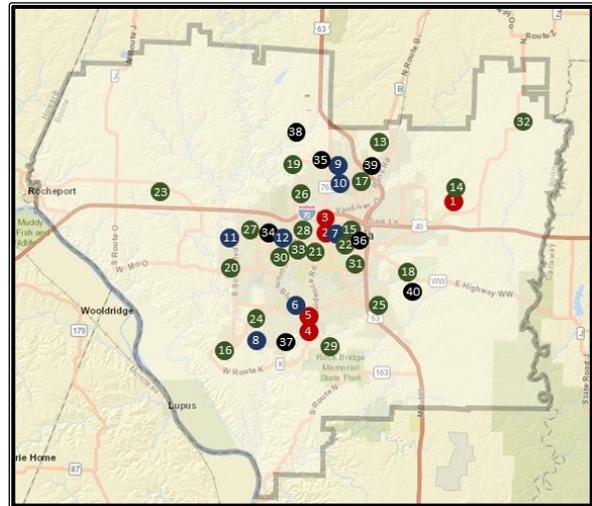
the District will include 21 elementary schools, seven middle schools, three senior high schools, one alternative high school and one career and technical education center. The District also offers Pre-K classrooms in school buildings and two owned facilities. The Center for Early Learning–North opened in January 2017 housing Pre-K and Early Childhood Special Education classrooms.

K-12 enrollment of the District continues to grow and change, reflecting a more diverse student population. Nearly 45% of our students qualify for the free and reduced lunch program and 7% are English Language Learners. Today 46% of our students attend our elementary schools, 24% attend middle schools and 30% attend high schools.

Student Performance

The District was accredited in the fall of 2015, upon review by the Department of Elementary and Secondary Education. The District consistently receives scores of over 90% of the possible points for accreditation.

The District uses a scorecard to track and report progress on organizational goals relating to student achievement, including the use of perceptual data (how students, parent, and employees feel about the District). With a focus on academic progress, third grade reading levels, and graduation goals, improvement has been made in many areas in recent years. One example of that progress is on the following goal.





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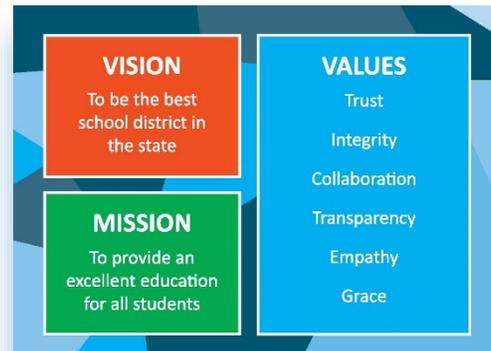
Percent of Students Proficient or Advanced on the Missouri Assessment Program (MAP)			
	<u>2017-18*</u>	<u>2018-19</u>	<u>Change</u>
All students	49.2%	47.7%	1.5% decrease
African-American students	16.1%	15.4%	0.7% decrease
Student eligible for free or reduced lunch	27.5%	26.5%	1.0% decrease

* Prior year comparison cannot be made due to changes to MAP in 2017-18

Work remains in many areas, including **AEO**. Intentional focus is being made in the areas of attendance, the participation gap and disproportionality, when it comes to discipline and career-center courses. Our budget is created being reflective of our needed areas of improvement as well as continuing to provide opportunities and challenges to all students focusing on enrichment and opportunity.

Budget Message

We will be fiscally responsible with taxpayer money. This document and the planning that goes into development of the document are primary evidence of the Board's commitment to this statement. The process we use to develop our budget requires a great deal of analysis. The decisions we make in the short-term need to be sustainable in the long-term. Columbia Public Schools works collaboratively with schools, District programs and District administration to develop strategies and align resources in a manner that reflects our **vision**, **mission** and **values**. We believe that budget development is the foundation of meeting our District's vision and mission to be the best district in our state.



As in 1873, available resources and restricted funding impact how we prioritize our budgetary allocations. During the spring of 2020, the economic outlook for Columbia Public Schools, as well as nation-wide and around the world, changed with the onset of the COVID-19 global pandemic. Realizing our vision and assuring our three focus areas are ever in the forefront require carefully planned current and future budget practices.

Columbia Public Schools continues to rely upon and receive the support of the local taxpayer to fund the operating budget of the District. In 2006-07 a new state foundation formula was implemented driven by four primary factors in order to determine an individual school's state funding -

- Average Daily Attendance (ADA), which is derived by averaging together a twice annual count of students attending during specified count periods multiplied times an attendance rate of all students for the year, is the first component.



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- The State Adequacy Target (SAT) is derived by averaging the cost per pupil of districts in Missouri who receive a perfect score in the Annual Performance Report and is to be recalculated every two years.
- The Dollar Value Modifier (DVM) which is an adjustment based on local cost of living indicators.
- The final factor in the calculation is the Local Effort as established in 2004-05. The impact of the local effort factor is to assure that communities continued to support the cost of their local school budgets at a rate equal to or greater than what was in place in 2004-05.

After just three years, the foundation formula appropriation in the state budget was inadequate to fund the formula as written. The SAT was not recalculated every two years as prescribed in the formula and a new component became an unexpected fifth factor in determining a district's annual state funding – appropriation adjustment. In 2009-10, rather than funding the formula as calculated, the state funded 98.66%. This partial allocation continued until 2015-16 and dipped to as low as 92.58% in 2012-13. The most recent announcement by the Governor indicated the funding allocation for 2019-20 is 96.5% based on an SAT of \$6,375. For 2020-21, the SAT is expected to be at \$6,311 which is only \$194 more per student than in 2006-07 when the formula was first implemented with a funding allocation of 98%. This results in an average increase per student of only \$14 per year.

For 2020-21, the state made adjustments to the thresholds required to receive weighted (additional) funding for students in certain groups – free and reduced lunch, special education and English Language Learners. This effort increases funding for districts with high student populations in these categories. It also increases the funding required statewide which in turn has an impact on the SAT. With a continued lack of funding to meet the formula statewide as written, each year one or more factors is adjusted. While the appropriation percentage for next year is 100%, the SAT must be reduced. Failure to meet the SAT as prescribed in the formula reduces funding for 2020-21 for Columbia Public Schools by over \$10 million as it is estimated to over \$6,800.

This lack of state funding is being made up by the taxpayers of Columbia through an approval of an increase to our operating tax levy ceiling. In April 2016, our community passed a levy that allowed us to increase our local property tax rate by up to 65 cents for the 2016 tax year. Without this increase, our ability to present a budget that focuses on recruiting and retaining high quality employees, access to **A**chievement, **E**nrichment, and **O**pportunity for all students and meeting our ongoing growing operations, would be impossible. The levy estimations allow for an expected increase in operating revenues of \$13.5 million.

The increase in local funding was used to allow for improvement in salaries of all employee groups, increasing staffing and services to support students in the area of **AEO** and to continue the operations of the District, including the increase in the annual operating budget for the opening of John Warner Middle School. Details on these improvements are found throughout the document and on the Budget Goals and Priorities on page 82.

The 2020-21 budget totals \$245.0 million of operating revenue and operating expenditures and transfers of \$262.4 million, resulting in a decrease of operating fund balance by \$17.4 million.



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When considering all funds, total revenue is budgeted at \$315.9 million and expenditures at \$392.0 million for a net decrease in fund balance of \$76.1 million.

As summarized by the schedule below, the District is planning for a total beginning fund balance (all funds) of \$242.3 million at July 1, 2020 and ending fund balance of \$166.2 million at June 30, 2021. For District Operating Funds, beginning fund balance at July 1, 2020 is projected to be \$89.8 million and ending fund balance at June 30, 2021 to be \$72.5 million which is 28.96% of budgeted expenditures. See page 23 for the Summary Budget – All Programs for 2020-21.

	<u>Operating Funds</u>	<u>All Funds</u>
Projected Beginning Fund Balance, July 1	\$ 89,830,727	\$ 242,286,210
Budgeted Revenues plus Transfers	\$ 244,486,832	\$ 315,857,217
Budgeted Expenses plus Transfers	\$ 261,852,309	\$ 391,980,531
Increase (Decrease) in Fund Balance	\$ 17,365,477	\$ 76,123,314
Budgeted Ending Fund Balance, June 30	\$ 72,465,250	\$ 166,162,896

The District has intentionally built the fund balance in the operating funds over recent years for the planned opening of the new John Warner Middle School in the fall of 2020. The opening and operation of the new school has a significant impact on the operating budget. In addition, due to careful and conservative budgeting by the current and prior Board of Education, the District is able to move forward with planned increases to compensation for all employees even though COVID-19 has changed the economic outlook for the District and the community.

The decrease in total fund balance comes from the budgeted excess expenditures over revenues in the Capital Projects Fund. The decrease in fund balance in the Capital Projects Fund is a planned decrease in fund balance as bond funds received in previous years will be spent down as capital projects are completed, such as the new John Warner Middle School which will be completed this summer.

We are pleased to present a budget that positions our students to be ready for life after high school. We appreciate the contributions of every stakeholder during the development of this document, and we will not soon forget the trust and support of our taxpayers. The decisions we've made support our mission to provide every child with an excellent education. Our administration is committed to providing transparency with regard to District finances, and we will prudently allocate the funds entrusted to us. This document is presented to you by the Finance Department with a desire to provide a clear and transparent insight into the 2020-21 budget.

Ms. Heather McArthur, CPA
Chief Financial Officer

Dr. Peter Stiepleman
Superintendent of Schools



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Revenue Explanation

The District’s budget reports total revenue by Total Funds and by Operating Funds. Total Fund reports include the four funds required by Missouri State law for school districts: General (including Incidental, Child Nutrition, Student Activities, Adult Education, and Grants and Donations), Special Revenue (Teachers), Debt Service, and Capital Projects. The Operating Fund reports include only the incidental portion of the General Fund, and the Special Revenue (Teachers) Fund. Not included in operating reports are those funds dedicated to primarily self-supporting activities, Debt Services, and Capital Projects.



Revenue detail is included to report the major sources of revenue and the proportion of those sources as a whole. The District’s major sources of revenue are property tax and sales tax (locally generated), and Foundation Formula revenue (State). This document also includes information on the revenue per Average Daily Attendance (ADA) of pupils, as well as statistics on assessed valuations and tax rates (the factors that drive local revenue), details on revenue sources for history, budgets and forecasts and comparative data on current year versus prior year budgets.

Every attempt is made to explain major changes in revenue from one year to the next or any significant change in the method of distribution or source of revenue.

Total Revenue by Fund Comparison

	Projected Actual 2019-20	Budget 2020-21	% of Total Revenue	% Change
General	\$ 91,482,656	\$ 91,843,831	29.08%	0.39%
Special Revenue (Teachers)	\$ 144,250,759	\$ 153,143,001	48.48%	6.16%
Debt Service	\$ 81,925,311	\$ 27,220,703	8.62%	-66.77%
Capital Projects	\$ 6,165,114	\$ 25,882,227	8.19%	319.82%
Other	\$ 15,213,247	\$ 17,767,455	5.63%	16.79%
Total Funds	\$ 339,037,087	\$ 315,857,217	100.00%	-6.84%

The District’s revenue is primarily from local efforts (64%) with greatest portion of revenue from local tax revenue (53%). The assessed valuation is projected to be \$2,644,866,211 for the 2020-21 school year.

Total revenues are budgeted to decrease \$23,179,870 in 2020-21 mostly due to the issuance of \$55 million in general obligation refunding bonds during the 2019-20 school year. The bonds were recorded in the Debt Service Fund and will remain in an escrow account until payment is due in the 2022-23 school year. Capital Projects revenues are expected to increase due to the \$20 million bond issuance authorized by the voters in June 2020. Federal revenues are anticipated to increase 6.46% due to the federal funding anticipated from the Coronavirus Aid, Relief, and Economic Security (CARES) Act through the Elementary and Secondary Education School Emergency Relief (ESSER) Fund.



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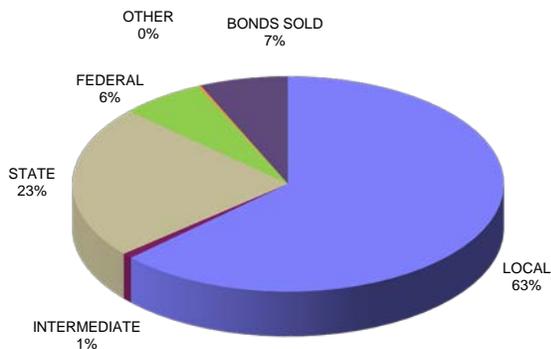
	Projected Actual 2019-20	Budget 2020-21	% of Total Revenue	% Change
Local	\$ 187,822,770	\$ 189,723,137	60.07%	1.01%
Intermediate	\$ 2,369,738	\$ 2,369,738	0.75%	0.00%
State	\$ 73,750,854	\$ 69,514,161	22.01%	-5.74%
Federal	\$ 17,869,244	\$ 19,083,628	6.04%	6.80%
Other	\$ 57,224,481	\$ 35,166,553	11.13%	-38.55%
Total Funds	\$ 339,037,087	\$ 315,857,217	100.00%	-6.84%

The revenue by source chart below delineates revenue by Total Funds and by Operating Funds. Local property taxes of the District represent 53% of Total and 53% of Operating Revenues.

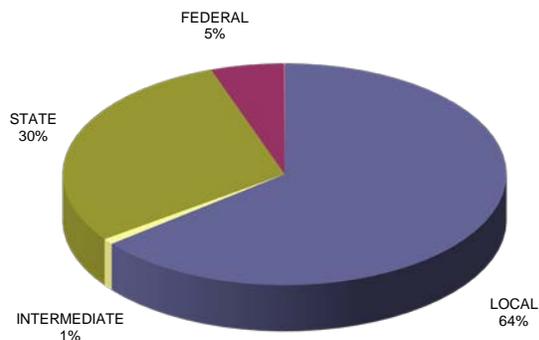
	Total	Operating
Property Taxes	\$ 155,309,858	\$ 128,145,296
Sales Taxes	\$ 17,992,530	\$ 17,992,530
Foundation Formula	\$ 59,953,483	\$ 59,870,785
Other - State	\$ 9,560,678	\$ 11,016,767
Federal	\$ 19,083,628	\$ 12,396,812
Sale of Bonds	\$ 20,000,000	\$ -
Other	\$ 33,957,040	\$ 15,564,642
	\$ 315,857,217	\$ 244,986,832

Note: The Foundation Formula includes Classroom Trust Fund by state definition.

**TOTAL REVENUES
BUDGET 2020-21**



**OPERATING REVENUES
BUDGET 2020-21**





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Total Revenue by Source

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Projected 2019-20	Budget 2020-21
Tax Rate	\$ 6.0403	\$ 6.0555	\$ 6.1425	\$ 6.0988	\$ 6.0988
Assessed Valuation	\$ 2,327,173,948	\$ 2,403,178,367	\$ 2,483,979,026	\$ 2,618,679,417	\$ 2,644,866,211
Revenues					
Local Sources					
Property Taxes	\$ 139,646,644	\$ 144,573,767	\$ 149,453,731	\$ 155,541,852	\$ 155,309,858
Sales Taxes	\$ 16,672,644	\$ 17,163,794	\$ 18,097,029	\$ 17,710,260	\$ 17,992,530
All Other Local	\$ 17,061,002	\$ 15,752,531	\$ 16,639,376	\$ 14,549,377	\$ 16,420,749
County Sources	\$ 2,191,313	\$ 2,141,963	\$ 1,880,128	\$ 2,369,738	\$ 2,369,738
State Sources					
Foundation Formula	\$ 55,326,601	\$ 56,204,340	\$ 65,316,062	\$ 64,190,199	\$ 59,953,483
All Other State	\$ 11,417,741	\$ 11,504,232	\$ 10,095,523	\$ 9,560,655	\$ 10,060,678
Federal Sources	\$ 16,637,174	\$ 15,051,596	\$ 17,465,852	\$ 17,869,244	\$ 19,083,628
Other Sources					
Sale of Bonds	\$ 10,000,000	\$ 72,955,000	\$ 30,000,000	\$ 54,410,000	\$ 20,000,000
All Other Sources	\$ 8,913,229	\$ 8,288,968	\$ 1,912,324	\$ 2,835,762	\$ 14,666,553
Total All Revenue Sources	\$ 277,866,348	\$ 343,636,191	\$ 310,860,025	\$ 339,037,087	\$ 315,857,217

Three Major Revenue Sources:

Property Taxes

Property taxes are derived from taxing real and personal property. The tax rate, required by state statute to be adopted annually before September 1, is levied on each \$100 of assessed valuation. This valuation is determined by the assessor's office, based on current market value of residential, commercial and agriculture real estate, and personal property. The assessed valuation is estimated to increase in 2020-21 by 1% to approximately \$2.645 billion based upon current information. Listed below is a summary of the District's tax rates.



	2017-18	2018-19	2019-20	Budget 2020-21
Incidental	\$2.0548	\$2.0548	\$2.0111	\$2.0111
Special Revenue (Teachers)	\$2.9288	\$3.0158	\$3.0158	\$3.0158
Capital Projects	\$0.1000	\$0.1000	\$0.1000	\$0.1000
Debt Service	\$0.9719	\$0.9719	\$0.9719	\$0.9719
Total	\$6.0555	\$6.1425	\$6.0988	\$6.0988

The District is required by rules and regulations of the State Auditor's Office and the Hancock Amendment to calculate a tax rate to produce substantially the same revenue as collected for property on the tax rolls in the previous year. In addition, the District must take into account "Proposition C", the Missouri one-cent sales tax, dedicated to education approved by voters in



COLUMBIA PUBLIC SCHOOLS

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1982. The property tax rate is reduced or increased to equal one-half of the adjusted Proposition C revenue received and maintain District revenue because the District does not have a full or partial waiver of the Proposition C approved by voters. The change in the Proposition C rollback between 2019-20 and 2020-21 should not be significant. Property taxes account for nearly 53% of the operating revenue budget.

Foundation Formula



The District's second largest revenue source is the State of Missouri's Foundation Formula for education. Missouri's Foundation Formula is comprised of two revenue sources: Basic Formula and Classroom Trust Fund. The District is budgeting the 2020-21 Foundation Formula revenue to decrease \$4,305,635 to \$52.7 million. Formula Weighted Average Daily Attendance (WADA) is anticipated to decrease because the District will not hold traditional summer school during the summer of 2020 due to the COVID-19 pandemic. Additional factors affecting WADA are free and reduced lunch count and LEP weighting which are anticipated to continue to increase slightly due to the increased population of students in these categories. Another factor affecting State Aid is the State Adequacy Target which is anticipated to remain flat at \$6,311. The SAT set by the Department of Elementary and Secondary Education is currently projected to be \$6,375; however, due to declining state revenues that amount was adjusted downward in May 2020 to \$6,311 for the current year. Historically, that number has also been adjusted downward in the fall as the final ADA calculations are submitted by districts around the state. We project that to happen again in the fall of 2020. Current factors surrounding COVID-19 and the dire state revenue outlook make achieving an SAT of \$6,375 in 2020-21 unlikely.

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. In April 2020, the Department of Elementary and Secondary Education indicated that the initial estimated payment of \$412 per ADA would not be realized and that the payment would most likely be approximately \$386 due to the closure of casinos because of COVID-19. If no more Classroom Trust Fund monies are received in 2019-20 due to the closures, the amount per ADA will only be \$320. Due to this and the uncertainty regarding when casinos will fully reopen, it is anticipated that the 2020-21 payments per ADA will remain at \$386.

These revenue sources equate to approximately 24% of the District's operating revenue budget.

Sales Taxes

Columbia receives sales tax revenue from the State of Missouri, but this revenue is considered locally generated. A 1% sales tax is collected from all retail sales across Missouri, aggregated by the State, and then distributed back to each school district based on the pupil count of the school district. The District's WADA is estimated to increase approximately 291 due to increasing enrollment in 2019-20 (districts are required to use the previous year's WADA when calculating Proposition C revenue). In February 2020, the Department of Elementary and Secondary Education indicated that the amount per ADA was projected at \$1,065, but caution should be used when determining budget estimates. Due to this and the subsequent decline in sales tax revenues statewide due to the COVID-19 closures, we are projecting the 2020-21 payments per ADA at \$970. Based on these factors, the overall sales tax revenue is expected to increase



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

\$282,270 to \$18.0 million in 2020-21. This revenue source equates to nearly 8% of the operating revenue budget.

Expenditure Explanation



The following pages report expenditures by fund, by function (how the budget supports the activities of the District) and by object (how we actually spend the budgeted dollars). The District reports expenditure budgets by Total (all funds) and Operating Funds (Incidental and Teachers). Four funds are legally required by Missouri laws governing school districts: General (including Incidental, Child Nutrition, Student Activities, Adult Education, and Grants and Donations), Special Revenue (Teachers), Debt Service, and Capital Projects.

The General Fund expenditures are virtually a “catch all” for anything not supported by another fund. The Special Revenue (Teachers) Fund can only be used for expenditures related to certificated salaries and benefits for those staff members. The Debt Service Fund may only be used for payment of debt obligations resulting from general obligation bond issues, including principal, interest and other agent and cost of issuance payments. The Capital Projects Fund is used for expenditures related to acquisition or construction and major maintenance of all capital assets for the District.

The functions used in the District’s financial accounting system capture expenditures by the program they support. The functions include Instruction, Student Support, Instructional Support, Administration, Maintenance, Transportation, Community Relations, and Other Financing Sources (Debt Service and Transfers). Instructional programs are further broken down to report Elementary, Middle, and High school expenditures as well as Special, Gifted, English Language Learners, and Vocational educational areas. These detail areas are reported in the Summary by Program section of this document.

Expenditures by Object clarifies which classification of expenditures claim the District’s budget dollars. These classifications are broken down into the major areas of Salaries and Benefits, Service and Supply, Capital Outlay, and Debt Service expenditures.

Total Expenditures by Fund Comparison

	Projected Actual 2019-20	Budget 2020-21	% of Total Expenditure	% Change
General	\$ 79,166,372	\$ 106,328,408	27.13%	34.31%
Special Revenue (Teachers)	\$ 144,570,360	\$ 156,023,901	39.80%	7.92%
Debt Service	\$ 26,413,868	\$ 60,782,493	15.51%	130.12%
Capital Projects	\$ 34,951,183	\$ 51,197,157	13.06%	46.48%
Other	\$ 16,348,697	\$ 17,648,572	4.50%	7.95%
Total Funds	\$ 301,450,480	\$ 391,980,531	100.00%	30.03%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Total current projected expenditures for the 2019-20 budget is \$301,450,480 and are budgeted to increase approximately 30.03% or \$90.0 million to \$391,480,531. This increase is primarily due to increased expenditures in the Debt Service Fund. The District issued \$39.8 million in general obligation refunding bonds in November 2017 which remain in an escrow account and will be paid in March 2021.

Operating expenditures will also increase 17.0% or \$38.1 million. This increase is primarily due to increased compensation for employees and continued 100% funding of insurance benefits for full-time employees. In addition, the opening of John Warner Middle School will have a significant impact on the operating budget. Columbia Public Schools also had approximately \$10 million in unspent budgets during the 2019-20 school year due to the COVID-19 closure.

Expenditures by Function

Columbia Public Schools' expenditures are broken down by the overall area that the budget dollars support. The following illustrates that 66% of the operating budget is spent to support instructional expenditures. Out of the total budget, 46% of the budgeted expenditures support instruction. The difference is due to construction projects and debt service principal and interest payments.

Function	Total	Operating
Instructional & Support	\$ 171,794,022	\$ 171,794,022
Administration	\$ 30,081,317	\$ 30,081,317
Maintenance	\$ 25,478,866	\$ 25,478,866
Transportation	\$ 13,899,711	\$ 13,899,711
Community Services	\$ 6,576,340	\$ 6,576,340
Other Financing Uses	\$ 14,522,053	\$ 14,522,053
Debt Services	\$ 60,782,493	\$ -
Capital Projects	\$ 51,197,157	\$ -
Nutrition Services	\$ 10,234,282	\$ -
Student Activities	\$ 2,483,000	\$ -
Adult Education	\$ 265,000	\$ -
Grants and Donations	\$ 4,666,290	\$ -
Total All Functions	\$ 391,980,531	\$ 262,352,309

Expenditures by Object

Total expenditures by object show how the District actually spends the dollars budgeted. Salaries and Benefits account for nearly 56% of total expenditures. The increase in salaries and benefits for 2020-21 can be attributed to improved compensation schedules and continued 100% fully funded benefits for all full-time staff. In addition, 54.50 FTE were added to the operating budget for the opening of John Warner Middle School.

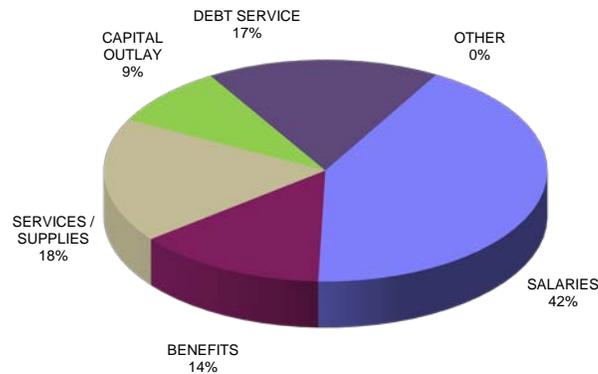


COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 126,697,823	\$ 129,237,676	\$ 134,136,979	\$ 142,568,171	\$ 137,928,750	\$ 151,266,904
Employee Benefits	\$ 42,455,653	\$ 44,214,357	\$ 45,897,250	\$ 47,675,169	\$ 48,012,319	\$ 49,817,334
Services/Supplies/Capital Outlay	\$ 91,011,377	\$ 86,170,197	\$ 77,077,302	\$ 113,719,756	\$ 86,917,320	\$ 115,591,747
Debt Service/Lease Purchase	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 24,487,338	\$ 26,413,868	\$ 60,782,492
Other Financing Uses	\$ 8,082,393	\$ 1,716,883	\$ 1,880,155	\$ 1,532,267	\$ 2,178,224	\$ 14,522,053
Total	\$ 318,580,977	\$ 284,410,958	\$ 283,867,003	\$ 329,982,701	\$ 301,450,481	\$ 391,980,530

EXPENDITURES BUDGET 2020-21



Total Operating Expenditures by Object

Total operating expenditures (General and Teachers Funds) by object show that 77% of the operating fund is budgeted for salaries and benefits.

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 121,843,655	\$ 124,460,557	\$ 129,592,944	\$ 137,845,227	\$ 133,516,188	\$ 146,456,647
Employee Benefits	\$ 40,515,791	\$ 42,291,365	\$ 43,983,490	\$ 45,781,010	\$ 45,967,649	\$ 47,602,430
Services/Supplies	\$ 43,508,242	\$ 41,211,330	\$ 41,922,989	\$ 48,556,538	\$ 42,075,613	\$ 53,771,179
Other Financing Uses	\$ 8,082,393	\$ 1,716,883	\$ 1,880,155	\$ 1,532,267	\$ 2,178,224	\$ 14,522,053
Total	\$ 213,950,081	\$ 209,680,135	\$ 217,379,578	\$ 233,715,042	\$ 223,737,674	\$ 262,352,309

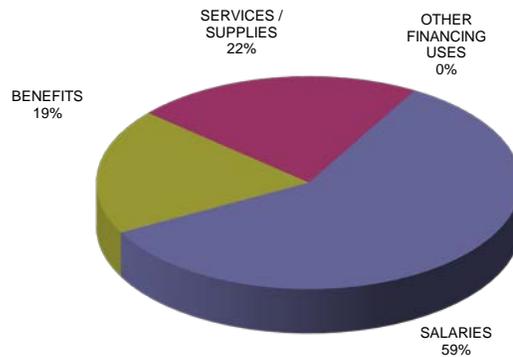


COLUMBIA PUBLIC SCHOOLS

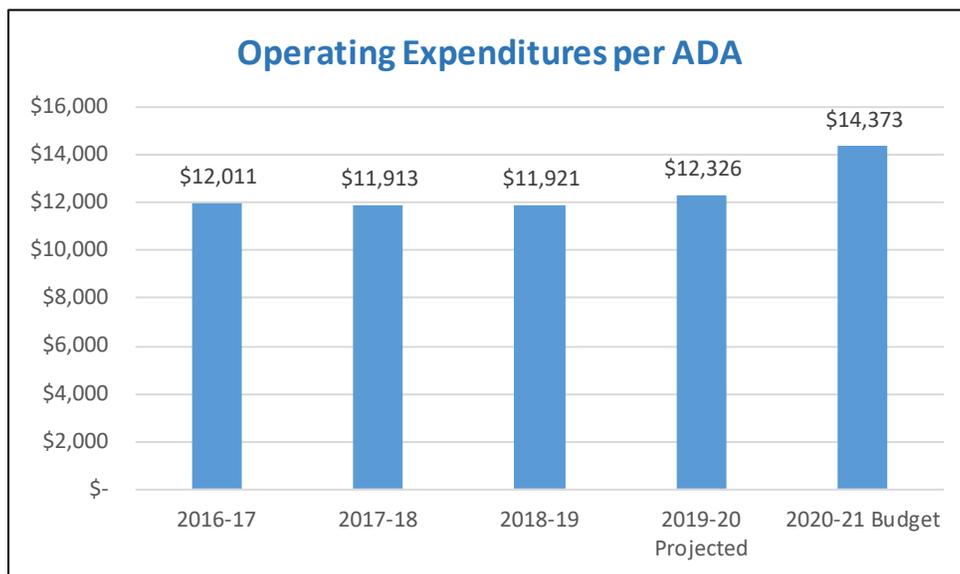
2020-21 BUDGET

Total Operating Expenditures per ADA

OPERATING EXPENDITURES BUDGET 2020-21



	2016-17	2017-18	2018-19	2019-20 Projected	2020-21 Budget
Average Daily Attendance	16,828.40	17,114.85	17,325.00	17,493.00	16,785.00
Current Operating Expenditures	\$ 202,132,968	\$ 203,882,757	\$ 223,949,102	\$ 215,615,152	\$ 241,256,571
Current Expenditures per ADA	\$ 12,011	\$ 11,913	\$ 11,921	\$ 12,326	\$ 14,373





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Average Daily Attendance is expected to decrease by 708 between 2019-20 and 2020-21 due to the fact that Columbia Public Schools will not offer a traditional summer school during the summer of 2020 due to the COVID-19 restrictions.

Debt Service

The Debt Service Fund balance is projected to be at \$89.1 million as of June 30, 2021, compared to \$122.7 as of June 30, 2020. Current state law limits the bonded indebtedness to a maximum of 15% of assessed valuation or \$396.7 million (2020-21 estimated assessed value is \$2,644,866,211). At June 30, 2020, the District currently has an outstanding bonded debt level of \$299.2 million, within the legal limits for school districts. The 2020-21 budget for Debt Service includes \$45,695,000 in principal payments, of which \$39,800,000 will be paid from refunded bonds held in escrow, and \$15,071,992 in interest payments, of which \$3,970,026 is from refunded bonds held in escrow.

On March 27, 2019, the District issued \$30,000,000 of general obligation bonds. The proceeds from the bonds are to be used for the purpose of acquiring and developing sites for school buildings and acquiring, constructing, improving, extending, repairing, remodeling, renovating, furnishing, and equipping new and existing facilities. The largest portion of this debt is being used for the construction of the new John Warner Middle School that will open in the fall of 2020.



John Warner Middle School

The \$30,000,000 bond issue was the full amount of the bond authorization approved by the voters in April 2018.

On June 2, 2020, the voters approved a \$20,000,000 bond authorization. The District plans to issue the \$20 million in general obligation bonds in the coming months.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

The bonds are due, in total, by year as follows:

<u>Year Ending June 30,</u>	<u>Bond Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2021	\$ 5,895,000	\$ 11,101,965	\$ 16,996,965
2022	22,702,000	10,269,681	32,971,681
2023	13,955,000	9,591,601	23,546,601
2024	14,810,000	8,961,414	23,771,414
2025	15,310,000	8,318,714	23,628,714
2026-2030	89,000,000	32,024,762	121,024,762
2031-2035	107,400,000	15,993,079	123,393,079
2036-2039	30,160,000	1,891,094	32,051,094
	<u>\$ 299,232,000</u>	<u>\$ 98,152,310</u>	<u>\$ 397,384,310</u>

All District bonds are general obligation bonds with maturities from 2019 to 2039 and average net interest rates at issue from 1.00% to 5.19%. General obligation bonds outstanding at June 30, 2020 as are follows:

General Obligation Bond History

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding June 30, 2020</u>
Public Improvements	2009	\$ 9,187,000	1.00%	2022	\$ 9,187,000
Public Improvements	2010	6,465,000	5.19%	2030	6,465,000
Public Improvements/Refunding	2012	59,710,000	1.75-4.50%	2032	14,180,000
Public Improvements/Refunding	2013	9,290,000	2.00-3.50%	2033	7,020,000
Public Improvements	2014	50,000,000	3.00-5.00%	2034	9,970,000
Public Improvements	2015	71,485,000	2.00-4.00%	2035	57,115,000
Public Improvements/Refunding	2016	36,575,000	2.00-5.00%	2036	29,930,000
Public Improvements/Refunding	2017	10,000,000	2.00-5.00%	2037	10,000,000
Refunding	2017	37,955,000	2.10-5.00%	2030	37,955,000
Public Improvements	2018	35,000,000	3.00-5.00%	2038	33,000,000
Public Improvements	2019	35,000,000	3.00-5.00%	2039	30,000,000
Public Improvements/Refunding	2020	54,410,000	1.65-3.00%	2034	<u>54,410,000</u>
					\$ <u>299,232,000</u>



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Certificates of Participation

The District entered into a financing arrangement on October 1, 2011, which was characterized as a lease-purchase agreement, with the Financing Authority whereby the District secured financing of various educational facilities in the total amount of \$9,015,000. The financing was accomplished through the issuance of Certificates of Participation, Series 2011A and 2011B, to be repaid from the proceeds of lease payments paid by the District. The purpose of these agreements was to eliminate long standing operating rents paid for administrative office and early childhood special education learning spaces. The rents paid at the time were the revenue stream that would be utilized to make the lease purchase payment, eventually eliminating the reliance upon the operating budget to fund this expense.

The initial term of the lease is 25 years commencing on October 1, 2011. The properties covered by the lease are, together with the improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to surrender the sites included under the ground lease agreement for the benefit of the securers of the certificates.

The District properties covered by this arrangement include the District's New Administration Building Project now named the Neil C. Aslin Administration Building and the Early Childhood Special Education Building Project now named the Early Childhood Discovery Center.

The lease payments are payable by the District annually on October 1 at interest rates ranging from 0.95 to 4.5%. The following is a schedule by years of future minimum lease payments under the lease agreement together with the present value of minimum lease payments as of June 30:

Year Ending June 30,	Principal Payment	Interest Payment	Total
2021	\$ 245,000	\$ 273,605	\$ 518,605
2022	255,000	266,100	521,100
2023	270,000	257,625	527,625
2024	280,000	248,062	528,062
2025	295,000	237,491	532,491
2026-2030	1,735,000	992,677	2,727,677
2031-2035	2,280,000	553,899	2,833,899
2036-2037	1,110,000	54,450	1,164,450
	<u>\$ 6,350,000</u>	<u>\$ 2,883,909</u>	<u>\$ 9,353,909</u>

The District entered into a lease purchase agreement on May 3, 2017 for the acquisition, delivery and installment of technology equipment in the amount of \$3,047,000. The equipment consists of 5,500 Dell Latitude 3189 11" 2-in-1 laptop computers for the purpose of implementing 1:1 student devices at the three comprehensive high schools during the 2017-18 school year.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Rental payments are due in total by year as follows:

<u>Year Ending June 30,</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2021	\$ <u>772,872</u>	\$ <u>15,071</u>	\$ <u>787,943</u>

The payment in 2020-21 will be the final payment of the four-year lease purchase agreement.

Total Ending Fund Balance Comparison

	Projected Actual 2019-20	Budget 2020-21	% of Total Budget	% Change
General	\$ 86,949,827	\$ 72,465,250	43.61%	-16.66%
Special Revenue (Teachers)	\$ 2,880,900	\$ -	0.00%	-100.00%
Debt Service	\$ 122,667,589	\$ 89,105,799	53.63%	-27.36%
Capital Projects	\$ 25,946,016	\$ 631,086	0.38%	-97.57%
Other	\$ 3,841,878	\$ 3,960,761	2.38%	3.09%
Total Funds	\$ 242,286,210	\$ 166,162,896	100.00%	-31.42%

The fund structure includes the Operating Funds (General and Teachers), Debt Service, Capital Projects, and Other (including Nutrition Services, Student Activities, Adult Education, and Grants and Donations). The total fund balances are budgeted to decrease approximately \$76.1 million in 2020-21. There are planned decreases in multiple funds for 2020-21. The fund balance decrease in the Capital Projects Fund is due to a planned spend down of bonds issued in previous years. The decrease is an expected decrease in the balance of this fund as the timing of completion of capital projects often varies from the timing of issuance of general obligation bonds to finance the capital projects. There is also a decrease in the fund balance of the Debt Service Fund. The District issued \$39.8 million in general obligation refunding bonds in November 2017 which remain in an escrow account and will be paid in March 2021. In addition, there is a decrease in the Operating Funds fund balance for 2020-21. The decrease is a planned decrease in fund balance to cover the anticipated increase in operating expenditures due to the opening of the John Warner Middle School in the fall of 2020. The addition of FTE and materials for the opening of the new building will have a significant impact on the Operating Funds.

The Operating Fund balance required by the District's Board of Education is 18-20% of the budgeted fund expenditures for the Operating Funds. The projected Operating Fund balance for the year ended June 30, 2020 meets this requirement at \$72.5 million or 18.00% of budgeted fund expenditures.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

The District receives nearly 53% of its operating revenue from local tax sources based on assessed valuation of property and our approved tax levy. The ad valorem portion of these taxes are payable December 31 each year. Consequently, the District receives the majority of its revenue dollars in December and January and must support the cash flow requirements with fund balances or by borrowing. This is the basis for the requirement of Operating Fund balances equal to 18-20% of budgeted expenditures.

Budget Forecasting and Planning

The administration and Board of Education use a five-year model to project and manage the critical long-term health of the combined General and Teachers Fund balances. The model considers current and future projected revenues by primary source as well as current and projected expenditures. The model is a continuously evolving document as new assumptions are made, and actual revenue and expenditures are determined.

Within the current model for the fiscal years of 2020-21 through 2024-25, the priorities of the District are considered. Those include continued improvement of salaries and maintenance of benefit plans for employees, as well as the opening a new middle school. New curriculum implementations and continued 1:1 implementation of laptops at the high schools are also considered in the model. Growth in number of teachers and specialization of teachers for a total student population increase and increases within specific areas are anticipated and provided for in the model. In addition, intentional support has been dedicated to provide additional resources and to reinforce emerging systems at Title I elementary schools and Title I eligible middle schools and high schools.

The Board of Education has established a minimum Operating Fund balance of 18% in order to effectively operate the District. The 2020-21 operating budget and the priorities and assumptions made in the five-year model meet that requirement.



The following pages allow the reader of this document to gain an understanding of the projected beginning and ending fund balances of each fund in the District's budget. Additionally, in the document title Summary Budget – All Programs, revenues by primary source and expenditures by primary object show clearly from where our resources are received and how they are used. While good long-range planning is important in each fund, the Board of Education reviews the five-year future projections of the Operating Funds throughout each fiscal year with particular reflection on it during the budget process. The five-year forecast in the coming pages reflects the best projections and estimates currently available and assures all commitments of the District currently made can be realized maintaining the minimum level of fund balance.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS 2020-21 BUDGET

SUMMARY BUDGET - ALL PROGRAMS											
	GENERAL OPERATING	TEACHERS	TOTAL DISTRICT OPERATING FUNDS	DEBT SERVICE	CAPITAL PROJECTS	NUTRITION SERVICES	STUDENT ACTIVITIES	ADULT EDUCATION	GRANTS AND DONATIONS	TOTAL SPECIAL FUNDED PROGRAMS	BUDGET 2020-21 TOTAL
Projected Beginning Fund											
Balance as of 07/01/2020	\$ 86,949,827	\$ 2,880,900	\$ 89,830,727	\$ 122,667,589	\$ 25,946,016	\$ -	\$ 1,739,850	\$ (247,420)	\$ 2,349,448	\$ 152,455,483	\$ 242,286,210
REVENUES:											
LOCAL	\$ 64,472,189	\$ 85,022,312	\$ 149,494,501	\$ 26,660,566	\$ 4,174,007	\$ 2,977,081	\$ 2,483,000	\$ 265,000	\$ 3,668,982	\$ 40,228,636	\$ 189,723,137
INTERMEDIATE	1,179,526	768,437	1,947,963	402,802	18,973	-	-	-	-	421,775	2,369,738
STATE	20,205,138	48,682,414	68,887,552	-	82,698	63,611	-	-	480,300	626,609	69,514,161
FEDERAL	5,962,478	6,434,334	12,396,812	157,335	-	5,893,590	-	-	635,891	6,686,816	19,083,628
OTHER	24,500	120,000	144,500	-	-	500,000	-	-	-	500,000	644,500
BONDS SOLD	-	-	-	-	20,000,000	-	-	-	-	20,000,000	20,000,000
TOTAL REVENUES	\$ 91,843,831	\$ 141,027,497	\$ 232,871,328	\$ 27,220,703	\$ 24,275,678	\$ 9,434,282	\$ 2,483,000	\$ 265,000	\$ 4,785,173	\$ 68,463,836	\$ 301,335,164
EXPENDITURES:											
SALARIES	\$ 28,694,268	\$ 117,762,379	\$ 146,456,647	\$ -	\$ -	\$ 3,705,714	\$ 80,000	\$ 113,250	\$ 911,293	\$ 4,810,257	\$ 151,266,904
BENEFITS	9,790,908	37,811,522	47,602,430	-	-	1,886,716	42,500	30,296	255,392	2,214,904	49,817,334
SERVICES / SUPPLIES	53,321,179	450,000	53,771,179	-	-	4,641,852	2,360,500	121,454	3,499,605	10,623,411	64,394,590
CAPITAL OUTLAY	-	-	-	-	51,197,157	-	-	-	-	51,197,157	51,197,157
DEBT SERVICE	-	-	-	60,782,493	-	-	-	-	-	60,782,493	60,782,493
TOTAL EXPENDITURES	\$ 91,806,355	\$ 156,023,901	\$ 247,830,256	\$ 60,782,493	\$ 51,197,157	\$ 10,234,282	\$ 2,483,000	\$ 265,000	\$ 4,666,290	\$ 129,628,222	\$ 377,458,478
EXCESS/(DEFICIT)											
REVENUES OVER											
EXPENDITURES.....	\$ 37,476	\$ (14,996,404)	\$ (14,958,928)	\$ (33,561,790)	\$ (26,921,479)	\$ (800,000)	\$ -	\$ -	\$ 118,883	\$ (61,164,386)	\$ (76,123,314)
INTERFUND TRANSFERS	\$ (14,522,053)	\$ 12,115,504	\$ (2,406,549)	\$ -	\$ 1,606,549	\$ 800,000	\$ -	\$ -	\$ -	\$ 2,406,549	\$ -
Projected Ending Fund											
Balance as of 06/30/2021	\$ 72,465,250	\$ -	\$ 72,465,250	\$ 89,105,799	\$ 631,086	\$ -	\$ 1,739,850	\$ (247,420)	\$ 2,468,331	\$ 93,697,646	\$ 166,162,896

Note: The 06/30/21 *Projected* combined balance of the Operating and Teachers Funds, \$72,465,250 represents 28.96% of the budgeted expenditures and transfers for 2020-21, as compared to 40.15% projected for 06/30/20.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

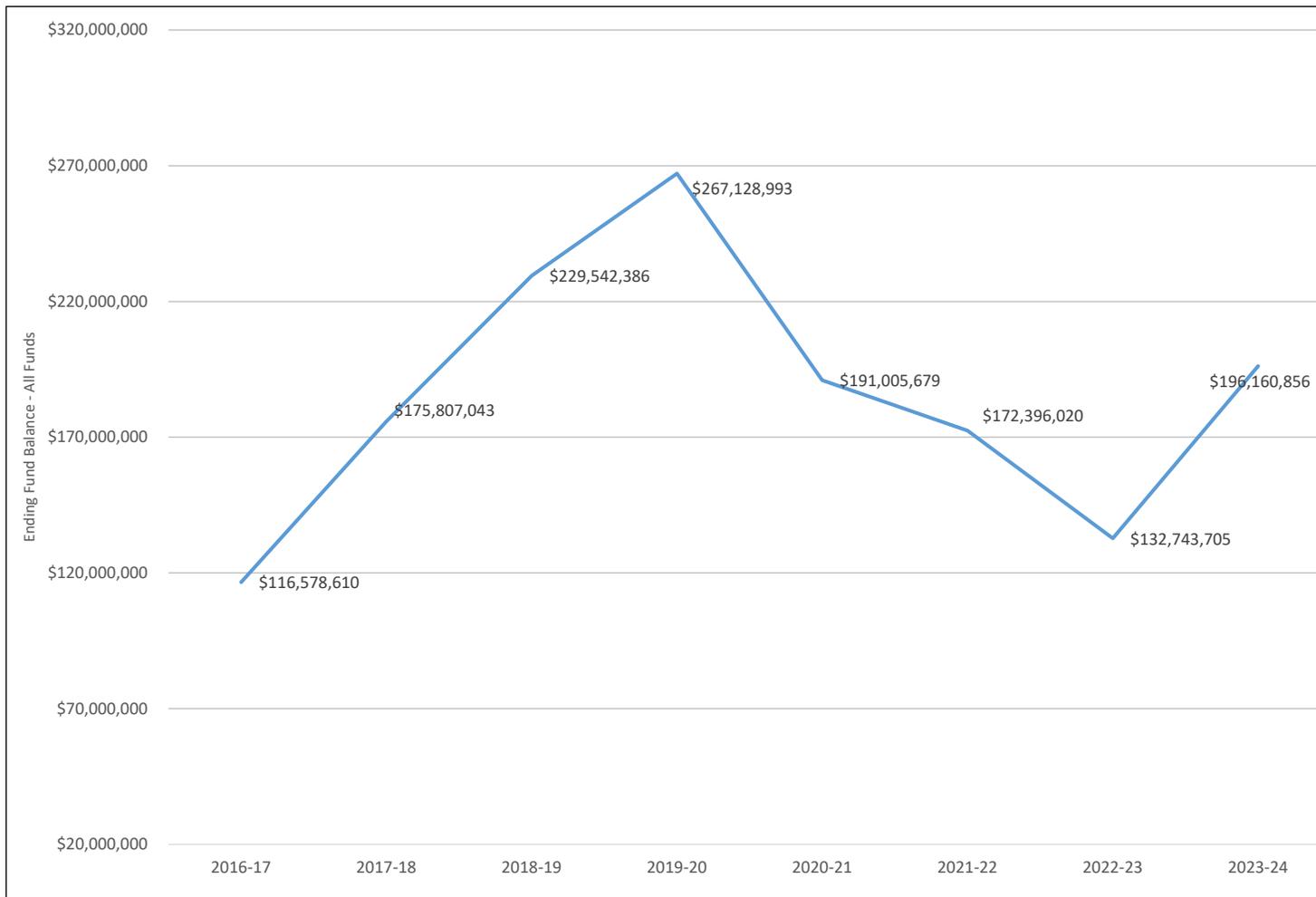
SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Fund Balance - All Funds	\$ 157,293,239	\$ 116,578,610	\$ 175,807,043	\$ 229,542,386	\$ 267,128,993	\$ 191,005,679	\$ 191,005,679	\$ 172,396,020
Revenues								
Local revenue	\$ 170,333,290	\$ 177,490,094	\$ 184,302,881	\$ 187,822,770	\$ 189,723,137	\$ 188,152,637	\$ 195,889,293	\$ 200,920,991
Intermediate revenue	\$ 2,191,313	\$ 2,141,964	\$ 1,983,085	\$ 2,369,738	\$ 2,369,739	\$ 2,369,739	\$ 2,369,739	\$ 2,369,739
State revenue	\$ 66,744,342	\$ 67,708,569	\$ 74,950,461	\$ 73,750,854	\$ 69,514,160	\$ 76,338,508	\$ 76,946,008	\$ 77,553,508
Federal revenue	\$ 16,637,174	\$ 15,051,596	\$ 18,031,148	\$ 17,869,244	\$ 19,083,628	\$ 17,303,874	\$ 17,589,960	\$ 17,739,511
Other revenues	\$ 3,689,757	\$ 690,229	\$ 425,866	\$ 540,434	\$ 644,500	\$ 694,500	\$ 694,500	\$ 694,500
Sale of Bonds	\$ 10,000,000	\$ 72,955,000	\$ 54,410,000	\$ 54,410,000	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 30,000,000
Other Financing Sources	\$ 8,270,472	\$ 7,598,739	\$ 3,505,058	\$ 2,274,047	\$ 2,406,549	\$ 2,206,549	\$ 1,183,605	\$ 1,208,605
Total Revenue	\$ 277,866,348	\$ 343,636,191	\$ 337,608,499	\$ 339,037,087	\$ 303,741,713	\$ 307,065,807	\$ 294,673,105	\$ 330,486,854
change in revenue from prior year	\$ 2,059,104 0.75%	\$ 65,769,843 23.67%	\$ (6,027,692) -1.75%	\$ (4,599,104) -1.34%	\$ (35,295,374) -10.41%	\$ 3,324,094 1.09%	\$ (9,068,608) -2.99%	\$ 23,421,047 7.63%
Expenditures								
Salaries	\$ 126,678,376	\$ 129,177,805	\$ 134,055,808	\$ 137,928,749	\$ 151,266,904	\$ 154,067,297	\$ 157,022,232	\$ 160,065,760
Benefits	\$ 42,452,611	\$ 44,183,781	\$ 45,867,317	\$ 48,012,319	\$ 49,817,334	\$ 50,309,456	\$ 50,851,927	\$ 51,421,361
Total Salaries & Benefits	\$ 169,130,987	\$ 173,361,586	\$ 179,923,125	\$ 185,941,068	\$ 201,084,238	\$ 204,376,753	\$ 207,874,159	\$ 211,487,121
Total Service/Supply	\$ 54,279,089	\$ 52,562,761	\$ 40,704,825	\$ 51,966,137	\$ 64,394,590	\$ 60,084,328	\$ 60,799,859	\$ 61,399,859
Capital Outlay	\$ 36,754,777	\$ 33,697,883	\$ 34,951,183	\$ 34,951,183	\$ 51,197,157	\$ 8,018,605	\$ 20,518,605	\$ 8,021,100
Debt Service	\$ 50,333,731	\$ 23,071,845	\$ 26,413,868	\$ 26,413,868	\$ 60,782,493	\$ 51,877,175	\$ 62,398,851	\$ 24,444,083
Total Expenditures	\$ 310,498,584	\$ 282,694,075	\$ 281,993,001	\$ 299,272,256	\$ 377,458,478	\$ 324,356,861	\$ 351,591,474	\$ 305,352,163
Transfers (to) from other funds	\$ (8,082,393)	\$ (1,713,683)	\$ (1,880,155)	\$ (2,178,224)	\$ (2,406,549)	\$ (1,318,605)	\$ (1,343,605)	\$ (1,369,855)
Total Expenditures + Transfers	\$ 318,580,977	\$ 284,407,758	\$ 283,873,156	\$ 301,450,480	\$ 379,865,027	\$ 325,675,466	\$ 352,935,079	\$ 306,722,018
Increase (decrease) in fund balance	\$ (40,714,629)	\$ 59,228,433	\$ 53,735,343	\$ 37,586,607	\$ (76,123,314)	\$ (18,609,659)	\$ (58,261,974)	\$ 23,764,836
Ending Fund Balance - All Funds	\$ 116,578,610	\$ 175,807,043	\$ 229,542,386	\$ 267,128,993	\$ 191,005,679	\$ 172,396,020	\$ 132,743,705	\$ 196,160,856



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

SUMMARY OF ALL FUNDS





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





A Message from the Superintendent

The 2020-21 budget represents the financial plan of the Columbia Public School District for the coming fiscal year. Its primary purpose is to provide timely, transparent, and useful information concerning the past, present, and projected financial status of the district to facilitate financial discussions that support the vision, mission, values, and goals of the Board of Education.

Over the last six years, we have worked to establish a clear focus for the school district. The district's three focus areas represent our commitment to our community:



Dr. Peter Stiepleman



All students will graduate college-, career-, and life-ready

- Ninety percent of students will attend school at least ninety percent of the time
- Out-of-school suspension numbers will decrease for all student groups
- Students will achieve academic progress
- Students will have access to multiple pathways for post secondary success

Every teacher becomes the best

- Our professional development plan will give teachers the skills they need
- Our District evaluation plan will help teachers and administrators be better

Our operations make our mission possible

- We will be fiscally responsible with taxpayer money
- Our support staff makes it possible for us to achieve AEO for our kids

The words **A**chievement, **E**nrichment, and **O**ppportunity (**AEO**) are at the core of everything we do. The words speak to our firm belief that public schools represent access for all students: access to a great curriculum, access to highly skilled teachers, and access to enrichment opportunities. This budget, and the decision making and planning behind it, is structured to support these goals so that we may attain the vision, mission, and purpose of the school district.





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

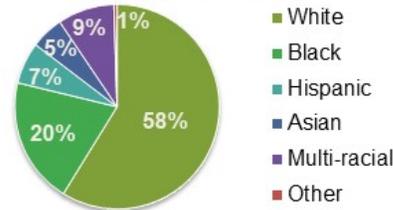
CPS By the Numbers



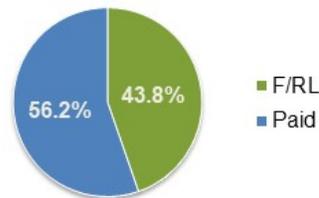
Student Membership

Sep 2019	Jan 2020	Average
18,335	18,214	18,275

Student Ethnicity



Student F/RL



FTE

Teachers	1,514.81
Other professional school staff	153.31
Building administrators	72.00
Support staff	822.36
Central office staff	183.51

72% of teachers have a master's degree

Instructional Programs

Program	% Students Served
A+ (grades 9-12)	31.66%
AVID (grades 7-12)	7.52%
EL	6.83%
Gifted	8.94%
Special Services	10.16%
Title I	17.16%

Buildings

37	School buildings
3	Support facilities
3,364,223	Square feet of building space
301	Square miles covered



COLUMBIA PUBLIC SCHOOLS 2020-21 BUDGET

Vision

To be the **best school district** in our state

Mission

To provide an **excellent education** for our students by adhering to organizational goals

Purpose

To be a **valuable asset** for our community by preparing our children so that they will be competitive in an ever-changing, unpredictable world



Values

- Trust
- Integrity
- Transparency
- Collaboration
- Empathy
- Grace





Student Achievement

At Columbia Public Schools, we believe that schools exist to allow access:

- Access to a great curriculum;
- Access to skilled teachers and a nurturing environment;
- Access to experiences beyond the core curriculum;
- Access to interest-based activities before and after school; and
- Access to school—we must be a system that eliminates barriers for children.

This issue of access has been framed into three letters - **AEO**:

Achievement, **E**nrichment, and **O**pportunity. They represent the **WHY** for everything we do.



Missouri Assessment Program (MAP)*

% of students proficient

	Communication Arts		Math		
	<u>2017-18</u>	<u>2018-19</u>	<u>2017-18</u>	<u>2018-19</u>	
	49.2%	47.7%		43.9%	43.2%
	49.2%	48.7%		42.0%	41.9%

*The two years cannot be compared due to the State administering different exams.

	<u>2017-18</u>	<u>2018-19</u>
ACT		
AVERAGE SCORE FOR COLUMBIA	21.7	21.4
AVERAGE SCORE FOR MISSOURI	19.9	20.6
AVERAGE SCORE NATIONWIDE	20.8	20.7

Advanced Placement (AP) Courses

Scores of 3 or higher

	<u>2017-18</u>	<u>2018-19</u>
	75.8%	70.7%
	63.1%	63.4%
	59.0%	62.3%

DIFFERENT ADVANCED PLACEMENT (AP) EXAMS IN CPS IN 2018-19
48

OF AP EXAMS TAKEN IN 2018-19 (1,857 in 2017-18)
2,184

OF STUDENTS WHO TOOK AP EXAMS IN 2018-19
1,035





Highly Qualified Staff

Teacher and Staff Awards

- Milken Educator Award
- Physics Teacher Education Coalition Teacher of the Year Award

District Awards



Certificate of Excellence in Financial Reporting
by Association of School Business Officials



Certificate of Achievement for Excellence in
Financial Reporting by Government Finance
Officials Association



Meritorious Budget Award by Association of
School Business Officials International

Professional Development Work of Teachers

- | | | |
|---|--|---|
| <ul style="list-style-type: none"> • AVID • Everyday Math • Benchmark Plus • Project Lead The Way • Safe Crisis Management | <ul style="list-style-type: none"> • AIMSweb+ • Advanced Placement • Standards Referenced Grading • Digital Citizenship • Multi-Tiered Systems of Support | <ul style="list-style-type: none"> • Equity • Restorative Practices • iReady • Math Leadership Teams • Virginia Model of Threat Assessment |
|---|--|---|



Teachers spend an estimated 65,000 hours in professional development and training annually

938 teachers hold a master's degree—that is 72% of the total teaching staff

20 teachers hold a doctorate degree



14 teachers hold National Board Professional Teaching Certification

46 employees hold a Certificate of Clinical Competence in Audiology or Speech Language Pathology

8 employees hold National Certification in School Psychology



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Columbia Board of Education



Helen Wade, Board of Education President, was elected to the Columbia Board of Education in 2011. She is a partner at the legal firm Harper, Evans, Wade & Netemeyer. She holds a Juris Doctorate from the University of Missouri School of Law.



Susan Blackburn, Board of Education Vice President, was elected to the Columbia Board of Education in 2018. She holds a B.H.S. degree and M.H.S. degree In Communicative Disorders. Her husband and three sons are graduates of Columbia Public Schools.



Christopher Horn, Board of Education Member, was elected to the Columbia Board of Education in 2020. He has a B.S. degree in Mathematics from the University of Missouri. He is married and has three children.



Teresa Maledy, Board of Education Member, was elected to the Columbia Board of Education in 2018. She holds an A.A. degree from Stephens College and a B.A. in Business Administration from Webster University. She is retired from Commerce Bank , Central and Eastern Missouri Region. She has three children who are students in Columbia Public Schools.



David Seamon, Board of Education member, was elected to the Columbia Board of Education in 2020. He holds a B.A. degree from Columbia College. He is married and has three children.



Dr. Della Streaty-Wilhoit, Board of Education Member, was elected to the Columbia Board of Education in 2019. She holds a B.A. degree from Anderson University, M.B.A. degree from Cardinal Stritch University, and a Ph.D. from the University of Missouri. She is retired from USDI, USDA, National Park Service, Forest Service. She is married and has two children.



Blake Willoughby, Board of Education Member, was elected to the Columbia Board of Education in 2019. He holds B.A. degrees in political science and theatre from Auburn University, and an M.A. degree in theatre and performance studies from the University of Missouri.



2020-21 Organization

Columbia Board of Education

- **Helen Wade**, President
- **Susan Blackburn**, Vice President
- **Christopher Horn**, Member
- **Teresa Maledy**, Member
- **David Seamon**, Member
- **Della Streaty-Wilhoit**, Member
- **Blake Willoughby**, Member
- **Heather McArthur**, Treasurer
- **Tracy Davenport**, Secretary

Superintendent and Cabinet

- **Peter Stiepleman**, Superintendent
- **Jill Brown**, Assistant Superintendent for Elementary Education
- **Randall Gooch**, Chief Operations Officer
- **Carla London**, Chief Equity Officer
- **Heather McArthur**, Chief Financial Officer
- **Jennifer Rukstad**, Assistant Superintendent for Secondary Education
- **Nickie Smith**, Chief Human Resources Officer

Directors

- **Shelli Adams**, Director, School Improvement
- **Michelle Baumstark**, Director, Community Relations
- **James Cherrington**, Director, Business Services
- **Susan Deakins**, Executive Director, K-12
- **David Egan**, Director, Athletics
- **Shelly Fair**, Director, English Language Learners
- **Laina Fullum**, Director, Nutrition Services
- **Michelle Holz**, Director, Certified Personnel
- **Michael Jones**, Director, Custodial Services
- **Nicole Langston**, Director, Preschool
- **James Melton**, Director, Fine Arts
- **Arla Monroe**, Director, Technology Services
- **Alyse Monsees**, Director, Special Services
- **Charles Oestreich**, Director, Facilities and Construction Services
- **Brandon Russell**, Director, Columbia Area Career Center
- **Kristi Shinn**, Director, Curriculum and Instruction
- **Blake Tekotte**, Director, Transportation
- **Dave Wilson**, Director, Assessment, Intervention and Data

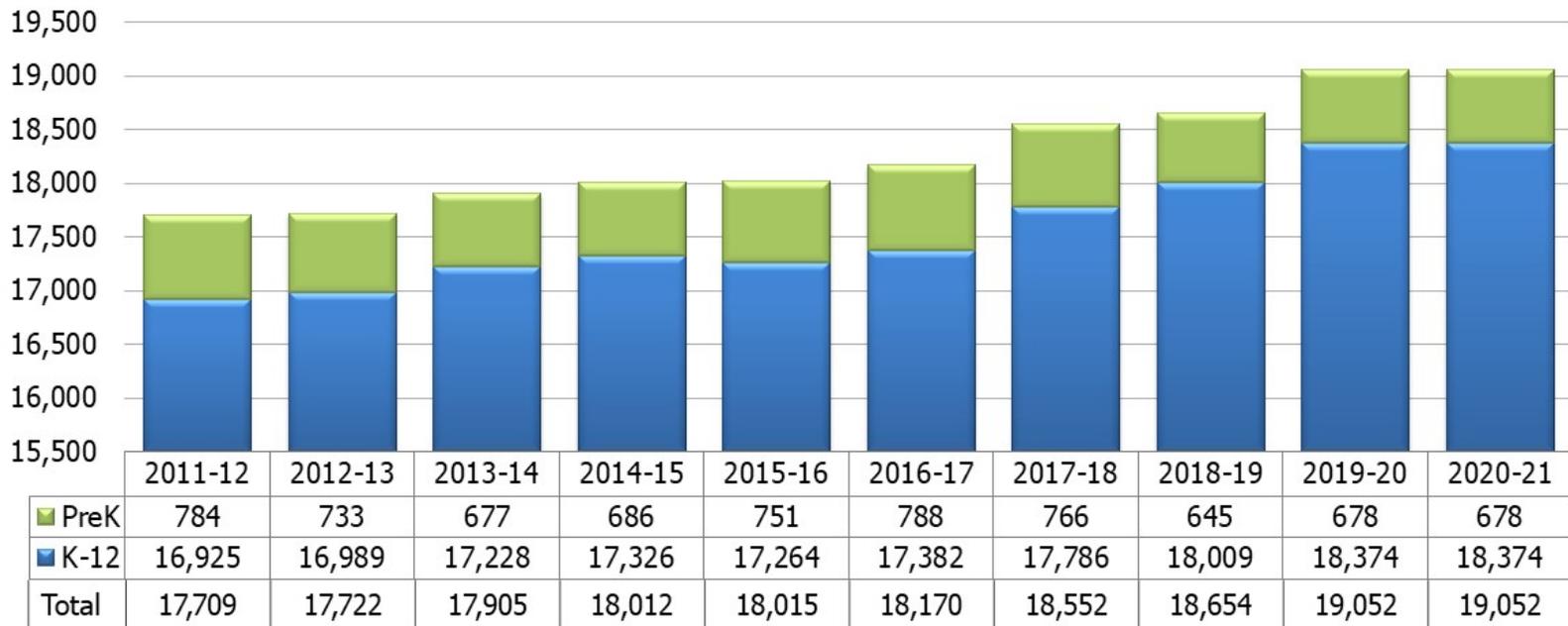
Coordinators

- **Joy Bess**, Coordinator, Secondary Language Arts/Social Studies
- **David Bones**, Coordinator, Online Learning
- **Shequinna Collier**, Coordinator, 504 Programs
- **Bonnie Conley**, Coordinator, Summer School
- **Shanna Dale**, Coordinator, AVID Program
- **John Elliston**, Coordinator, Intervention and Assessment
- **Dr. Kim Goforth**, Coordinator, Health/PE
- **Betsy Jones**, Coordinator, Secondary School Counseling
- **Julie Nichols**, Coordinator, Instructional Technology
- **Lisa Nieder**, Coordinator, Mathematics
- **Lori Osborne**, Coordinator, Health Services
- **Kristen Palmer**, Coordinator, Elementary Gifted Services
- **Susan Perkins**, Coordinator, Elementary School Counseling
- **Jana Schmidt**, Coordinator, Elementary Language Arts
- **Jenifer Smith**, Coordinator, K-5 Mathematics
- **Kristine Smith**, Coordinator, Parents As Teachers
- **Michael Szydowski**, Coordinator, Science
- **Kerry Townsend**, Coordinator, Media Specialists
- **John White**, Coordinator, Safety and Security
- **Annelle Whitt**, Coordinator, MAC Scholars
- **Beth Winton**, Coordinator, Secondary Gifted Services
- **Suzanne Yonke**, Coordinator, World Languages



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Student Enrollment



Increase of 1,343 students (7.58%) enrolled in 10 years

Projected



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Per-Pupil Cost and Tax Levy for Comparison Districts, 2018-19



District	ADA	Per Pupil Expenditures	Tax Levy	Assessed Valuation per ADA	Assessed Valuation
Francis Howell	15,810	\$11,227	\$4.6480	\$164	\$2,594,455,646
Hazelwood	15,520	\$10,488	\$6.2688	\$110	\$1,712,263,770
Columbia	17,325	\$11,921	\$6.0988	\$142	\$2,464,948,208
Park Hill	11,158	\$11,942	\$5.3955	\$157	\$1,748,646,163
Fort Zumwalt	16,856	\$11,732	\$4.8506	\$145	\$2,440,001,323
North Kansas City	19,493	\$11,207	\$6.2023	\$115	\$2,239,005,680
Independence	13,440	\$10,254	\$5.4977	\$74	\$1,000,610,832
Blue Springs	13,885	\$10,321	\$5.5500	\$104	\$1,449,206,738
Wentzville	15,898	\$10,368	\$4.7586	\$126	\$2,000,031,371
Jefferson City	8,270	\$10,122	\$4.6928	\$157	\$1,302,021,710
Springfield	24,127	\$9,806	\$4.1361	\$151	\$3,652,603,254
Average of all schools above	15,617	\$10,853	\$5.2817	\$131	
St. Louis Public	19,008	\$16,288	\$4.9949	\$221	\$4,199,385,091
Kansas City	13,358	\$15,337	\$4.9599	\$238	\$3,177,637,367



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Average Class Size and Teacher Student Ratio for Comparison Districts, 2018-19



District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	14	16	219
Hazelwood	15	17	231
Columbia	13	16	236
Park Hill	14	18	229
Fort Zumwalt	13	17	241
North Kansas City	14	18	224
Independence	15	18	219
Blue Springs	16	20	252
Wentzville	15	19	257
Jefferson City	13	16	205
Springfield	14	19	253
Average of all schools above	14.18	17.64	233.27



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

2020-21 Budget Preparation Timeline



2019

2020

Nov

Dec

Jan

Feb

Mar

Apr

May

Jun

The Board of Education began review of funding and revenue projections for 2019-20 and beyond using the 5-year rolling model

The Board discussed and approved the 2020-21 budget parameters; the Board began review of projections for the 2019-20 operating budgets

The Board reviewed projected operating revenues for 2019-20 and discussed operating budget revenue assumptions for 2020-21; the Board reviewed fixed costs which include those costs that must continue each year and known one-time needs for the 2020-21 budget.

COVID-19 closure began and the outlook for projected revenues and expenditures changed for 2019-20 and beyond

The Board approved salary schedules for all employees and authorized issuance of teacher contracts with advancement for all employees in 2020-21

The Board approved capital projects for 2020-21 and discussed long range facilities planning needs

The Board reviewed the implication of all year-to-date revenue and expenses including recurring additions for the 2020-21 budget and recommendations on the 5-year model; and reviewed a preliminary budget summary

The Board holds a public hearing; the Board receives the final document using the information approved and presented year-to-date



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



SALARY INCREASE

ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

The Board of Education authorized \$6.85 million in increases for current employee compensation in the 2020-21 operating budget. With a net increase in the total expenditures and transfers of \$26.47 million, the goal to recruit and retain quality personnel remains a focus of this Board of Education. In total, salaries and benefits equal 80 percent of the total operating budget with these increases.

In addition to the information shared below, teachers and certain other employees have access to improve their salaries based on continued education. This budgetary allocation of nearly \$350,000 encourages high quality continued improvement for educators.

Teacher Schedule – 1,507.71 FTE

- Allow steps for experience totaling \$1,608,108 (1.93% avg.) and movement for educational credit
- Increase base pay by \$1,000 (1.74%) increasing it from \$37,500 to \$38,500
- Number of days paid remains at 187

Average increase is \$2,058 or 3.67% (not including educational credit)

Projected average annual salary in 2020-21 is \$56,037

Total cost of steps and improvement \$3,013,301

Special Services Specialized Personnel – 25.98 FTE

- Allow steps for experience (2.32% avg.) and movement for educational credit
- Increase base pay by \$1,000 (.96%) increasing it from \$37,500 to \$38,500
- Number of days paid remains at 187

Average increase is \$1,951 or 3.28% (not including educational credit)

Projected average annual salary in 2020-21 is \$61,424

Total cost of steps and improvement \$50,696

Instructional Coaches, Mentors and Trainers – 8.40 FTE

- Allow steps for experience (1.70% avg.) and movement for educational credit
- Increase base pay by \$1,000 (1.10%) increasing it from \$37,500 to \$38,500
- Number of days paid remains at 187

Average increase is \$1,655 or 2.80% (not including educational credit)

Projected average annual salary in 2020-21 is \$49,235

Total cost of steps and improvement \$13,898



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Home School Communicators – 25.00 FTE

- Allow steps for experience (1.50% avg.) and movement for educational credit
- Increase base pay by \$1,000 (2.44%) increasing it from \$37,500 to \$38,500
- Number of days paid remains at 187

Average increase is \$1,974 or 3.94% (not including educational credit)

Projected average annual salary in 2020-21 is \$50,930

Total cost of steps and improvement \$53,287

Outreach Counselors and Social Workers – 11.00 FTE

- Allow steps for experience (2.28% avg.)
- Increase base pay by \$1,000 (2.50%) increasing it from \$40,000 to \$41,000
- Number of days paid remains at 187

Average increase is \$2,576 or 4.78%

Projected average annual salary in 2020-21 is \$56,431

Total cost of steps and improvement \$28,340

Registered Nurses – 33.50 FTE

- Allow steps for experience (1.51% avg.)
- Increase base pay by \$1,000 (2.96%) increasing it from \$32,000 to \$33,000
- Number of days paid remains at 187

Average increase is \$2,122 or 4.47%

Projected average annual salary in 2020-21 is \$49,343

Total cost of steps and improvement \$71,080

Occupational Therapists and Physical Therapists – 18.19 FTE

- Allow steps for experience (1.70% avg.)
- Increase base pay by \$1,000 (2.10%) increasing it from \$47,725 to \$48,725
- Number of days paid remains at 187

Average increase is \$2,593 or 3.80%

Projected average annual salary in 2020-21 is \$70,871

Total cost of steps and improvement \$47,161



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

School Psychologist and Psychologist Examiner – 19.20 FTE

- Allow steps for experience (2.26% avg.) and movement for educational credit
- Increase base pay by \$840 (2.00%) increasing it from \$42,000 to \$42,840
- Number of days paid remains at 190

Average increase is \$2,615 or 4.26%

Projected average annual salary in 2020-21 is \$63,979

Total cost of steps and improvement \$50,210

Parent Educators – 16.00 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$4,500 (3.63%) increasing it from \$33,000 to \$37,500
- Number of days paid remains at 227

Average increase is \$2,385 or 4.90%

Projected average annual salary in 2020-21 is \$51,011

Total cost of steps and improvement \$38,161

Elementary Assistant Principals – 15.00 FTE

- Allow steps for experience
- Increase base pay by \$1,000 (1.48%) increasing it from \$64,000 to \$65,000
- Number of days paid remains at 210

Average increase is \$2,341 or 3.24% (not including educational credit)

Projected average annual salary in 2020-21 is \$74,645

Total cost of steps and improvement \$35,116

Elementary Principals – 21.00 FTE

- Allow steps for experience
- Increase base pay by \$1,150 (1.48%) increasing it from \$74,350 to \$75,500
- Number of days paid remains at 215

Average increase is \$2,921 or 3.04% (not including educational credit)

Projected average annual salary in 2020-21 is \$99,249

Total cost of steps and improvement \$61,347



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Middle School Assistant Principals – 7.00 FTE

- Allow steps for experience
- Increase base pay by \$1,150 (1.47%) increasing it from \$74,350 to \$75,500
- Number of days paid remains at 233

Average increase is \$3,119 or 3.47% (not including educational credit)

Projected average annual salary in 2020-21 is \$92,955

Total cost of steps and improvement \$18,716

Middle School Principals – 7.00 FTE

- Allow steps for experience
- Increase base pay by \$1,200 (1.34%) increasing it from \$84,600 to \$85,800
- Number of days paid remains at 233

Average increase is \$3,609 or 3.12% (not including educational credit)

Projected average annual salary in 2020-21 is \$119,240

Total cost of steps and improvement \$25,266

High School Assistant Principals – 17.00 FTE

- Allow steps for experience
- Increase base pay by \$1,150 (1.34%) increasing it from \$82,000 to \$83,150
- Number of days paid remains at 233

Average increase is \$3,126 or 2.99% (not including educational credit)

Projected average annual salary in 2020-21 is \$107,504

Total cost of steps and improvement \$53,149

High School Principals – 3.00 FTE

- Allow steps for experience
- Increase base pay by \$1,350 (1.42%) increasing it from \$91,000 to \$92,350
- Number of days paid remains at 233

Average increase is \$3,295 or 2.62% (not including educational credit)

Projected average annual salary in 2020-21 is \$129,435

Total cost of steps and improvement \$9,886



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Summary of Building Assistant Principals and Principals – 70.00 FTE

- Allow steps for experience
- Increase base by an average of 1.41%

Average increase of \$2,960 or 3.03%

Projected average annual salary in 2020-21 is \$100,545

Total cost of steps and improvement is \$203,480

Curriculum Coordinators – 13.30 FTE

- Allow steps for experience
- Increase base pay by \$1,200 (1.67%) increasing it from \$72,000 to \$73,200
- Number of days paid remains at 225

Average increase is \$2,627 or 2.93% (not including educational credit)

Projected average annual salary in 2020-21 is \$92,348

Total cost of steps and improvement \$37,558

Salaried not on a Schedule – 127.60 FTE

Employees in this group are those with few or no peers for which the District does not create a salary schedule but rather reviews appropriate ranges of compensation based on experience and responsibility.

- Increase by an average of 3.08% or \$2,394

Number of days ranges from 187 to 261 and averages 240

Projected average annual salary in 2020-21 is \$80,061

Total cost of steps and improvement \$305,473

Classroom Aides – 70.94 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.00 per hour or 8.81%

Average increase is \$1,895 or 11.81%

Projected average annual salary in 2020-21 is \$17,944

Total cost of steps and improvement \$134,490



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Instructional Aides – 109.40 FTE

- Allow steps for experience
- Number of days paid remains at 189
- Increase base by \$1.10 per hour or 7.89%

Average increase is \$2,572 or 10.51%

Projected average annual salary in 2020-21 is \$27,037

Total cost of steps and improvement \$281,326

Paraprofessionals – 149.62 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by \$1.30 per hour or 10.93%

Average increase is \$2,566 or 13.40%

Projected average annual salary in 2020-21 is \$21,721

Total cost of steps and improvement \$383,980

Custodians – 147.15 FTE

- Allow steps for experience
- Number of days paid remains at 260
- Increase base by \$1.00 per hour or 8.60%

Average increase is \$3,328 or 11.03%

Projected average annual salary in 2020-21 is \$33,508

Total cost of steps and improvement \$489,763

Nutrition Services Hourly - 118.41 FTE

- Allow steps for experience
- Number of days paid remains at 180
- Increase base by \$1.00 per hour or 8.50%

Average increase is \$2,445 or 10.88%

Projected average annual salary in 2020-21 is \$24,931

Total cost of steps and improvement \$289,555



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Technology Services Hourly – 19.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase base by 62 cents per hour or 3.64%

Average increase is \$2,675 or 5.79%

Projected average annual salary in 2020-21 is \$48,834

Total cost of steps and improvement \$42,800

Hourly Support Staff – 194.65 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 7.65%

Average increase is \$3,198 or 9.77%

Projected average annual salary in 2020-21 is \$33,409

Total cost of steps and improvement \$622,484

Hourly Facilities & Construction – 43.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by \$1.00 per hour or 7.34%

Average increase is \$4,094 or 9.64%

Projected average annual salary in 2020-21 is \$46,526

Total cost of steps and improvement \$176,022





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Meritorious Budget Award



This Meritorious Budget Award is presented to

COLUMBIA PUBLIC SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



Thomas E. Wohlleber, CSRM
President

David J. Lewis
Executive Director



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

FOR IMMEDIATE RELEASE

Contact: Molly Barrie
866.682.2729 x7075
mbarrie@asbointl.org

ASBO Awards School District for Excellent Budget Presentation

Ashburn, VA – October 10, 2019 – The Association of School Business Officials International (ASBO) is proud to recognize Columbia Public School District for excellence in budget presentation with the Meritorious Budget Award (MBA) for the 2019–2020 budget year.

ASBO International's MBA and Pathway to the MBA promote and recognize best budget presentation practices in school districts. Participants submit their applications and budget documents to a panel of school financial professionals who review the materials for compliance with the MBA Criteria Checklist and other requirements and provide expert feedback that districts can use to improve their budget documents.

Districts that successfully demonstrate they have met the necessary program requirements may earn either the MBA or Pathway to the MBA, an introductory program that allows districts to ease into full MBA compliance.

"Districts that apply to the MBA or Pathway to the MBA programs recognize the importance of presenting a quality, easy-to-understand budget internally and to the community," ASBO International Executive Director David J. Lewis explains. "Participating in the MBA and Pathway programs provides districts with important tools and resources they need to communicate the district's goals and objectives clearly and illustrates their commitment to adhering to nationally recognized budget presentation standards."

The MBA and Pathway to the MBA are sponsored by ASBO International Strategic Partner Voya Financial®. Learn more about the program at asbointl.org/MBA.

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About ASBO International

Founded in 1910, the Association of School Business Officials International (ASBO) is a nonprofit organization that, through its members and affiliates, represents approximately 30,000 school business professionals worldwide. ASBO International is committed to providing programs, services, and a global network that promote the highest standards in school business. Its members support student achievement through effective resource management in various areas ranging from finance and operations to food services and transportation. Learn more at asbointl.org.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET







COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Columbia
PUBLIC SCHOOLS



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Buildings

Battle High School

7575 East St. Charles Road
Columbia, MO 65202
Principal: Mr. Adam Taylor
Phone: (573) 214-3300
Fax: (573) 214-3301

Douglass High School

310 North Providence Road
Columbia, MO 65201
Principal: Dr. Eryca Neville
Phone: (573) 214-3680
Fax: (573) 214-3681

Hickman High School

1104 North Providence Road
Columbia, MO 65203
Principal: Dr. Tony Gragnani
Phone: (573) 214-3000
Fax--Admin: (573) 214-3057
Fax--Guidance: (573) 214-3058

Rock Bridge High School

4303 South Providence Road
Columbia, MO 65203
Principal Mr. Jacob Sirna
Phone: (573) 214-3100
Fax--Admin: (573) 214-3109
Fax--Guidance: (573) 214-3124

Columbia Area Career Center

4203 South Providence Road
Columbia, MO 65203
Director: Mr. Brandon Russell
Phone: (573) 214-3800
Fax: (573) 214-3801

Gentry Middle School

4200 Bethel Street
Columbia, MO 65203
Principal: Mr. Josh Johnson
Phone: (573) 214-3240
Fax: (573) 214-3241

Jefferson Middle School

713 Rogers Street
Columbia, MO 65201
Principal: Dr. Gregory Caine
Phone: (573) 214-3210
Fax: (573) 214-3211

John Warner Middle School

5550 Sinclair Road
Columbia, MO 65203
Principal: Mr. Jimmy Hale
Phone: (573) 214-3890
Fax: (573) 214-3891

Lange Middle School

2201 Smiley Lane
Columbia, MO 65202
Principal: Dr. Bernard Solomon
Phone: (573) 214-3250
Fax: (573) 214-3251

Oakland Middle School

3405 Oakland Place
Columbia, MO 65202
Principal: Dr. Helen Porter
Phone: (573) 214-3220
Fax: (573) 214-3221

Smithton Middle School

3600 West Worley Street
Columbia, MO 65203
Principal: Mr. Chris Drury
Phone: (573) 214-3260
Fax: (573) 214-3261

West Middle School

401 Clinkscapes Road
Columbia, MO 65203
Principal: Dr. Melita Walker
Phone: (573) 214-3230
Fax: (573) 214-3231

Center for Gifted Education

Field Building
1010 Range Line Street
Columbia, MO 65201
Director: Ms. Kristen Palmer
Phone: (573) 214-3750
Fax: (573) 214-3751

Center for Responsive Education (CORE)

4600 Bethel Road
Columbia, MO 65203
Site Administrator: Ms. Tina Woods
Phone: (573) 214-3740
Fax: (573) 214-3742

Roseta Avenue Learning Center

1100 Roseta Avenue
Columbia, MO 65201
Site Administrator: Ms. Priscilla Rose
Phone: (573) 214-3510
Fax: (573) 214-3511

Aslin Administration Building

1818 West Worley Street
Columbia, MO 65203
Phone: (573) 214-3400
Fax: (573) 214-3401

Center for Early Learning-North

2191 Smiley Lane
Columbia, MO 65202
Director: Ms. Nicole Langston
Phone: (573) 214-3870
Fax: (573) 214-3871

Alpha Hart Lewis Elementary School

5801 Arbor Pointe Parkway
Columbia, MO 65202
Principal: Mr. De'Vion Moore
Phone: (573) 214-3200
Fax: (573) 214-3209

Benton Elementary School

1410 Hinkson Avenue
Columbia, MO 65201
Principal: Ms. Sarah Sicht
Phone: (573) 214-3610
Fax: (573) 214-3611



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Buildings (cont.)

Beulah Ralph Elementary School

5801 South Highway KK
Columbia, MO 65203
Principal: Mr. Seth Woods
Phone: (573) 214-3840
Fax: (573) 214-3841

Blue Ridge Elementary School

3700 Woodland Drive
Columbia, MO 65202
Principal: Mr. Mark Burlison
Phone: (573) 214-3580
Fax: (573) 214-3581

Cedar Ridge Elementary School

2345 Howell Mountain Drive
Columbia, MO 65201
Principal: Dr. Larry Nelson
Phone: (573) 214-3880
Fax: (573) 214-3881

Derby Ridge Elementary School

4000 Derby Ridge Drive
Columbia, MO 65202
Principal: Ms. Tonya Henry
Phone: (573) 214-3270
Fax: (573) 214-3271

Eliot Battle Elementary School

2600 Battle Avenue
Columbia, MO 65202
Principal: Ms. Jeri Petre
Phone: (573) 214-3790
Fax: (573) 214-3791

Fairview Elementary School

909 Fairview Road
Columbia, MO 65203
Principal: Ms. Diana DeMoss
Phone: (573) 214-3590
Fax: (573) 214-3591

Grant Elementary School

10 East Broadway
Columbia, MO 65203
Principal: Dr. Jennifer Wingert
Phone: (573) 214-3520
Fax: (573) 214-3521

Locust Street Expressive Arts Elementary School

1208 Locust Street
Columbia, MO 65201
Principal: Ms. Julia Coggins
Phone: (573) 214-3530
Fax: (573) 214-3531

Midway Heights Elementary School

8130 West Highway 40
Columbia, MO 65202
Principal: Ms. Angie Gerzen
Phone: (573) 214-3540
Fax: (573) 214-3541

Mill Creek Elementary School

2200 Nifong Blvd. West
Columbia, MO 65203
Principal: Ms. Tabettha Rawlings
Phone: (573) 214-3280
Fax: (573) 214-3281

New Haven Elementary School

3301 New Haven Road
Columbia, MO 65201
Principal: Ms. Carole Garth
Phone: (573) 214-3640
Fax: (573) 214-3641

Parkade Elementary School

111 Parkade Boulevard
Columbia, MO 65202
Principal: Ms. Amy Watkins
Phone: (573) 214-3630
Fax: (573) 214-3631

Paxton Keeley Elementary School

201 Park DeVillie Drive
Columbia, MO 65203
Principal: Ms. Adrienne Patton
Phone: (573) 214-3570
Fax: (573) 214-3571

Ridgeway Elementary School

107 East Sexton Road
Columbia, MO 65203
Principal: Ms. Shari Lawson
Phone: (573) 214-3550
Fax: (573) 214-3551

Rock Bridge Elementary School

5151 South Highway 163
Columbia, MO 65203
Principal: Dr. Ryan Link
Phone: (573) 214-3290
Fax: (573) 214-3291

Russell Boulevard Elementary School

1800 West Rollins Road
Columbia, MO 65203
Principal: Ms. Candace Fowler
Phone: (573) 214-3650
Fax: (573) 214-3652

Shepard Boulevard Elementary School

2616 Shepard Boulevard
Columbia, MO 65201
Principal: Ms. Jill Edwards
Phone: (573) 214-3660
Fax: (573) 214-3661

Two Mile Prairie Elementary School

5450 North Highway Z
Columbia, MO 65202
Principal: Ms. Amanda Ruyle
Phone: (573) 214-3560
Fax: (573) 214-3561

West Boulevard Elementary School

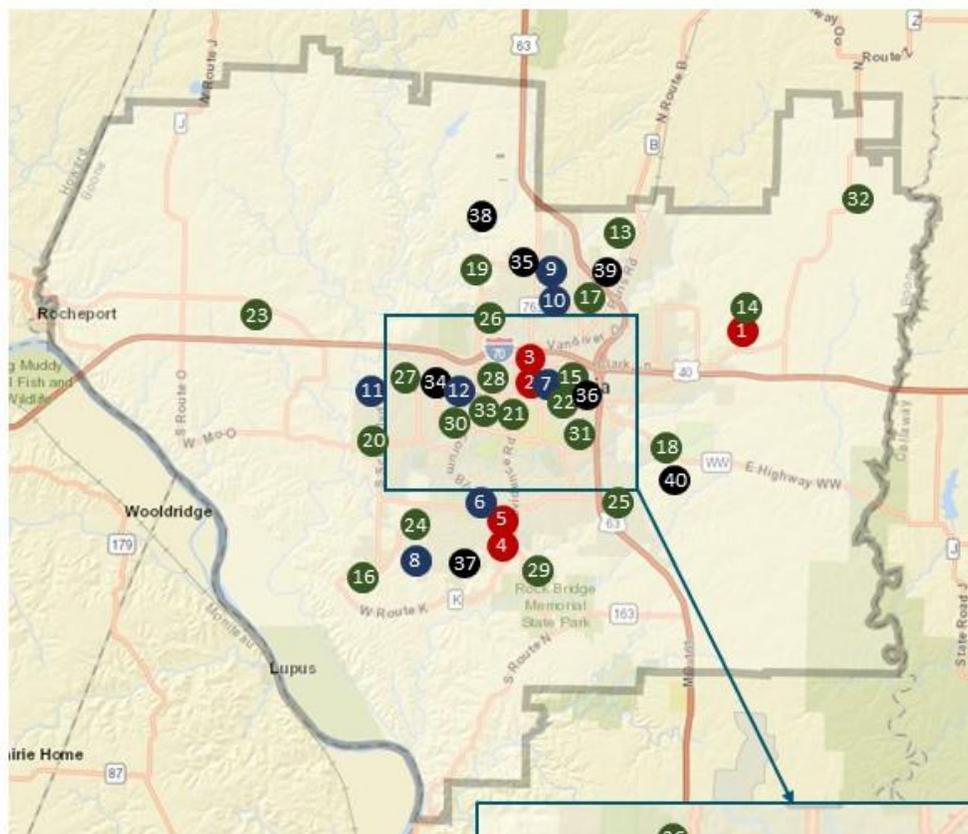
319 West Boulevard North
Columbia, MO 65203
Interim Principal:
Dr. Tyler Simmons
Phone: (573) 214-3670
Fax: (573) 214-3671



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

District Map of All Locations



High Schools

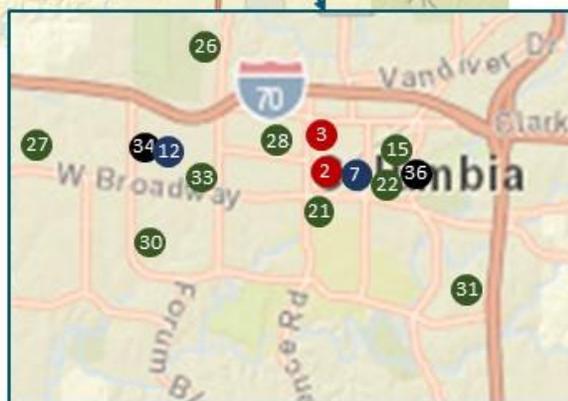
- 1 Battle
- 2 Douglass
- 3 Hickman
- 4 Rock Bridge
- 5 Columbia Area Career Center

Middle Schools

- 6 Gentry
- 7 Jefferson
- 8 John Warner
- 9 Lange
- 10 Oakland
- 11 Smithton
- 12 West

Elementary Schools

- | | |
|---------------------|----------------------|
| 13 Alpha Hart Lewis | 24 Mill Creek |
| 14 Battle | 25 New Haven |
| 15 Benton | 26 Parkade |
| 16 Beulah Ralph | 27 Paxton Keeley |
| 17 Blue Ridge | 28 Ridgeway |
| 18 Cedar Ridge | 29 Rock Bridge |
| 19 Derby Ridge | 30 Russell Boulevard |
| 20 Fairview | 31 Shepard Boulevard |
| 21 Grant | 32 Two Mile Prairie |
| 22 Lee | 33 West Boulevard |
| 23 Midway Heights | |



Other Buildings

- 34 Aslin Administration Building
- 35 Center for Early Learning—North
- 36 Center for Gifted Education – Field Building
- 37 Center of Responsive Education
- 38 Discovery Early Childhood Center
- 39 Facilities and Construction Services
- 40 Roseta Avenue Learning Center



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Elementary										
Alpha Hart (2010)										
Building Square Feet	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842	90,842
Capacity	650	650	650	650	650	650	650	650	650	650
Enrollment	398	433	447	469	516	752	602	659	700	731
Benton (1926)										
Building Square Feet	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527	29,527
Trailer Square Feet	5,040	5,040	5,040	4,032	4,032	4,032	4,032	4,032	4,032	4,032
Capacity (with trailers)	385	385	385	360	360	360	360	360	360	360
Capacity (without trailers)	260	260	260	260	260	260	260	260	260	260
Enrollment	223	245	309	319	316	316	288	299	294	244
Beulah Ralph (2017)										
Building Square Feet	89,796	89,796	89,796	89,796	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	650	650	650	600	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	681	657	592	508	N/A	N/A	N/A	N/A	N/A	N/A
Blue Ridge (1965)										
Building Square Feet	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925
Trailer Square Feet	N/A	N/A	N/A	5,040	5,040	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	N/A	524	524	500	500	500	500	500
Capacity (without trailers)	500	500	500	524	524	630	630	630	630	630
Enrollment	450	442	425	472	543	523	483	512	478	436
Cedar Ridge (2018)										
Building Square Feet	89,400	89,400	N/A							
Capacity	650	650	N/A							
Enrollment	311	398	N/A							
Derby Ridge (1991)										
Building Square Feet	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310	79,310
Trailer Square Feet	N/A	N/A	N/A	7,650	7,650	9,072	10,080	10,080	10,080	10,080
Capacity (with trailers)	N/A	N/A	N/A	656	656	745	795	795	795	795
Capacity (without trailers)	556	556	556	556	556	600	600	600	600	600
Enrollment	470	427	457	510	582	548	564	552	569	544
Eliot Battle (2016)										
Building Square Feet	77,035	77,035	77,035	77,035	77,035	N/A	N/A	N/A	N/A	N/A
Capacity	450	450	450	450	450	N/A	N/A	N/A	N/A	N/A
Enrollment	429	453	414	411	398	N/A	N/A	N/A	N/A	N/A



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Elementary (cont.)										
Fairview (1964)										
Building Square Feet	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410
Trailer Square Feet	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,456
Capacity (with trailers)	635	635	635	620	620	650	650	650	650	650
Capacity (without trailers)	550	550	550	550	550	550	550	550	550	550
Enrollment	507	514	525	528	553	601	583	565	561	552
Grant (1910)										
Building Square Feet	46,762	46,762	46,762	29,566	29,566	28,222	28,222	28,222	28,222	28,222
Trailer Square Feet	0	0	0	4,032	4,032	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	N/A	375	375	375	375	375	375	375
Capacity (without trailers)	375	375	302	302	302	250	250	250	250	250
Enrollment	318	314	306	336	394	394	333	281	315	304
Locust Street (1934)										
Building Square Feet	47,500	29,265	29,265	29,265	29,265	29,265	29,265	29,265	29,265	29,265
Trailer Square Feet	N/A	7,056	7,056	7,056	7,056	6,048	6,048	6,048	6,048	6,048
Capacity (with trailers)	N/A	358	358	358	358	375	375	375	375	375
Capacity (without trailers)	340	250	250	235	235	250	250	250	250	250
Enrollment	201	255	354	333	335	336	313	294	297	305
Midway Heights (1956)										
Building Square Feet	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885
Capacity	295	295	295	295	295	375	375	375	375	375
Enrollment	222	212	222	225	243	275	265	268	313	295
Mill Creek (1988)										
Building Square Feet	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067
Trailer Square Feet	N/A	N/A	N/A	7,056	7,056	7,056	6,048	6,048	6,048	6,048
Capacity (with trailers)	N/A	N/A	N/A	748	748	900	850	850	850	850
Capacity (without trailers)	673	673	673	673	673	700	700	700	700	700
Enrollment	667	660	648	645	752	743	859	864	844	769
New Haven (1954)										
Building Square Feet	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170
Trailer Square Feet	N/A	N/A	N/A	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Capacity (with trailers)	N/A	N/A	N/A	293	293	350	350	350	350	350
Capacity (without trailers)	293	293	293	293	293	325	325	325	325	325
Enrollment	289	258	263	246	268	308	306	287	302	329



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Elementary (cont.)										
Parkade (1958)										
Building Square Feet	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800
Trailer Square Feet	N/A	N/A	N/A	3,024	3,024	3,024	4,032	4,032	4,032	4,032
Capacity (with trailers)	N/A	N/A	N/A	525	525	525	575	575	575	575
Capacity (without trailers)	478	478	478	478	478	450	450	450	450	450
Enrollment	494	463	428	420	476	469	482	527	463	565
Paxton Keeley (2001)										
Building Square Feet	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060
Capacity	723	723	723	723	723	650	650	650	650	650
Enrollment	676	699	693	691	726	737	676	682	649	695
Ridgeway (1922)										
Building Square Feet	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353
Capacity	247	247	247	247	247	280	280	280	280	280
Enrollment	238	234	240	240	239	238	242	243	251	261
Rock Bridge Elementary (1957)										
Building Square Feet	47,535	47,535	47,535	50,235	50,235	50,235	50,235	50,235	50,235	50,235
Trailer Square Feet	5,472	7,488	7,488	6,048	6,048	4,464	4,464	4,464	4,464	4,464
Capacity (with trailers)	602	602	602	602	602	620	620	620	620	620
Capacity (without trailers)	502	502	502	502	502	520	520	520	520	520
Enrollment	485	506	552	499	635	625	605	594	563	524
Russell Boulevard (1957)										
Building Square Feet	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435
Trailer Square Feet	N/A	N/A	N/A	5,040	5,040	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	N/A	582	582	625	625	625	625	625
Capacity (without trailers)	482	482	482	482	482	500	500	500	500	500
Enrollment	457	421	417	403	569	558	545	589	570	601
Shepard Boulevard (1968)										
Building Square Feet	69,863	69,863	69,863	69,863	69,863	42,185	42,185	42,185	42,185	42,185
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	12,960	12,960	12,960	12,960	12,960
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	650	650	650	650	650
Capacity (without trailers)	652	652	652	652	652	300	300	300	300	300
Enrollment	514	495	556	557	548	586	592	597	549	504



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Elementary (cont.)										
Two Mile Prairie (1972)										
Building Square Feet	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235	22,235
Trailer Square Feet	3,024	3,024	3,024	5,040	5,040	9,072	6,048	6,048	6,048	6,048
Capacity (with trailers)	275	275	275	245	245	425	325	325	325	325
Capacity (without trailers)	195	195	195	195	195	200	200	200	200	200
Enrollment	170	175	171	177	226	339	329	336	366	327
West Boulevard (1949)										
Building Square Feet	62,498	62,498	62,498	62,498	62,498	41,725	41,725	41,725	41,725	41,725
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	6,480	6,480	6,480	6,480	6,480
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	475	475	475	475	475
Capacity (without trailers)	438	438	438	438	438	300	300	300	300	300
Enrollment	342	358	338	357	358	391	369	375	386	365
Middle										
Gentry Middle School (1985)										
Building Square Feet	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335
Trailer Square Feet	7,056	14,112	14,112	14,300	14,300	13,104	13,104	13,104	13,104	13,104
Capacity (with trailers)	915	1,125	1,125	871	871	850	1,100	1,100	1,100	1,100
Capacity (without trailers)	706	706	706	706	706	706	775	775	775	775
Enrollment	945	944	906	868	812	837	843	899	776	787
Jefferson Middle School (1910)										
Building Square Feet	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346	131,346
Capacity	659	659	659	659	659	900	900	900	900	900
Enrollment	720	674	622	597	543	543	512	817	826	812
John Warner Middle School (2020)										
Building Square Feet	127,000	N/A								
Capacity	700	N/A								
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lange Middle School (1997)										
Building Square Feet	123,359	123,359	123,359	123,359	123,359	118,335	118,335	118,335	118,335	118,335
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	12,096	12,096	12,096	12,096
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	1,075	1,075	1,075	1,075
Capacity (without trailers)	715	715	715	715	715	775	775	775	775	775
Enrollment	628	643	629	626	610	588	656	777	855	781



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Middle (cont.)										
Oakland Middle School (1971)										
Building Square Feet	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785
Trailer Square Feet	3,024	3,024	3,024	3,024	3,024	4,032	10,080	10,080	10,080	10,080
Capacity (with trailers)	675	675	675	677	677	875	875	875	875	875
Capacity (without trailers)	642	642	642	642	642	600	600	600	600	600
Enrollment	607	542	569	529	528	511	490	798	753	774
Smithton Middle School (1996)										
Building Square Feet	123,627	123,627	123,627	123,627	123,627	123,627	123,627	123,627	123,627	123,627
Trailer Square Feet	7,056	9,072	9,072	16,128	16,128	15,120	15,120	15,120	15,120	15,120
Capacity (with trailers)	900	960	960	806	806	1,175	1,175	1,175	1,175	1,175
Capacity (without trailers)	704	704	704	704	704	775	775	775	775	775
Enrollment	752	719	723	714	748	732	748	918	932	893
West Middle School (1961)										
Building Square Feet	130,225	130,225	130,225	130,225	130,225	130,225	130,225	130,225	130,225	130,225
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	8,064	8,064	8,064	8,064
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	1,200	1,200	1,200	1,200
Capacity (without trailers)	777	777	777	777	777	1,025	1,025	1,025	1,025	1,025
Enrollment	665	640	634	646	636	576	594	875	936	910
High										
Battle High School (2013)										
Building Square Feet	316,740	316,740	316,740	316,740	316,740	310,296	310,296	310,296	N/A	N/A
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	N/A	N/A
Enrollment	1,532	1,493	1,506	1,412	1,393	1,417	1,080	N/A	N/A	N/A
Douglass High School (1916)										
Building Square Feet	49,540	49,540	49,540	49,540	49,540	49,540	49,540	49,540	49,540	49,540
Capacity	250	250	250	250	250	250	250	250	250	250
Enrollment	185	185	188	176	189	148	146	166	160	215
Hickman High School (1925)										
Building Square Feet	327,555	327,555	327,555	327,555	327,555	278,364	278,364	278,364	278,364	278,364
Trailer Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	7,056	7,056	7,056	7,056
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	N/A	2,300	2,300	2,300	2,300
Capacity (without trailers)	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
Enrollment	1,799	1,741	1,712	1,658	1,689	1,676	1,813	1,920	1,882	1,942



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</u>									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
High (cont.)										
Rock Bridge High School (1970)										
Building Square Feet	324,275	324,275	324,275	324,275	324,275	302,115	302,115	302,115	302,115	302,115
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment	2,090	2,026	1,985	1,966	1,906	1,866	2,011	1,715	1,790	1,820
Other										
Administration (1981)										
Square Feet	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	12,606
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Career Center (1978)										
Square Feet	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895	102,895
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Center of Responsive Education (1992)										
Square Feet	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Center for Early Learning - North (2017)										
Square Feet	53,743	53,743	53,743	53,743	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	311	311	311	N/A						
Enrollment	431	366	448	N/A						
Early Childhood Discovery Center (2004)										
Square Feet	7,340	7,340	7,340	7,340	7,340	7,340	7,340	7,340	N/A	N/A
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Field Building (1916)										
Building Square Feet	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295
Trailer Square Feet	N/A	N/A	N/A	5,040	5,040	5,040	7,056	7,056	7,056	7,056
Capacity (with trailers)	N/A	N/A	N/A	375	375	375	425	425	425	425
Capacity (without trailers)	250	250	250	250	250	250	250	250	250	250
Enrollment	40	48	54	65	65	N/A	N/A	N/A	N/A	N/A



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

<u>School</u>	<u>Fiscal Year</u>									
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Other (cont.)										
Ground Shop (1985)										
Square Feet	N/A	N/A	N/A	N/A	N/A	5,320	5,320	5,320	5,320	5,320
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Facilities and Construction Services (2011)										
Square Feet	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Roseta Avenue Learning Center (1978)										
Building Square Feet	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095	18,095
Trailer Square Feet	N/A	N/A	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	N/A	N/A	275	275	275	275	275	275	275	275
Capacity (without trailers)	N/A	N/A	100	100	100	100	100	100	100	100
Enrollment	N/A	N/A	205	220	212	197	177	193	192	196
Services Building (1981)										
Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transportation Facility (1966)										
Square Feet	15,801	15,801	15,801	15,801	15,801	13,768	13,768	13,768	13,768	13,768
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: School District Records

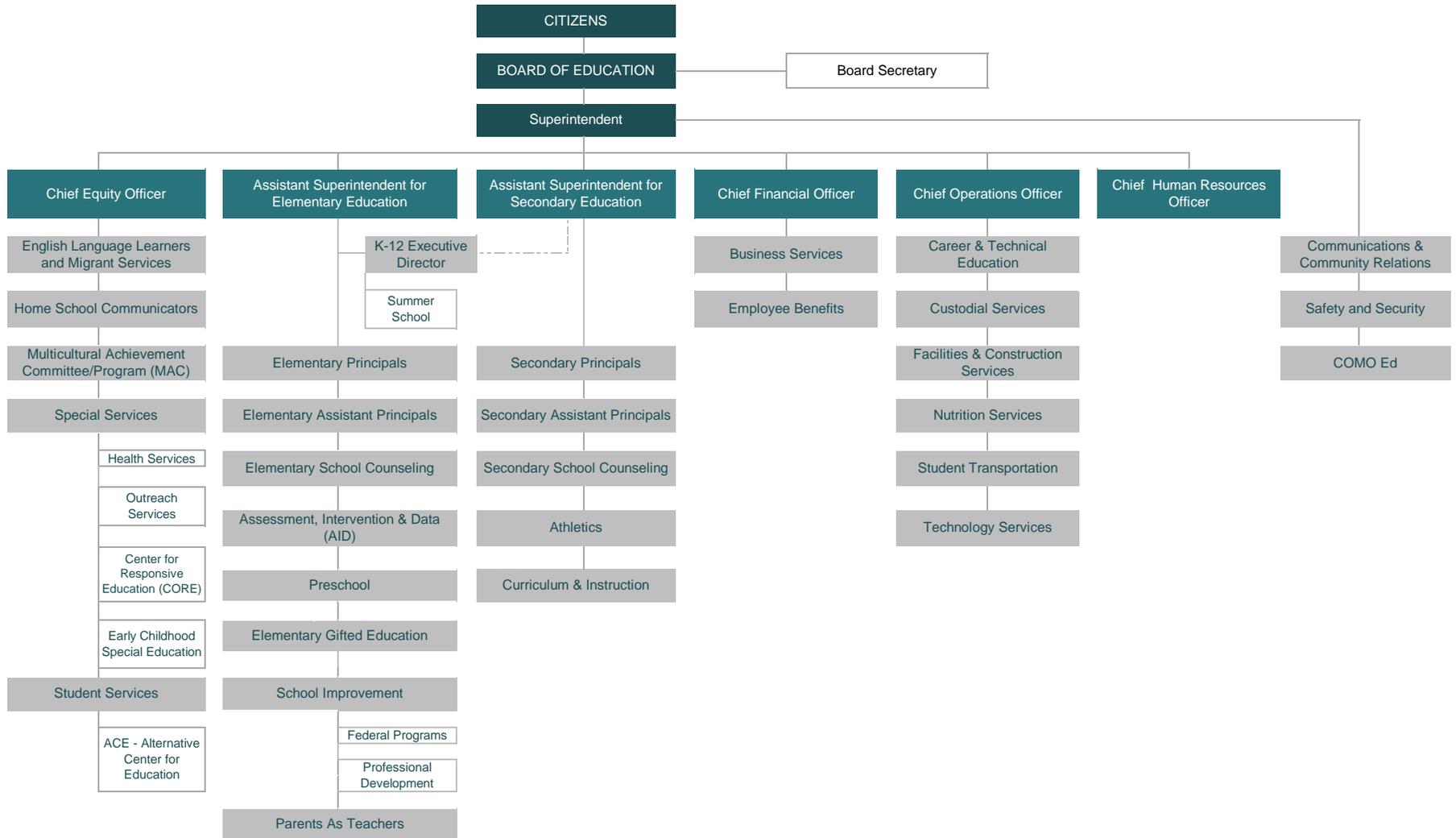
Note: In 2016, a capacity study was performed and the capacity numbers above have been reflected to show the adjustments.

In 2010, the District sold the previous Services Building and purchased a separate, more expansive services facility.



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2020-21 BUDGET

Columbia Public Schools
2020-2021



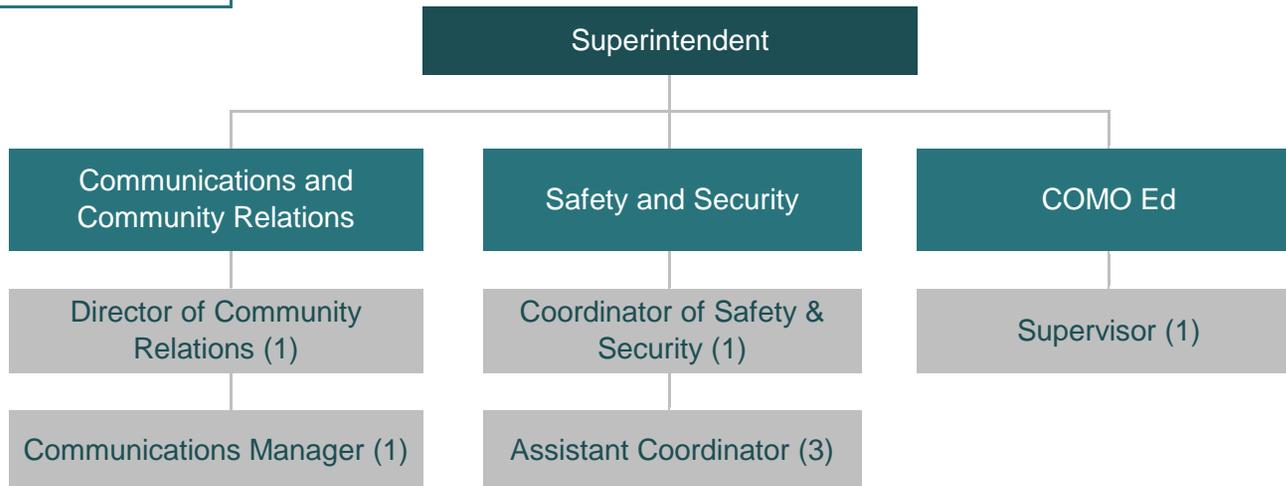


COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

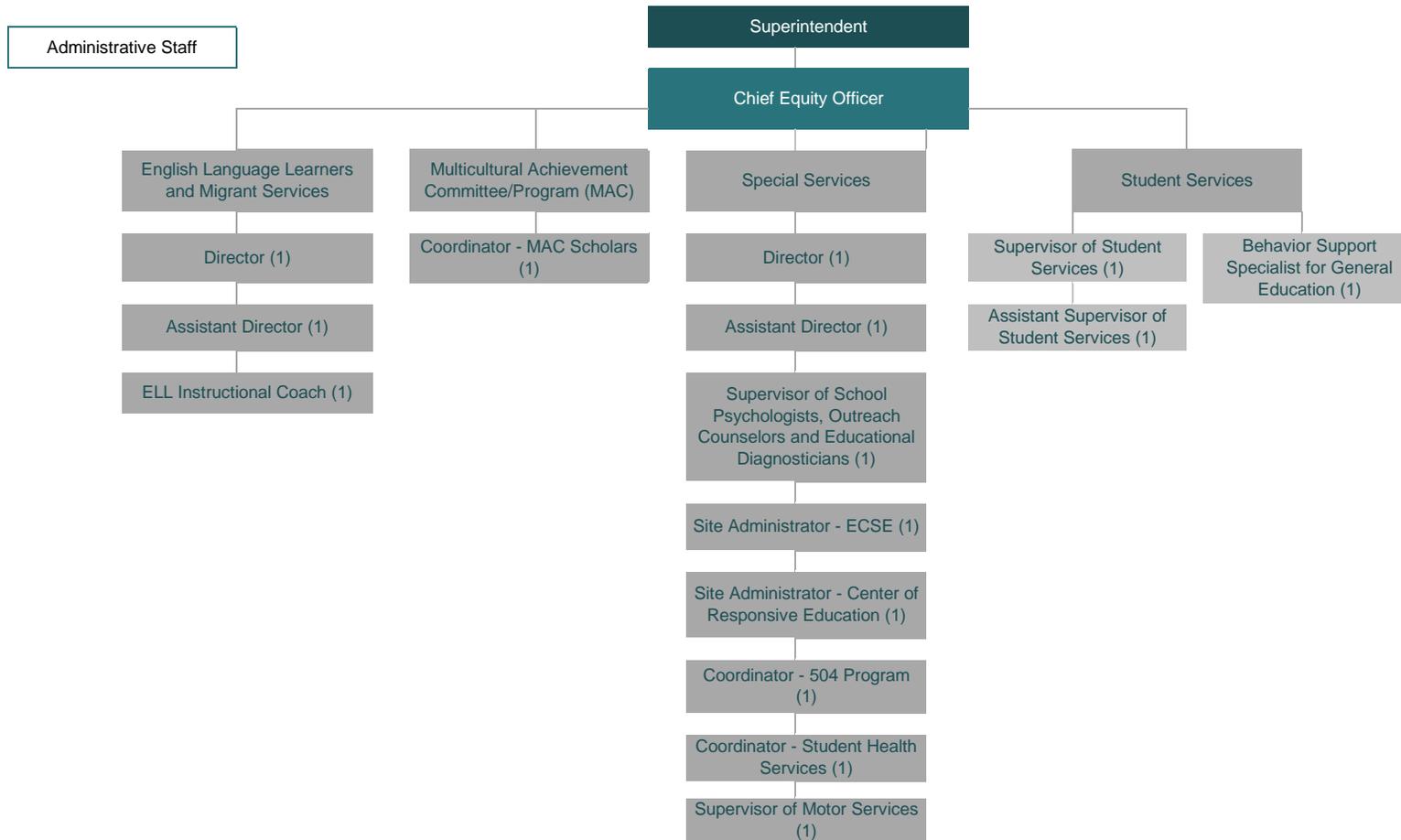
**Columbia Public Schools
2020-2021**

Administrative Staff





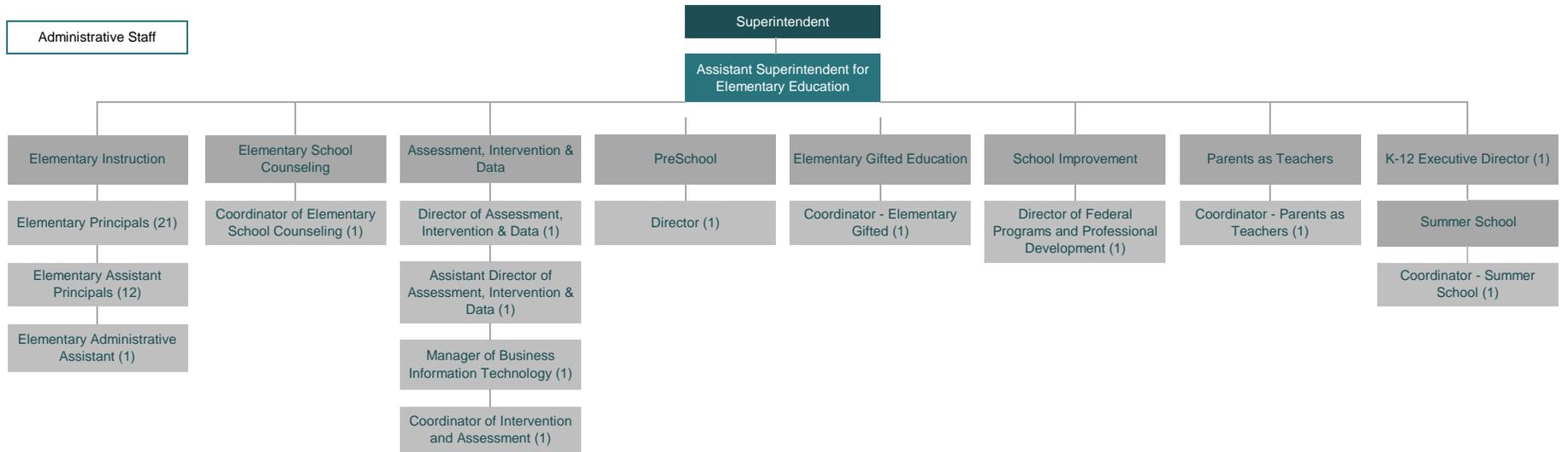
Columbia Public Schools 2020-2021





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

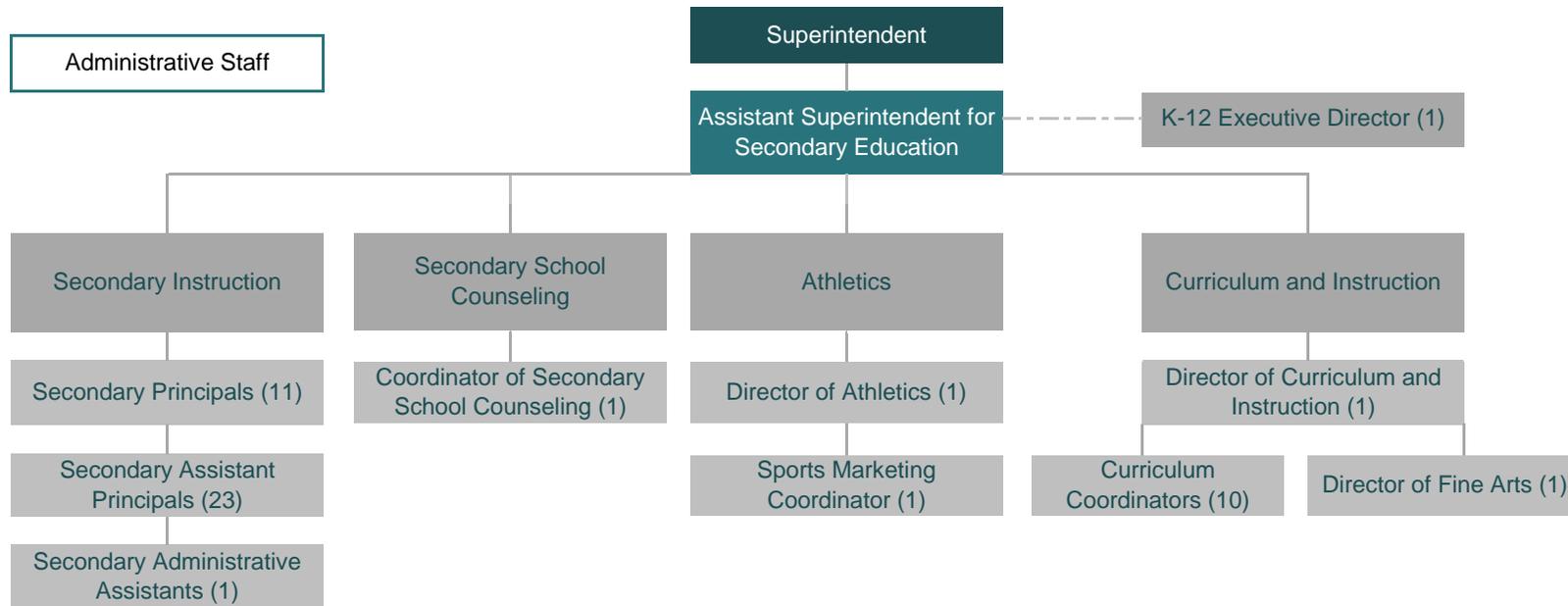
Columbia Public Schools
2020-2021





Columbia Public Schools 2020-2021

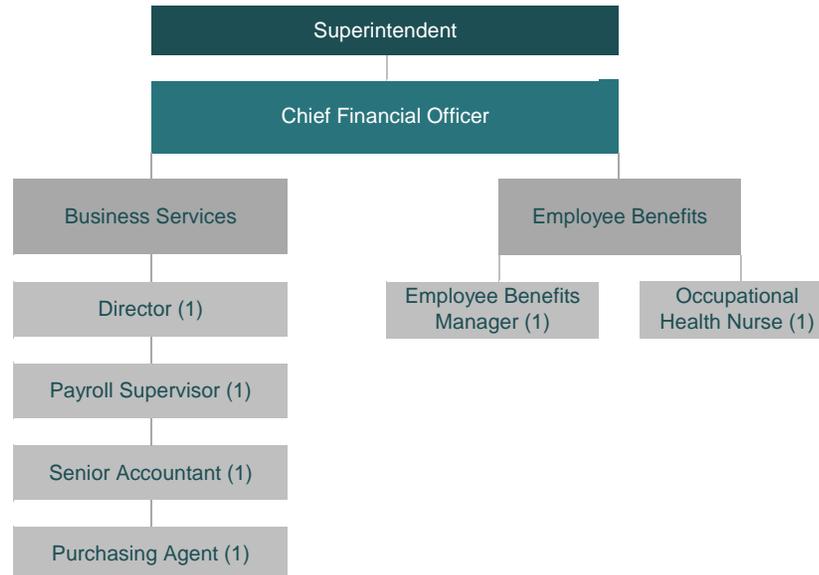
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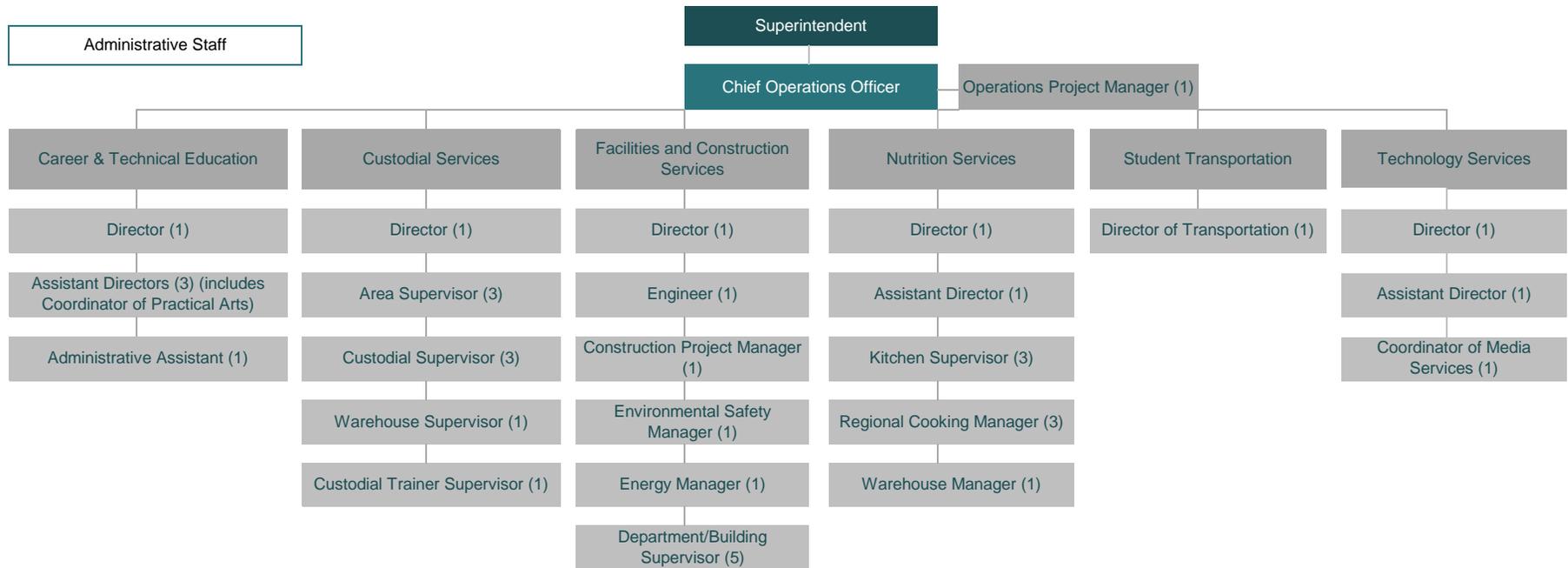
Columbia Public Schools 2020-2021

Administrative Staff





Columbia Public Schools
2020-2021





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Columbia Public Schools
2020-2021

Administrative Staff

Superintendent

Chief Human Resources Officer

Director of Certified Personnel (1)

Human Resources Project
Manager (1)



COLUMBIA PUBLIC SCHOOLS

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Columbia Board of Education

- Helen Wade, President
- Susan Blackburn, Vice President
- Chris Horn, Member
- Teresa Maledy, Member
- David Seamon, Member
- Della Streaty-Wilhoit, Member
- Blake Willoughby, Member

2020-21 Board of Education Committee Assignments

Committee	Board Members	Administrators
Finance Committee	Teresa Maledy Chair Chris Horn Member Blake Willoughby Member	Heather McArthur Chief Financial Officer Randall Gooch Chief Operations Officer Peter Stiepleman (Ex-officio) Superintendent James Cherrington (Ex-officio) Director of Business Services
Long-Range Facilities Planning Committee	Teresa Maledy Chair Chris Horn Member Della Streaty-Wilhoit Member	Randall Gooch Chief Operations Officer Jennifer Rukstad Assistant Superintendent for Secondary Education Heather McArthur (Ex-officio) Chief Financial Officer
Policy Committee	Della Streaty-Wilhoit Chair Susan Blackburn Member David Seamon Member	Carla London Chief Equity Officer Peter Stiepleman Superintendent Jill Brown (Ex-officio) Assistant Superintendent for Elementary Education
Missouri School Boards Association Delegates	Susan Blackburn Delegate Teresa Maledy Delegate Blake Willoughby Alternate	
Chapter 100	Chris Horn Representative	
TIF Commission	David Seamon Representative Blake Willoughby Representative	
Digital Security	David Seamon Representative	



COLUMBIA PUBLIC SCHOOLS

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Columbia
PUBLIC SCHOOLS

Comprehensive School Improvement Plan (CSIP) 2016-2021 - Five-year Strategic Plan

VISION: To be the best school district in our state

MISSION: To provide an excellent education for all our students

VALUES: Trust; integrity; collaboration; transparency; empathy; grace

STAKEHOLDERS: Students, teachers/staff, parents, taxpayers, and community

“WE ARE ONE” MEANS . . .

- We all practice the district’s values
- We all look at issues through an AEO lens
- Students and adults build relationships
- Excellence through equity
- We pursue a culture of deep learning

GOAL 1:
All students graduate college-, career- and life-ready

GOAL 1 ACTION:
Continue this five-year student-centered plan to demonstrate readiness in literacy, numeracy, and behavioral skills

Columbia Public Schools will be a valuable asset for our community by preparing our children so that they will be competitive in an ever-changing, unpredictable world

SUCCESS INDICATORS:

1.1 Get them to school

- 1.1.1 Ninety percent of students will attend school at least ninety percent of the time

1.2 Keep them in class

- 1.2.1 Out-of-school suspension numbers will decrease for all student groups
- 1.2.2 Referral numbers will decrease for all student groups
- 1.2.3 Ninety percent of 8th grade students will enter high school with a 2.5 GPA and zero out-of-school suspensions

1.3 Catch them up and advance them further

- 1.3.1 Student readiness in literacy and math, particularly in 3rd grade
- 1.3.2 Students taking algebra in 8th grade
- 1.3.3 Students earning qualifying scores for Advanced Placement, Dual Credit, Technical Skills Assessment, or ACT WorkKeys
- 1.3.4 All students will achieve academic progress

STRATEGIES, EVALUATION METHODS AND TOOLS:

- Standards Referenced Grading
- Multi-tiered system of support (Rti)
- Academic, behavior (disproportionality rates), attendance, and student survey
- Missouri Assessment Program (MAP), End of Course assessment (EOC), American College Testing (ACT), Scholastic Assessment Test (SAT), STAR Reading, STAR Math, aimswebPlus, iReady, 8th grade graduation trajectory data
- AASA “Redefining Ready!” Guide
- AVID College Readiness System schoolwide, Comprehensive School Counseling Program
- Implementation of Foundations PK-2
- Implementation of Everyday Math K-5
- MAC Scholars
- Reading Recovery

Original: 08/01/2017
Approved: 09/09/2019





COLUMBIA PUBLIC SCHOOLS

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GOAL 2:
Every teacher becomes the best

GOAL 2 ACTION:
Continue this five-year plan that establishes a culture of dignity and empowers stakeholders to take ownership of learning, monitor growth, and seek continuous feedback

Columbia Public Schools will involve stakeholders to become a student-focused team

SUCCESS INDICATORS:

2.1 Columbia Public Schools' staff will foster student-centered relationships through supportive classroom practices

- 2.1.1 Student satisfaction/perception of relationships and leadership in their school
- 2.1.2 Positive stakeholder feedback regarding teaching and support staff
- 2.1.3 Student needs are met, especially through personalized learning where students have voice and choice

2.2 Columbia Public Schools will recruit, develop, and retain quality staff

- 2.2.1 Staff showing ownership of learning, growth, and seeking feedback
- 2.2.2 District and site level staff satisfaction
- 2.2.3 Classrooms meeting classroom model expectations
- 2.2.4 Administrator, teacher, and staff retention

2.3 Columbia Public Schools will support students with technology tools and instructional resources

- 2.3.1 Equity of resources K-12 through quality and quantity
- 2.3.2 Student knowledge and use of technology to impact learning
- 2.3.3 Students will master communication, collaboration, critical thinking, and creativity in and out of the classroom
- 2.3.4 Students will master digital literacies, which includes digital citizenship and reading and writing in digital formats

STRATEGIES, EVALUATION METHODS AND TOOLS:

- NEE teacher professional growth tool and administrator evaluation model
- System reviews, self-assessments, stakeholder feedback through focus groups, World Café forums, and surveys
- Participation in Equity Training, Restorative Practices, and Executive Functioning/Poverty training
- Participation in AVID Path trainings

GOAL 3:
Our operations make our mission possible

GOAL 3 ACTION:
Continue the strategies focused on supporting learning

Columbia Public Schools will be a stakeholder-focused culture that demonstrates responsible management to add value to the system for the benefit of students, staff, and patrons of the district

SUCCESS INDICATORS:

3.1 Columbia Public Schools will prioritize learning time

- 3.1.1 Prioritize effective use of learning time

3.2 Columbia Public Schools will ensure a safe and nurturing environment (Safety and Security)

- 3.2.1 Provide supports that meet the physical needs of all students
- 3.2.2 Provide supports that meet the emotional needs of all students
- 3.2.3 Provide supports that meet the behavioral needs of all students

3.3 Columbia Public Schools will inform and engage stakeholders to increase transparency and support for the classroom

- 3.3.1 Communicate district data and information to support learning
- 3.3.2 Communicate district financial and budget data and information
- 3.3.3 Engage stakeholders in long-range facility and financial planning

3.4 Columbia Public Schools will demonstrate fiscal responsibility

- 3.4.1 Maintain a minimum of 18% - 20% reserves.
- 3.4.2 Ensure a systematic, systemic, and balanced deployment of resources
- 3.4.3 Identify and implement efficiencies district-wide while meeting the needs of students

STRATEGIES, EVALUATION METHODS AND TOOLS:

- Goal setting, budgets aligned to district goals, stakeholder feedback, analytic data, safety audit, and Board of Education committees
- Schools responsible for data integrity and security of their students' information
- [Ten-year Long Range Facility Plan](#)



Original: 08/01/2017
Approved: 09/09/2019



COLUMBIA PUBLIC SCHOOLS

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Columbia Public School District was established under the Statutes of the State of Missouri as described in RSMo Chapter 162. The significant accounting policies of the District are described below.

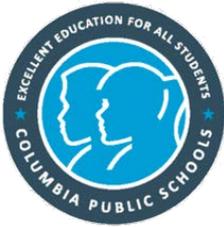
The area served by the District encompasses 303 square miles and includes a population that is estimated to exceed 152,000. This area includes the City of Columbia with a population of approximately 120,000.

The District was organized on January 7, 1873. The first high school opened in 1895 on the site where Jefferson Middle School now stands and in 1909 a bond issue was voted for Columbia High School, now the original wing of the Jefferson Middle School building. As of June 2020, the District includes 21 elementary schools, seven middle schools, three comprehensive high schools, one alternative school, one career and technical education center and other independent programs. The District also offers Pre K services at two owned facilities. Total enrollment (Pre K-12) in the District is 19,052 students. Enrollment growth reflects the growth of the community.

The District provides a comprehensive curriculum to meet the needs of a diverse student population. Course offerings at the high schools vary from those that are considered college preparatory to those that prepare students to enter particular careers upon graduating from high school. The District also provides an extensive adult education program with over 6,000 part-time and full-time adult students enrolled annually in more than 600 courses. Approximately 10% of the school population is served by the Special Services department of the District. Specially trained teachers provide services to students needing both modified programs and specialized instruction. The District has developed programs for exceptional pupils that include services for students with mental or orthopedic handicaps, speech or language disorders, learning disabilities, behavior disorders, and auditory or visual handicaps, cognitive disability, as well as services for pre-school disabled children. It is the goal of the District to provide appropriate instructional services for each child according to individual and unique needs.

Reporting Entity

Primary government – The District is governed by an elected seven-member board. The Columbia School District Board of Education (Board) is the basic level of government that has financial accountability and control over all activities related to public school education in the District. The District is not a component unit of another reporting entity. The District operates fiscally independent of the State of Missouri or any other jurisdiction in the county or local township in which it operates.



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Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The three categories of funds are governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds:

General Fund - The General Fund is the operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

Teachers Fund - The Teachers Fund is required to be established by state law and may be used for the payment of salaries and insurance benefits for certificated personnel. The fund's revenues include property taxes, investment income, and county, state, and federal aid. The fund is also used to account for certain tuition payments made between school districts.

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

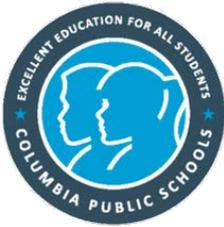
Capital Projects Fund - The Capital Projects Fund accounts for expenditures from the proceeds of bond issues, investment income earned on the proceeds and other revenues designated for acquisition or construction of major capital assets. The expenditures include major capital outlay projects and equipment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

The Grants and Donations fund of the District accounts for grants, contributions, and other resources that are restricted for a particular purpose.

Proprietary Funds

Proprietary funds focus on the determination of changes in net position, financial position, and cash flows and are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services. The District has no major enterprise funds. The *Nutrition Services Fund*, which accounts for the financial



COLUMBIA PUBLIC SCHOOLS

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transactions related to the food service operation of the District, and the *Adult Education Fund*, which accounts for the financial transactions related to certain educational programs for adults, are the District's only enterprise funds and are presented as nonmajor funds.

Internal Service Funds - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the District on a cost-reimbursement basis. These funds were established to account for the District's self-funded employee benefits programs, which are medical, dental, and workers' compensation. The premiums received by the internal service funds are transferred from other funds as an expense related to personal service. Claims paid, direct insurance payments, and administrative costs are expenses of these funds.

Fiduciary Fund

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private organizations, or other governments and are, therefore, not available to support the District's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations. The District's only fiduciary fund is an agency fund, which is used to account for the financial activities of various student groups.

Basis of Accounting, Measurement Focus, and Financial Statement Presentation

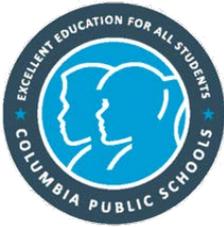
Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District's policy is to operate its budget and monthly financial statements on the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability it incurred. The District prepared year-end financial statements on the full accrual basis of accounting, following the Governmental Accounting Standards Board (GASB) regulations.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Cash balances from all funds, except the Debt Service Fund and Internal Service Funds, are combined and invested to the extent available in short-term securities. State laws require that all deposits of the Debt Service Fund be kept separate and apart from all other funds of the District. Earnings from such investments are allocated to each fund on the basis of the



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applicable cash balance participation by each fund. Separate accounts are maintained for the Debt Service Fund and the Internal Service Funds. Interest is deposited directly into these accounts. State statutes authorize the District to invest in obligations of the United States government or any agency or instrumentality, including repurchase agreements; bonds of the State of Missouri, or the United States, or of any wholly owned corporation of the United States, and other short-term obligations of the United States; under limited circumstances commercial paper and banker's acceptances; and deposit accounts with insured financial institutions, provided the accounts are entirely insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with government securities that have a fair value exceeding the deposit amount.

Investments for the District are stated at amortized cost, which approximates fair value. Investments recorded at amortized cost include investments in U.S. Treasury, agency and instrumentality obligations with a remaining maturity of one year or less at the time of acquisition. Non-negotiable certificates of deposit are also carried at amortized cost.

Receivables

Receivables are reported by source. Local receivables include property taxes, allocations of the statewide education sales tax, and other receivables generated by the District's operations. State receivables include receivables related to funding the District receives from the State. Federal receivables include amounts due to the District from federal grants.

Inventories and Prepaid Items

Inventories are stated at average cost. Inventories of supplies in the General Fund are accounted for using the consumption method. Under this method, the materials are reported as a financial resource when acquired and recognized as expenditures when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are accounted for using the consumption method.

Reported inventories and prepaid items at year-end are offset by a fund balance reserve account, since they do not represent expendable financial resources, even though they are a component of total assets.

Inventory of the Food Services Fund is recorded as an expense when such items are used.

Capital Assets

Capital assets, which include Land, Buildings, Building Improvements, Construction in Progress, Mobile Classroom Trailers, and Furniture and Equipment, are capitalized at the time the liability is incurred. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year for Furniture and Equipment, and \$50,000 for other assets. All land purchases are capitalized. Such assets are



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recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. The District does not own any infrastructure.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets being constructed and in progress are reported as Construction in Progress.

All reported capital assets except Land and Construction in Progress are depreciated using the straight-line method over the following useful lives and with the following salvage values:

<u>Capital Asset Type</u>	<u>Estimated Useful Life</u>	<u>Salvage Value</u>
Buildings	75 years	0%
Building Improvements	20 years	0%
Mobile Classroom Trailers	25 years	0%
Furniture and Equipment	10 years	0%

Long-Term Obligations

In the government-wide financial statements long-term debt and other obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses.

Compensated Absences

An accrual for certain salary related payments associated with annual leave and an accrual for sick leave is included in the compensated absences annually. The District's compensated absences liability consists of accumulated vacation pay, vested sick leave and certain salary related payments such as Social Security and Medicare.

All 12-month employees are eligible for vacation pay. Vacation pay is fully vested when earned. District employees are entitled to sick leave at the rate of one day per month of full-time service.

Employees are not compensated for unused sick leave upon termination of employment; however, upon retirement, unused sick leave is paid at the substitute rate for that position



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based on the number of days accumulated. Teachers can take early teacher retirement at age 55 with five years of service or at any age with 25 years of service. Employees can take early non-teacher retirement at age 55 if they have five, but fewer than 25 years of service. As a result, employees are considered vested in their sick leave balance when they have 25 years or more of service or are 55 years of age.

Budgets

Budgets are established annually in accordance with Chapter 67, RSMo. The budgets are prepared on the same basis of accounting used to prepare the financial statements. The following procedures are followed in establishing the budgetary data:

- (a) At the regular June Board meeting of the preceding fiscal year, the Administration submits a budget for the next succeeding fiscal year beginning July 1. The operating budget includes proposed expenditures and anticipated revenues.
- (b) The Board meets prior to July 1, after sufficient public notice of the meeting has been given, for official adoption of the budget.

Once the budget is adopted and approved by the Board, the budget may be amended at the function and fund level, only by approval of a majority of the members of the Board. The Administration may amend the budget only at the object and location (school or building) level without seeking the approval of the Board.

In accordance with Revised Statutes of Missouri (RSMo), Section 67.010, over expenditure of a legally adopted budget, at the fund level, must have approval of the majority of the Board members. Budgetary reviews are performed monthly by the Administration and provided to the Board.

All expenditures of the District are approved monthly at the regular meeting of the Board. Appropriations lapse at year-end.

Property Taxes

Property tax revenues are recognized in the year for which they are levied. In the state of Missouri, January 1 is the lien date since property owners are required to pay property taxes as of that date. However, revenues collected are used to fund the operations of the subsequent school year. Property taxes are collected starting in November and are due by December 31. Property tax revenues are recognized in the government-wide financial statements in the year that the property taxes are used to fund the operation of the District.

Changes in Long Term Debt

Article VI, Section 26(b), Constitution of Missouri, limits the outstanding amount of authorized general obligation bonds of a district to 15% of the assessed valuation of a district (including state assessed railroad and utilities).



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Pension Plans

Public School Retirement System of Missouri (PSRS) is a mandatory cost-sharing multiple employer retirement system for all full-time certificated employees and certain part-time certificated employees of all public school districts in Missouri (except the school districts of St. Louis and Kansas City) and all public community colleges. PSRS also includes certificated employees of PSRS, Missouri State Teachers' Association, Missouri State High School Activities Association, and certain employees of the state of Missouri who elected to remain covered by PSRS under legislation enacted in 1986, 1987 and 1989. The majority of PSRS members are exempt from Social Security contributions. In some instances, positions may be determined not to be exempt from Social Security contributions. Any PSRS member who is required to contribute to Social Security comes under the requirements of Section 169.070 (9) RSMo, known as the "2/3's statute." PSRS members required to contribute to Social Security are required to contribute two-thirds of the approved PSRS contribution rate and their employer is required to match the contribution. The members' benefits are further calculated at two-thirds the normal benefit amount.

PSRS members are required to contribute 14.5% of their annual salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PSRS Board of Trustees.

Public Education Employees' Retirement System of Missouri (PEERS) is also a mandatory cost-sharing multiple employer retirement system for all school district employees (except the school districts of St. Louis and Kansas City), employees of the Missouri Association of School Administrators, and community college employees (except the Community College of St. Louis). Employees of covered districts who work 20 or more hours per week on a regular basis and who are not contributing members of the Public School Retirement System of Missouri (PSRS) must contribute to PEERS. Employees of PSRS who do not hold Missouri educator certificates also contribute to PEERS. PEERS was established as a trust fund by an Act of the Missouri General Assembly effective October 13, 1965. Statutes governing the System are found in Sections 169.600 - 169.715 and Sections 169.560-169.595 RSMo. The statutes place responsibility for the operation of PEERS on the Board of Trustees of the Public School Retirement System of Missouri.

PEERS members are required to contribute 6.86% of their annual salary and the District is required to contribute a matching amount. The contribution requirements of members and the District are established and may be amended by the PEERS Board of Trustees.

Deferred Compensation Plan

Employees are eligible to participate in two deferred compensation plans created in accordance with Internal Revenue Code Sections 403(b) and 457(b). The plans, available to all District employees, permit them to defer a portion of their salary until future years. Participation in the plans is optional. The deferred compensation is not available, without



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penalty, to employees except under limited circumstances specified in the Internal Revenue Code.

Investments are selected by the Investment Committee with the advice of an outside financial consultant, Cottonwood Advisors. The plans are managed by TIAA/CREF as a third party administrator. TIAA is the broker of record for the 457(b) plan and the 403(b) plan, with local brokers assisting.

Self- Insured Medical Benefits

The District administers a single employer defined benefit health care plan. The self-insured plan provides medical, dental, and vision benefits to participating employees, retirees, and their families. The participating employees contribute to the self-insurance fund through payroll deductions based on their coverage election. Transactions for the self-funded insurance are recorded in the Medical Benefits Internal Service Funds. Retirees are required to pay the cost of the insurance premiums.



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BOARD OF EDUCATION 2020-21 BUDGET PARAMETERS

Preface

The Board of Education has used a five-year budget planning model in recent years which has resulted in intentionally increased operating fund balances. These balances have allowed sustained operations without reductions.

The state foundation formula as originally written has not been attained and other lines of state funding have consistently been reduced. The reduced levels of state and federal funding have increased the reliance on local revenues to support growth and increased needs of the District. The local economy remains strong in Columbia. Properties were reassessed in 2019 and the assessed valuation growth was 4.98%. The assessed valuation growth for 2020-21 (not a reassessment year) is projected at 3.00%.

In order to bolster declining revenues due to lesser growth in assessed valuation, the Board of Education asked the citizens of Columbia for operating levy increases in April 2012 and in April of 2016 and the voters responded favorably. The increases allow for sustained operations, opening of new buildings and recruiting and retaining quality personnel. The District decided to voluntarily rollback a portion of the voter approved levies. The remaining 11 cents can be taken in future years to support continued improvement to compensation and maintenance of employee benefit plans.

The District acknowledges deficit spending is not a long-term sustainable strategy, however, it is planned for future budget years to continue operations, open new schools, maintain class size at reasonable levels and allow for an intentional planned reduction of fund balances.

With this long-term vision, the 2020-21 budget will be developed using a collaborative process which considers priorities and the District's Mission, Vision and Values using the following parameters:

1. The Board of Education will consider building, program and departmental budget requests in a manner that prioritizes student achievement. Budget additions will be reviewed based on need and linked to the Comprehensive School Improvement Plan (CSIP).
2. A modified zero-based budgeting approach will continue focusing efforts on analyzing and prioritizing budgets intentionally and specifically.
3. The Board of Education will consider salary improvements for all employees (including hourly employees) through the budget and negotiation processes, using comparative data locally and statewide. Continued movement toward the model salary schedule (a three-column schedule with a starting salary of \$40,000) for teachers will be prioritized.



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4. The Board of Education will consider employee benefit programs for eligible employees through the budget and negotiation processes.
5. A minimum 18-20% level of fund balances will be reflected in the five-year model based on current and projected future total revenue and expenditures. Controlled spending and reasonable revenue projections will ensure financial integrity.
6. Capital project budgets will be allocated and prioritized based on guidance from the Long-Range Facilities Planning Committee with emphasis on growth, safety and security issues, and maintaining existing facilities. Capital project budgets will include operational budget impact projections.



**BOARD OF EDUCATION
2020-21 BUDGET GOALS AND PRIORITIES**

The Board of Education has used a five-year budget planning model in recent years which resulted in intentionally increased operating fund balances. These balances have allowed sustained operations without reductions. When considering the priorities for the 2020-21 budget, the long-term impact of the costs of those priorities is considered as well.

The District acknowledges deficit spending is not a long-term sustainable strategy, however, it is planned for future budget years to continue operations, open new schools, maintain class size at reasonable levels and allow for an intentional planned reduction of fund balances.

With this long-term vision, the 2020-21 budget was developed using a collaborative process which prioritized the following areas in the 2020-21 through 2024-25 financial model.

1. Improved compensation for all employee groups including planned steps for experience each year, with specific approval of those for 2020-21 is a priority in the five-year model. Compensation was enhanced further by improved salary schedules as included in this document for the 2020-21 fiscal year. The model allows for more enhancements to those schedules in 2020-21 and beyond, should the Board continue those efforts.

Total salary increases for all employee groups in the 2020-21 budget is estimated at \$5,939,081 million. The breakdown of compensation increases by employee group can be seen on the Allocation of Human and Financial Resources on pages 39-45.

2. The Board of Education prioritized the continuance of fully board paid medical, dental and life insurance for all full-time employees and shared cost for part time employees. This benefit remains a priority in the current five-year planning model.

Total benefit increases for all employee groups in the 2020-21 budget is estimated at \$912,575.

3. The Board of Education prioritized the opening of John Warner Middle School in the fall of 2020. The opening of new buildings has a significant impact on the operating budget.

Additions of 54.50 FTE totaling \$2,784,500 to support the students in the new building as well as \$2,000,000 for the one-time purchase of furniture, fixtures, and equipment for the new building.

4. The Board of Education prioritizes elementary class size in 2020-21 through additional teaching staff and building and classroom support through additional classroom aides.

Additions of 5.0 teacher FTE at the elementary level is included in the 2020-21 budget for



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a total increase of approximately \$300,000 and additions of 5.0 classroom aide FTE for a total increase of approximately \$100,000.

5. The Board of Education prioritizes preschool programming in the 2020-21 school year through the addition of teaching staff and instructional aides.

Additions of 3.0 specialist FTE for fine arts and media as well as 5.0 instructional aide FTE to support classrooms and provide teacher plan time is included in the 2020-21 budget for a total estimated increase of \$245,000.

6. Support of quality curriculum is prioritized throughout the five-year model by the addition of professional development for teachers and the purchase and implementation of high-quality curriculum on a planned cycle.

In the 2020-21 fiscal year, elementary language arts comprehension materials are planned and funded. The total cost of the curriculum is estimated at \$3,000,000.

7. The Board prioritizes social emotional needs in the 2020-21 school year through the addition of school counselors and counseling curriculum.

Addition of 1.4 elementary counselor FTE for an estimated increase of \$84,000 and social emotional curriculum for an estimated increase of \$100,000.

8. Support of growing populations of Special Education students is prioritized in the 2020-21 school year through additional support staff.

Additions of 0.5 FTE for 504 Coordination, 0.5 School Psychologist FTE, 0.5 Special Services Diagnostician FTE, and 1.0 Occupational/Physical Therapist FTE are included in the 2020-21 budget for a total estimated increase of \$155,000.

9. Support of growing populations of English Language Learner students is prioritized in the 2020-21 school year through additional teaching staff.

Addition of 1.0 teacher FTE for English Language is included in the 2020-21 budget for a total estimated increase \$60,000.

10. Support of additional resources and support of emerging systems at Title I elementary and Title I eligible middle schools and high school is prioritized in the 2020-21 school year through additional staff and resources.

An addition of 1.0 administrative FTE for Battle Elementary School is included in the 2020-21 budget totaling \$90,000. In addition, an addition of a fine arts instrument lease program for Lange and Oakland Middle Schools is included in the 2020-21 budget for an



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estimated increase of \$64,000.

11. The Board of Education has continued to prioritize technology device equity across all buildings for students and staff.

An allocation of approximately \$3,000,000 is included in the Technology Services operating budget for the purchase of devices in the 2020-21 school year.

12. The five-year model plans for the operating budgets necessary for one time purchases as well as permanent operating costs for the opening of the Locust Street Expressive Arts Elementary School addition in 2020-21 and the Rock Bridge Elementary School addition and Jefferson Middle School STEAM renovation in 2021-22.

A budget of \$500,000 is included in the 2020-21 budget for the one-time purchase of furniture, fixtures, and equipment (FFE) for the noted building additions.

13. The Board of Education continues to prioritize appropriate annual budgets for the care and maintenance of existing and new facilities but allowing for additional staffing and operating budgets as new buildings are opened.

An addition of 1.0 support FTE for Facilities and Construction services is included in the 2020-21 budget for an estimated increase of \$50,000.

Continued funding of fixed costs including utilities, transportation, and insurance is included in the 2020-21 operating budget for an estimated increase of \$647,141.

14. The Board of Education continues to prioritize building safety and security and student support services to address growing needs.

The 2020-21 budget supports an increase in rates for off-duty police officers to support needs at extra-curricular activities and events for a total estimated increase of \$45,000.

These priorities are made in the final budget for 2020-21 with a focus on their sustainability throughout the coming five years and beyond.



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2020-21 BUDGET PREPARATION TIMELINE

11/11/2019	The Board of Education began review of funding and revenue projections for 2019-20 and beyond using five year rolling model in order to accurately project the baseline for the 2020-21 budget work.
01/13/2020	The Board discussed and approved the 2020-21 budget parameters and began consideration of determining appropriate fund balance levels, establishing a minimum fund balance of 18% in the five-year rolling model.
Jan-Feb 2020	The administration met with departmental and school building administrators and started receiving and discussing preliminary requests.
03/04/2020	The Board Finance Committee established the operating fund local and state revenue assumptions for 2020-21.
03/09/2020	The Board Finance Committee and Board of Education reviewed projections for the 2019-20 operating expenses and established the assumptions for fixed costs for 2020-21. One-time additions for 2020-21 were approved by the Board of Education.
03/09/2020	The Board of Education reviewed and established funding available for compensation increases during the negotiation process with employee groups.
03/17/2020	The District closed due to COVID-19 and the outlook for revenues and expenditures changed for the 2019-20 fiscal year and beyond
Mar-Apr 2020	Building and department level capital requests were received and reviewed by administration, prioritizing use of local capital funds for small projects and equipment needs.
04/23/2020	The Board of Education reviewed salary and benefit expenditure assumptions for 2020-21 including salary increases for steps for experience, improvement to salary schedules for all employee groups, and medical and dental rates. Recurring additions to the operating budget were approved by the Board of Education.
04/23/2020	The Board of Education authorized the issuance of teacher contracts with advancement for all employees. Salary improvements were authorized for all employee groups.
05/11/2020	The Board Finance Committee and Long-Range Facilities Planning Committee reviewed capital projects for 2020-21 and discussed long-range facilities planning needs.
05/21/2020	The Board of Education reviewed a preliminary budget summary and implications of all year to date revenue and expenditure recommendations on the five-year model.
06/03/2020	The Board of Education held a public hearing for final review of the budget projections and assumptions and received public comment.
06/08/2020	The Board of Education received and approved the final budget which included the financial information and assumptions approved and presented to date.



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GENERAL REVENUE EXPLANATION

The following explanations cover the major local, county, state and federal revenues which are allocated to the General, Teachers, Debt Service and/or Capital Projects Funds according to the tax levy associated with each fund or at the discretion of the Board of Education. Other revenues are particular to the funds that they support.

Local

5111 Current Taxes – These revenues are derived from taxing real and personal property within the District for the current year. It also includes protested taxes received in the current fiscal year. The estimated \$6.0988 tax levy for 2020-21 will be levied on each \$100 of assessed valuation. Property taxes are the main source of revenue for funding the operations of the District, representing 53% of the total revenue and 53% of the operating revenue. Assessed valuations are expected to increase approximately 1% for 2020-21. This increase is mainly due to new construction.

5112 Delinquent Taxes – These revenues are derived from collection of prior years' property taxes paid in the current year.

5113 Sales Tax (Proposition C) – These revenues are collected by the State through a 1% sales tax on consumer goods and then distributed to school districts based on the Average Daily Attendance. The current estimated per pupil distribution is \$1,049; however, the State has indicated that this amount may not be achieved for 2019-20 because of the declining of sales tax revenues from the COVID-19 closures. The District is projecting \$970 for the per pupil distribution for 2020-21. Payment is based on the previous years' Weighted Average Daily Attendance (WADA). The District is estimating this amount to increase approximately 291 students due to increasing enrollment.

5114 Financial Institution Tax (Intangible) – These revenues are derived from taxes levied on the intangible assets of financial institutions such as banks or saving and loan associations. Intangible tax is projected to remain flat in 2020-21.

5115 Merchants and Manufacturer's Tax (M&M) – These revenues are a surcharge on commercial real estate to replace revenue lost when the past business inventory tax was eliminated. M&M taxes are projected to remain flat in 2020-21.

5141-5144 Interest – These revenues are from earnings on all temporary deposits and investments plus interest received on delinquent taxes. As fund balances increase or decrease over and time and as interest rates fluctuate, these revenues will change. The District expects interest revenue to decrease in 2020-21 due to declining interest rates.

5191 Rentals – These revenues are from rental of school facilities. The District does not expect any significant changes in these revenues in 2020-21.

5199 Miscellaneous Local Revenue – These revenues include energy rebates, purchasing card rebates, background check fees, and other local revenues not included in the categories above.



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County

5211 Fines, Escheats, etc. – These revenues are amounts received from the county school fund. All fines passing through the office of the county clerk or circuit clerk are then passed through to the political subdivisions in the county. The District does not expect any significant changes to fine revenue in 2020-21.

5221 State Assessed Railroad and Utility Taxes – These revenues are assessed against the property of railroad and utility companies based on the county assessed valuation and the average county school district levy rate. The District does not expect any significant changes to railroad and utility tax revenue in 2020-21.

5234 County Stock Insurance Fund – These revenues are proceeds of taxes paid by domestic insurance companies on premiums written per Section 148.330, RSMo. The District does not expect any significant changes to county stock insurance revenue in 2020-21.

State

5311 Foundation Formula – These revenues are state general fund amounts distributed to school districts based on a formula calculated to provide equity in revenues to all school districts in the state. These revenues are 25% of total operating revenue when combined with revenue from object 5319 (Classroom Trust Fund, also from the State Foundation Formula). The Basic Formula and the Classroom Trust Fund revenue projections are based on the following factors: State Adequacy Target of \$6,311 per Weighted Average Daily Attendance (WADA) of 17,969, Dollar Value Modified (DVM) of 1.036, and Classroom Trust payment of \$386 per WADA. The estimated factors are projected to generate approximately \$59,953,483 in revenue in 2020-21.

5312 Transportation – These revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2020-21, the District estimates that revenue will decrease as the state projects cuts to the state transportation budget next year.

5314 Early Childhood Special Education (ECSE) – State – These revenues support the joint program with the District and the State of Missouri for the early childhood special education and will continue in the future with growth in this program. Federal funds are received and reported under object code 5442.

5319 Classroom Trust Fund – These revenues are part of the Missouri Foundation Formula as explained under object code 5311. The Classroom Trust Fund revenues are received from the gaming portion of the funding of the State Foundation Formula. The Classroom Trust Fund portion is deducted “off the top” and may be placed in any fund and spent for any expenditure at the discretion of the Board of Education. Classroom Trust Fund have decreased drastically in the 2019-20 school year as casinos have been closed due to COVID-19. The revenues are expected to increase slightly in 2020-21.



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5324 Parents as Teachers – These revenues are received from the state for Early Childhood Screening and Parents as Teachers (PAT) programs as per Section 163.044, RSMo. These revenues are not expected to change significantly in 2020-21.

5332 State Career and Technical Education – These revenues are received from the state that represent reimbursement for career and technical education. The reimbursement represents the state's portion of the matching requirements per Sections 178.42 through 178.580, RSMo. Career education revenues continue to increase as these programs are expanded at the Columbia Area Career Center and the District's three comprehensive high schools.

5381 High Need Fund – Special Education – These revenues are amounts received from the state as reimbursement for expenditures during the prior year made on behalf of students with disabilities whose special education costs exceed three times the District's current expenditure per Average Daily Attendance as calculated from the District's Annual Secretary of the Board Report (ASBR) for the year in which the expenditures are claimed. These revenues continue to climb as the number of students that exhibit these extensive needs in this area increase.

Federal

5412 Medicaid – These revenues are amounts received as reimbursement for expenditures relating to direct services to eligible children and allowable administration claiming including Missouri School District Administrative Claiming (SDAC) and Missouri School District Reimbursement (Direct Therapy Services) revenues. These revenues are projected to remain flat in 2020-21.

5424 CARES – Elementary and Secondary School Emergency Relief Fund – These revenues are received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security Act.

5427 Career Education Federal Perkins Grant – These revenues are allocations of federal funds to improve career and technical education programs. These revenues are not expected to change significantly in 2020-21.

5441 IDEA Entitlement Funds, Part B IDEA – These revenues are entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities.

5442 Early Childhood Special Education (ECSE) – Federal – See 5314 above for explanation of Early Childhood Special Education.

5451 Title I, ESEA – These revenues are appropriated from the U.S. Congress for Elementary and Secondary Education Amendments of 1965 for special programs. Amounts received through the state for Title I are provided to help educationally disadvantaged students meet high academic standards. These revenues are expected to increase in 2020-21. The District's preliminary federal allocation is stable compared to 2019-20, however, the District plans to spend down accumulated carryover funds from previous years.



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5465 Title II, Part A & B, ESEA – These revenues are amounts received through the state for improving teacher and principal quality and increasing the number of qualified teachers in the classroom and high qualified principals in schools. These revenues are expected to increase in 2020-21 as the District has prioritized spending of federal carryover dollars.



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GENERAL EXPENDITURE EXPLANATION

The following explanations cover the major expenditure categories which are allocated to the General, Teachers, Debt Service and/or Capital Projects Funds.

6100 Salaries – These expenditures consist of amounts paid to employees who are considered to be on the District’s payroll. Full-time, contract and prorated portions of the costs for work performed by teachers (defined by Section 168.104 RSMo) are included in this category, as well as costs for work performed by non-certificated employees who are employed in non-instructional related positions.

6111 Regular Salaries – Full-time, contract and prorated portions of the costs for work performed by teachers (defined in the board sense of Section 168.104(7), RSMo) who are considered to be in positions of permanent nature.

6112 Administrators – Cost for work performed by regular administrative employees who manage, direct, or administer programs of the District.

6122 Other Part-time Salaries – Certificated teachers who work less than full-time and perform work in positions of either temporary or permanent nature.

6131 Supplemental Pay – Amounts paid for student activities, sponsorships, coaching, stipends for curriculum development and other duties beyond the regular school day or school session.

6151 Classified Salaries – Full-time and prorated portions of the costs for work performed by typically non-certificated employees and certificated employees who are employed in non-instructional related positions of permanent nature.

6152 Instructional Aide Salaries – Salaries paid to teacher aides who are either certificated or non-certificated.

6161 Classified Salaries Part-time – Cost for work performed by employees who work in positions of less than full-time or of a temporary nature.

6200 Employee Benefits – These expenditures consist of amounts paid on behalf of employees that are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employment. Benefit costs include retirement, payroll taxes, health, dental and life insurance, as well as worker’s compensation and unemployment insurance.

6211 Teacher Retirement – Amounts paid to Public School Retirement System (PSRS) for applicable certificated employees.

6221 Non-teacher Retirement – Amounts paid for Public Employees Retirement System (PEERS) for eligible non-certificated personnel and certain certificated personnel who are less than full-time.



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6231 Old Age, Survivors and Disability Insurance (OASDI) – Employer’s share paid to the Missouri Retirement Fund for OASDI (part of the Federal Insurance Contributions Act (FICA)).

6232 Medicare – Employer’s share of the Medicare tax paid for employees.

6241 Health Insurance – Employer’s share paid for employee medical insurance.

6242 Life Insurance – Employer’s share paid for employee life insurance.

6243 Dental Insurance – Employer’s share paid for employee dental insurance.

6261 Worker’s Compensation Insurance – Amounts paid for workers’ compensation insurance.

6275 Unemployment Compensation – Amounts paid for employee benefits under unemployment compensation plans which includes actual benefits paid or unemployment insurance.

6300 Purchased Services – These expenditures consist of amounts paid for services rendered by personnel who are not employees of the District. Examples of purchased services include instructional services (tuition), audit services, legal services, election services, property services, transportation services, and insurance (other than employee benefits).

6311 Purchased Instructional Services – Tuition, including vocational tuition, to other districts and non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Also included is the payment of local effort pursuant to Section 167.126, RSMO.

6312 Instructional Program Improvement Services – Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching process.

6315 Audit Services – Management services by independent auditors in the examination of records, documents, internal control and financial statements of the district for the purpose of rendering an opinion on these statements.

6316 Election Services – Contracted arrangements with the county of city for school district elections for providing voting machines, judges, ballots, and other election expenses as billed to the district by the county or city.

6317 Legal Services – Services by lawyers advising the school district, the Board of Education and administrative officials on statutes, laws and regulations. This includes representing the school district in a court of law.

6330 Repair and Maintenance – Expenditures for ordinary repairs and maintenance services that are not provided by District personnel.



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6334 Rental – Expenditures for leasing or renting equipment for both the temporary and long-range use of the District.

6335 Water and Sewer – Expenditures for water and sewer services from a private or public utility company.

6336 Trash Removal – Expenditures for trash or garbage pickup service not provided by District personnel.

6337 Technology Related Repairs and Maintenance – Expenditures for repairs and maintenance services for technology equipment that are not directly provided by District personnel.

6341 Contracted Pupil Transportation to and From School – Expenditures to persons or agencies for the purpose of transporting children to and from school.

6342 Other Contracted Transportation Non-Route – Non-Route mileage expense for non-district operated transportation system.

6343 Travel – Expenditures for transportation, meals, hotel, conference registration fees and other expenses associated with staff traveling on business for the District.

6351 Property Insurance – Expenditures for insurance on any type of property owned or leased by the District.

6352 Liability Insurance – Expenditures for insurance coverage of the District, or its officers, against losses resulting from judgements awarded against the District.

6353 Fidelity Bond Premiums – Expenditures for bonds guaranteeing the District against losses resulting from the action of the treasurer, employees, or other persons of the District.

6361 Communications – Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, and, networking and internet services; video communications to establish or maintain one-way or two-way video communication via satellite, cable or other devices.

6362 Advertising – Expenditures for printed or broadcast announcements in professional periodicals and newspapers or by way of radio or television networks. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment sales, costs for professional sales and sale of other objects.



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6363 Printing and Copying – Expenditures for job printing and binding. This includes the design and printing of forms and posters as well as printing and binding of District publications.

6371 Dues, Fees and Memberships – Expenditures for memberships in professional or other organizations or associations.

6400 Supplies and Materials – These expenditures consist of amounts paid for material items of an expendable nature that are consumed, worn-out, and deteriorate in use. Examples of supplies purchased include textbooks, technology supplies, food supplies, and energy supplies (such as electric and gas).

6412 Supplies – Expenditures for all supplies of the operation of the District, including freight and cartage.

6431 Supplies-Technology Related – Expenditures for technology related supplies that are typically used in conjunction with technology related hardware or software.

6441 Library Books – Expenditures for regular or incidental purchases of library books (print or electronic media) available for general use by students.

6471 Food Supplies – Expenditures for food items only that relate to School Breakfast/Lunch/After School Snack/Special Milk/A La Carte programs.

6481 Electric – Expenditures for electricity services provided by a public or private utility company.

6482 Gas-Natural – Expenditures for fuel for heating purposes.

6486 Gasoline/Diesel – Expenditures for gasoline/diesel fuel purchased in bulk or from a service station.

6500 Capital Outlay – These expenditures consist of the acquisition of capital assets or additions to capital assets. Examples include land, construction of buildings, additions to buildings, remodeling of buildings, vehicles and equipment. Lease purchase principal and interest payments are also considered capital outlay.

6510 Land – Expenditures for the purchase of land.

6520 Buildings – Expenditures for acquiring buildings and additional, either existing or constructing.

6540 Equipment – Expenditures for the initial purchase of equipment such as furniture, machinery and fixtures.

6551 Vehicles – Expenditures for the purchase of vehicles to transport persons or objects.



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6552 Pupil Transportation Vehicles (School Buses) – Expenditures for the purchase of school buses.

6590 Other Capital Outlay – Expenditures for other capital outlay not specifically addressed above in other object codes.

6600 Debt Service – These expenditures include the retirement of debt, the payment of interest on debt and the payment of fees.

6611 Principal Payments – Expenditures to retire general obligation bonds.

6621 Interest Payments – Expenditures for interest on general obligation bonds.

6631 Fees Bond Indebtedness – Expenditures for non-capitalized bond issuance costs and paying agent fees.



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ALTERNATIVE AND OTHER TAX REVENUES

State and local statute and policy provide for various tax revenues from various sources. The sources include those shown here, some of which vary significantly year to year while others are more stable. All revenues are critical to the financial viability of the District. The revenues below reflect the trend and projections of the alternative and other taxes of the District.

DESE Object Code	Description	2016-17	2017-18	2018-19	Projected Actual 2019-20	Budget 2020-21
5113	Proposition C Sales Tax	\$ 16,672,644	\$ 17,163,794	\$ 18,097,029	\$ 17,710,260	\$ 17,992,530
5114	Financial Institution/Intangible Tax	348,689	451,044	261,223	261,223	261,223
5115	M&M Surtax	2,288,724	2,301,137	2,191,192	2,416,181	2,416,181
5116	Payment in Lieu of Taxes (City)	197,974	476,192	414,616	1,463,750	1,431,875
5221	State Assessed Utilities	1,320,206	1,399,543	1,334,863	1,401,478	1,401,478
5234	County Stock Insurance	334,011	318,310	83,684	573,027	573,027
	Total Alternative/Other Taxes	\$ 21,162,248	\$ 22,110,020	\$ 22,382,607	\$ 23,825,919	\$ 24,076,314

5113 Proposition C Sales Taxes are collected by the state through a 1% sales tax on goods and then distributed to school districts based on the Average Daily Attendance. Payment is based on previous years' Weighted Average Daily Attendance (WADA). No less than 75% of half of the funds must be placed in the Teachers Fund and the balances are to be placed in the Incidental Fund.

5114 Financial Institution (Intangible) Taxes are levied on the intangible assets of financial institutions, such as banks and savings and loans associations and are placed into revenue funds at the discretion of the Board per RSMo Section 165.011.

5115 M&M Surtax revenues are a replacement tax on commercial real estate intended to replace previously lost revenues due to the elimination of a manufacturing business inventory tax. These taxes are placed into revenue funds at the discretion of the Board per RSMo Section 165.011.

5116 In Lieu of Tax revenues are paid on property that has been removed from the tax roles and include TIF surplus revenues. These taxes are placed into revenue funds at the discretion of the Board per RSMo Section 165.011, other than TIF surplus which is placed based on the adjusted tax levy.

5221 State Assessed Railroad and Utility Tax revenues are paid on the assessed valuation of railroad and utility properties as assessed by the state. This includes private car tax, as well as delinquent and protested SAUT, but does not include locally assessed railroad and utility property. These taxes are placed into revenue funds based on purpose when collected and as directed by the state.

5234 County Stock Insurance revenues are from proceeds of taxes paid by domestic insurance companies on premiums written per RSMo Section 143.330. These taxes are placed into revenue funds based on the adjusted tax levy.



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2020-21 Forecast and Budgeting Discussion

The 2020-21 forecasting work is done using considerable reflection on historical trend and future assumptions in all lines of revenue and expenditures. The key lines of revenue and the assumptions around them are reviewed throughout the planning time at the administrative, Finance Committee and Board of Education levels, in order to gain the greatest level of input from all stakeholders.

Budget Considerations for 2020-21



Revenue

1. The forecasted assumption for 2020-21, is an estimated increase in assessed valuation of 1% with the current operating tax levy of \$6.0988 remaining, as well as \$0.1000 for the Capital Projects Fund and \$0.9719 for the Debt Service Fund. Collection percentage is assumed to decrease by 1% from 95% to 94% due to the downturn in the economy caused by the COVID-19 pandemic. The total revenues, net of fees and delinquencies, from current local property is estimated to be \$151,259,858, which is an estimated decrease of \$76,994.
2. Proposition C sales tax revenues are forecasted to be paid at \$970 per Weighted Average Daily Attendance (WADA) in the 2020-21 fiscal year. This is a decrease from the early estimations provided by the Department of Elementary and Secondary Education (DESE) of \$1,065 due to declining sales tax revenue caused by the COVID-19 pandemic. This amount per WADA, if realized, will result in estimated total revenue of \$17,992,530.
3. The Foundation Formula and Classroom Trust Fund revenues forecast factors include the following.
 - a. State Adequacy Target (SAT) of \$6,311, equal to the currently projected SAT for 2019-20.
 - b. Dollar Value Modifier (DVM) of 1.036, equal to the currently projected DVM for 2019-20
 - c. Classroom Trust Fund payment per WADA of \$386, a slight increase from the currently projected amount for 2019-20 of \$320. The decline in 2019-20 is due to the decline in gaming revenues from the closing of casinos because of the COVID-19 pandemic.
 - d. WADA of 17,969 which is a decrease of 580 from the projected final 2019-20 amount because traditional summer school will not be offered during the summer of 2020 due to the COVID-19 closure.

Collectively, these factors combined are projected to provide for revenues totaling \$59,953,483, which is a decrease of \$4,236,716 from the projected final 2019-20 revenue under the Foundation Formula and Classroom Trust Fund.



COLUMBIA PUBLIC SCHOOLS

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4. Revenues for the Capital Projects Fund are forecasted at over \$4 million. This is due solely to local and state dollars as there are no additional bond funds authorized by the voters and no bond issues are planned for 2020-21 at this time.
5. While there are other lines of revenues at the state and federal level that have been increased and decreased in this budget, the net forecast is collectively a flat revenue picture for the District outside of the primary lines noted here.

Expenditures

1. The primary total expense of the District is that of salaries and benefits for all employees as is the primary increase in the budgeted expenses for 2020-21. The total increase in salaries for all employees across all funds is forecast to be \$5,939,081 with an increase in benefits of \$912,575. These increases include recognition of



experience steps on salary schedules as well as improvements to most schedules. Teachers will experience an average increase of 3.67% or \$2,058 and other salaried personnel will experience an average increase of 3.37% or \$2,473. Hourly staff will experience an average increase of an estimated 10.50% or \$2,880. The budget provides for no increase in the cost of medical benefits for the calendar year of 2021. The District

- entered into an RFP process for medical and dental providers and pharmacy benefit manager during 2019, and savings are expected from the new contracts which will commence in calendar year 2020 and continue through calendar year 2022. The total increase in salaries and all benefits (retirement, FICA/Medicare and insurances) of all funds is expected to be \$6,851,656.
2. Fixed costs of the District include those items over which we have less control, such as utilities, insurance, contracted transportation expense and others. While behavior and resource management are incumbent upon the administration, rates are often contractual or set at the discretion of the provider. In 2020-21, these expenses are forecast to increase from the 2019-20 projections by \$647,141.
 3. Primary lines of service and supply increases budgeted for 2020-21 provide for the continued 1:1 device equity plan for students and staff across all buildings and the implementation of new elementary language arts reading comprehension curriculum. In addition, furniture, fixture and equipment budgets for the new John Warner Middle School as well as the Locust Street Expressive Arts, Rock Bridge Elementary and Jefferson Middle addition and renovation projects are also noted in the 2020-21 budget.



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4. The Capital Projects Fund is projected at a lower total expense in 2020-21 due to the completion of planned projects funded by bonds issued in previous years including the continued construction of John Warner Middle School. Other significant projects budgeted in 2020-21 include the Locust Street Elementary School addition and renovation project, the Rock Bridge Elementary School addition and renovation project, the Jefferson Middle School STEAM addition and renovation project, Russell Boulevard Elementary renovation project and the Oakland Middle School renovation project, among others.



Total revenues and transfers in for this budget are forecasted at \$295,857,217 and expenditures are \$371,980,531 with each fund forecast to have adequately established ending fund balances.

Future Budget Forecasting and Fund Balance Management

The District relies upon the five-year model and this budget is a reflection of and recognizes an intentional accumulation of operating fund balance in the coming two years. An expected annual deficit is expected in the five-year model beginning at year 2020-21 with the opening of the new middle school. However, an adequate overall fund balance of 18.00% is shown in the five-year plan and the Board and administration will proactively correct the trend. That correction will come in the form of either intentional reductions or improved revenues. Each year the model will guide the Board's planning as the established minimum operating fund balance of 18% is forecasted to be reached.



Conservative revenue forecasts and well-planned expenditures in this model allow for relative assurance in adequate fund balances and manageable costs in the coming five years.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

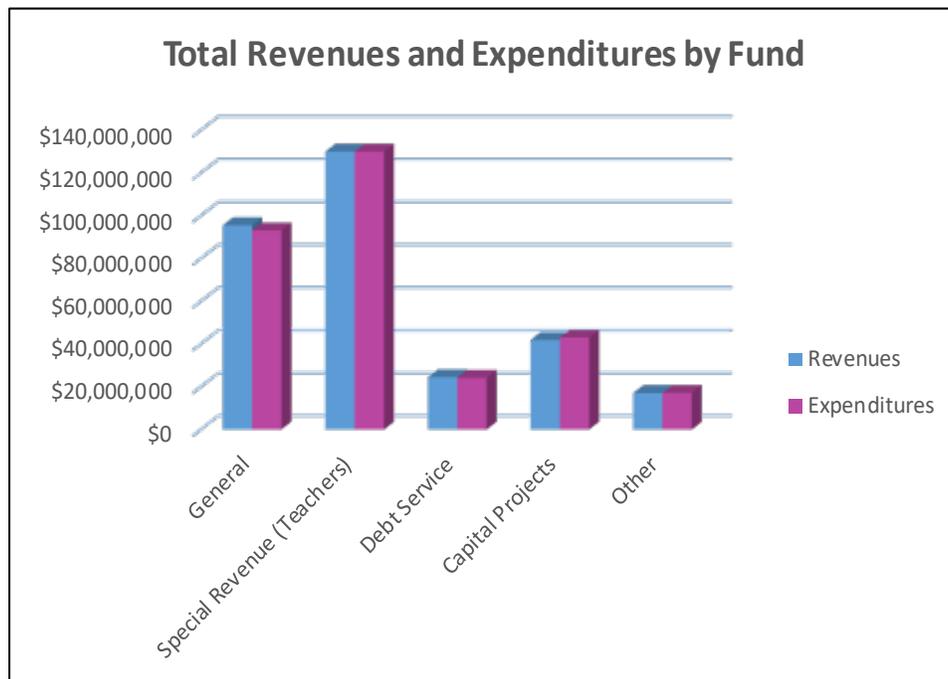
MAJOR FUND EXPLANATIONS

General Fund – The General Fund is the group of accounts reflecting daily District activities. Detailed line item expenditures are included in the financial section of this document which support this and all of the major funds. This fund accounts for expenditures for non-certified employees, pupil transportation costs, operation of plant, fringe benefits, athletics, community services and any other expenditures not required or permitted to be accounted for in other funds.

Special Revenue (Teacher’s) Fund – The Teacher’s Fund is a special revenue fund that accounts for revenues derived from specific taxes or other designated revenue sources. This fund accounts for expenditures for certified employees involved in instruction and administration, and tuition payments to other districts, and includes revenues restricted by the state and local tax levy allocations for the payment of teacher salaries and benefits.

Debt Service Fund – The Debt Service Fund accounts for all transactions related to the servicing of the District’s general obligation bond debt. This fund accounts for the accumulation of resources (mainly local tax revenues) for the payment of principal and interest, agent fees, and other fiscal charges on general long-term debt.

Capital Projects Fund – The Capital Projects Fund accounts for all spending regarding bond issues and other capital related needs. This fund accounts for the proceeds of long-term debt instruments (including lease purchase principal and interest payments), taxes and other revenues designated for acquisition or construction of major capital assets.





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

FUND BALANCE REPORTING – GOVERNMENTAL FUNDS

In the fund financial statements, governmental funds report the following classifications of fund balance:

Non Spendable Fund Balance – The Non Spendable Fund Balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted Fund Balance – The District reports Restricted Fund Balances based on externally imposed restrictions from creditors and contributors.

Assigned Fund Balance – Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed, should be reported as Assigned Fund Balance.

Unassigned Fund Balance – Unassigned Fund Balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is projected to report an Unassigned Fund Balance of \$82,831,746 and \$71,965,250 on June 30, 2020 and June 30, 2021, respectively.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.



COLUMBIA PUBLIC SCHOOLS

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The table below summarizes our estimated fund balance by classification according to GASB 54:

	Governmental Fund Types						Total Nonmajor Governmental Funds	Total Governmental Funds
	General	Teachers	Debt Service	Capital Projects				
ESTIMATED FUND BALANCES								
Nonspendable								
Inventories	\$ 438,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,630
Prepaid Expenditures	2,372,902	-	-	-	-	-	-	2,372,902
Restricted for								
Retirement of Debt - Crossover Refunded Bonds	-	-	93,225,000	-	-	-	-	93,225,000
Retirement of Debt - General Obligation Bonds	-	-	29,442,589	-	-	-	-	29,442,589
Capital Improvements-Bond Proceeds	-	-	-	23,458,589	-	-	-	23,458,589
Teachers Salaries and Benefits	-	2,880,900	-	-	-	-	-	2,880,900
Grants and Donations	-	-	-	-	-	3,841,878	-	3,841,878
Committed to								
Capital Lease Payments	518,605	-	-	-	-	-	-	518,605
Technology Lease Lease	787,944	-	-	-	-	-	-	787,944
Assigned to								
Other Capital Projects	-	-	-	2,487,427	-	-	-	2,487,427
Unassigned	82,831,746	-	-	-	-	-	-	82,831,746
Total Fund Balances - June 30, 2020	\$ 86,949,827	\$ 2,880,900	\$ 122,667,589	\$ 25,946,016	\$ 3,841,878	\$ -	\$ -	\$ 242,286,210
ESTIMATED FUND BALANCES								
Nonspendable								
Inventories	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Prepaid Expenditures	720,150	-	-	-	-	-	-	720,150
Restricted for								
Retirement of Debt - Crossover Refunded Bonds	-	-	55,270,000	-	-	-	-	55,270,000
Retirement of Debt - General Obligation Bonds	-	-	33,835,799	-	-	-	-	33,835,799
Grants and Donations	-	-	-	-	-	3,960,761	-	3,960,761
Committed to								
Capital Lease Payments	518,605	-	-	-	-	-	-	518,605
Assigned to								
Other Capital Projects	-	-	-	631,086	-	-	-	631,086
Unassigned	71,276,495	-	-	-	-	-	-	71,276,495
Total Fund Balances - June 30, 2021	\$ 72,965,250	\$ -	\$ 89,105,799	\$ 631,086	\$ 3,960,761	\$ -	\$ -	\$ 166,662,896

The District implemented GASB 45 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2020-21 budget. As of July 1, 2020, the actuarial accrued liability for benefits was \$40,270,643, all of which was unfunded. The District currently pays for the implicit rate subsidy on a pay-as-you-go basis.



Summary of All Funds





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





**COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET**

SUMMARY OF ALL FUNDS

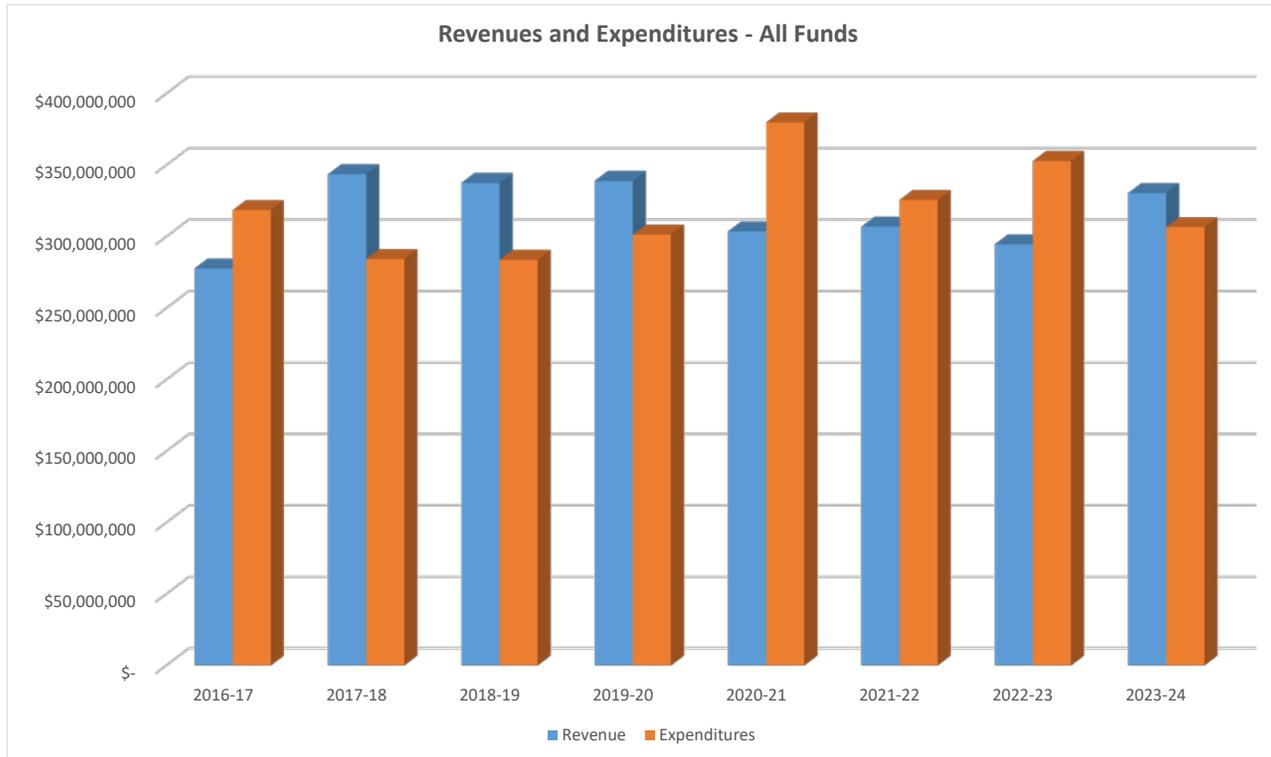
	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Fund Balance - All Funds	\$ 157,293,239	\$ 116,578,610	\$ 175,807,043	\$ 229,542,386	\$ 267,128,993	\$ 191,005,679	\$ 191,005,679	\$ 172,396,020
Revenues								
Local revenue	\$ 170,333,290	\$ 177,490,094	\$ 184,302,881	\$ 187,822,770	\$ 189,723,137	\$ 188,152,637	\$ 195,889,293	\$ 200,920,991
Intermediate revenue	\$ 2,191,313	\$ 2,141,964	\$ 1,983,085	\$ 2,369,738	\$ 2,369,739	\$ 2,369,739	\$ 2,369,739	\$ 2,369,739
State revenue	\$ 66,744,342	\$ 67,708,569	\$ 74,950,461	\$ 73,750,854	\$ 69,514,160	\$ 76,338,508	\$ 76,946,008	\$ 77,553,508
Federal revenue	\$ 16,637,174	\$ 15,051,596	\$ 18,031,148	\$ 17,869,244	\$ 19,083,628	\$ 17,303,874	\$ 17,589,960	\$ 17,739,511
Other revenues	\$ 3,689,757	\$ 690,229	\$ 425,866	\$ 540,434	\$ 644,500	\$ 694,500	\$ 694,500	\$ 694,500
Sale of Bonds	\$ 10,000,000	\$ 72,955,000	\$ 54,410,000	\$ 54,410,000	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 30,000,000
Other Financing Sources	\$ 8,270,472	\$ 7,598,739	\$ 3,505,058	\$ 2,274,047	\$ 2,406,549	\$ 2,206,549	\$ 1,183,605	\$ 1,208,605
Total Revenue	\$ 277,866,348	\$ 343,636,191	\$ 337,608,499	\$ 339,037,087	\$ 303,741,713	\$ 307,065,807	\$ 294,673,105	\$ 330,486,854
change in revenue from prior year	\$ 2,059,104 0.75%	\$ 65,769,843 23.67%	\$ (6,027,692) -1.75%	\$ (4,599,104) -1.34%	\$ (35,295,374) -10.41%	\$ 3,324,094 1.09%	\$ (9,068,608) -2.99%	\$ 23,421,047 7.63%
Expenditures								
Salaries	\$ 126,678,376	\$ 129,177,805	\$ 134,055,808	\$ 137,928,749	\$ 151,266,904	\$ 154,067,297	\$ 157,022,232	\$ 160,065,760
Benefits	\$ 42,452,611	\$ 44,183,781	\$ 45,867,317	\$ 48,012,319	\$ 49,817,334	\$ 50,309,456	\$ 50,851,927	\$ 51,421,361
Total Salaries & Benefits	\$ 169,130,987	\$ 173,361,586	\$ 179,923,125	\$ 185,941,068	\$ 201,084,238	\$ 204,376,753	\$ 207,874,159	\$ 211,487,121
Total Service/Supply	\$ 54,279,089	\$ 52,562,761	\$ 40,704,825	\$ 51,966,137	\$ 64,394,590	\$ 60,084,328	\$ 60,799,859	\$ 61,399,859
Capital Outlay	\$ 36,754,777	\$ 33,697,883	\$ 34,951,183	\$ 34,951,183	\$ 51,197,157	\$ 8,018,605	\$ 20,518,605	\$ 8,021,100
Debt Service	\$ 50,333,731	\$ 23,071,845	\$ 26,413,868	\$ 26,413,868	\$ 60,782,493	\$ 51,877,175	\$ 62,398,851	\$ 24,444,083
Total Expenditures	\$ 310,498,584	\$ 282,694,075	\$ 281,993,001	\$ 299,272,256	\$ 377,458,478	\$ 324,356,861	\$ 351,591,474	\$ 305,352,163
Transfers (to) from other funds	\$ (8,082,393)	\$ (1,713,683)	\$ (1,880,155)	\$ (2,178,224)	\$ (2,406,549)	\$ (1,318,605)	\$ (1,343,605)	\$ (1,369,855)
Total Expenditures + Transfers	\$ 318,580,977	\$ 284,407,758	\$ 283,873,156	\$ 301,450,480	\$ 379,865,027	\$ 325,675,466	\$ 352,935,079	\$ 306,722,018
Increase (decrease) in fund balance	\$ (40,714,629)	\$ 59,228,433	\$ 53,735,343	\$ 37,586,607	\$ (76,123,314)	\$ (18,609,659)	\$ (58,261,974)	\$ 23,764,836
Ending Fund Balance - All Funds	\$ 116,578,610	\$ 175,807,043	\$ 229,542,386	\$ 267,128,993	\$ 191,005,679	\$ 172,396,020	\$ 132,743,705	\$ 196,160,856



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Revenue	\$ 277,866,348	\$ 343,636,191	\$ 337,608,499	\$ 339,037,087	\$ 303,741,713	\$ 307,065,807	\$ 294,673,105	\$ 330,486,854
Change versus prior year	\$ 2,059,104	\$ 65,769,843	\$ (6,027,692)	\$ 1,428,588	\$ (35,295,374)	\$ 3,324,094	\$ (12,392,702)	\$ 35,813,749
% change versus prior year	0.75%	23.67%	-1.75%	0.42%	-10.41%	1.09%	-4.04%	12.15%
Expenditures	\$ 318,580,977	\$ 284,407,758	\$ 283,873,156	\$ 301,450,480	\$ 379,865,027	\$ 325,675,466	\$ 352,935,079	\$ 306,722,018
Change versus prior year	\$ 54,077,260	\$ (34,173,219)	\$ (534,602)	\$ 17,577,324	\$ 78,414,547	\$ (54,189,561)	\$ 27,259,613	\$ (46,213,061)
% change versus prior year	20.44%	-10.73%	-0.19%	6.19%	26.01%	-14.27%	8.37%	-13.09%





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
All Funds - Revenues									
5100 Local Sources									
5111 Current Tax	\$ 135,795,625	\$ 140,377,585	\$ 145,240,424	\$ 151,511,014	\$ 151,336,852	\$ 151,259,858	\$ 151,261,340	\$ 158,693,496	\$ 163,525,194
5111 Net Current Tax	135,795,625	140,377,585	145,240,424	151,511,014	151,336,852	151,259,858	151,261,340	158,693,496	163,525,194
5112 Delinquent Tax	3,851,019	4,196,182	4,213,307	4,575,000	4,205,000	4,050,000	4,050,000	4,050,000	4,050,000
5113 Proposition C Sales Tax	16,672,644	17,163,794	18,097,029	18,236,000	17,710,260	17,992,530	17,992,530	18,142,530	18,292,530
5114 Intangible Tax	348,689	451,044	261,223	261,223	261,223	261,223	261,223	261,223	261,223
5115 Surtax	2,288,724	2,301,137	2,191,192	2,149,904	2,416,181	2,416,181	2,416,181	2,416,181	2,416,181
5116 In Lieu of Tax Payments	197,974	476,192	414,616	414,616	1,463,750	1,431,875	1,431,875	1,431,875	1,431,875
5121 Tuition - K-12	50,209	34,815	39,998	50,000	-	50,000	50,000	50,000	50,000
5122 Summer School Tuition	41,716	39,109	31,770	40,000	1,558	-	-	-	-
5123 Tuition - Adult Ed	1,223,466	1,182,240	745,862	500,000	199,401	258,000	258,000	258,000	258,000
5141 Interest - Daily Account	79,777	157,167	231,487	223,500	179,500	167,000	167,000	167,000	167,000
5142 Interest - Investments	1,074,551	1,722,478	3,394,095	1,905,000	2,108,000	1,355,000	1,355,000	1,355,000	1,355,000
5144 Interest - Collector	82,552	37,021	202,445	36,513	88,873	86,457	86,457	86,457	86,457
5145 Interest - Escrow Agent	164,453	250,446	494,987	30,000	500,000	50,000	50,000	50,000	50,000
5151 Food Sales - Program	1,804,748	1,875,118	1,828,003	1,951,822	1,400,000	1,850,000	2,050,000	2,150,000	2,200,000
5165 Food Sales - Non Program	1,287,722	1,219,358	1,042,116	1,068,427	750,000	1,068,427	1,068,427	1,118,427	1,118,427
5171 Student Activities	2,968,362	2,939,777	3,248,797	2,915,000	2,120,660	3,247,418	3,294,418	3,298,918	3,298,918
5172 Vending Revenue	61,653	57,974	65,844	65,000	24,100	80,682	80,682	80,682	80,682
5190 Other Local	3,371,948	205,107	172,551	180,000	74,000	259,980	259,980	259,980	259,980
5191 Rentals	48,496	166,567	147,221	165,000	150,000	150,000	150,000	150,000	150,000
5192 Donations	1,151,826	1,014,917	1,119,879	1,580,422	756,162	1,597,549	478,567	478,567	478,567
5193 Offset Printing	157,014	172,493	179,380	180,000	153,126	150,000	150,000	150,000	150,000
5195 Refund of Expenditure	71,466	100,593	114,590	113,220	230,399	181,950	181,950	181,950	181,950
5197 Sale of Misc. Items	35,144	362,480	142,903	37,360	19,976	37,360	37,360	37,360	37,360
5198 Fundraising Activities	43,700	56,743	38,080	30,000	124,156	161,001	161,001	161,001	161,001
5199 Misc. Local Revenue	255,303	704,610	532,337	205,574	888,312	880,646	180,646	180,646	180,646
- Project Construct	243,675	224,545	-	250,000	180,000	230,000	230,000	230,000	230,000
- Moving on Together	7,834	600	-	-	-	-	-	-	-
- Sports Marketing	-	-	-	-	460,000	450,000	450,000	450,000	450,000
51XX Local Sources	\$ 173,380,290	\$ 177,490,092	\$ 184,190,136	\$ 188,674,595	\$ 187,801,489	\$ 189,723,137	\$ 188,152,637	\$ 195,889,293	\$ 200,920,991



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
All Funds - Revenues									
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 537,096	\$ 424,110	\$ 461,581	\$ 461,581	\$ 395,233	\$ 395,233	\$ 395,233	\$ 395,233	\$ 395,233
5221 State Assessed Utilities	1,320,206	1,399,543	1,334,863	1,334,863	1,401,478	1,401,478	1,401,478	1,401,478	1,401,478
5234 County Stock Insurance	334,011	318,310	83,684	83,684	573,027	573,027	573,027	573,027	573,027
52XX Intermediate Sources	\$ 2,191,313	\$ 2,141,963	\$ 1,880,128	\$ 1,880,128	\$ 2,369,738	\$ 2,369,738	\$ 2,369,738	\$ 2,369,738	\$ 2,369,738
5300 State Sources									
5311 Basic Formula - State Aid	\$ 48,571,781	\$ 49,228,821	\$ 58,236,568	\$ 55,899,292	\$ 58,646,062	\$ 53,201,297	\$ 60,029,556	\$ 60,579,556	\$ 61,129,556
5312 Transportation	1,908,607	2,073,946	2,253,101	2,000,000	2,193,101	2,000,000	2,000,000	2,000,000	2,000,000
5314 Early Childhood, Spec Ed	4,119,842	4,428,105	4,369,988	4,600,000	4,470,000	4,600,000	4,600,000	4,600,000	4,600,000
5319 Classroom Trust Fund	6,754,820	6,975,519	7,079,494	7,259,473	5,544,137	6,752,186	6,752,186	6,784,686	6,817,186
5324 Parents as Teachers	528,723	561,712	598,030	550,000	550,000	550,000	550,000	550,000	550,000
5332 State Career and Technical Education	974,857	945,665	948,417	625,000	278,088	250,000	250,000	250,000	250,000
5333 School Lunch Assistance	59,366	60,966	57,935	63,611	63,611	63,611	65,000	65,000	65,000
5337 Adult Basic Education	213,309	145,192	23,621	25,000	26,215	51,740	51,740	51,740	51,740
5359 Vocational Enhancement Grant	319,552	452,407	625,314	-	-	-	-	-	-
5369 Resid Place/Excess Cost	510,776	263,741	149,742	149,742	211,622	216,767	216,767	216,767	216,767
5371 Readers for the Blind	1,717	1,483	1,327	-	963	-	-	-	-
5381 Extraordinary Cost	1,947,110	1,802,021	1,067,197	1,092,197	1,335,120	1,400,000	1,425,000	1,450,000	1,475,000
5397 Other State Revenue	115,251	144,427	851	30,000	3,935	-	-	-	-
- Project Construct/Moving on Together	718,631	578,351	-	400,000	400,000	400,000	369,700	369,700	369,700
- Conservation Grants	-	46,216	-	-	22,000	22,440	22,440	22,440	22,440
- School, Family, Community	-	-	-	-	6,000	6,120	6,120	6,120	6,120
53XX State Sources	\$ 66,744,342	\$ 67,708,572	\$ 75,411,585	\$ 72,694,315	\$ 73,750,854	\$ 69,514,161	\$ 76,338,509	\$ 76,946,009	\$ 77,553,509
5400 Federal Sources									
5412 Medicaid	\$ 928,188	\$ 487,392	\$ 697,144	\$ 450,000	\$ 607,260	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
5424 Career Ladder-ARRA	-	-	-	-	-	2,500,000	500,000	500,000	500,000
5427 Career Education Federal Perkins Grant	311,492	-	521,141	274,301	274,301	274,301	274,301	274,301	274,301
5436 Adult Basic Education	271,411	55,479	199,831	75,000	238,227	230,662	230,662	230,662	230,662
5437 IDEA Grants	152,132	44,255	47,032	30,000	84,001	84,001	84,001	84,001	84,001
5441 Entitlement PL 94-142	3,580,020	3,564,178	3,590,462	3,650,000	3,768,996	3,650,000	3,700,000	3,750,000	3,800,000
5442 Early Childhood, Spec Ed	457,760	617,807	498,411	650,000	521,329	650,000	650,000	650,000	650,000



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
All Funds - Revenues									
5400 Federal Sources (cont.)									
5444 NLSP Federal Revenue	12,350	5,722	-	-	5,468	-	-	-	-
5445 School Lunch - Federal	3,632,195	3,724,493	3,833,323	3,899,997	3,080,050	3,925,000	4,125,000	4,275,000	4,375,000
5446 School Breakfast	1,316,042	1,329,352	1,332,148	1,376,053	1,050,144	1,335,000	1,428,137	1,477,223	1,476,774
5447 School Milk	7,078	7,889	-	-	-	-	-	-	-
5448 After School Snacks	1,271	1,625	856	1,003	11,257	1,003	1,003	1,003	1,003
5449 School Fruits & Veggies	-	89,222	80,958	80,960	43,960	80,960	80,960	80,960	80,960
5451 Title I	3,956,797	3,043,608	4,333,349	3,350,000	3,550,000	3,550,000	3,550,000	3,550,000	3,550,000
5461 Drug Program	-	370	129,905	-	-	-	-	-	-
5462 Title III	183,895	139,190	180,492	205,000	233,900	257,444	175,898	212,898	212,898
5465 Title II	254,543	296,250	691,139	947,183	1,116,729	947,183	947,183	947,183	947,183
5472 Child Care Development	57,741	76,796	70,885	44,727	71,500	113,067	113,067	113,067	113,067
5481 USDA-Summer Program	239,619	518,293	540,104	303,598	336,062	550,000	550,000	550,000	550,000
5484 Pell Funds	299,535	184,867	83,565	25,000	-	-	-	-	-
5496 E Rate Funds	153,019	308,601	349,802	315,845	136,327	136,327	136,327	136,327	136,327
5497 Other Federal Revenue	13,678	43,894	285,305	100,000	157,398	41,345	-	-	-
- MO Learning Communities Prof Development Grant	-	-	-	-	1,900,000	-	-	-	-
- FEMA	-	-	-	-	500,000	-	-	-	-
- Direct Lending	279,864	329,128	-	-	-	-	-	-	-
- US Fish and Wildlife	16,908	4,200	-	-	25,000	-	-	-	-
- Forestry Grant	42,986	22,321	-	-	-	-	-	-	-
- Interest on Qualified School Construction Bonds	468,650	156,664	-	-	157,335	157,335	157,335	157,335	157,335
54XX Federal Sources	\$ 16,637,174	\$ 15,051,596	\$ 17,465,852	\$ 15,778,667	\$ 17,869,244	\$ 19,083,628	\$ 17,303,874	\$ 17,589,960	\$ 17,739,511
5500 Donated Commodities									
5510 Donated Commodities	\$ 476,426	\$ 524,943	\$ 468,788	\$ 582,687	\$ 350,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000
55XX Donated Commodities	\$ 476,426	\$ 524,943	\$ 468,788	\$ 582,687	\$ 350,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000



COLUMBIA PUBLIC SCHOOLS 2020-21 BUDGET

SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
All Funds - Revenues									
5600 Other Sources									
5611 Sale of Bonds	\$ 10,000,000	\$ 35,000,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 30,000,000
5631 Insurance Recoveries	11,638	23,563	25,881	-	46,966	-	-	-	-
5692 Proceeds - Bond Refunding	-	37,955,000	-	-	54,410,000	-	-	-	-
56XX Other Sources	\$ 10,011,638	\$ 72,978,563	\$ 30,025,881	\$ -	\$ 54,456,966	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 30,000,000
5800 Tuition									
5810 Tuition - Other Districts	\$ 104,831	\$ 129,286	\$ 24,485	\$ 130,000	\$ 118,968	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
5820 Tuition - Area Voc Fees	61,500	36,000	25,500	36,000	45,781	24,500	24,500	24,500	24,500
58XX Tuition	\$ 166,331	\$ 165,286	\$ 49,985	\$ 166,000	\$ 164,749	\$ 144,500	\$ 144,500	\$ 144,500	\$ 144,500
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 8,258,834	\$ 7,575,176	\$ 1,367,670	\$ 1,532,267	\$ 2,274,047	\$ 14,522,053	\$ 1,406,549	\$ 618,605	\$ 618,605
59XX Other Financing Sources	\$ 8,258,834	\$ 7,575,176	\$ 1,367,670	\$ 1,532,267	\$ 2,274,047	\$ 14,522,053	\$ 1,406,549	\$ 618,605	\$ 618,605
All Funds - Revenues	<u>\$ 277,866,348</u>	<u>\$ 343,636,191</u>	<u>\$ 310,860,025</u>	<u>\$ 281,308,659</u>	<u>\$ 339,037,087</u>	<u>\$ 315,857,217</u>	<u>\$ 306,265,807</u>	<u>\$ 294,108,105</u>	<u>\$ 329,896,854</u>



COLUMBIA PUBLIC SCHOOLS

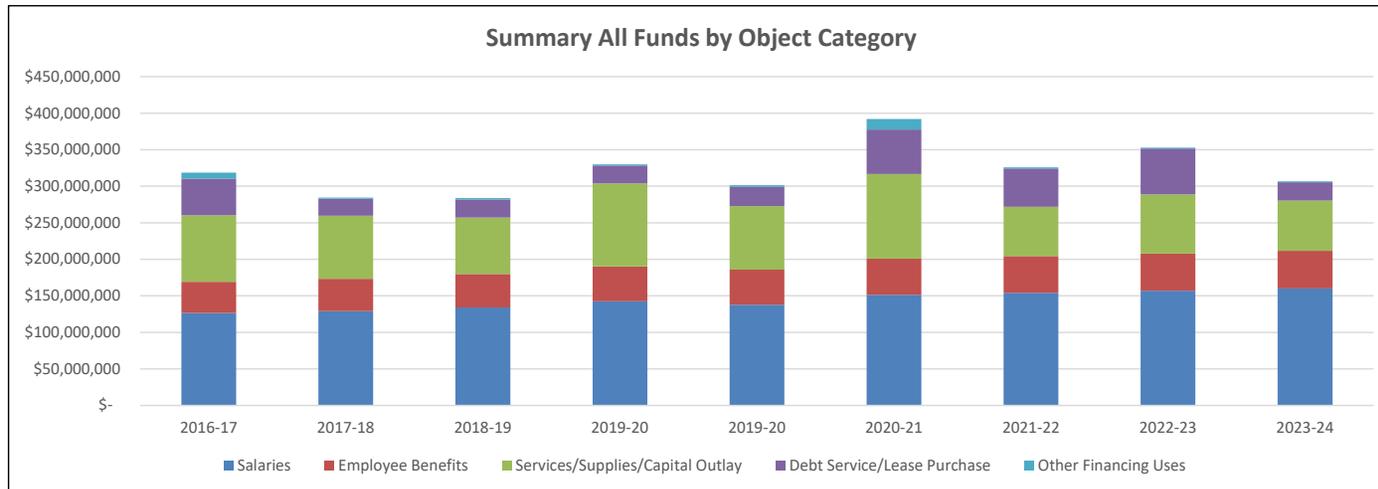
2020-21 BUDGET

Program: Summary Expenditures Budget

Function(s): Total All Functions

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	2021-22	Forecast 2022-23	2023-24
Salaries	\$ 126,697,823	\$ 129,237,676	\$ 134,136,979	\$ 142,568,171	\$ 137,928,750	\$ 151,266,904	\$ 154,067,296	\$ 157,022,231	\$ 160,065,759
Employee Benefits	\$ 42,455,653	\$ 44,214,357	\$ 45,897,250	\$ 47,675,169	\$ 48,012,319	\$ 49,817,334	\$ 50,309,456	\$ 50,851,927	\$ 51,421,361
Services/Supplies/Capital Outlay	\$ 91,011,377	\$ 86,170,197	\$ 77,077,302	\$ 113,719,756	\$ 86,917,320	\$ 115,591,747	\$ 67,584,328	\$ 80,799,859	\$ 68,899,859
Debt Service/Lease Purchase	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 24,487,338	\$ 26,413,868	\$ 60,782,492	\$ 52,395,780	\$ 62,917,456	\$ 24,965,183
Other Financing Uses	\$ 8,082,393	\$ 1,716,883	\$ 1,880,155	\$ 1,532,267	\$ 2,178,224	\$ 14,522,053	\$ 1,318,605	\$ 1,343,605	\$ 1,369,855
Total	\$ 318,580,977	\$ 284,410,958	\$ 283,867,003	\$ 329,982,701	\$ 301,450,481	\$ 391,980,530	\$ 325,675,465	\$ 352,935,078	\$ 306,722,017

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COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY EXPENDITURES ALL FUNCTIONS

Programs	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Elementary Instruction	\$ 35,636,322	\$ 36,623,291	\$ 37,310,310	\$ 39,326,910	\$ 38,506,378	\$ 43,027,396
Middle Instruction	\$ 18,944,660	\$ 19,897,718	\$ 20,532,558	\$ 21,829,158	\$ 20,971,371	\$ 23,165,471
Senior High Instruction	\$ 20,341,539	\$ 21,170,795	\$ 21,796,687	\$ 23,189,281	\$ 22,529,853	\$ 23,552,744
Summer School Instruction	\$ 2,556,762	\$ 2,661,901	\$ 2,606,715	\$ 2,854,958	\$ 611,797	\$ 3,171,712
Douglass High Instruction	\$ 876,665	\$ 960,793	\$ 942,241	\$ 969,886	\$ 969,264	\$ 1,016,828
General Instruction	\$ 315,869	\$ 262,722	\$ 1,076,938	\$ 1,112,227	\$ 1,053,082	\$ 1,067,296
Special Education Instruction	\$ 24,522,333	\$ 24,962,222	\$ 16,286,526	\$ 17,005,580	\$ 16,349,360	\$ 18,227,199
Early Childhood Special Education	\$ 4,368,641	\$ 4,312,581	\$ 2,617,652	\$ 2,672,438	\$ 2,922,135	\$ 3,171,609
Gifted Program	\$ 1,279,353	\$ 1,419,250	\$ 1,531,886	\$ 1,602,821	\$ 1,466,637	\$ 1,621,285
Title I	\$ 1,416,428	\$ 1,710,126	\$ 1,705,337	\$ 1,814,094	\$ 1,709,948	\$ 1,794,226
English-Second Language	\$ 2,229,948	\$ 2,322,819	\$ 2,621,885	\$ 2,855,021	\$ 2,868,535	\$ 3,086,847
Vocational Instruction	\$ 4,030,419	\$ 4,021,441	\$ 3,980,735	\$ 4,147,385	\$ 4,216,347	\$ 4,332,311
Student Activities-Athletics	\$ 2,545,406	\$ 2,554,006	\$ 2,551,274	\$ 2,444,449	\$ 2,455,126	\$ 2,476,916
Adult Basic Education	\$ 11,980	\$ -	\$ 19,627	\$ 13,980	\$ 13,980	\$ 13,980
Tuition Payments	\$ 486,434	\$ 494,088	\$ 1,628,300	\$ 2,150,000	\$ 2,020,000	\$ 1,501,000
Guidance	\$ 4,699,817	\$ 4,706,588	\$ 5,064,515	\$ 5,354,879	\$ 5,407,585	\$ 5,867,155
Pupil Services	\$ 5,127,340	\$ 5,249,596	\$ 14,289,661	\$ 15,073,013	\$ 15,609,455	\$ 17,403,628
Educational Media Services	\$ 3,696,481	\$ 3,922,872	\$ 590,006	\$ 619,005	\$ 658,388	\$ 738,982
Support Services and Instructional Staff	\$ 11,117,148	\$ 8,450,294	\$ 13,164,576	\$ 16,089,579	\$ 14,746,083	\$ 16,557,437
Administrative Services	\$ 3,836,846	\$ 3,390,670	\$ 9,611,661	\$ 10,468,050	\$ 9,970,203	\$ 10,752,050
Other Administrative Services	\$ 13,105,244	\$ 13,355,465	\$ 13,744,386	\$ 14,695,791	\$ 14,253,935	\$ 15,618,212
Business Services	\$ 1,101,588	\$ 1,134,017	\$ 1,340,457	\$ 1,400,058	\$ 1,400,450	\$ 1,409,458
Maintenance, Security & Construction Mgmt.	\$ 19,912,598	\$ 20,038,629	\$ 20,124,581	\$ 22,579,787	\$ 21,610,069	\$ 24,463,453
Security Services	\$ 778,117	\$ 744,731	\$ 766,861	\$ 980,826	\$ 953,071	\$ 1,015,413
Transportation Services	\$ 12,399,416	\$ 12,505,266	\$ 12,745,225	\$ 13,594,231	\$ 10,379,633	\$ 13,899,711
Research and Information Systems	\$ 5,209,714	\$ 5,678,531	\$ 1,330,038	\$ 1,393,592	\$ 2,009,520	\$ 2,301,597
Community Services	\$ 869,648	\$ 860,843	\$ 850,791	\$ 1,041,896	\$ 890,150	\$ 1,040,990
Early Childhood Title I	\$ 3,221,610	\$ 3,376,047	\$ 3,474,809	\$ 3,666,653	\$ 3,718,362	\$ 4,194,867
PAT	\$ 1,229,362	\$ 1,175,950	\$ 1,193,185	\$ 1,237,227	\$ 1,287,791	\$ 1,340,483
Other Financing Uses	\$ 8,082,393	\$ 1,716,883	\$ 1,880,155	\$ 1,532,267	\$ 2,178,224	\$ 14,522,053
Debt Services	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 24,487,338	\$ 26,413,868	\$ 60,782,492
Capital Projects	\$ 36,754,777	\$ 33,697,883	\$ 24,783,460	\$ 55,143,147	\$ 34,951,183	\$ 51,197,157
Nutrition Services	\$ 8,634,112	\$ 9,085,642	\$ 9,566,215	\$ 9,986,666	\$ 8,775,110	\$ 10,234,282
Student Activities	\$ 2,472,063	\$ 2,418,905	\$ 2,708,107	\$ 2,345,000	\$ 1,638,734	\$ 2,483,000
Adult Education	\$ 2,133,019	\$ 2,303,844	\$ 1,211,785	\$ 1,006,141	\$ 527,165	\$ 265,000
Grants and Donations Fund	\$ 4,303,194	\$ 4,152,704	\$ 3,342,541	\$ 3,299,367	\$ 5,407,689	\$ 4,666,290
Total	\$318,580,977	\$284,410,958	\$283,867,003	\$329,982,701	\$301,450,481	\$391,980,530



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

District Operating Funds

General Operating Fund
Teachers Fund





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Combined Fund Balance	\$ 52,433,198	\$ 54,915,437	\$ 62,094,592	\$ 77,826,333	\$ 89,823,016	\$ 72,457,539	\$ 63,044,248	\$ 56,980,788
Revenue AV incr assumption/actual (after TIF)	3.07%	3.27%	3.37%	5.43%	1.00%	1.00%	3.00%	3.00%
Local revenue before any additions or reductions	\$ 134,801,256	\$ 140,684,827	\$ 146,370,436	\$ 146,370,436	\$ 149,890,325	\$ 149,494,501	\$ 150,994,501	\$ 157,764,183
Current Property Taxes	\$ -	\$ -	\$ -	\$ 4,844,508	\$ (77,250)	\$ 1,500,000	\$ 3,550,000	\$ 4,000,000
Increase in Operating Levy - Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,069,682	\$ -
Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ 29,100	\$ -	\$ -	\$ -	\$ -
Proposition C Sales Tax	\$ -	\$ -	\$ -	\$ (386,769)	\$ 282,270	\$ -	\$ 150,000	\$ 150,000
Other	\$ -	\$ -	\$ -	\$ (966,950)	\$ (600,844)	\$ -	\$ -	\$ -
Intermediate revenue before any additions or reductions	\$ 1,824,147	\$ 1,758,921	\$ 1,561,310	\$ 1,561,310	\$ 1,947,964	\$ 1,947,964	\$ 1,947,964	\$ 1,947,964
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ (66,348)	\$ -	\$ -	\$ -	\$ -
SARRU	\$ -	\$ -	\$ -	\$ 49,767	\$ -	\$ -	\$ -	\$ -
County Stock Insurance	\$ -	\$ -	\$ -	\$ 403,234	\$ -	\$ -	\$ -	\$ -
State revenue before any additions or reductions	\$ 64,935,996	\$ 66,056,560	\$ 74,340,357	\$ 74,340,357	\$ 73,140,750	\$ 68,887,551	\$ 75,740,810	\$ 76,348,310
State Funding Formula	\$ -	\$ -	\$ -	\$ 409,494	\$ (5,444,765)	\$ 6,828,259	\$ 550,000	\$ 550,000
Transportation	\$ -	\$ -	\$ -	\$ (60,000)	\$ (193,101)	\$ -	\$ -	\$ -
Classroom Trust Fund	\$ -	\$ -	\$ -	\$ (1,527,003)	\$ 1,208,048	\$ -	\$ 32,500	\$ 32,500
Other	\$ -	\$ -	\$ -	\$ (22,098)	\$ 176,619	\$ 25,000	\$ 25,000	\$ 25,000
Federal revenue before any additions or reductions	\$ 9,623,441	\$ 8,190,496	\$ 10,725,847	\$ 10,725,847	\$ 10,563,943	\$ 12,396,812	\$ 10,446,812	\$ 10,496,812
Title I	\$ -	\$ -	\$ -	\$ (710,103)	\$ 2,500,000	\$ (2,000,000)	\$ -	\$ -
Part B (IDEA)	\$ -	\$ -	\$ -	\$ 178,534	\$ (118,996)	\$ 50,000	\$ 50,000	\$ 50,000
Other	\$ -	\$ -	\$ -	\$ 369,665	\$ (548,135)	\$ -	\$ -	\$ -
Other revenues before any additions or reductions	\$ 166,331	\$ 165,286	\$ 75,866	\$ 75,866	\$ 190,434	\$ 144,500	\$ 144,500	\$ 144,500
Tuition other districts	\$ -	\$ -	\$ -	\$ 94,483	\$ 1,032	\$ -	\$ -	\$ -
Tuition vocational schools	\$ -	\$ -	\$ -	\$ (1,000)	\$ -	\$ -	\$ -	\$ -
Insurance Recovery	\$ -	\$ -	\$ -	\$ 21,085	\$ (46,966)	\$ -	\$ -	\$ -
Transfer in to Teachers Fund	\$ 5,081,149	\$ -	\$ 37,505	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 216,432,320	\$ 216,856,090	\$ 233,111,321	\$ 235,733,415	\$ 232,871,328	\$ 239,274,587	\$ 246,701,769	\$ 251,509,269
change in revenue from prior year	\$ 25,343,677	\$ 423,770	\$ 16,255,231	\$ 2,622,094	\$ (2,862,087)	\$ 6,403,259	\$ 7,427,182	\$ 4,807,500
	13.26%	0.22%	7.51%	1.12%	-1.21%	2.75%	3.10%	1.95%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

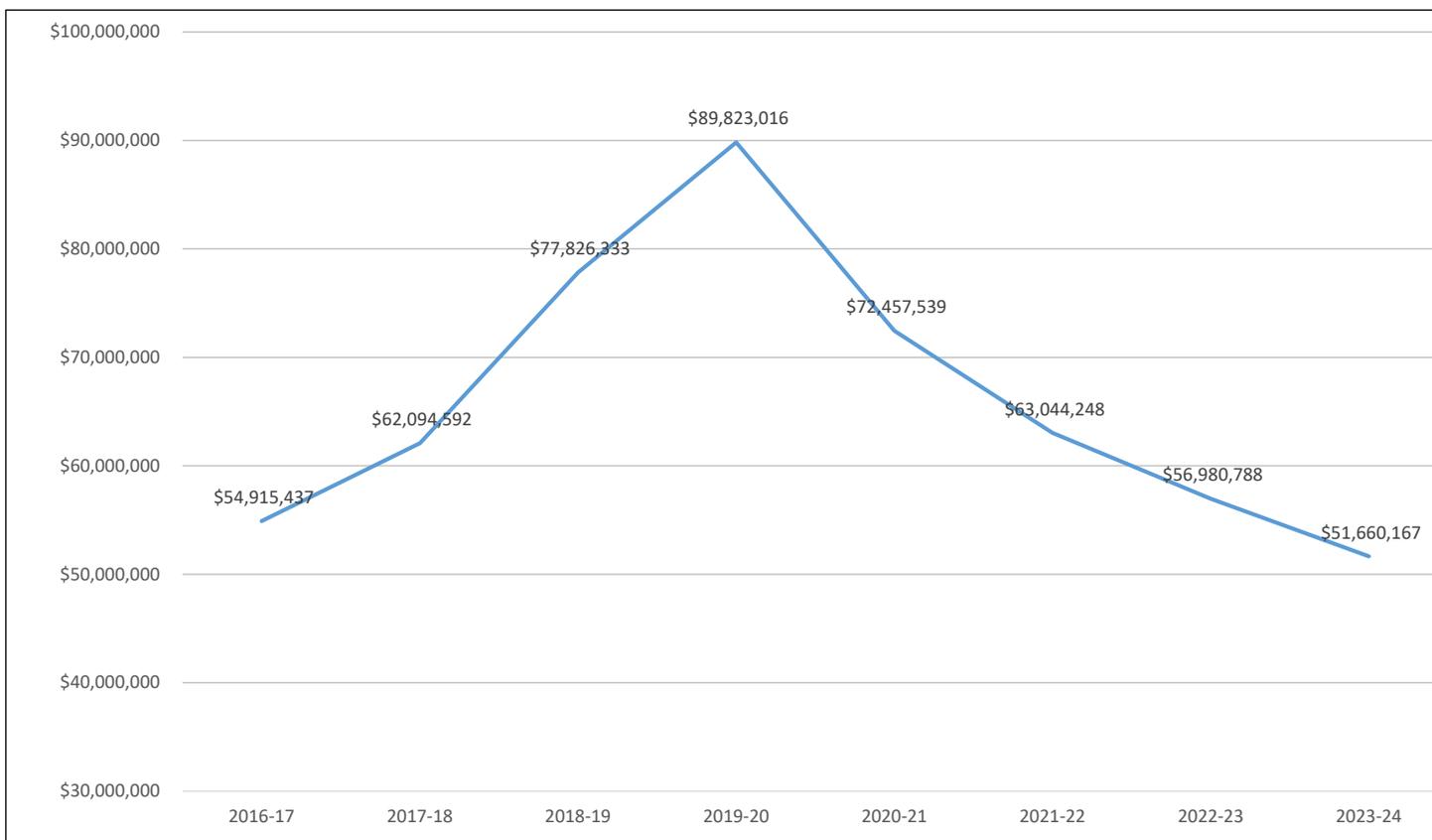
DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Expenditures								
Salaries and Benefits	\$ 162,359,446	\$ 166,751,923	\$ 173,465,330	\$ 173,465,330	\$ 179,483,837	\$ 194,059,077	\$ 197,379,475	\$ 200,758,295
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ 405,825	\$ 405,825	\$ 405,825	\$ 405,825	\$ 405,825
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ 2,555,232	\$ 2,836,032	\$ 2,921,113	\$ 2,979,535	\$ 3,039,126
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)	\$ (371,040)
Increase of FTE for student growth (6 teacher FTE per year)	\$ -	\$ -	\$ -	\$ 364,500	\$ 364,500	\$ 364,500	\$ 364,500	\$ 364,500
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ 2,514,500	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 551,250	\$ 4,023,093	\$ -	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 2,512,740	\$ 4,802,330	\$ -	\$ -	\$ -
Projected Total Salaries & Benefits Cost	\$ 162,359,446	\$ 166,751,923	\$ 173,465,330	\$ 179,483,837	\$ 194,059,077	\$ 197,379,475	\$ 200,758,295	\$ 204,196,706
Services/Supplies before any additions or reductions	\$ 43,508,242	\$ 41,211,329	\$ 42,034,095	\$ 42,034,095	\$ 47,031,287	\$ 48,933,329	\$ 49,713,329	\$ 50,513,329
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases	\$ -	\$ -	\$ -	\$ 852,857	\$ 647,141	\$ 700,000	\$ 750,000	\$ 750,000
Estimated incr in operating and maint budgets for new schools and reorg	\$ -	\$ -	\$ -	\$ -	\$ 518,000	\$ -	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 4,347,162	\$ 71,000	\$ 80,000	\$ 50,000	\$ -
One time needs (see tab for one time)	\$ -	\$ -	\$ -	\$ (5,159,443)	\$ 5,503,751	\$ 276,469	\$ 150,000	\$ -
Total Service and Supply increase	\$ -	\$ -	\$ -	\$ 40,576	\$ 6,739,892	\$ 1,056,469	\$ 950,000	\$ 750,000
Total Projected Svc/Supply after adjustments	\$ 43,508,242	\$ 41,211,329	\$ 42,034,095	\$ 42,074,671	\$ 53,771,179	\$ 49,989,798	\$ 50,663,329	\$ 51,263,329
Total Expenditures	\$ 205,867,688	\$ 207,963,252	\$ 215,499,425	\$ 221,558,508	\$ 247,830,256	\$ 247,369,273	\$ 251,421,624	\$ 255,460,035
Transfers (to) from other funds	\$ (8,082,393)	\$ (1,713,683)	\$ (1,880,155)	\$ (2,178,224)	\$ (2,406,549)	\$ (1,318,605)	\$ (1,343,605)	\$ (1,369,855)
Total Expenditures + Transfers	\$ 213,950,081	\$ 209,676,935	\$ 217,379,580	\$ 223,736,732	\$ 250,236,805	\$ 248,687,878	\$ 252,765,229	\$ 256,829,890
Increase (decrease) in fund balance	\$ 2,482,239	\$ 7,179,155	\$ 15,731,741	\$ 11,996,683	\$ (17,365,477)	\$ (9,413,291)	\$ (6,063,460)	\$ (5,320,621)
Ending Operating Fund Balance	\$ 54,915,437	\$ 62,094,592	\$ 77,826,333	\$ 89,823,016	\$ 72,457,539	\$ 63,044,248	\$ 56,980,788	\$ 51,660,167
Fund Balance as Percentage of Expenses and Transfers	25.67%	29.61%	35.80%	40.15%	28.96%	25.35%	22.54%	20.11%
Average Monthly expenses	\$ 17,155,641	\$ 17,330,271	\$ 17,958,285	\$ 18,463,209	\$ 20,652,521	\$ 20,614,106	\$ 20,951,802	\$ 21,288,336
Number of months fund balance will cover avg monthly exp	3.20	3.58	4.33	4.86	3.51	3.06	2.72	2.43



COLUMBIA PUBLIC SCHOOLS 2020-21 BUDGET

DISTRICT OPERATING FUNDS SUMMARY





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

	BUDGET 2020-21		
	District Operating Funds		
	<u>GENERAL</u>	<u>TEACHERS</u>	<u>TOTAL</u>
	<u>OPERATING</u>		<u>OPERATING</u>
			<u>FUNDS</u>
REVENUES:			
LOCAL	\$ 64,472,189	\$ 85,022,312	\$ 149,494,501
INTERMEDIATE	\$ 1,179,526	\$ 768,437	\$ 1,947,963
STATE	\$ 20,205,138	\$ 48,682,414	\$ 68,887,552
FEDERAL	\$ 5,962,478	\$ 6,434,334	\$ 12,396,812
OTHER	\$ 24,500	\$ 120,000	\$ 144,500
TOTAL REVENUES	<u>\$ 91,843,831</u>	<u>\$ 141,027,497</u>	<u>\$ 232,871,328</u>
EXPENDITURES:			
SALARIES	\$ 28,694,268	\$ 117,762,379	\$ 146,456,647
BENEFITS	\$ 9,790,908	\$ 37,811,522	\$ 47,602,430
SERVICES / SUPPLIES	\$ 53,321,179	\$ 450,000	\$ 53,771,179
TOTAL EXPENDITURES	<u>\$ 91,806,355</u>	<u>\$ 156,023,901</u>	<u>\$ 247,830,256</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ 37,476</u>	<u>\$ (14,996,404)</u>	<u>\$ (14,958,928)</u>
INTERFUND TRANSFERS	<u>\$ (14,522,053)</u>	<u>\$ 12,115,504</u>	<u>\$ (2,406,549)</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ (14,484,577)</u>	<u>\$ (2,880,900)</u>	<u>\$ (17,365,477)</u>



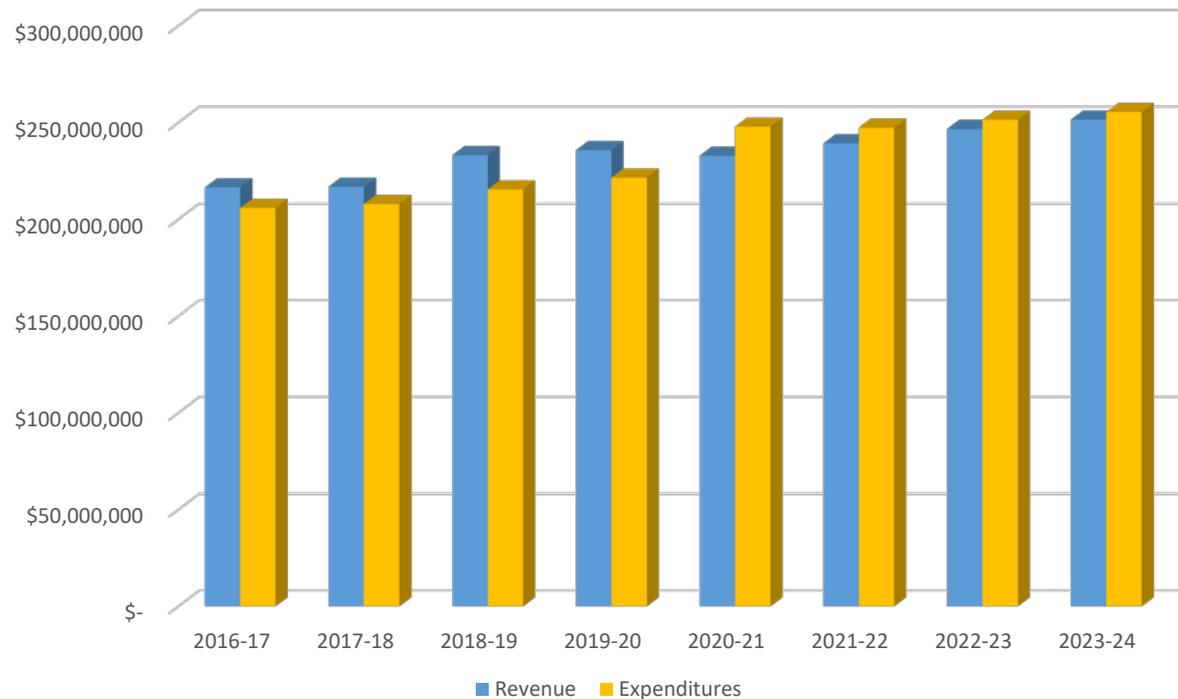
COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DISTRICT OPERATING FUNDS

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Revenue	\$ 216,432,320	\$ 216,856,090	\$ 233,111,321	\$ 235,733,415	\$ 232,871,328	\$ 239,274,587	\$ 246,701,769	\$ 251,509,269
Change versus prior year	\$ 25,343,677	\$ 423,770	\$ 16,255,231	\$ 2,622,094	\$ (2,862,087)	\$ 6,403,259	\$ 7,427,182	\$ 4,807,500
% change versus prior year	13.26%	0.20%	7.50%	1.21%	-1.21%	2.75%	3.10%	1.95%
Expenditures	\$ 205,867,688	\$ 207,963,252	\$ 215,499,425	\$ 221,558,508	\$ 247,830,256	\$ 247,369,273	\$ 251,421,624	\$ 255,460,035
Change versus prior year	\$ 20,639,701	\$ 2,095,564	\$ 7,536,173	\$ 6,059,083	\$ 26,271,748	\$ (460,983)	\$ 4,052,351	\$ 4,038,411
% change versus prior year	11.14%	1.02%	3.62%	2.91%	11.86%	-0.19%	1.64%	1.61%

Operating Revenues and Expenditures





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	2021-22	Forecast 2022-23	2023-24
District Operating Funds - Revenues									
5100 Local Sources									
5111 Current Tax	\$ 111,686,765	\$ 115,508,376	\$ 119,878,038	\$ 125,071,509	\$ 124,722,546	\$ 124,645,296	\$ 126,145,296	\$ 132,764,978	\$ 136,764,978
5111 Net Current Tax	111,686,765	115,508,376	119,878,038	125,071,509	124,722,546	124,645,296	126,145,296	132,764,978	136,764,978
5112 Delinquent Tax	3,145,523	3,443,766	3,470,900	3,750,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
5113 Proposition C Sales Tax	16,672,644	17,163,794	18,097,029	18,236,000	17,710,260	17,992,530	17,992,530	18,142,530	18,292,530
5114 Intangible Tax	285,925	369,856	214,202	214,202	214,202	214,202	214,202	214,202	214,202
5115 Surtax	1,882,750	1,893,813	1,808,807	1,767,519	1,991,523	1,991,523	1,991,523	1,991,523	1,991,523
5122 Summer School Tuition	41,716	39,109	31,770	40,000	1,558	-	-	-	-
5141 Interest - Daily Account	35,490	90,977	97,747	104,000	77,500	52,500	52,500	52,500	52,500
5142 Interest - Investments	511,963	986,802	1,796,224	1,025,000	1,025,000	525,000	525,000	525,000	525,000
5144 Interest - Collector	67,907	30,468	167,093	17,025	73,253	70,000	70,000	70,000	70,000
5171 Student Activities	508	-	-	-	1,000	-	-	-	-
5190 Other Local	30	-	-	-	-	-	-	-	-
5191 Rentals	47,994	166,317	147,221	165,000	150,000	150,000	150,000	150,000	150,000
5192 Donations	1,607	2,243	-	-	2,950	-	-	-	-
5193 Offset Printing	157,014	172,493	179,380	180,000	153,126	150,000	150,000	150,000	150,000
5195 Refund of Expenditure	67,799	75,545	77,148	80,000	83,589	83,450	83,450	83,450	83,450
5197 Sale of Misc. Items	25,524	344,444	134,557	20,000	11,459	20,000	20,000	20,000	20,000
5198 Fundraising Activities	-	-	-	-	6,797	-	-	-	-
5199 Misc. Local Revenue	170,097	396,823	270,319	100,000	165,562	100,000	100,000	100,000	100,000
51XX Local Sources	\$ 134,801,256	\$ 140,684,826	\$ 146,370,435	\$ 150,770,255	\$ 149,890,325	\$ 149,494,501	\$ 150,994,501	\$ 157,764,183	\$ 161,914,183
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 537,096	\$ 424,110	\$ 461,581	\$ 461,581	\$ 395,233	\$ 395,233	\$ 395,233	\$ 395,233	\$ 395,233
5221 State Assessed Utilities	1,012,287	1,072,845	1,030,649	1,030,649	1,080,416	1,080,416	1,080,416	1,080,416	1,080,416
5234 County Stock Insurance	274,764	261,966	69,081	69,081	472,314	472,314	472,314	472,314	472,314
52XX Intermediate Sources	\$ 1,824,147	\$ 1,758,921	\$ 1,561,311	\$ 1,561,311	\$ 1,947,963	\$ 1,947,963	\$ 1,947,963	\$ 1,947,963	\$ 1,947,963
5300 State Sources									
5311 Basic Formula - State Aid	\$ 48,571,781	\$ 49,228,821	\$ 58,236,568	\$ 55,899,292	\$ 58,646,062	\$ 53,201,297	\$ 60,029,556	\$ 60,579,556	\$ 61,129,556
5312 Transportation	1,908,607	2,073,946	2,253,101	2,000,000	2,193,101	2,000,000	2,000,000	2,000,000	2,000,000



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
5300 State Sources (cont.)									
5314 Early Childhood, Spec Ed	4,119,842	4,428,105	4,369,988	4,600,000	4,470,000	4,600,000	4,600,000	4,600,000	4,600,000
5319 Classroom Trust Fund	6,668,489	6,891,632	6,996,135	7,176,775	5,461,439	6,669,488	6,669,488	6,701,988	6,734,488
5324 Parents as Teachers	528,723	561,712	598,030	550,000	550,000	550,000	550,000	550,000	550,000
5332 State Career and Technical Education	677,763	731,613	675,131	425,000	272,443	250,000	250,000	250,000	250,000
5369 Resid Place/Excess Cost	510,776	263,741	149,742	149,742	211,622	216,767	216,767	216,767	216,767
5371 Readers for the Blind	1,717	1,483	1,327	-	963	-	-	-	-
5381 Extraordinary Cost - High Needs Fund	1,947,110	1,802,021	1,067,197	1,092,197	1,335,120	1,400,000	1,425,000	1,450,000	1,475,000
5397 Other State Revenue	1,188	73,488	851	-	-	-	-	-	-
53XX State Sources	\$ 64,935,996	\$ 66,056,562	\$ 74,348,070	\$ 71,893,006	\$ 73,140,750	\$ 68,887,552	\$ 75,740,811	\$ 76,348,311	\$ 76,955,811
5400 Federal Sources									
5412 Medicaid	\$ 928,188	\$ 487,392	\$ 697,144	\$ 450,000	\$ 607,260	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
5424 CARES - ESSER	-	-	-	-	-	2,500,000	500,000	500,000	500,000
5427 Career Education Federal Perkins Grant	296,271	-	501,899	274,301	274,301	274,301	274,301	274,301	274,301
5437 IDEA Grants	143,229	38,337	31,096	30,000	84,001	84,001	84,001	84,001	84,001
5441 Entitlement PL 94-142	3,580,020	3,564,178	3,590,462	3,650,000	3,768,996	3,650,000	3,700,000	3,750,000	3,800,000
5442 Early Childhood, Spec Ed	457,760	617,807	498,411	650,000	521,329	650,000	650,000	650,000	650,000
5451 Title I	3,799,101	2,873,145	4,260,102	3,350,000	3,550,000	3,550,000	3,550,000	3,550,000	3,550,000
5461 Title IV A	-	-	92,595	-	-	-	-	-	-
5462 Title III	5,598	-	8,821	5,000	500	5,000	5,000	5,000	5,000
5465 Title II A	254,543	296,250	691,139	947,183	1,116,729	947,183	947,183	947,183	947,183
5472 Child Care Development	3,568	3,699	4,374	-	4,500	-	-	-	-
5484 Pell Funds	-	330	-	-	-	-	-	-	-
5496 E Rate Funds	153,019	308,601	349,802	300,000	136,327	136,327	136,327	136,327	136,327
5497 Other Federal Revenue	2,144	756	-	-	-	-	-	-	-
- FEMA	-	-	-	-	500,000	-	-	-	-
54XX Federal Sources	\$ 9,623,441	\$ 8,190,495	\$ 10,725,845	\$ 9,656,484	\$ 10,563,943	\$ 12,396,812	\$ 10,446,812	\$ 10,496,812	\$ 10,546,812
5600 Other Sources									
5631 Insurance Recoveries	\$ -	\$ -	\$ 25,881	\$ -	\$ 46,966	\$ -	\$ -	\$ -	\$ -
56XX Other Sources	\$ -	\$ -	\$ 25,881	\$ -	\$ 46,966	\$ -	\$ -	\$ -	\$ -



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
5800 Tuition									
5810 Tuition - Other Districts	\$ 104,831	\$ 129,286	\$ 24,485	\$ 130,000	\$ 118,968	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
5820 Tuition - Area Voc Fees	61,500	36,000	25,500	36,000	24,500	24,500	24,500	24,500	24,500
58XX Tuition	\$ 166,331	\$ 165,286	\$ 49,985	\$ 166,000	\$ 143,468	\$ 144,500	\$ 144,500	\$ 144,500	\$ 144,500
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 5,081,149	\$ -	\$ -	\$ -	\$ -	\$ 12,115,504	\$ -	\$ -	\$ -
59XX Other Financing Sources	\$ 5,081,149	\$ -	\$ -	\$ -	\$ -	\$ 12,115,504	\$ -	\$ -	\$ -
All Funds - Revenues	\$ 216,432,320	\$ 216,856,090	\$ 233,081,527	\$ 234,047,056	\$ 235,733,415	\$ 244,986,832	\$ 239,274,587	\$ 246,701,769	\$ 251,509,269



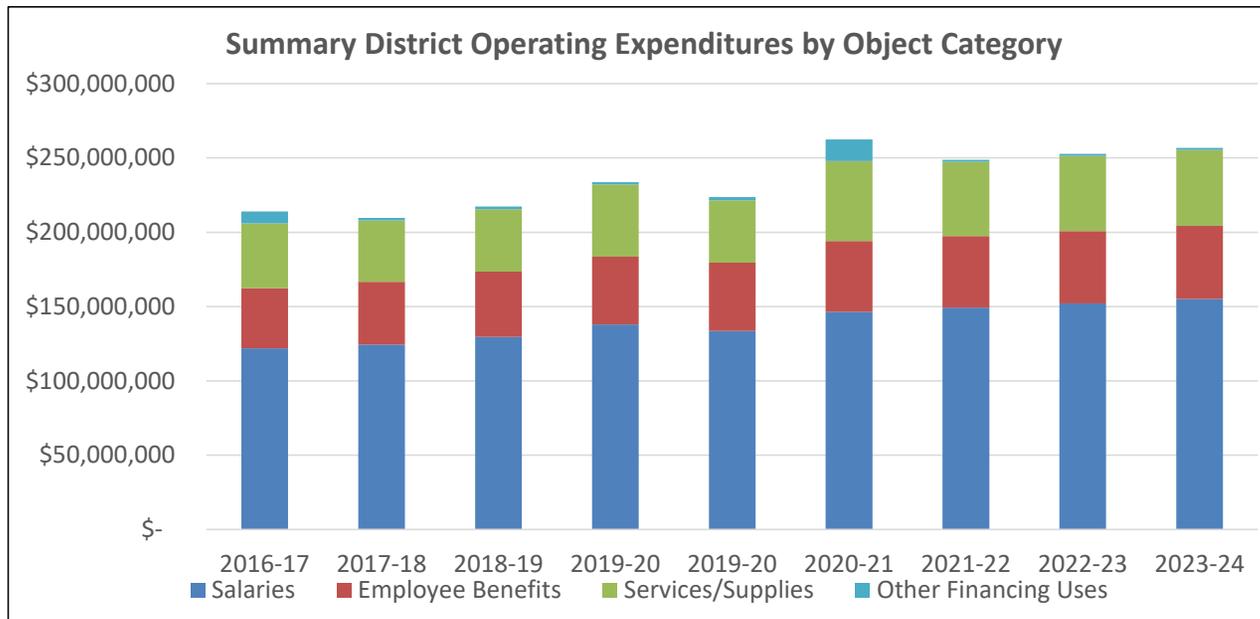
COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Summary Expenditures Budget

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

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2016-17	2017-18	2018-19	Budget 2019-20	Actual 2019-20	2020-21	2021-22	2022-23	2023-24
Salaries	\$ 121,843,655	\$ 124,460,557	\$ 129,592,944	\$ 137,845,227	\$ 133,516,188	\$ 146,456,647	\$ 149,282,468	\$ 152,158,806	\$ 155,086,671
Employee Benefits	\$ 40,515,791	\$ 42,291,365	\$ 43,983,490	\$ 45,781,010	\$ 45,967,649	\$ 47,602,430	\$ 48,097,006	\$ 48,599,488	\$ 49,110,034
Services/Supplies	\$ 43,508,242	\$ 41,211,330	\$ 41,922,989	\$ 48,556,538	\$ 42,074,671	\$ 53,771,179	\$ 49,989,798	\$ 50,663,329	\$ 51,263,329
Other Financing Uses	\$ 8,082,393	\$ 1,716,883	\$ 1,880,155	\$ 1,532,267	\$ 2,178,224	\$ 14,522,053	\$ 1,318,605	\$ 1,343,605	\$ 1,369,855
Total	\$ 213,950,081	\$ 209,680,135	\$ 217,379,578	\$ 233,715,042	\$ 223,736,732	\$ 262,352,309	\$ 248,687,877	\$ 252,765,228	\$ 256,829,889





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

<u>Program</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Elementary Instruction	\$ 35,636,322	\$ 36,623,291	\$ 37,310,310	\$ 39,326,910	\$ 38,506,378	\$ 43,027,396
Middle Instruction	\$ 18,944,660	\$ 19,897,718	\$ 20,532,558	\$ 21,829,158	\$ 20,971,371	\$ 23,165,471
Senior High Instruction	\$ 20,341,539	\$ 21,170,795	\$ 21,796,687	\$ 23,189,281	\$ 22,529,853	\$ 23,552,744
Summer School Instruction	\$ 2,556,762	\$ 2,661,901	\$ 2,606,715	\$ 2,854,958	\$ 611,797	\$ 3,171,712
Douglass High Instruction	\$ 876,665	\$ 960,793	\$ 942,241	\$ 969,886	\$ 969,264	\$ 1,016,828
General Instruction	\$ 315,869	\$ 262,722	\$ 1,076,938	\$ 1,112,227	\$ 1,053,082	\$ 1,067,296
Special Education Instruction	\$ 24,522,333	\$ 24,962,222	\$ 16,286,526	\$ 17,005,580	\$ 16,349,360	\$ 18,227,199
Early Childhood Special Education	\$ 4,368,641	\$ 4,312,581	\$ 2,617,652	\$ 2,672,438	\$ 2,922,135	\$ 3,171,609
Gifted Program	\$ 1,279,353	\$ 1,419,250	\$ 1,531,886	\$ 1,602,821	\$ 1,466,637	\$ 1,621,285
Title I	\$ 1,416,428	\$ 1,710,126	\$ 1,705,337	\$ 1,814,094	\$ 1,709,948	\$ 1,794,226
English-Second Language	\$ 2,229,948	\$ 2,322,819	\$ 2,621,885	\$ 2,855,021	\$ 2,868,535	\$ 3,086,847
Vocational Instruction	\$ 4,030,419	\$ 4,021,441	\$ 3,980,735	\$ 4,147,385	\$ 4,216,347	\$ 4,332,311
Student Activities-Athletics	\$ 2,545,406	\$ 2,554,006	\$ 2,551,274	\$ 2,444,449	\$ 2,455,126	\$ 2,476,916
Adult Basic Education	\$ 11,980	\$ -	\$ 19,627	\$ 13,980	\$ 13,980	\$ 13,980
Tuition Payments	\$ 486,434	\$ 494,088	\$ 1,628,300	\$ 2,150,000	\$ 2,020,000	\$ 1,501,000
Guidance	\$ 4,699,817	\$ 4,706,588	\$ 5,064,515	\$ 5,354,879	\$ 5,407,585	\$ 5,867,155
Pupil Services	\$ 5,127,340	\$ 5,249,596	\$ 14,289,661	\$ 15,073,013	\$ 15,609,455	\$ 17,403,628
Educational Media Services	\$ 3,696,481	\$ 3,922,872	\$ 590,006	\$ 619,005	\$ 658,388	\$ 738,982
Support Services and Instructional Staff	\$ 11,117,148	\$ 8,450,294	\$ 13,164,576	\$ 16,089,579	\$ 14,746,083	\$ 16,557,437
Administrative Services	\$ 3,836,846	\$ 3,390,670	\$ 9,611,661	\$ 10,468,050	\$ 9,970,203	\$ 10,752,050
Other Administrative Services	\$ 13,105,244	\$ 13,355,465	\$ 13,744,386	\$ 14,695,791	\$ 14,253,935	\$ 15,618,212
Business Services	\$ 1,101,588	\$ 1,134,017	\$ 1,340,457	\$ 1,400,058	\$ 1,400,450	\$ 1,409,458
Maintenance & Facilities Mgmt.	\$ 19,912,598	\$ 20,038,629	\$ 20,124,581	\$ 22,579,787	\$ 21,610,069	\$ 24,463,453
Security Services	\$ 778,117	\$ 744,731	\$ 766,861	\$ 980,826	\$ 953,071	\$ 1,015,413
Transportation Services	\$ 12,399,416	\$ 12,505,266	\$ 12,745,225	\$ 13,594,231	\$ 10,379,633	\$ 13,899,711
Research and Information Systems	\$ 5,209,714	\$ 5,678,531	\$ 1,330,038	\$ 1,393,592	\$ 2,009,520	\$ 2,301,597
Community Services	\$ 869,648	\$ 860,843	\$ 850,791	\$ 1,041,896	\$ 890,150	\$ 1,040,990
Early Childhood	\$ 3,221,610	\$ 3,376,047	\$ 3,474,809	\$ 3,666,653	\$ 3,718,362	\$ 4,194,867
Parents as Teachers	\$ 1,229,362	\$ 1,175,950	\$ 1,193,185	\$ 1,237,227	\$ 1,287,791	\$ 1,340,483
Other Financing Uses	\$ 8,082,393	\$ 1,716,883	\$ 1,880,155	\$ 1,532,267	\$ 2,178,224	\$ 14,522,053
Total	\$ 213,950,081	\$ 209,680,135	\$ 217,379,578	\$ 233,715,042	\$ 223,736,732	\$ 262,352,309

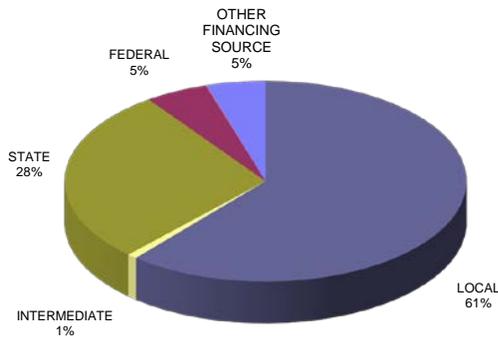


COLUMBIA PUBLIC SCHOOLS

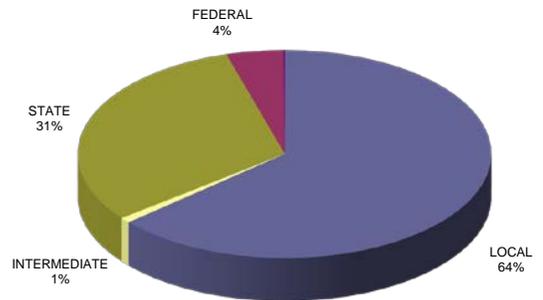
2020-21 BUDGET

DISTRICT OPERATING FUNDS

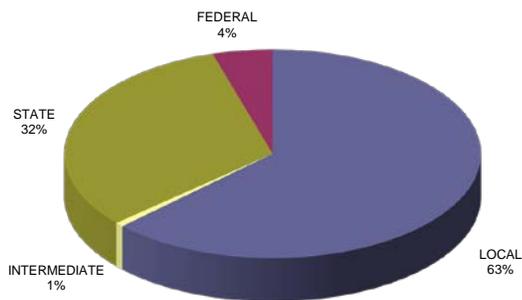
**OPERATING REVENUES
BUDGET 2020-21**



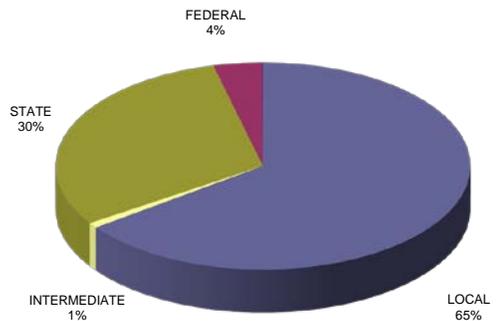
**OPERATING REVENUES
PROJECTED ACTUAL 2019-20**



**OPERATING REVENUES
ACTUAL 2018-19**



**OPERATING REVENUES
ACTUAL 2017-18**



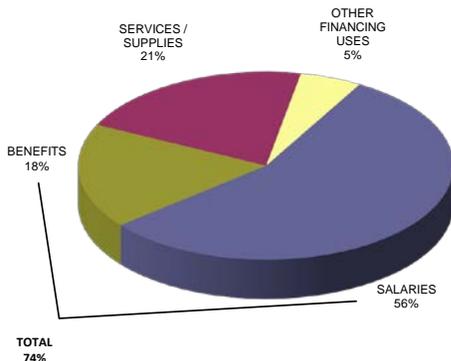


COLUMBIA PUBLIC SCHOOLS

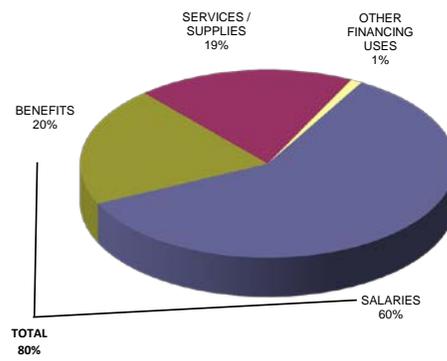
2020-21 BUDGET

DISTRICT OPERATING FUNDS

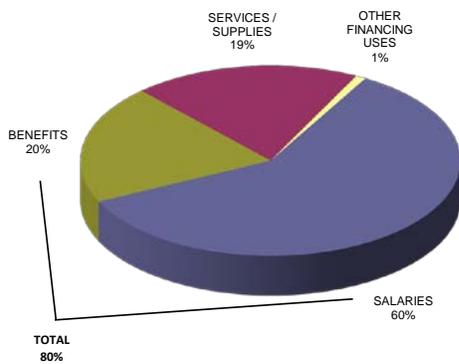
**OPERATING EXPENDITURES
BUDGET 2020-21**



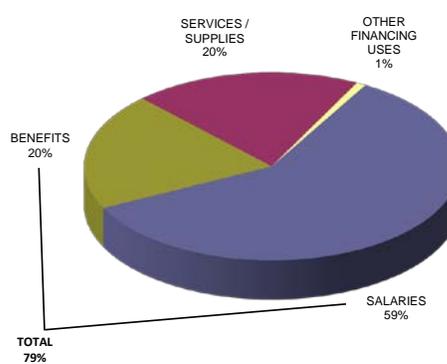
**OPERATING EXPENDITURES
PROJECTED ACTUAL 2019-20**



**OPERATING EXPENDITURES
ACTUAL 2018-19**



**OPERATING EXPENDITURES
ACTUAL 2017-18**





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Elementary School Instruction

Function(s): Elementary School Instruction
1111 through 1129

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 23,297,663	\$ 24,459,669	\$ 25,219,269	\$ 26,737,894	\$ 26,411,549	\$ 27,788,389
Employee Benefits	\$ 8,299,628	\$ 9,032,954	\$ 9,226,500	\$ 9,535,756	\$ 9,679,213	\$ 9,780,281
Services/Supplies	\$ 4,039,031	\$ 3,130,668	\$ 2,864,541	\$ 3,053,260	\$ 2,415,616	\$ 5,458,726
Total	\$ 35,636,322	\$ 36,623,291	\$ 37,310,310	\$ 39,326,910	\$ 38,506,378	\$ 43,027,396

Program Data:	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
Number of Schools	21	21	21	21	21	21
Number of Students						
September membership	8,214	8,408	8,423	8,448	8,468	8,468
February membership	8,222	8,480	8,495	8,452	8,479	8,479
Average membership	8,218	8,444	8,459	8,450	8,474	8,474
Per Pupil Cost Instructional Expense Only	\$ 4,336	\$ 4,337	\$ 4,411	\$ 4,654	\$ 4,544	\$ 5,078
Enrollment (September head counts)	8,287	8,428	8,458	8,468	8,540	8,540
Staff FTE:						
Teachers	445.46	470.57	470.71	476.71	429.07	436.07
Fellows (cost in 2201-2299 Student Support)	26.00	-	-	-	-	-
Instructional/Classroom Aides	86.99	85.99	83.06	84.06	83.94	88.94
Playground Monitors	-	0.20	-	-	-	-
Total	558.45	556.76	553.77	560.77	513.01	525.01

Membership per FTE	14.72	15.17	15.28	15.07	16.52	16.14
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Costs Specific to location:

Note - does not include district wide costs							19-20 Average Membership	19-20 Avg Cost Per Member	
Alpha Hart Lewis	Title	\$ 1,686,926	\$ 1,727,095	\$ 1,450,024	\$ 1,504,493	\$ 1,533,360	\$ 1,653,189	377	\$ 4,067
Battle	Title	\$ 1,726,573	\$ 1,630,011	\$ 1,796,131	\$ 1,842,641	\$ 1,741,651	\$ 1,832,270	438	\$ 3,976
Benton	Title	\$ 1,226,430	\$ 1,389,297	\$ 1,179,118	\$ 1,213,813	\$ 1,107,497	\$ 1,147,176	217	\$ 5,104
Beulah Ralph		\$ 2,334,103	\$ 1,998,974	\$ 2,330,081	\$ 2,501,804	\$ 2,524,570	\$ 2,714,933	679	\$ 3,718
Blue Ridge	Title	\$ 1,581,138	\$ 1,799,365	\$ 1,764,382	\$ 1,838,398	\$ 1,940,240	\$ 2,037,443	456	\$ 4,255
Cedar Ridge	Title	\$ 843,462	\$ 955,879	\$ 1,565,474	\$ 1,668,089	\$ 1,648,184	\$ 1,792,570	411	\$ 4,010
Derby Ridge	Title	\$ 1,658,691	\$ 1,724,924	\$ 1,606,967	\$ 1,667,698	\$ 1,717,798	\$ 1,819,113	459	\$ 3,742
Fairview		\$ 2,002,890	\$ 2,052,068	\$ 2,127,381	\$ 2,205,427	\$ 2,101,446	\$ 2,194,488	475	\$ 4,424
Grant		\$ 1,225,863	\$ 1,330,032	\$ 1,320,595	\$ 1,375,362	\$ 1,364,872	\$ 1,393,986	289	\$ 4,723
Locust		\$ 1,455,737	\$ 1,756,306	\$ 1,377,100	\$ 1,434,110	\$ 1,232,397	\$ 1,271,111	202	\$ 6,101
Midway Heights		\$ 1,157,601	\$ 1,181,711	\$ 1,259,641	\$ 1,304,778	\$ 1,278,429	\$ 1,329,320	222	\$ 5,759
Mill Creek		\$ 2,499,084	\$ 2,578,318	\$ 2,729,761	\$ 2,829,768	\$ 2,762,710	\$ 2,908,614	663	\$ 4,167
New Haven		\$ 1,250,353	\$ 1,220,486	\$ 1,235,021	\$ 1,300,927	\$ 1,366,874	\$ 1,437,641	290	\$ 4,713
Parkade	Title	\$ 1,571,238	\$ 1,616,675	\$ 1,773,853	\$ 1,882,873	\$ 1,945,291	\$ 2,045,911	487	\$ 3,994
Paxton Keeley		\$ 2,417,683	\$ 2,515,361	\$ 2,709,353	\$ 2,962,608	\$ 2,937,985	\$ 3,058,941	672	\$ 4,372
Ridgeway		\$ 1,012,328	\$ 1,068,879	\$ 1,095,586	\$ 1,136,364	\$ 1,153,855	\$ 1,205,482	237	\$ 4,869
Rockbridge		\$ 1,762,703	\$ 1,891,437	\$ 1,934,038	\$ 2,000,496	\$ 1,929,148	\$ 2,068,484	489	\$ 3,945
Russell		\$ 1,693,958	\$ 1,770,673	\$ 1,859,988	\$ 1,942,333	\$ 2,066,830	\$ 2,189,382	437	\$ 4,730
Shepard		\$ 2,047,734	\$ 2,202,406	\$ 2,279,146	\$ 2,344,279	\$ 2,306,778	\$ 2,376,199	484	\$ 4,766
Two Mile Prairie		\$ 934,861	\$ 919,134	\$ 954,813	\$ 976,394	\$ 940,124	\$ 983,442	169	\$ 5,563
West Boulevard	Title	\$ 1,549,619	\$ 1,510,927	\$ 1,675,479	\$ 1,684,034	\$ 1,506,327	\$ 1,560,892	321	\$ 4,693
All Elementary Costs		\$ 1,997,347	\$ 1,783,333	\$ 1,286,378	\$ 1,710,221	\$ 1,400,012	\$ 4,006,809	-	-
Total Instructional Expense		\$ 35,636,322	\$ 36,623,291	\$ 37,310,310	\$ 39,326,910	\$ 38,506,378	\$ 43,027,396	8,474	\$ 4,403



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Elementary School Instruction

Function(s): Elementary School Instruction
1111 through 1129

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

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 5. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts.

Budget allocations for this program are made by the Assistant Superintendent for Elementary Education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the needs and number of students served in each building.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Addition for purchase of new elementary English Language Arts reading comprehension materials
- Addition for purchase of new elementary math curriculum
- Increase for addition of 5.0 teacher FTE for growth
- Increase for addition of 5.0 classroom aid FTE for growth
- Increase for addition of 2.0 fine arts teacher FTE for growth



Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Middle School Instruction

Function(s): Middle School Instruction
1130 through 1149

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 13,092,032	\$ 13,494,084	\$ 14,333,204	\$ 15,159,907	\$ 14,597,178	\$ 16,143,299
Employee Benefits	\$ 4,368,430	\$ 4,537,332	\$ 4,814,856	\$ 4,969,568	\$ 4,953,342	\$ 5,287,671
Services/Supplies	\$ 1,484,198	\$ 1,866,302	\$ 1,384,498	\$ 1,699,683	\$ 1,420,851	\$ 1,734,501
Total	\$ 18,944,660	\$ 19,897,718	\$ 20,532,558	\$ 21,829,158	\$ 20,971,371	\$ 23,165,471

Program Data:	Grades 6-8 2016-17	Grades 6-8 2017-18	Grades 6-8 2018-19	Grades 6-8 2019-20	Grades 6-8 2019-20	Grades 6-8 2020-21
Number of Schools	6	6	6	6	6	7
Number of Students						
September membership	3,970	4,061	4,162	4,212	4,293	4,293
February membership	3,960	4,068	4,151	4,201	4,277	4,277
Average membership	3,965	4,065	4,157	4,207	4,285	4,285
Per Pupil Cost Instructional Expense Only	\$ 4,778	\$ 4,895	\$ 4,940	\$ 5,189	\$ 4,894	\$ 5,406
Enrollment (September head counts)	3,983	4,086	4,162	4,262	4,321	4,321
Staff FTE:						
Teachers	241.95	245.69	254.68	264.87	243.36	265.86
Instructional Aides	11.00	8.00	7.00	8.00	9.00	11.00
AVID Tutors	9.00	9.00	9.00	9.00	9.00	9.00
Lunch Monitors	0.69	0.69	0.69	0.69	0.69	0.69
Total	262.64	263.38	271.37	282.56	262.05	286.55
Membership per FTE	15.10	15.43	15.32	14.89	16.35	14.95

Costs Specific to location	Note - does not include district wide costs						19-20 Average Membership	19-20 Avg Cost Per Member
Gentry Middle	\$ 3,852,482	\$ 4,173,058	\$ 4,377,627	\$ 4,633,891	\$ 4,247,117	\$ 4,372,808	937	\$ 4,667
Jefferson Middle	\$ 2,839,080	\$ 2,881,940	\$ 3,153,342	\$ 3,305,810	\$ 3,261,216	\$ 3,350,790	720	\$ 4,654
John Warner Middle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,145,257	-	\$ -
Lange Middle	\$ 2,587,689	\$ 2,690,043	\$ 2,920,930	\$ 3,031,119	\$ 2,964,129	\$ 3,211,838	621	\$ 5,172
Oakland Middle	\$ 2,624,101	\$ 2,684,862	\$ 2,739,519	\$ 2,879,314	\$ 2,943,599	\$ 3,224,443	602	\$ 5,356
Smithton Middle	\$ 3,418,044	\$ 3,507,337	\$ 3,653,587	\$ 3,788,812	\$ 3,613,866	\$ 3,735,270	744	\$ 5,021
West Middle	\$ 2,912,683	\$ 2,955,930	\$ 3,107,821	\$ 3,267,415	\$ 3,210,475	\$ 3,328,377	661	\$ 5,035
All Middle Costs	\$ 710,581	\$ 1,004,548	\$ 579,732	\$ 922,797	\$ 730,969	\$ 796,688	-	-
Total Instructional Expense	\$ 18,944,660	\$ 19,897,718	\$ 20,532,558	\$ 21,829,158	\$ 20,971,371	\$ 23,165,471	4,285	\$ 5,406



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Middle School Instruction

Function(s): Middle School Instruction
1130 through 1149

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

Program Information: This program represents District expenditures for the instructional program for grade 6 through grade 8. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, family and consumer science, industrial technology, speech, journalism, physical education and language arts.

Budget allocations for this program are made by the Assistant Superintendent for Secondary Education based on requests by the supervisor/coordinator for each area or, for general services and supplies, based on the needs and number of students served in each building.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in 14.0 Core Classroom teacher FTE for the opening of John Warner Middle School
- Increase in 5.0 teacher FTE for Fine Arts for the opening of John Warner Middle School
- Increase in 2.0 teacher FTE for PE for the opening of John Warner Middle School
- Increase in 1.0 teacher FTE for Practical Arts for the opening of John Warner Middle School
- Increase in 0.5 teacher FTE for AVID for the opening of John Warner Middle School
- Increase in 2.0 instructional aide FTE for the opening of John Warner Middle School
- Increase in various curricular service and supply budgets for the opening of John Warner Middle School



Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: High School Instruction

Function(s): High School Instruction
1150 through 1189

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 13,765,538	\$ 14,259,588	\$ 14,967,165	\$ 15,886,468	\$ 15,623,886	\$ 16,263,233
Employee Benefits	\$ 4,573,501	\$ 4,774,185	\$ 4,967,603	\$ 5,166,548	\$ 5,122,526	\$ 5,150,860
Services/Supplies	\$ 2,002,500	\$ 2,137,022	\$ 1,861,919	\$ 2,136,265	\$ 1,783,441	\$ 2,138,651
Total	\$ 20,341,539	\$ 21,170,795	\$ 21,796,687	\$ 23,189,281	\$ 22,529,853	\$ 23,552,744

Program Data:	Grades 9-12 2016-17	Grades 9-12 2017-18	Grades 9-12 2018-19	Grades 9-12 2019-20	Grades 9-12 2019-20	Grades 9-12 2020-21
Number of Schools	3	3	3	3	3	3
Number of Students						
September membership	4,786	5,226	4,994	5,014	5,082	5,082
February membership	4,656	5,123	4,829	4,849	4,896	4,896
Average membership	4,721	5,175	4,912	4,932	4,989	4,989
Per Pupil Cost Instructional Expense Only	\$ 4,309	\$ 4,091	\$ 4,438	\$ 4,702	\$ 4,516	\$ 4,721
Enrollment (September head counts)	4,972	5,260	5,138	5,188	5,371	5,371
Staff FTE:						
Teachers	249.31	256.18	259.88	264.88	247.83	249.83
Fellows (cost in 2201-2299 Student Support)	5.00	-	-	-	-	-
Permanent Substitutes	9.00	9.00	8.00	8.00	8.00	8.00
Instructional Aides	1.00	1.00	1.00	2.00	2.00	2.00
Total	264.31	266.18	268.88	274.88	257.83	259.83

3 fellows at no cost	N/A	N/A	N/A	N/A	N/A	N/A
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Membership per FTE	17.86	19.44	18.27	17.94	19.35	19.20	19-20 Average Membership	19-20 Avg Cost Per Member
Costs Specific to location	Note - does not include district wide costs							
Battle	\$ 5,394,543	\$ 5,542,597	\$ 5,672,748	\$ 6,075,357	\$ 5,817,274	\$ 6,042,344	1,400	\$ 4,316
Hickman	\$ 7,342,471	\$ 7,318,820	\$ 7,687,432	\$ 7,998,471	\$ 7,756,836	\$ 8,109,920	1,672	\$ 4,850
Rock Bridge	\$ 6,525,952	\$ 6,861,976	\$ 7,209,084	\$ 7,676,557	\$ 7,545,698	\$ 7,995,441	1,917	\$ 4,171
All Sr. High Costs	\$ 1,078,573	\$ 1,447,402	\$ 1,227,423	\$ 1,438,896	\$ 1,410,045	\$ 1,405,039	-	-
Total Instructional Expense	\$ 20,341,539	\$ 21,170,795	\$ 21,796,687	\$ 23,189,281	\$ 22,529,853	\$ 23,552,744	4,989	\$ 4,721



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: High School Instruction

Function(s): High School Instruction
1150 through 1189

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

Program Information: This program represents District expenditures for the instructional program for grade 9 through grade 12. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, human environmental science, industrial technology, speech, journalism, computer science, photography, humanities, publications, physical education and language arts.

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

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in 1.0 teacher FTE to address enrollment needs at the high school level
- Increase in 1.0 teacher FTE for World Languages to support the transition plan for the Chinese classes to CPS
- Increase service and supply budget for purchase of new band uniforms for Rock Bridge High School



Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Summer School Instruction
Function(s): Summer School Instruction
1191

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 1,792,421	\$ 1,853,084	\$ 1,818,504	\$ 2,004,384	\$ 183,075	\$ 2,289,231
Employee Benefits	\$ 289,880	\$ 300,411	\$ 294,085	\$ 316,849	\$ 34,018	\$ 348,756
Services/Supplies	\$ 474,461	\$ 508,406	\$ 494,126	\$ 533,725	\$ 394,704	\$ 533,725
Total	\$ 2,556,762	\$ 2,661,901	\$ 2,606,715	\$ 2,854,958	\$ 611,797	\$ 3,171,712

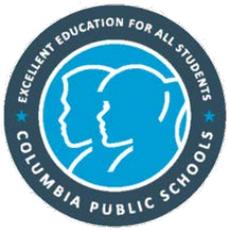
Function 1191 includes only traditional instruction. Administrative, Student Health, Gifted, ELL and Special Education Services costs are included in their respective functions.

Program Data:	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
Summer School Enrollment	9,307	9,025	9,256	9,000	2,000	9,050
Summer School ADA (Avg. Daily Attend)	821.57	778.28	809.63	775.00	100.00	800.00

This ADA includes all students whether the cost is reflected on this page or not and is from previous summer in order to line up with timing of funding. Enrollment is the number of students taking courses. ADA is the DESE calculated figure which drives funding from the formula. ADA is determined by using enrollment, rate of attendance and the number of days which compare to a regular school calendar.

Per Pupil Cost	\$ 3,112	\$ 3,420	\$ 3,220	\$ 3,684	\$ 6,118	\$ 3,965
Staff FTE: Support Staff	0.50	0.50	0.50	0.50	0.50	0.50

Teaching, Administrative, Student Support & Office Support Personnel are not assigned FTE as this work is in addition to their permanent full year position. FTE shown here is only for the support staff working full year.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Summer School Instruction

Function(s): Summer School Instruction
1191

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

Program Information: This program represents District expenditures for the instructional program for kindergarten through grade 12. This includes regular classroom instruction and specific areas of instruction for reading, health, music, art, science, math, social studies, physical education and language arts. Special programs are also supported including arts, gifted, Multicultural Achievement Committee (MAC) Scholars camp, credit recovery and credit completion.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements. All other costs including transportation, administration, student support and other areas are reflected on the appropriate pages of this budget.



Reductions

- None

Improvements/Increases

- During the summer of 2020, there was not a traditional summer school offered for K-8 due to the COVID-19 closure. Only online classes for credit recovery and credit advancement for secondary students were offered.
- Continue increases to allow for expanded programming and course offerings for 2020-21.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 630,337	\$ 673,810	\$ 671,462	\$ 686,196	\$ 687,511	\$ 715,577
Employee Benefits	\$ 208,132	\$ 227,905	\$ 216,096	\$ 220,662	\$ 238,421	\$ 238,590
Services/Supplies	\$ 38,196	\$ 59,078	\$ 54,683	\$ 63,028	\$ 43,332	\$ 62,661
Total	\$ 876,665	\$ 960,793	\$ 942,241	\$ 969,886	\$ 969,264	\$ 1,016,828

Program Data:	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
Number of Students						
September membership	120	128	127	130	114	130
February membership	123	150	159	160	124	160
Average membership	122	139	143	145	119	145
Per Pupil Cost	\$ 7,215	\$ 6,912	\$ 6,589	\$ 6,689	\$ 8,145	\$ 7,013
Enrollment (September head counts)	176	188	185	185	185	185
Number of Students Served in MoOptions Program	56	56	55	55	55	55
Staff FTE:						
Teachers	11.42	11.42	10.42	10.42	11.42	11.42
Instructional Aides	1.00	2.00	2.00	2.00	2.00	2.00
Total	12.42	13.42	12.42	12.42	13.42	13.42
Membership per FTE	9.78	10.36	11.51	11.67	8.87	10.80



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

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

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

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None



Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Educational credit compensation allowance

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: At Risk Programs for Delinquent and Neglected Youth

Function(s): General Instruction
1192 through 1199 (other than 1195 DHS)

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 230,014	\$ 160,848	\$ 199,617	\$ 201,172	\$ 174,804	\$ 183,068
Employee Benefits	\$ 73,031	\$ 59,016	\$ 69,782	\$ 70,665	\$ 65,680	\$ 65,568
Services/Supplies	\$ 12,824	\$ 42,858	\$ 807,539	\$ 840,390	\$ 812,598	\$ 818,660
Total	<u>\$ 315,869</u>	<u>\$ 262,722</u>	<u>\$ 1,076,938</u>	<u>\$ 1,112,227</u>	<u>\$ 1,053,082</u>	<u>\$ 1,067,296</u>

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Number of Students						
September	70	88	91	91	107	110
February	69	74	81	81	109	110
Average	70	81	86	86	108	110
Per Pupil Cost	\$ 4,545	\$ 3,243	\$ 12,523	\$ 12,933	\$ 9,751	\$ 9,703
Staff FTE:						
ACE (Suspension Center)	2.00	1.00	1.00	1.00	1.00	1.00
Juvenile Justice Center	1.00	1.00	2.00	2.00	2.00	2.00
CFSP Program	1.00	1.00	-	-	-	-
Instructional Aide - ACE	1.00	1.00	1.00	1.00	1.40	1.40
Total	<u>5.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.40</u>	<u>4.40</u>

Note - The students counts are enrollment at JJC, BGTM, & ACE on the above noted count dates

Average number of students per FTE	13.90	20.25	21.50	21.50	24.55	25.00
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In 2013-14 the District entered an agreement for regular education services at BGTM to be provided by Great Circle, thus reducing the number of teachers committed to Boys and Girls Town of MO. Currently teachers at BGTM only provide Special Education Services and are reflected in 1210.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: At Risk Programs for Delinquent and Neglected Youth

Function(s): General Instruction
1192 through 1199 (other than 1195 DHS)

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

Program Information: This program represents District expenditures for the alternative instructional programs for ACE (Suspension Center), Juvenile Justice Center and the Boys and Girls Town Program.

Budget allocations for these programs are made by the Director of Special Services and the Chief Equity Officer based on needs of the supervisor/coordinator for each area or, for general services and supplies, based on the number of students served in each building. Detailed budget information for each building and/or program may be found in the supplemental section of this budget.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Special Education Instruction

Function(s): Special Education Instruction
 1210

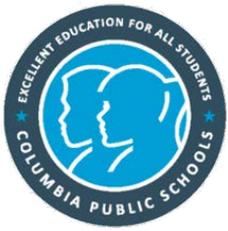
<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 17,044,888	\$ 17,051,456	\$ 11,477,263	\$ 11,982,571	\$ 11,310,317	\$ 12,702,172
Employee Benefits	\$ 6,111,111	\$ 6,297,444	\$ 4,606,538	\$ 4,721,759	\$ 4,778,686	\$ 5,227,828
Services/Supplies	\$ 1,366,334	\$ 1,613,322	\$ 202,725	\$ 301,250	\$ 260,357	\$ 297,199
Total	\$ 24,522,333	\$ 24,962,222	\$ 16,286,526	\$ 17,005,580	\$ 16,349,360	\$ 18,227,199

Summer School included above

Program Data:	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Number of Students						
December Count - SPED	1,684	1,740	1,792	1,812	1,862	1,862
Per Pupil Cost	\$ 14,562	\$ 14,346	\$ 9,088	\$ 9,385	\$ 8,781	\$ 9,789
Staff FTE:						
Teachers	156.41	162.81	160.48	160.48	140.08	145.08
School Psych Interns	2.00	2.00	-	-	-	-
Instructional Aides	7.00	5.00	6.00	6.00	4.00	4.00
Braille Transcriber	1.00	1.00	1.00	1.00	1.00	1.00
Special Needs Nurse	1.00	1.00	-	-	-	-
Social Worker	4.00	3.00	-	-	-	-
OTPT/SLP/Psychologists/Diagnosticians	71.74	71.22	-	-	-	-
Paraprofessionals	<u>142.78</u>	<u>151.00</u>	<u>147.00</u>	<u>147.00</u>	<u>146.00</u>	<u>151.00</u>
Total	385.93	397.03	314.48	314.48	291.08	301.08

Some professional staff and costs in 2100 Pupil Support

December student count per FTE	4.36	4.38	5.70	5.76	6.40	6.18
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COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Special Education Instruction

Function(s): Special Education Instruction
1210

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 specially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment. These services are provided District wide and include the program expense of the Center of Responsive Education (CORE) facility.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements. For the 2018-19 school year, the Department of Elementary and Secondary Education changed reporting requirements for various special education specialty services such as private tuition and ancillary services (including OT/PT, speech language pathologists and psychologists).

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Improvement of salary schedules other than teacher's schedule
- Educational credit compensation allowance
- Increase in 4.0 Learning Specialist FTE for the opening of John Warner Middle School
- Increase in 5.0 Paraprofessional FTE for the opening of John Warner Middle School
- Increase of 1.0 teacher FTE for the addition of specialist to serve the students at CORE

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



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

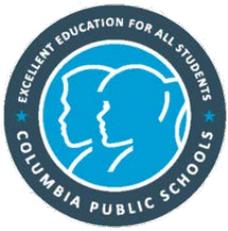
Program: Early Childhood Special Education

Function(s): Early Childhood Special Education
 1292

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 3,086,920	\$ 3,093,219	\$ 1,823,804	\$ 1,855,032	\$ 2,002,589	\$ 2,170,945
Employee Benefits	\$ 1,080,035	\$ 1,084,562	\$ 658,031	\$ 662,406	\$ 781,811	\$ 845,664
Services/Supplies	\$ 201,686	\$ 134,800	\$ 135,817	\$ 155,000	\$ 137,735	\$ 155,000
Total	\$ 4,368,641	\$ 4,312,581	\$ 2,617,652	\$ 2,672,438	\$ 2,922,135	\$ 3,171,609

Summer School included above

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Number of Students						
December Count - ECSE	186	190	201	270	225	225
Per Pupil Cost	\$ 23,487	\$ 22,698	\$ 13,023	\$ 9,898	\$ 12,987	\$ 14,096
Staff FTE:						
Teachers	25.00	22.58	23.29	23.29	24.51	24.51
Instructional Aides	16.00	14.52	15.03	15.03	19.00	19.00
Paraprofessionals	2.00	2.00	2.00	2.00	2.62	2.62
Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	1.80	1.80	1.80	1.80	1.80	1.80
Nurse/OTPT/SLPs/Psychs/Diagnosticians	21.40	30.00	-	-	0.40	0.40
Total	67.20	71.90	43.12	43.12	49.33	49.33



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Early Childhood Special Education

Function(s): Early Childhood Special Education
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 specially designed instruction, materials, equipment, or other related services necessary to address individual student needs in the least restrictive environment.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements. For the 2018-19 school year, the Department of Elementary and Secondary Education changed reporting requirements for various special education specialty services such as private tuition and ancillary services (including OT/PT, speech language pathologists and psychologists).

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

Funding Sources: District operating funds. This includes federal funding which is based on reimbursement of prior year expense.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Gifted Program

Function(s): Gifted Program
1211

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 925,061	\$ 1,035,873	\$ 1,119,834	\$ 1,153,771	\$ 1,068,530	\$ 1,178,923
Employee Benefits	\$ 276,474	\$ 305,712	\$ 332,057	\$ 339,825	\$ 325,767	\$ 338,037
Services/Supplies	\$ 77,818	\$ 77,665	\$ 79,995	\$ 109,225	\$ 72,340	\$ 104,325
Total	\$ 1,279,353	\$ 1,419,250	\$ 1,531,886	\$ 1,602,821	\$ 1,466,637	\$ 1,621,285

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Number of Students						
Students Served (as per the October Student Assignment File reported to DESE)	1,526	1,626	1,629	1,630	1,640	1,640
Per Pupil Cost \$	\$ 838	\$ 873	\$ 940	\$ 983	\$ 894	\$ 989
Staff FTE:						
Elementary Teachers	8.00	8.50	9.00	9.00	9.00	9.00
Instructional Aide	-	1.00	1.00	1.00	1.00	1.00
Gifted Psych Examiners	-	0.81	0.81	0.81	0.80	0.80
Secondary Teachers	5.83	6.52	6.52	6.52	6.02	6.86
Total	13.83	16.83	17.33	17.33	16.82	17.66
Students Served per FTE	110.34	96.61	94.00	94.06	97.50	92.87



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



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 grade 12.

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

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in 0.34 teacher FTE at Battle High School to expand the gifted programming to meet the enrollment needs
- Increase 0.50 gifted teacher FTE for the opening of John Warner Middle School

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Title I
Function(s): Title I
1250 through 1255 and 2569

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 1,031,739	\$ 1,232,509	\$ 1,249,074	\$ 1,306,411	\$ 1,254,765	\$ 1,301,938
Employee Benefits	\$ 300,769	\$ 393,372	\$ 409,256	\$ 424,731	\$ 410,231	\$ 409,336
Services/Supplies	\$ 83,920	\$ 84,245	\$ 47,007	\$ 82,952	\$ 44,952	\$ 82,952
Total	\$ 1,416,428	\$ 1,710,126	\$ 1,705,337	\$ 1,814,094	\$ 1,709,948	\$ 1,794,226

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Number of Title Buildings	9	9	9	9	9	9
Number of Students:						
Regular School Program	2,941	3,046	3,643	3,650	3,146	3,150
(as per the October Student Core Data Files reported to DESE)						
Cost per Pupil	\$ 482	\$ 561	\$ 468	\$ 497	\$ 544	\$ 570
Staff FTE:						
Teach	13.30	22.22	20.80	20.80	20.80	20.80
Juvenile Justice Center	0.42	0.42	-	-	-	-
Instructional Aides	1.00	1.00	1.00	1.00	1.00	1.00
Total	14.72	23.64	21.80	21.80	21.80	21.80
Students Served per FTE	199.80	128.85	167.11	167.43	144.31	144.50

West Boulevard, Parkade, Alpha Hart Lewis, Benton, Blue Ridge, Cedar Ridge, Derby Ridge Elementary Schools and Douglass High School are schoolwide Title I programs. In 2015-16 Battle Elementary opened as a Title I program. In a schoolwide program all students in the school are counted as Title I students.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Title I

Program:

Title I

Function(s):

Title I
1250 through 1255 and 2569

Mission:

The mission of the Title I program is to provide instructional support for educationally disadvantaged children and their families from preschool through high school.

Program Information:

Title I provides a wide range of services for young children. Elementary children receive extra support in learning to read and write through Reading Recovery, an individualized program for first grade students, mathematics and through instruction provided for children in small groups. Supplementary support services are also provided for students at Douglass High School.

Variance Discussion:

Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

Funding Sources:

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



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: English Language Learners

Function(s): English Language Learners
1271

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 1,668,716	\$ 1,717,349	\$ 1,936,090	\$ 2,113,419	\$ 2,133,342	\$ 2,259,748
Employee Benefits	\$ 516,087	\$ 551,752	\$ 617,793	\$ 664,252	\$ 667,843	\$ 694,349
Services/Supplies	\$ 45,145	\$ 53,718	\$ 68,002	\$ 77,350	\$ 67,350	\$ 132,750
Total	\$ 2,229,948	\$ 2,322,819	\$ 2,621,885	\$ 2,855,021	\$ 2,868,535	\$ 3,086,847

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Number of Students						
October Count as reported to DESE	1,058	1,224	1,251	1,266	1,253	1,253
Per Pupil Cost	\$ 2,108	\$ 1,898	\$ 2,096	\$ 2,255	\$ 2,289	\$ 2,464
Students official count per teacher	36.48	38.66	38.20	38.66	38.70	37.54
Staff FTE:						
Teacher	29.00	31.66	32.75	32.75	32.38	33.38
Instructional Aides	-	-	0.50	-	-	-
Total	29.00	31.66	33.25	32.75	32.38	33.38
Students Served per FTE	36.48	38.66	37.62	38.66	38.70	37.54



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: English Language Learners

Function(s): English Language Learners
1271

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

Program Information: ELL instruction focuses on an integrated approach to language through topics of interest and needs of students in grades PreK-12. English for academic and communication purposes is emphasized.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit allowance
- Increases in compensation due to improvements to salary schedules
- Increase of 1.0 teacher FTE due to increasing student enrollment

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 2,689,107	\$ 2,656,603	\$ 2,639,656	\$ 2,777,433	\$ 2,832,976	\$ 2,928,618
Employee Benefits	\$ 826,104	\$ 844,771	\$ 828,132	\$ 861,652	\$ 896,329	\$ 895,393
Services/Supplies	\$ 515,208	\$ 520,067	\$ 512,947	\$ 508,300	\$ 487,042	\$ 508,300
Total	\$ 4,030,419	\$ 4,021,441	\$ 3,980,735	\$ 4,147,385	\$ 4,216,347	\$ 4,332,311

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Number of Students Served (as per the June Student Files of students enrolled in courses)	2,258	2,312	2,176	2,250	2,328	2,350
Per Pupil Cost	\$ 1,785	\$ 1,739	\$ 1,829	\$ 1,843	\$ 1,811	\$ 1,844
Staff FTE:						
Teacher	42.00	45.49	42.02	43.02	48.95	48.95
Total	42.00	45.49	42.02	43.02	48.95	48.95
Students Served per FTE	53.76	50.82	51.78	52.30	47.56	48.01



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Vocational Instruction

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 the 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: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

Funding Sources: In addition to District operating funds, this program receives 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 provide reimbursement for services provided.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Student Activities & Athletics

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

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 1,660,733	\$ 1,605,839	\$ 1,637,782	\$ 1,480,831	\$ 1,499,293	\$ 1,539,944
Employee Benefits	\$ 265,887	\$ 259,001	\$ 268,176	\$ 235,412	\$ 231,297	\$ 214,646
Services/Supplies	\$ 618,786	\$ 689,166	\$ 645,316	\$ 728,206	\$ 724,536	\$ 722,326
Total	\$ 2,545,406	\$ 2,554,006	\$ 2,551,274	\$ 2,444,449	\$ 2,455,126	\$ 2,476,916

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00

Athletic Expenditures by School:

All Secondary Schools	\$ 415,507	\$ 361,710	\$ 365,420	\$ 378,100	\$ 378,100	\$ 378,100
Hickman High School	\$ 484,222	\$ 511,270	\$ 492,851	\$ 484,697	\$ 487,461	\$ 497,399
Rock Bridge High School	\$ 482,723	\$ 504,200	\$ 503,306	\$ 493,390	\$ 495,217	\$ 505,475
Battle High School	\$ 460,770	\$ 483,343	\$ 483,713	\$ 475,884	\$ 469,069	\$ 478,091
Douglass High School	\$ 3,963	\$ 8,232	\$ 6,131	\$ 10,376	\$ 8,595	\$ 8,573
All Middle Schools	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 700
Jefferson Middle School	\$ 127,592	\$ 124,705	\$ 123,833	\$ 111,547	\$ 109,758	\$ 108,386
Oakland Middle School	\$ 100,785	\$ 90,780	\$ 96,963	\$ 94,235	\$ 100,569	\$ 99,354
West Middle School	\$ 96,676	\$ 98,599	\$ 99,761	\$ 94,646	\$ 98,489	\$ 97,281
Gentry Middle School	\$ 95,153	\$ 89,877	\$ 97,739	\$ 99,533	\$ 100,223	\$ 99,750
Lange Middle School	\$ 106,465	\$ 102,795	\$ 94,222	\$ 92,570	\$ 95,030	\$ 93,180
Smithton Middle School	\$ 89,642	\$ 99,416	\$ 102,384	\$ 103,407	\$ 102,582	\$ 101,353
All Elementary Schools	\$ 81,908	\$ 79,079	\$ 84,951	\$ 5,364	\$ 9,333	\$ 9,274
Total	\$ 2,545,406	\$ 2,554,006	\$ 2,551,274	\$ 2,444,449	\$ 2,455,126	\$ 2,476,916

Athletic travel budgets are included in transportation function 2551
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COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Student Activities & Athletics

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

Mission: The mission of the Student Activities & Athletics program is to provide a comprehensive and competitive athletic program for the purpose of developing a more total person.

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

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Adult Basic Education

Function(s): Adult Basic Education
 1601 through 1699

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 11,980	\$ -	\$ 19,627	\$ 13,980	\$ 13,980	\$ 13,980
Total	\$ 11,980	\$ -	\$ 19,627	\$ 13,980	\$ 13,980	\$ 13,980



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Adult Basic Education

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: A district funded budget has been added to allow the cost of rent and facility related expenses. The program was moved out of Douglass High School (DHS) in 2014-15 in order to allow expansion of the DHS programs.

Reductions

- None

Improvements/Increases

- None

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Supplemental Education (Tuition) Services

Function(s): Supplemental Education (Tuition) Services
 1901 through 1999

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 486,434	\$ 494,088	\$ 1,628,300	\$ 2,150,000	\$ 2,020,000	\$ 1,501,000
Total	<u>\$ 486,434</u>	<u>\$ 494,088</u>	<u>\$ 1,628,300</u>	<u>\$ 2,150,000</u>	<u>\$ 2,020,000</u>	<u>\$ 1,501,000</u>



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Supplemental Education (Tuition) Services

Function(s): Supplemental Education (Tuition) Services
1901 through 1999

Mission: Tuition is paid to other districts when CPS students are placed into residences outside the district at a rate equal to the local tax effort.

Program Information: This program represents payments to other districts, including state schools, for which resident students of the District are legally assigned to attend.

Coding changes recommended by the Department of Elementary and Secondary Education during 2018-19 moved these expenses from Special Education Instruction to Supplemental Education Services.

Variance Discussion:

Reductions

- Decrease in professional service budget to bring FOCUS classroom in-district rather than through a contracted service. The corresponding increase can be seen in Special Education (1210) salaries and benefits.

Improvements/Increases

- None.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Guidance & Counseling Services

Function(s): Guidance & Counseling Services
2122

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 3,511,450	\$ 3,502,819	\$ 3,799,090	\$ 4,021,367	\$ 4,049,908	\$ 4,351,704
Employee Benefits	\$ 1,133,181	\$ 1,152,227	\$ 1,234,617	\$ 1,288,905	\$ 1,313,120	\$ 1,366,626
Services/Supplies	\$ 55,186	\$ 51,542	\$ 30,808	\$ 44,607	\$ 44,557	\$ 148,825
Total	\$ 4,699,817	\$ 4,706,588	\$ 5,064,515	\$ 5,354,879	\$ 5,407,585	\$ 5,867,155

Program Data:	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
Staff FTE:						
Guidance Counselors	54.16	57.70	58.90	59.90	56.40	59.80
Administrative Staff	-	-	-	-	2.00	2.00
Support Staff	6.00	6.00	6.00	6.00	6.00	6.00
Total	60.16	63.70	64.90	65.90	64.40	67.80



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Guidance & Counseling Services

Program: Guidance and Counseling Services

Function(s): Guidance and Counseling Services
2122

Mission: Guidance and counseling services are provided to all students as a complement to their core curriculum and a support to their academic and personal well-being.

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.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements. This program page has been separated from Pupil Services in order to provide greater detail information.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase 2.0 Secondary Counseling FTE for the opening of John Warner Middle School
- Increase 1.4 Elementary Counseling FTE to meet enrollment needs
- Increase service and supply budget for purchase of Second Steps materials for social emotional curriculum for elementary

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Pupil Services
Function(s): Pupil Services
 2100-2199 (other than 2122)

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 3,747,690	\$ 3,825,699	\$ 10,482,330	\$ 11,081,640	\$ 11,447,302	\$ 12,835,304
Employee Benefits	\$ 1,234,635	\$ 1,301,114	\$ 3,407,714	\$ 3,510,085	\$ 3,689,934	\$ 3,835,751
Services/Supplies	\$ 145,015	\$ 122,783	\$ 399,617	\$ 481,288	\$ 472,219	\$ 732,573
Total	\$ 5,127,340	\$ 5,249,596	\$ 14,289,661	\$ 15,073,013	\$ 15,609,455	\$ 17,403,628

Program Data:	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
Staff FTE:						
OTPT/SLP/Psychologists/Diagnosticians	----- Moved to 1210 -----		102.92	102.92	106.99	110.99
School Psych Interns	----- Moved to 1210 -----		2.00	2.00	2.00	-
Home School Communicators	20.00	22.00	25.00	25.00	27.00	28.00
Outreach Counselors	7.00	10.00	14.00	14.00	14.00	15.00
Social Worker	4.00	4.00	2.00	2.00	2.00	2.00
Nursing Staff	31.30	33.30	32.50	32.50	36.50	37.50
Student Advocate/Parent Liaison	2.00	1.00	1.00	1.00	1.00	1.00
Administrative Staff	1.00	1.40	2.00	2.00	1.00	1.50
Support Staff	21.14	23.96	23.78	23.78	23.78	25.78
Total	86.44	95.66	205.20	205.20	214.27	221.77



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Pupil Services

Program: Pupil Services

Function(s): Pupil Services
2100 through 2199 (other than 2122)

Mission: Pupil services include outreach counselors, home-school communicators, pupil health services, and pupil accounting.

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 through student support.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements. During the 2018-19 school year, the Department of Elementary and Secondary Education has changed reporting requirements for ancillary services (including OT/PT, speech language pathologists, and psychologists) which were previously included under Special Education Instruction on pages 142-143 of this document.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase 1.5 FTE for Special Education Diagnostician and 1.5 FTE for School Psychologist to meet growing enrollment needs and for the opening of John Warner Middle School
- Increase 0.6 FTE for Physical Therapist and 0.4 FTE for Occupational Therapist to meet growing enrollment needs
- Increase 1.0 FTE for Home School Communicator for the opening of John Warner Middle School
- Increase 1.0 FTE for Outreach Counselor for the opening of John Warner Middle School
- Increase 1.0 Nurse FTE and 1.0 Nurse Clerk FTE for the opening of John Warner Middle School
- Increase 1.0 FTE for support staff for the opening of John Warner Middle School
- Increase 0.5 FTE for 504 Support to meet growing needs

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Educational Media Services
Function(s): Educational Media Services
2221

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 2,556,063	\$ 2,723,180	\$ 258,196	\$ 267,513	\$ 303,584	\$ 361,095
Employee Benefits	\$ 927,033	\$ 991,966	\$ 69,934	\$ 71,911	\$ 75,223	\$ 89,986
Services/Supplies	\$ 213,385	\$ 207,726	\$ 261,876	\$ 279,581	\$ 279,581	\$ 287,901
Total	<u>\$ 3,696,481</u>	<u>\$ 3,922,872</u>	<u>\$ 590,006</u>	<u>\$ 619,005</u>	<u>\$ 658,388</u>	<u>\$ 738,982</u>

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Professional	33.00	34.33	2.00	2.00	2.00	2.00
Instructional Aides	20.00	21.00	-	-	-	-
Support Staff	13.65	13.65	1.00	1.00	1.00	1.00
Total	<u>66.65</u>	<u>68.98</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Educational Media Services

Program: Educational Media Services

Function(s): Educational Media Services
2221

Mission: Providing instructional services through media and library resources to students of all levels.

Program Information: This program represents District expenditures for activities associated with directing and assisting the instructional staff with the content and process of providing instruction to students and students with media learning.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

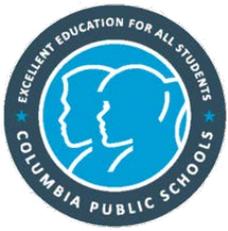
2020-21 BUDGET

Program: Support Services and Instructional Staff

**Function(s): Support Services and Instructional Staff
2201 - 2299 (other than 2221)**

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 5,241,789	\$ 4,786,897	\$ 7,398,176	\$ 8,204,648	\$ 7,530,589	\$ 8,174,998
Employee Benefits	\$ 1,498,745	\$ 1,377,471	\$ 2,332,495	\$ 2,511,986	\$ 2,464,269	\$ 2,492,798
Services/Supplies	\$ 4,376,614	\$ 2,285,926	\$ 3,433,905	\$ 5,372,945	\$ 4,751,225	\$ 5,889,641
Total	\$ 11,117,148	\$ 8,450,294	\$ 13,164,576	\$ 16,089,579	\$ 14,746,083	\$ 16,557,437

Program Data:	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
Staff FTE:						
Manager & Instruct Tech Trainers	8.33	8.33	8.33	1.00	1.00	1.00
Media Specialists	----- Previously charged to 2221 -----			35.33	34.33	36.33
Media Instructional Aides	----- Previously charged to 2221 -----			23.00	22.00	22.00
Media Clerks	----- Previously charged to 2221 -----			14.06	14.06	15.06
Curriculum & Program Coordinators	17.88	20.30	23.30	24.30	24.30	24.80
Clinical Associates - Fellow Mentors	17.43	-	-	-	-	-
Building Dept Chairs & Coordinators	9.98	14.69	7.46	8.46	12.96	12.96
Instructional Mentor	2.00	5.50	5.80	7.80	7.90	7.90
Title I Trainer/STEM Specialist	-	-	1.50	1.50	1.50	1.50
Support Staff	19.17	20.50	19.33	19.33	21.00	21.00
Total	74.79	69.32	65.72	134.78	139.05	142.55



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Support Services and Instructional Staff

Function(s): Support Services and Instructional Staff
2201–2299 (other than 2221)

Mission: These services include curriculum development and coordination, staff development, Title II grant projects, and other operating grant projects.

Program Information: This program represents District expenditures for activities associated with assisting the instructional staff with the content and process of providing instruction to students.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements. During the 2018-19 school year, the Department of Elementary and Secondary Education has changed reporting requirements for media services which were previously reported on pages 164-165 of this document.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase 1.0 FTE for media specialist for the Center for Early Learning North
- Increase 1.0 FTE for media specialist for the opening of John Warner Middle School
- Increase 1.0 FTE for media clerk for the opening of John Warner Middle School
- Increase 0.5 FTE for AVID Assistant Coordinator
- Increase in service and supply budget to pay Early College tuition
- Increase in technology refresh/extinction funds to implement device equity plan across all district buildings

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 2,173,521	\$ 2,051,331	\$ 5,232,527	\$ 5,695,821	\$ 5,394,448	\$ 5,908,147
Employee Benefits	\$ 552,635	\$ 556,932	\$ 1,528,021	\$ 1,621,454	\$ 1,527,529	\$ 1,593,808
Services/Supplies	\$ 1,110,690	\$ 782,407	\$ 2,851,113	\$ 3,150,775	\$ 3,048,226	\$ 3,250,095
Total	\$ 3,836,846	\$ 3,390,670	\$ 9,611,661	\$ 10,468,050	\$ 9,970,203	\$ 10,752,050

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Professional	10.26	11.26	11.26	13.26	13.26	14.26
Special Services Administrative Staff	----	Previously charged to 1210 ----	14.00	14.00	13.00	13.00
Technology Services Administrative Staff	----	Previously charged to 2631 ----	11.00	11.00	11.00	11.00
Technicians	----	Previously charged to 2631 ----	19.00	20.00	18.00	20.00
Support Staff	17.33	16.50	25.17	25.17	16.50	16.50
Total	27.59	27.76	80.43	83.43	71.76	74.76



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

Mission: Administrative Services include Board of Education operations, and District central office administration.

Program Information: This program represents District expenditures for activities associated with establishing and administering policy for the District. In 2020-21, this includes the positions of and support staff for:

Superintendent
Assistant Superintendents – Elementary and Secondary
Chief Equity Officer
Chief Financial Officer
Chief Human Resources Officer
Chief Operations Officer
Operations Project Manager
Director of Certified Personnel
Human Resources Project Manager
Supervisor of Student Services (Family and Student Advocacy)
Assistant Supervisor of Student Services
Coordinator of Summer Programs
Behavior Support Specialist
K-12 Executive Director

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements. During the 2018-19 school year, the Department of Elementary and Secondary Education has changed reporting requirements for some technology services positions which were previously included under Research and Information Systems on pages 180-181 of this document.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increase in medical insurance rates paid for employees
- Increases in compensation due to improvements to salary schedules
- Increase 1.0 FTE for addition of Operations Project Manager
- Increase 1.0 FTE for addition of Technology Services Technician for the opening of John Warner Middle School
- Increase 1.0 FTE for Technology Services technician to meet growing enrollment needs and to bring device repair in district
- Increase in Board of Education budget for projected increases in liability and property insurance, legal and election expenses
- Increase in service and supply budget for elementary attendance area review
- Increase in service and supply budget for secondary staffing and course offering review

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Other Administrative Services

Function(s): Other Administrative Services
 2401 through 2499

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 9,873,010	\$ 10,064,413	\$ 10,325,621	\$ 11,047,571	\$ 10,577,626	\$ 11,716,996
Employee Benefits	\$ 2,941,344	\$ 2,998,232	\$ 3,135,118	\$ 3,299,418	\$ 3,346,562	\$ 3,505,727
Services/Supplies	\$ 290,890	\$ 292,820	\$ 283,647	\$ 348,802	\$ 329,747	\$ 395,489
Total	<u>\$ 13,105,244</u>	<u>\$ 13,355,465</u>	<u>\$ 13,744,386</u>	<u>\$ 14,695,791</u>	<u>\$ 14,253,935</u>	<u>\$ 15,618,212</u>

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Professional	74.00	74.00	76.00	80.00	80.49	82.49
Support Staff	<u>96.78</u>	<u>86.28</u>	<u>88.96</u>	<u>89.96</u>	<u>88.83</u>	<u>90.83</u>
Total	170.78	160.28	164.96	169.96	169.32	173.32
September Membership per Administrator	231.23	231.23	225.15	221.43	222.57	217.17
January Membership per Administrator	229.56	230.91	223.52	219.87	219.23	213.91



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Other Administrative Services

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

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

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

Variance Discussion: Expenditures have a net increase as compared to the 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase 1.0 FTE for Associate Principal for Battle Elementary School
- Increase 1.0 FTE for Assistant Principal for the opening of John Warner Middle School
- Increase 2.0 FTE for administrative support staff for the opening of John Warner Middle School

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Business Services
Function(s): Business Services
 2511-2529, 2572, 2573

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 787,222	\$ 831,805	\$ 967,980	\$ 1,005,293	\$ 1,008,841	\$ 1,026,015
Employee Benefits	\$ 223,645	\$ 235,201	\$ 294,583	\$ 306,352	\$ 303,196	\$ 297,685
Services/Supplies	\$ 90,721	\$ 67,011	\$ 77,894	\$ 88,413	\$ 88,413	\$ 85,758
Total	<u>\$ 1,101,588</u>	<u>\$ 1,134,017</u>	<u>\$ 1,340,457</u>	<u>\$ 1,400,058</u>	<u>\$ 1,400,450</u>	<u>\$ 1,409,458</u>

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:	13.00	13.00	14.00	14.00	14.00	14.00



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Business Services

Program: Business Services

Function(s): Business Services
2525

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

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

Variance Discussion: Expenditures have a net decrease as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

None

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Maintenance Services

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

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 6,814,370	\$ 7,088,241	\$ 7,372,373	\$ 8,122,229	\$ 7,936,922	\$ 8,473,501
Employee Benefits	\$ 2,841,455	\$ 2,978,738	\$ 3,118,735	\$ 3,329,314	\$ 3,208,287	\$ 3,001,998
Services/Supplies	\$ 10,256,773	\$ 9,971,650	\$ 9,633,473	\$ 11,128,244	\$ 10,464,860	\$ 12,987,954
Total	\$ 19,912,598	\$ 20,038,629	\$ 20,124,581	\$ 22,579,787	\$ 21,610,069	\$ 24,463,453

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Administration	16.00	15.00	10.00	10.00	12.00	12.00
Support Staff	4.00	4.00	5.00	5.00	5.00	5.00
Maintenance Service Staff	36.00	36.00	45.00	46.00	43.00	44.00
Warehouse Staff	3.00	3.00	3.00	3.00	3.00	3.00
Custodial Service Staff	<u>142.13</u>	<u>150.36</u>	<u>144.90</u>	<u>144.90</u>	<u>147.15</u>	<u>151.65</u>
Total	201.13	208.36	207.90	208.90	210.15	215.65
Utilities:						
Electric	\$ 3,464,813	\$ 3,447,239	\$ 3,475,996	\$ 4,033,426	\$ 3,394,484	\$ 3,616,123
Natural Gas	\$ 555,796	\$ 538,750	\$ 502,753	\$ 602,423	\$ 471,465	\$ 478,013
Water/Sewer	\$ 467,495	\$ 526,227	\$ 479,136	\$ 647,422	\$ 598,565	\$ 601,008
Refuse Removal	\$ <u>344,258</u>	\$ <u>342,343</u>	\$ <u>348,225</u>	\$ <u>459,176</u>	\$ <u>442,459</u>	\$ <u>451,103</u>
	\$ 4,832,362	\$ 4,854,559	\$ 4,806,110	\$ 5,742,447	\$ 4,906,973	\$ 5,146,247
Building Rental Expense - WACO	\$ 110,496	\$ -	\$ -	\$ -	\$ -	\$ -



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Maintenance Services

Program: Maintenance Services

Function(s): Maintenance Services
2542

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

Program Information: This program represents District expenditures for activities associated with maintaining the grounds and facilities of the District including custodial services, repair of buildings and equipment, rental of facilities and equipment, utilities and the District's automobile fleet.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None



Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Increase 4.5 FTE for Custodial Staff for the opening of John Warner Middle School
- Increase 1.0 FTE for Facilities and Construction Services
- Increase in service and supply budgets for the opening of John Warner Middle School
- Increases in utility budgets for expected rate increases and the addition of John Warner Middle School
- Increase in districtwide fuel budget for possible rate increases
- Increase in FFE budget for the opening of John Warner Middle School
- Increase in FFE budgets for the Jefferson Middle School STEAM Renovation, Locust Street Elementary Addition and Renovation, and Rock Bridge Elementary Addition and Renovation projects

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Security Services

Function(s): Security Services
2546

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 248,785	\$ 240,563	\$ 255,886	\$ 373,882	\$ 347,754	\$ 358,182
Employee Benefits	\$ 73,428	\$ 65,768	\$ 71,030	\$ 106,544	\$ 111,099	\$ 110,331
Services/Supplies	\$ 455,904	\$ 438,400	\$ 439,945	\$ 500,400	\$ 494,218	\$ 546,900
Total	\$ 778,117	\$ 744,731	\$ 766,861	\$ 980,826	\$ 953,071	\$ 1,015,413

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Professional Staff	3.00	3.00	3.00	4.00	4.00	4.00
Support Staff	-	-	-	3.00	3.00	3.00



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Security Services

Program: Security Services

Function(s): Security Services
2546

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

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

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.



Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvements to salary schedules
- Increase in service and supply budget to cover rate increases for Off-Duty police officers

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 102,135	\$ 104,094	\$ 107,242	\$ 111,475	\$ 111,528	\$ 114,872
Employee Benefits	\$ 23,106	\$ 23,781	\$ 24,455	\$ 25,107	\$ 25,153	\$ 25,655
Services/Supplies	\$ 12,274,175	\$ 12,377,391	\$ 12,613,528	\$ 13,457,649	\$ 10,242,952	\$ 13,759,184
Total	\$ 12,399,416	\$ 12,505,266	\$ 12,745,225	\$ 13,594,231	\$ 10,379,633	\$ 13,899,711

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
<u>Contracted Services:</u>						
Number of Buses	188	182	182	184	180	180
Eligible Miles	2,475,163	2,460,021	2,391,395	2,450,000	1,608,915	2,400,000
Total Miles	3,180,593	3,074,557	3,358,707	3,100,000	1,740,000	3,200,000
Cost per Mile	\$ 3.90	\$ 4.07	\$ 3.79	\$ 4.39	\$ 5.97	\$ 4.34
Eligible Riders (Average Daily)	9,372	9,427	9,560	9,500	9,556	9,500
Includes those less than 1 mile (estimated 165)						
Staff FTE:	1.25	1.25	1.00	1.00	1.00	1.00



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

Mission: Transportation services for pupil transportation.

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

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None



Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvements to salary schedules
- Increase in transportation budget due to opening of John Warner Middle School
- Increase as per contract for all transportation services
- Increase in fuel budget for buses

Note: Decrease in transportation budget in 2019-20 was due to the unspent budgets from the COVID-19 closure.

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Research and Information Systems

Function(s): Research and Information Systems
 2600 through 2699

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 2,453,027	\$ 2,475,930	\$ 705,793	\$ 787,335	\$ 1,229,038	\$ 1,279,880
Employee Benefits	\$ 709,151	\$ 734,964	\$ 191,800	\$ 212,157	\$ 347,731	\$ 347,285
Services/Supplies	<u>\$ 2,047,536</u>	<u>\$ 2,467,637</u>	<u>\$ 432,445</u>	<u>\$ 394,100</u>	<u>\$ 432,751</u>	<u>\$ 674,432</u>
Total	<u>\$ 5,209,714</u>	<u>\$ 5,678,531</u>	<u>\$ 1,330,038</u>	<u>\$ 1,393,592</u>	<u>\$ 2,009,520</u>	<u>\$ 2,301,597</u>

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Professional	19.38	19.67	8.00	8.00	11.00	11.00
Technician Staff	18.00	18.00	-	-	-	-
Human Resources Support Staff	-----	-----Moved from 2321-----			9.00	9.00
Support Staff	<u>4.67</u>	<u>3.38</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	42.05	41.05	9.00	9.00	21.00	21.00



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Research and Information Systems

Program: Research and Information Systems

Function(s): Research and Information Systems
2600 through 2699

Mission: Research services conduct and manage programs of planning, research, development and evaluation of school systems. Information services activities include preparation and support of dissemination of educational and administrative information to students, staff, administration and the public.

Program Information: This program represents District expenditures for activities which are designed to assess, improve and deliver instruction and technology services (includes Data Services and Technology Services).

Variance Discussion: This section has a net increase as compared to 2019-20 projected actual after the following reductions and improvements. During the 2018-19 school year, the Department of Elementary and Secondary Education has changed reporting requirements for some technology services positions which were previously included under Research and Information Systems and are now reported under Administrative Services on pages 168-169 of this document.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvement of salary schedules
- Increase in service and supply budget to purchase hot spots for all students and staff without reliable internet for remote learning

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Community Services

Function(s): Community Services
 3001 through 3999 (Excluding PAT - 3842 and Preschool - 3512 & 3525)

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 329,296	\$ 299,437	\$ 335,528	\$ 384,734	\$ 327,579	\$ 446,722
Employee Benefits	\$ 86,558	\$ 79,791	\$ 87,585	\$ 91,710	\$ 87,083	\$ 102,266
Services/Supplies	\$ 453,794	\$ 481,615	\$ 427,678	\$ 565,452	\$ 475,488	\$ 492,002
Total	\$ 869,648	\$ 860,843	\$ 850,791	\$ 1,041,896	\$ 890,150	\$ 1,040,990

<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Community Relations	3.33	3.00	3.00	3.00	3.00	4.00
Infant and Toddler Program - DHS	2.00	1.00	1.00	1.00	1.00	1.00
Total	5.33	4.00	4.00	4.00	4.00	5.00



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Community Services

Program:	Community Services
Function(s):	Community Services 3001 through 3999 (Excluding PAT – 3842 and Preschool – 3512 & 3525)
Mission:	Community Services encompass Community Relations Programs, Print Center, Enrichment Summer School and other family/student services.
Program Information:	This program represents District expenditures for activities of the Community Relations Department, Partners in Education, Infant and Toddler Program, volunteers, and summer schools (fee basis) programs, as well as the Image Technologies print center.
Variance Discussion:	Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements. <u>Reductions</u> <ul style="list-style-type: none">• None <u>Improvements/Increases</u> <ul style="list-style-type: none">• Increased compensation for experience• Increased compensation due to improvement to salary schedules• Increase 1.0 FTE for Communications Manager
Funding Sources:	District operating funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**Program: Early Childhood Education
(Title Funded and Locally Funded)**

**Function(s): Early Childhood Education
3512, 3525 and 3912**

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 2,186,757	\$ 2,318,578	\$ 2,396,283	\$ 2,513,746	\$ 2,535,843	\$ 2,966,808
Employee Benefits	\$ 814,804	\$ 860,970	\$ 905,486	\$ 935,239	\$ 994,719	\$ 1,046,390
Services/Supplies	\$ 220,049	\$ 196,499	\$ 173,040	\$ 217,668	\$ 187,800	\$ 181,669
Total	\$ 3,221,610	\$ 3,376,047	\$ 3,474,809	\$ 3,666,653	\$ 3,718,362	\$ 4,194,867

Enrollment (September head counts)	788	766	645	645	678	678
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<u>Program Data:</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Administrator	-	-	1.00	1.00	1.00	1.00
Pre School Teachers - Title I	19.00	18.00	12.00	12.00	7.00	7.00
Pre School Teachers - Locally funded	9.00	10.00	16.00	16.00	19.25	19.25
Screeners/Family Dev Advocate - Locally funded	0.86	2.22	1.37	1.37	2.23	2.23
Instructional Aide - Title I	17.00	15.00	12.00	12.00	9.00	9.00
Instructional Aide - Locally funded	9.00	10.00	14.00	14.00	19.00	24.00
Pre School Support - Locally funded	1.00	1.00	2.00	2.00	2.00	2.00
Total	55.86	56.22	58.37	58.37	59.48	64.48



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program:	Early Childhood Education (Title Funded and Locally Funded)
Function(s):	Early Childhood Education 3512, 3525 and 3912
Mission:	Early Childhood programming includes locally funded and Title I funded pre-kindergarten and Missouri Preschool Project programs.
Program Information:	This program represents District expenditures for activities of the pre-school programs in the District. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices.
Variance Discussion:	<p>Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• None <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Increased compensation for experience• Increased compensation due to improvement to salary schedules• Educational credit compensation allowance• Increase 5.0 FTE for instructional aides for the Center for Early Learning North to support the adjusted schedule and plan time for teachers
Funding Sources:	District operating funds and Title I funds are used and reflected in this budget.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Parents as Teachers

Function(s): Parents as Teachers
3842

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ 903,371	\$ 853,639	\$ 863,195	\$ 882,484	\$ 935,411	\$ 977,338
Employee Benefits	\$ 267,002	\$ 265,793	\$ 273,012	\$ 280,743	\$ 288,580	\$ 289,145
Services/Supplies	\$ 58,989	\$ 56,518	\$ 56,978	\$ 74,000	\$ 63,800	\$ 74,000
Total	\$ 1,229,362	\$ 1,175,950	\$ 1,193,185	\$ 1,237,227	\$ 1,287,791	\$ 1,340,483
Children Served	1,395	1,395	1,447	1,500	1,214	1,300
Program Data:	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
Staff FTE:						
Teachers	17.20	15.14	16.00	16.00	16.00	16.00
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00
Total	19.20	17.14	18.00	18.00	18.00	18.00
State Funding	\$ 528,723	\$ 561,712	\$ 598,030	\$ 550,000	\$ 495,940	\$ 500,000
Percentage funded	43.01%	47.77%	50.12%	44.45%	38.51%	37.30%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Parents as Teachers

Function(s): Parents as Teachers
3842

Mission: The Early Childhood Development Act of 1984 mandated that every school district in Missouri provide Parents as Teachers (PAT) services to families in their attendance area. Parents as Teachers is a free, voluntary, early childhood program that provides parent education and support for all parents of children, prenatal to kindergarten age. The services include personal visits from parent educators, group meetings, developmental screenings, and connections to other community resources.

Program Information: The program represents expenditures for salaries and benefits and program costs to allow Parent Educators to work in the community with parents of infant to pre-school age children. This program receives a portion of their funding from the state PAT program, based on visits made and screenings completed. This reimbursement was cut by 59% in 2010-11 and resulted in reorganization in the programming. The program focuses on families with special circumstances that place a family and child at-risk and, therefore, warrant additional support.

Variance Discussion: Expenditures have a net increase as compared to 2019-20 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation to improvements to salary schedules

Funding Sources: District operating funds.



COLUMBIA PUBLIC SCHOOLS
2019-20 BUDGET

Program: Other Financing Uses

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

<u>Expenditure Object Category</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 8,082,393</u>	<u>\$ 1,716,883</u>	<u>\$ 1,880,155</u>	<u>\$ 1,532,267</u>	<u>\$ 2,178,224</u>	<u>\$ 14,522,053</u>
Total	<u>\$ 8,082,393</u>	<u>\$ 1,716,883</u>	<u>\$ 1,880,155</u>	<u>\$ 1,532,267</u>	<u>\$ 2,178,224</u>	<u>\$ 14,522,053</u>

Interfund Transfers						
To Cap Proj Fund various	\$ 70,848	\$ 283,228	\$ 446,714	\$ 100,000	\$ 185,444	\$ 100,000
To Cap Proj Nature School Lease Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
To Cap Proj Energy Lease Payment	\$ 2,072,710	\$ -	\$ -	\$ -	\$ -	\$ -
To Cap Proj Technology Equip Lease Purchas	\$ -	\$ 801,835	\$ 802,797	\$ 795,406	\$ 795,406	\$ 787,944
To Cap Proj Admin Bldg Lease Purchase	\$ 505,402	\$ 508,407	\$ 511,084	\$ 515,271	\$ 515,271	\$ 518,605
To Cap Proj Rainforest Bldg Lease Purchase	\$ 119,458	\$ 123,413	\$ 119,560	\$ 121,590	\$ 121,590	\$ -
To Nutrition Services Fund	\$ -	\$ -	\$ -	\$ -	\$ 560,513	\$ 800,000
To Teachers Fund	<u>\$ 5,313,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,115,504</u>
	<u>\$ 8,082,393</u>	<u>\$ 1,716,883</u>	<u>\$ 1,880,155</u>	<u>\$ 1,532,267</u>	<u>\$ 2,178,224</u>	<u>\$ 14,522,053</u>



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Other Financing Uses

Function(s): Other Financing Uses
6999

Mission: Other Financing Uses include interfund transfers as legally required, or transfers to maintain a positive fund balance position.

Program Information:



Interfund transfers are made to assure positive year end balances or to allow for capital purchases from various operating budgets for equipment, furniture and technology. Transfers are also made for the lease purchase payment on the administration building addition and for the lease purchase payment on the technology equipment.

Variance Discussion:

The other financing increases shown are the expected interfund transfers necessary to avoid budgeting for a deficit in the teachers (special) fund when necessary, as well as transfers to the capital projects fund for various capital leases and needed projects.

Funding Sources: N/A



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Summary of Locations





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Summary Budget by Location

Function(s): Total All Functions - Operating Funds

<u>Expenditure Location</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
All Schools	\$ 16,480,739	\$ 15,775,633	\$ 16,540,071	\$ 27,370,123	\$ 20,951,861	\$ 27,727,218
All Secondary Schools	\$ 1,554,802	\$ 2,006,599	\$ 1,694,806	\$ 2,120,458	\$ 1,921,390	\$ 2,084,271
Hickman High	\$ 14,593,639	\$ 14,336,000	\$ 14,646,181	\$ 14,769,231	\$ 14,892,274	\$ 15,218,883
Rock Bridge High	\$ 12,910,776	\$ 13,161,814	\$ 14,003,816	\$ 14,364,533	\$ 14,560,637	\$ 14,708,147
Battle High	\$ 12,146,237	\$ 12,280,730	\$ 13,028,275	\$ 13,364,114	\$ 13,746,934	\$ 13,622,835
Douglass High	\$ 2,371,060	\$ 2,410,162	\$ 2,320,307	\$ 2,347,056	\$ 2,364,004	\$ 2,418,049
All Middle Schools	\$ 701,801	\$ 981,669	\$ 584,739	\$ 932,366	\$ 824,345	\$ 901,009
Jefferson Middle	\$ 5,167,127	\$ 5,049,859	\$ 5,496,853	\$ 5,514,298	\$ 5,584,542	\$ 5,822,289
Oakland Middle	\$ 5,305,906	\$ 5,360,545	\$ 5,600,079	\$ 5,703,959	\$ 5,979,689	\$ 6,338,374
West Middle	\$ 5,217,155	\$ 5,402,058	\$ 5,525,541	\$ 5,596,153	\$ 5,739,482	\$ 5,816,363
Gentry Middle	\$ 6,568,739	\$ 6,626,492	\$ 7,187,741	\$ 7,272,999	\$ 7,231,246	\$ 7,264,615
Lange Middle	\$ 4,782,291	\$ 4,701,752	\$ 5,159,150	\$ 5,259,984	\$ 5,327,627	\$ 5,599,247
Smithton Middle	\$ 6,185,010	\$ 6,166,917	\$ 6,308,940	\$ 6,367,890	\$ 6,567,844	\$ 6,705,307
John Warner Middle School	\$ -	\$ -	\$ 3,243	\$ 648,223	\$ 659,244	\$ 4,626,391
Juvenile Justice Center	\$ 128,455	\$ 130,181	\$ 154,871	\$ 176,035	\$ 176,719	\$ 186,919
CORE-Quest	\$ 1,835,206	\$ 1,928,475	\$ 1,978,777	\$ 1,991,546	\$ 1,252,641	\$ 1,380,901
CORE-BGTM	\$ 274,211	\$ 91,722	\$ 130,329	\$ 113,472	\$ 84,478	\$ 88,899
Park Avenue Head Start	\$ 236,602	\$ 259,733	\$ 281,266	\$ 296,801	\$ 295,778	\$ 305,503
ECSE-WACO	\$ 1,947,581	\$ -	\$ -	\$ -	\$ -	\$ -
Elementary Gifted	\$ 2,072,972	\$ 1,034,194	\$ 1,137,562	\$ 1,145,177	\$ 1,127,500	\$ 1,107,577
All Elementary	\$ 2,770,692	\$ 2,353,778	\$ 2,186,770	\$ 2,823,721	\$ 2,344,724	\$ 5,439,741
Benton Elementary	\$ 2,598,400	\$ 2,708,141	\$ 2,646,586	\$ 2,644,140	\$ 2,503,699	\$ 2,587,426
Blue Ridge Elementary	\$ 3,499,938	\$ 3,556,330	\$ 3,652,513	\$ 3,703,535	\$ 3,891,431	\$ 3,948,330
Fairview Elementary	\$ 3,724,635	\$ 3,591,390	\$ 3,711,059	\$ 3,696,560	\$ 3,746,799	\$ 3,783,974
Grant Elementary	\$ 2,166,504	\$ 2,241,765	\$ 2,389,654	\$ 2,297,172	\$ 2,382,933	\$ 2,384,311
Locust Street Expressive Arts Elementary	\$ 2,424,364	\$ 2,613,952	\$ 2,160,738	\$ 2,175,198	\$ 1,889,570	\$ 2,076,025
Cedar Ridge Elementary	\$ 1,628,480	\$ 2,214,178	\$ 3,354,156	\$ 3,174,978	\$ 3,303,500	\$ 3,376,384
Parkade Elementary	\$ 3,398,390	\$ 3,487,899	\$ 3,498,564	\$ 3,583,519	\$ 3,723,888	\$ 3,800,087
New Haven Elementary	\$ 2,492,747	\$ 2,821,136	\$ 2,748,708	\$ 2,817,863	\$ 2,967,461	\$ 3,040,873
Ridgeway Elementary	\$ 1,896,508	\$ 1,861,511	\$ 1,999,199	\$ 2,024,171	\$ 1,980,988	\$ 2,016,778
Rock Bridge Elementary	\$ 3,313,294	\$ 3,364,426	\$ 3,449,139	\$ 3,486,285	\$ 3,267,075	\$ 3,487,635
Beulah Ralph Elementary	\$ 4,160,106	\$ 3,915,334	\$ 4,379,527	\$ 4,449,262	\$ 4,668,263	\$ 4,908,725
Russell Elementary	\$ 3,158,014	\$ 3,140,884	\$ 3,618,958	\$ 3,664,618	\$ 3,814,457	\$ 3,994,039
Shepard Elementary	\$ 3,685,193	\$ 3,739,365	\$ 3,938,632	\$ 3,859,609	\$ 4,243,519	\$ 4,257,041
West Blvd Elementary	\$ 3,341,308	\$ 3,296,952	\$ 3,773,163	\$ 3,694,665	\$ 3,694,778	\$ 3,777,464
Derby Ridge Elementary	\$ 3,965,321	\$ 4,077,951	\$ 3,806,476	\$ 3,781,155	\$ 4,204,685	\$ 4,337,467
Two Mile Prairie Elementary	\$ 1,803,226	\$ 1,862,553	\$ 1,710,211	\$ 1,718,313	\$ 1,701,753	\$ 1,729,801
Alpha Hart Elementary	\$ 3,943,146	\$ 4,098,196	\$ 3,640,949	\$ 3,668,242	\$ 3,680,948	\$ 3,748,046
Midway Elementary	\$ 1,974,885	\$ 1,925,592	\$ 1,989,271	\$ 1,988,459	\$ 2,002,771	\$ 2,032,214
Paxton Keeley Elementary	\$ 4,329,699	\$ 4,691,465	\$ 4,613,172	\$ 4,823,950	\$ 4,813,759	\$ 4,869,253
Mill Creek Elementary	\$ 3,849,449	\$ 3,909,165	\$ 4,061,567	\$ 4,048,935	\$ 4,109,153	\$ 4,165,032
Battle Elementary	\$ 3,410,503	\$ 3,484,935	\$ 3,724,069	\$ 3,731,098	\$ 3,708,582	\$ 3,838,361
Hospital School (Mid-MO)	\$ 102,813	\$ 99,706	\$ 148,860	\$ 157,320	\$ 73,993	\$ 79,015
Career Center	\$ 4,776,188	\$ 4,697,675	\$ 4,834,917	\$ 4,640,450	\$ 4,986,056	\$ 4,884,160
Administration	\$ 9,925,989	\$ 9,738,628	\$ 9,957,445	\$ 10,843,045	\$ 10,861,174	\$ 11,746,870
Adult Learning Center	\$ 11,980	\$ 4,420	\$ 19,627	\$ 13,980	\$ 13,980	\$ 13,980
Homebound	\$ 70,307	\$ 84,338	\$ 39,609	\$ 48,862	\$ 38,968	\$ 39,177
Center for Early Learning - North	\$ 1,472,556	\$ 4,991,342	\$ 5,709,818	\$ 5,848,889	\$ 6,079,070	\$ 6,560,573
ECSE-Rainforest Pkwy	\$ 846,910	\$ 851,235	\$ 556,912	\$ 560,701	\$ 861,425	\$ 890,097
ACE (Suspension Center)	\$ 137,086	\$ 71,450	\$ 122,189	\$ 146,450	\$ 106,449	\$ 112,207
Rosetta Avenue Learning Center	\$ -	\$ -	\$ 76,408	\$ 20,435	\$ 22,475	\$ 700,000
Board of Education	\$ 1,160,747	\$ 946,964	\$ 1,012,102	\$ 1,100,000	\$ 931,225	\$ 1,100,000
Summer School	\$ 4,415,559	\$ 4,490,548	\$ 4,479,744	\$ 4,878,869	\$ 1,069,370	\$ 5,351,802
Business Office	\$ 9,183,966	\$ 2,850,898	\$ 1,117,261	\$ 2,699,928	\$ 3,335,511	\$ 3,584,032
Facilities Warehouse	\$ 8,735	\$ 5,711	\$ 165,025	\$ 174,021	\$ 177,899	\$ 165,185
Hickman Pool	\$ 8,998	\$ 28,833	\$ 25,011	\$ 6,000	\$ 33,900	\$ 6,000
Facilities and Construction	\$ 3,839,427	\$ 3,961,404	\$ 3,939,600	\$ 4,378,458	\$ 4,114,508	\$ 4,120,340
Transportation	\$ 9,973,709	\$ 10,195,550	\$ 10,459,266	\$ 10,987,768	\$ 9,097,758	\$ 11,361,563
Total	\$ 213,950,081	\$ 209,680,135	\$ 215,499,422	\$ 233,715,042	\$ 223,736,732	\$ 250,236,805

Most expenditures are assessed by location, however some are district or level wide assessed. In some cases, such as utilities, a districtwide budget is created however, actual costs are billed by location. This creates unusual variance between budget and projected actual.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Alpha Hart Lewis Elementary School
ONE Community, Growing Lifelong Learners and Leaders!

Mission Statement: *The mission of Alpha Hart Lewis Elementary School is to create a positive student-centered school community that values each individual by empowering students with opportunities that ignite interests and cultivate capability.*

Vision Statement: *One community, growing lifelong learners and leaders!*

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,731,956	\$2,393,857	\$2,513,980	\$2,473,509	\$2,594,877
Employee Benefits	\$1,042,461	\$952,053	\$976,526	\$971,760	\$970,633
Services/Supplies	<u>\$323,779</u>	<u>\$295,039</u>	<u>\$177,736</u>	<u>\$235,679</u>	<u>\$182,536</u>
Total	\$4,098,196	\$3,640,949	\$3,668,242	\$3,680,948	\$3,748,046

Enrollment: 398
Staff FTE: 62.43

Principal: De’Vion Moore
Assistant Principal: Kelly Isenogle

Mascot:
Huskies



School Colors: Blue and Green

Alpha Hart Lewis Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Eliot Battle Elementary School

An Excellent Education for All Students

Mission Statement: *To provide an excellent education for all students.*

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,338,563	\$2,477,690	\$2,564,873	\$2,485,602	\$2,689,662
Employee Benefits	\$906,249	\$952,355	\$975,127	\$972,022	\$975,585
Services/Supplies	<u>\$240,123</u>	<u>\$294,024</u>	<u>\$191,098</u>	<u>\$250,959</u>	<u>\$173,114</u>
Total	\$3,484,935	\$3,724,069	\$3,731,098	\$3,708,583	\$3,838,361

Enrollment: 429
Staff FTE: 69.15

Principal: Jeri Petre
Associate Principal: Kyra Yung
Assistant Principal: Carlei Weis

Mascot:



Lions

School Colors: Navy Blue and Silver



Eliot Battle Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Benton STEM Elementary School

Learning through Discovery, Leading with Character

School Mission:

Academic Excellence - We will set high expectations and use effective instructional strategies to meet the needs of all learners.

Character - We will build a positive environment and empower children to become people of integrity, compassion, and empathy.

Exploration and Relevance - We will construct real-world opportunities for children to make discoveries on their own, integrating science, technology, engineering, and math into the other curricular areas.

Partnerships - We will develop partnerships and promote opportunities for family and community involvement in our building.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$1,864,225	\$1,795,888	\$1,877,762	\$1,713,968	\$1,846,733
Employee Benefits	\$688,806	\$663,967	\$682,069	\$647,748	\$648,162
Services/Supplies	<u>\$155,110</u>	<u>\$186,730</u>	<u>\$84,309</u>	<u>\$141,983</u>	<u>\$92,531</u>
Total	\$2,708,141	\$2,646,585	\$2,644,140	\$2,503,699	\$2,587,426

Enrollment: 223
Staff FTE: 39.84

Principal: Sarah Sicht
Assistant Principal: Allison Chostner

Mascot:

Bees



School Colors: Yellow and Black



Benton STEM Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Beulah Ralph Elementary School

Home of the Timberwolves

Mission Statement:

Beulah Ralph teachers and staff commit to serve students by creating a caring, collaborative, engaging, positive and professional culture. We seek to instill in our students high standards for kindness, responsibility, respect, problem solving and positivity.

Vision Statement:

To collectively build an environment that inspires academic achievement, community involvement, and a positive culture.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,552,414	\$2,853,101	\$3,065,291	\$3,140,893	\$3,341,033
Employee Benefits	\$1,005,304	\$1,109,566	\$1,176,993	\$1,239,324	\$1,260,071
Services/Supplies	<u>\$357,616</u>	<u>\$416,860</u>	<u>\$206,978</u>	<u>\$288,046</u>	<u>\$307,621</u>
Total	\$3,915,334	\$4,379,527	\$4,449,262	\$4,668,263	\$4,908,725

Enrollment: 681
Staff FTE: 78.77

Principal: Seth Woods
Assistant Principal: Amy Rogers

Mascot: 
Timberwolves
School Colors: Green and Blue



Beulah Ralph Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Blue Ridge Elementary School

An Excellent Education for All Students

Mission Statement: *To prepare all students to be respectful and productive learners ready to enter the next level of formal education.*

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,433,034	\$2,462,057	\$2,611,982	\$2,626,723	\$2,792,659
Employee Benefits	\$880,131	\$929,230	\$968,591	\$1,008,658	\$1,025,313
Services/Supplies	<u>\$243,166</u>	<u>\$261,226</u>	<u>\$122,962</u>	<u>\$256,050</u>	<u>\$130,358</u>
Total	\$3,556,331	\$3,652,513	\$3,703,535	\$3,891,431	\$3,948,330

Enrollment: 450
Staff FTE: 63.82

Principal: Mark Burlison
Assistant Principal: Kristina Contrades

Mascot:

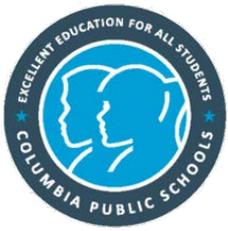


Mustangs

School Colors: Blue and White



Blue Ridge Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Cedar Ridge Elementary School

An Excellent Education for All Students

Vision Statement: CARE, LOVE, LEARN!

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$1,224,572	\$2,081,802	\$2,225,821	\$2,210,417	\$2,383,021
Employee Benefits	\$438,664	\$784,596	\$819,112	\$852,268	\$874,520
Services/Supplies	<u>\$543,725</u>	<u>\$474,418</u>	<u>\$130,045</u>	<u>\$240,815</u>	<u>\$118,843</u>
Total	\$2,206,961	\$3,340,816	\$3,174,978	\$3,303,500	\$3,376,384

Enrollment: 411
Staff FTE: 55.89

Principal: Dr. Larry Nelson
Assistant Principal: Taryn Wall

Mascot:



Cardinals

School Colors: Red and White



Cedar Ridge Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Derby Ridge Elementary School

Always Learners, Always Leaders, Always Dragons!

Mission Statement:

*Always Learners, Always Leaders, Always Dragons!
This motto reflects the spirit of Derby Ridge Elementary. We instill these values in our students consistently while modeling the pride of being Derby Ridge Dragons.*

Vision Statement:

At Derby Ridge Elementary, we believe we have a shared responsibility to hold our Dragon Leaders to a high level of expectations. Teachers will guide students to persevere, be accountable for their actions, and be role models, showing respect for themselves and others. Students will show continuous growth academically and behaviorally.

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$2,723,982	\$2,517,509	\$2,625,683	\$2,880,469	\$3,072,854
Employee Benefits	\$1,069,421	\$973,322	\$991,603	\$1,105,699	\$1,110,944
Services/Supplies	<u>\$284,549</u>	<u>\$315,645</u>	<u>\$163,869</u>	<u>\$218,517</u>	<u>\$153,669</u>
Total	\$4,077,952	\$3,806,476	\$3,781,155	\$4,204,685	\$4,337,467

Enrollment: 470
Staff FTE: 74.27

Principal: Tonya Henry
Assistant Principal: Jaime Redding

Mascot:

Dragons



School Colors: Purple and Green



Derby Ridge Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Fairview Elementary School

An Excellent Education for All Students

Mission Statement:

The faculty of Fairview Elementary School will strive to develop an atmosphere in which each child will succeed to his/her greatest potential. We will provide experiences to acquire the basic skills, enrich the curriculum to meet individual needs, and challenge each child intellectually. The staff will work together to provide activities which enhance each child's physical, social, and emotional development. We will strive to prepare each child to adapt to changes in our society and to participate effectively in a democracy.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,478,454	\$2,546,625	\$2,661,142	\$2,590,111	\$2,705,526
Employee Benefits	\$861,859	\$879,856	\$902,296	\$905,397	\$906,615
Services/Supplies	<u>\$251,077</u>	<u>\$284,579</u>	<u>\$133,122</u>	<u>\$251,291</u>	<u>\$171,833</u>
Total	\$3,591,390	\$3,711,060	\$3,696,560	\$3,746,799	\$3,783,974

Enrollment: 507
Staff FTE: 54.46

Principal: Dianna Demoss
Assistant Principal: Nichole Salas

Mascot:

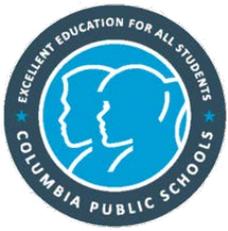


Falcons

School Colors: Blue, Yellow and White



Fairview Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Grant Elementary School

A Community of Learners

Mission Statement:

Grant staff, students, and families work and grow together to create a caring community of excellence in which we can ALL become empowered learners and positive contributors.

Vision Statement:

We are empowered learners who are positive contributors to the global community.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$1,533,478	\$1,587,645	\$1,652,250	\$1,649,387	\$1,725,145
Employee Benefits	\$539,476	\$550,893	\$568,181	\$580,127	\$579,444
Services/Supplies	<u>\$168,811</u>	<u>\$251,116</u>	<u>\$76,741</u>	<u>\$153,420</u>	<u>\$79,722</u>
Total	\$2,241,765	\$2,389,654	\$2,297,172	\$2,382,934	\$2,384,311

Enrollment: 318
Staff FTE: 37.03

Principal: Dr. Jennifer Wingert

Mascot:



Generals

School Colors: Royal Blue and Gold



Grant Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Locust Street Expressive Arts Elementary School

An Excellent Education for All Students

Mission Statement: *The mission of Locust Street Expressive Arts Elementary School is to promote learning through the arts. Students, teachers, and parents work together as a diverse community to support high expectations and achievement for all students.*

Vision Statement: *We believe that learning through the arts best prepares children for life.*

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$1,824,798	\$1,473,725	\$1,548,830	\$1,316,405	\$1,371,277
Employee Benefits	\$624,736	\$536,633	\$551,262	\$464,416	\$466,071
Services/Supplies	<u>\$164,418</u>	<u>\$150,381</u>	<u>\$75,106</u>	<u>\$108,749</u>	<u>\$238,677</u>
Total	\$2,613,952	\$2,160,739	\$2,175,198	\$1,889,570	\$2,076,025

Enrollment: 201
Staff FTE: 30.50

Principal: Julia Coggins

Mascot:

Phoenix



School Colors: Purple, Green and Orange



Locust Street Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Midway Heights Elementary School

Learning Together to Achieve Success for ALL

Vision Statement:

Midway students will grow as independent learners with the skills to make safe and healthy choices. They will have the confidence to be successful emotionally, socially, and academically.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$1,332,207	\$1,400,749	\$1,442,903	\$1,406,684	\$1,470,538
Employee Benefits	\$471,137	\$471,794	\$482,905	\$501,227	\$501,252
Services/Supplies	<u>\$122,248</u>	<u>\$116,728</u>	<u>\$62,651</u>	<u>\$94,860</u>	<u>\$60,424</u>
Total	\$1,925,592	\$1,989,271	\$1,988,459	\$2,002,771	\$2,032,214

Enrollment: 222
Staff FTE: 30.05

Principal: Angie Gerzen

Mascot:



Eagles

School Colors: Blue and Yellow



Midway Heights Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Mill Creek Elementary School

An Excellent Education for All Students

Mission Statement:

The mission of Mill Creek Elementary is to prepare all students for life through high expectations for learning, achievement and character development.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,610,035	\$2,768,763	\$2,903,501	\$2,853,692	\$3,012,195
Employee Benefits	\$932,185	\$971,440	\$998,222	\$1,005,540	\$1,014,628
Services/Supplies	<u>\$366,945</u>	<u>\$321,365</u>	<u>\$147,212</u>	<u>\$249,922</u>	<u>\$138,209</u>
Total	\$3,909,165	\$4,061,568	\$4,048,935	\$4,109,154	\$4,165,032

Enrollment: 667
Staff FTE: 60.49

Principal: Tabettha Rawlings
Assistant Principal: Allen Miles

Mascot:  **MILL CREEK
ELEMENTARY**

Cougars

School Colors: Blue and Gray



Mill Creek Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

New Haven Elementary School

An Excellent Education for All Students

Mission Statement: *The New Haven community will meet the developmental needs of the whole child, by empowering each student to be a productive, responsible citizen in our changing world.*

Vision Statement: *Every child will be successful.*

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$1,819,546	\$1,808,838	\$1,913,652	\$1,974,002	\$2,087,483
Employee Benefits	\$670,804	\$643,753	\$669,040	\$711,398	\$717,852
Services/Supplies	<u>\$330,785</u>	<u>\$296,117</u>	<u>\$235,171</u>	<u>\$282,061</u>	<u>\$235,538</u>
Total	\$2,821,135	\$2,748,708	\$2,817,863	\$2,967,461	\$3,040,873

Enrollment: 289
Staff FTE: 42.87

Principal: Carole Garth

Mascot:



Stars

School Colors: Blue and Gray



New Haven Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Parkade Elementary School

Together, Inspiring Lifelong Learners

Mission Statement:

Parkade will be a student focused community dedicated to developing academic excellence through trusting relationships.

Vision Statement:

One FAMILY...Learning, Discovering and Growing Together

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,329,906	\$2,310,458	\$2,461,724	\$2,516,679	\$2,632,678
Employee Benefits	\$894,021	\$896,514	\$936,291	\$978,355	\$979,907
Services/Supplies	<u>\$263,972</u>	<u>\$591,592</u>	<u>\$185,504</u>	<u>\$228,854</u>	<u>\$187,502</u>
Total	\$3,487,899	\$3,798,564	\$3,584,019	\$3,723,888	\$3,800,087

Enrollment: 494
Staff FTE: 65.11

Principal: Amy Watkins
Assistant Principal: Brian Rehg

Mascot:



Panthers

School Colors: Blue and Yellow



Parkade Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Paxton Keeley Elementary School

An Excellent Education for All Students

Mission Statement:

A community of life-long learners that nurtures the character and intellect of each individual.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$3,200,285	\$3,157,459	\$3,455,221	\$3,359,154	\$3,497,025
Employee Benefits	\$1,156,610	\$1,135,902	\$1,198,912	\$1,210,913	\$1,209,604
Services/Supplies	<u>\$334,570</u>	<u>\$319,811</u>	<u>\$169,817</u>	<u>\$243,693</u>	<u>\$162,624</u>
Total	\$4,691,465	\$4,613,172	\$4,823,950	\$4,813,760	\$4,869,253

Enrollment: 676
Staff FTE: 73.85

Principal: Adrienne Patton
Assistant Principal: David Stallo

Mascot:



Comets

School Colors: Red, White and Blue



Paxton Keeley Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Ridgeway Elementary School

Success Teaches Success – Failure Teaches Failure

Mission Statement:

The mission of Ridgeway IGE School is to help each student become self-directed, self-motivated learners, capable of solving problems they will face during their lifetimes in the society in which they will be living.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$1,276,119	\$1,416,118	\$1,470,927	\$1,392,644	\$1,455,908
Employee Benefits	\$448,252	\$477,572	\$488,796	\$498,532	\$498,659
Services/Supplies	<u>\$137,140</u>	<u>\$105,509</u>	<u>\$64,448</u>	<u>\$89,812</u>	<u>\$62,211</u>
Total	\$1,861,511	\$1,999,199	\$2,024,171	\$1,980,988	\$2,016,778

Enrollment: 238
Staff FTE: 31.40

Principal: Shari Lawson

Mascot:



Rams

School Colors: Blue and Gold



Ridgeway Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Rock Bridge Elementary School

Everyone learns at RBE!

Mission Statement:

Rock Bridge Elementary School is a community of life-long learners where everyone learns in a safe, supportive environment.

Vision Statement:

*The staff at RBE will: **B**e committed to growth for all, **E**mbrace teamwork, **A**chieve through engagement, **R**espect differences and diversity, and **S**hare responsibility for school success.*

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,233,740	\$2,346,541	\$2,455,093	\$2,250,278	\$2,395,329
Employee Benefits	\$838,636	\$878,647	\$901,940	\$841,268	\$856,344
Services/Supplies	<u>\$292,051</u>	<u>\$223,951</u>	<u>\$129,252</u>	<u>\$175,530</u>	<u>\$235,962</u>
Total	\$3,364,427	\$3,449,139	\$3,486,285	\$3,267,076	\$3,487,635

Enrollment: 485
Staff FTE: 51.89

Principal: Dr. Ryan Link
Assistant Principal: Morgan Neale

Mascot:

Bears



School Colors: Blue and Green



Rock Bridge Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Russell Boulevard Elementary School

An Excellent Education for All Students

Mission Statement:

Through collective commitment of our Russell Boulevard community, we will provide a meaningful education in a safe, caring environment. We will engage all students in higher-order curriculum, while still meeting the needs of individual learners. We will create learners that are ready for 21st century demands to ensure they are prepared for success in life.

Vision Statement:

Believe, Achieve, Succeed for Life

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,185,199	\$2,517,622	\$2,635,072	\$2,668,735	\$2,840,261
Employee Benefits	\$770,110	\$891,749	\$920,103	\$968,174	\$986,864
Services/Supplies	<u>\$185,575</u>	<u>\$209,587</u>	<u>\$109,443</u>	<u>\$177,548</u>	<u>\$166,914</u>
Total	\$3,140,884	\$3,618,958	\$3,664,618	\$3,814,457	\$3,994,039

Enrollment: 457
Staff FTE: 59.25

Principal: Candace Fowler
Assistant Principal: Kimberly Uffmann

Mascot:

Ravens



School Colors: Green and White



Russell Boulevard Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Shepard Boulevard Elementary School

Growing Learners and Leaders

Vision Statement:

*The Shepard family is committed to creating an engaging, safe environment where all children are empowered to **grow** as learners and confident leaders.*

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$2,534,445	\$2,706,166	\$2,755,612	\$2,929,981	\$3,064,929
Employee Benefits	\$908,090	\$951,793	\$965,862	\$1,065,792	\$1,044,055
Services/Supplies	<u>\$296,830</u>	<u>\$280,673</u>	<u>\$138,135</u>	<u>\$247,746</u>	<u>\$148,057</u>
Total	\$3,739,365	\$3,938,632	\$3,859,609	\$4,243,519	\$4,257,041

Enrollment: 514
Staff FTE: 67.32

Principal: Jill Edwards
Assistant Principal: Kurtis Jensen



Mascot:

Stallions

School Colors: Green and Gold



Shepard Boulevard Elementary



Two Mile Prairie Elementary School

An Excellent Education for All Students

Vision Statement:

A community for learning where we emphasize the expectations of being kind, safe, cooperative, respectful and responsible learners. A place where students have the opportunity to reach their maximum potential. A place where curriculum is evaluated and adapted for individual student success. A place where technology is used to enhance communication and the teaching and learning processes.

Mission Statement:

To empower all students so they will develop the skills, knowledge and values needed to become capable and responsible citizens in a changing world.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$1,216,907	\$1,162,413	\$1,221,663	\$1,179,322	\$1,233,887
Employee Benefits	\$436,256	\$420,356	\$431,715	\$432,015	\$431,128
Services/Supplies	<u>\$209,389</u>	<u>\$127,442</u>	<u>\$64,935</u>	<u>\$90,416</u>	<u>\$64,786</u>
Total	\$1,862,552	\$1,710,211	\$1,718,313	\$1,701,753	\$1,729,801

Enrollment: 170

Staff FTE: 25.69

Principal: Amanda Ruyle



Mascot:

Prairie Dogs

School Colors: Red and White



Two Mile Prairie Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

West Boulevard Elementary School

We Are One

School Quote:

All growth depends upon activity. There is no development physically or intellectually without effort and effort means work. - Calvin Coolidge

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,212,041	\$2,496,363	\$2,609,031	\$2,543,488	\$2,666,696
Employee Benefits	\$822,892	\$940,783	\$964,271	\$945,898	\$946,493
Services/Supplies	<u>\$262,019</u>	<u>\$336,017</u>	<u>\$121,363</u>	<u>\$205,393</u>	<u>\$164,275</u>
Total	\$3,296,952	\$3,773,163	\$3,694,665	\$3,694,779	\$3,777,464

Enrollment: 342
Staff FTE: 57.75

Interim Principal: Dr. Tyler Simmons
Assistant Principal: Marekka Nickens

Mascot:



Bobcats

School Colors: **Blue** and **White**



West Boulevard Elementary



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Gentry Middle School

An Excellent Education for All Students

Mission Statement:

The mission of Gentry Middle School is to inspire students to develop intellectually and socially in a community where everyone is respected, productive, and safe.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$4,508,234	\$4,709,656	\$4,955,333	\$4,794,207	\$4,984,759
Employee Benefits	\$1,539,142	\$1,616,143	\$1,683,829	\$1,685,867	\$1,684,985
Services/Supplies	\$579,115	\$861,842	\$633,837	\$751,171	\$594,871
Total	\$6,626,491	\$7,187,641	\$7,272,999	\$7,231,245	\$7,264,615

Enrollment: 945
Staff FTE: 98.65

Principal: Josh Johnson
Assistant Principal: Raina Martin

Mascot:



Jaguars

School Colors: Red and Blue



Gentry Middle



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Jefferson Middle School

An Excellent Education for All Students

Mission Statement: *Jefferson Middle School students will be academically, technologically, and socially prepared for high school.*

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$3,451,978	\$3,744,582	\$3,933,005	\$3,859,246	\$4,004,972
Employee Benefits	\$1,155,290	\$1,245,841	\$1,285,435	\$1,287,498	\$1,283,833
Services/Supplies	<u>\$442,591</u>	<u>\$506,430</u>	<u>\$295,858</u>	<u>\$437,798</u>	<u>\$533,484</u>
Total	\$5,050,489	\$5,496,853	\$5,514,298	\$5,584,542	\$5,822,289

Enrollment: 720
Staff FTE: 73.82

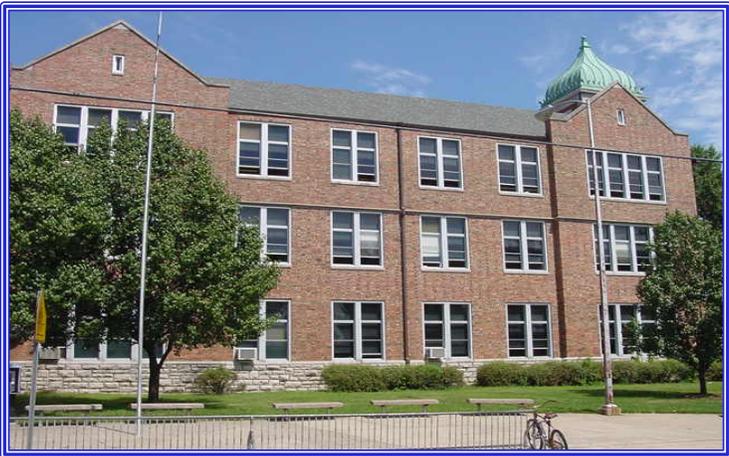
Principal: Greg Caine
Assistant Principal: Kerri Graham

Mascot:



Cyclones

School Colors: Red, White and Blue



Jefferson Middle



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

John Warner Middle School

Excite. Engage. Enhance. Empower.

Vision Statement: *To provide a meaningful and productive experience for all students.*

Mission Statement: *Excite. Engage. Enhance. Empower.*

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	N/A	N/A	N/A	N/A	\$1,880,856
Employee Benefits	N/A	N/A	N/A	N/A	\$559,621
Services/Supplies	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>\$2,185,914</u>
Total	N/A	N/A	N/A	N/A	\$4,626,391

Enrollment: N/A
Staff FTE: 58.50

Principal: Jimmy Hale
Assistant Principal: Taylor Drennan

Mascot:



Grizzlies

**School Colors: Green, Silver, Black
and White**



John Warner Middle



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Lange Middle School

Lead with character, learn with pride, and together we achieve success!

Mission Statement: *Lange Middle School is a place where we lead with character, we learn with pride; and together we achieve success!*

Vision Statement: *Our vision for Lange Middle School is that all who enter its doors will be treated with respect and dignity; that every student will be given the opportunity and support to achieve at high levels in a safe environment; that families, school, and community will form mutually beneficial partnerships; and that the staff will be recognized as dedicated educators preparing students for successful adult lives.*

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$3,163,510	\$3,482,040	\$3,683,770	\$3,641,247	\$3,928,358
Employee Benefits	\$1,097,802	\$1,211,161	\$1,261,301	\$1,297,723	\$1,325,647
Services/Supplies	<u>\$440,440</u>	<u>\$465,948</u>	<u>\$314,913</u>	<u>\$388,656</u>	<u>\$345,242</u>
Total	\$4,701,752	\$5,159,149	\$5,259,984	\$5,327,626	\$5,599,247

Enrollment: 628
Staff FTE: 82.47

Principal: Dr. Bernard Solomon
Assistant Principal: Rhonda Jackson

Mascot:



Leopards

School Colors: Navy and Silver



Lange Middle



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Oakland Middle School
 Achievement, Enrichment, and Opportunity

Vision Statement:

At Oakland Middle School, each learner will develop intellectually and socially in a caring community where everyone is important, productive, and safe.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$3,663,640	\$3,835,547	\$4,069,166	\$4,164,851	\$4,518,446
Employee Benefits	\$1,262,640	\$1,316,992	\$1,368,822	\$1,431,633	\$1,496,160
Services/Supplies	<u>\$434,265</u>	<u>\$447,540</u>	<u>\$265,971</u>	<u>\$383,206</u>	<u>\$323,768</u>
Total	\$5,360,545	\$5,600,079	\$5,703,959	\$5,979,690	\$6,338,374

Enrollment: 607
Staff FTE: 84.02

Principal: Dr. Helen Porter
Assistant Principal: Jeff Mielke



Mascot:

Eagles

School Colors: Orange and Blue



Oakland Middle



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Smithton Middle School

Education, Problem Solving, Relationships, Respectful, Teamwork,

Mission Statement: Prepare students as problem solvers to adapt to an ever changing future through rigorous academic growth and positive character development.

Vision Statement: To be a positive environment where students and teachers work together for excellence.

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Salaries	\$4,150,557	\$4,298,730	\$4,456,271	\$4,520,077	\$4,700,813
Employee Benefits	\$1,438,861	\$1,489,779	\$1,524,630	\$1,567,225	\$1,568,483
Services/Supplies	<u>\$577,499</u>	<u>\$520,431</u>	<u>\$386,989</u>	<u>\$480,542</u>	<u>\$436,011</u>
Total	\$6,166,917	\$6,308,940	\$6,367,890	\$6,567,844	\$6,705,307

Enrollment: 752
Staff FTE: 98.04

Principal: Chris Drury
Assistant Principal: Kelly Turnbough

Mascot: 
Wildcats

School Colors: **Black** and **Gold**



Smithton Middle



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

West Middle School

Live. Learn. Become...

Mission Statement: *To empower all students to become independent, compassionate, and productive members of society.*

Vision Statement: *To provide our students with a challenging, student-centered environment that helps create respectful and thoughtful members of the community.*

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$3,646,056	\$3,747,234	\$3,933,414	\$3,903,517	\$4,067,266
Employee Benefits	\$1,248,332	\$1,295,975	\$1,341,228	\$1,398,982	\$1,399,240
Services/Supplies	<u>\$507,672</u>	<u>\$482,332</u>	<u>\$321,511</u>	<u>\$436,983</u>	<u>\$349,857</u>
Total	\$5,402,060	\$5,525,541	\$5,596,153	\$5,739,482	\$5,816,363

Enrollment: 665
Staff FTE: 81.20

Principal: Dr. Melita Walker
Assistant Principal: Courtney Lewis

Mascot:



Vikings

School Colors: Blue and White



West Middle



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Battle High School

Battle Ready

Mission Statement: *Battle High School will empower and equip the leaders of tomorrow in the disciplines of academic excellence and social responsibility.*

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$8,163,224	\$8,621,338	\$9,263,069	\$9,093,225	\$9,594,441
Employee Benefits	\$2,855,763	\$2,982,642	\$3,131,136	\$3,152,805	\$3,155,474
Services/Supplies	<u>\$1,261,744</u>	<u>\$1,424,295</u>	<u>\$966,909</u>	<u>\$1,500,904</u>	<u>\$872,920</u>
Total	\$12,280,731	\$13,028,275	\$13,361,114	\$13,746,934	\$13,622,835

Enrollment: 1,532
Staff FTE: 187.97

Principal: Adam Taylor

Mascot:



Spartans

School Colors: Blue and Gold



Battle High



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Hickman High School

Tradition-Integrity-Diversity-Excellence

Mission Statement:

Hickman High School empowers students to achieve academic excellence, to develop personal integrity and responsibility, to value diversity, and to become continuous learners capable of contribution to a changing society.



Vision Statement:

Hickman High School strives to function as an effective professional learning community, grounded in a culture of best practices, and predicated on relationships, diversity, and literacy.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$9,673,967	\$9,903,684	\$10,434,269	\$10,199,720	\$10,708,622
Employee Benefits	\$3,163,477	\$3,251,306	\$3,390,452	\$3,382,054	\$3,389,723
Services/Supplies	<u>\$1,498,556</u>	<u>\$1,491,191</u>	<u>\$944,510</u>	<u>\$1,310,501</u>	<u>\$1,120,538</u>
Total	\$14,336,000	\$14,646,181	\$14,769,231	\$14,892,275	\$15,218,883

Enrollment: 1,799
Staff FTE: 191.48

Principal: Dr. Tony Gagnani

Mascot:



Kewpies

School Colors: Purple and Gold



Hickman High



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Rock Bridge High School

Where Learning is for Life

Vision Statement:

Rock Bridge High School will be a community in which students and staff inspire each other to become life-long learners. This innovative community – founded upon the ideal of freedom with responsibility – will provide opportunities to help each student develop the skills necessary to be a contributing citizen of an ever-changing world. Students and staff will work together to create, serve and achieve at the highest levels.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$8,840,353	\$9,241,044	\$9,850,573	\$9,584,568	\$10,019,824
Employee Benefits	\$2,904,078	\$3,030,373	\$3,192,360	\$3,175,301	\$3,183,850
Services/Supplies	<u>\$1,417,383</u>	<u>\$1,732,398</u>	<u>\$1,321,600</u>	<u>\$1,800,768</u>	<u>\$1,504,473</u>
Total	\$13,161,814	\$14,003,815	\$14,364,533	\$14,560,637	\$14,708,147

Enrollment: 2,090
Staff FTE: 187.50

Principal: Jacob Sirna

Mascot: 
Bruins

School Colors: Green and Gold



Rock Bridge High



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Douglass High School

Your Small School Alternative

Vision Statement:

For Douglass High School to be the most innovative school in the state and beyond.



Mission Statement:

Douglass High School engages at-risk students so they can achieve successful high school completion and design a positive, productive post-secondary transition plan.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$1,562,455	\$1,611,488	\$1,671,224	\$1,635,644	\$1,705,164
Employee Benefits	\$521,514	\$518,140	\$532,588	\$549,802	\$547,774
Services/Supplies	<u>\$326,194</u>	<u>\$190,679</u>	<u>\$143,244</u>	<u>\$178,559</u>	<u>\$165,111</u>
Total	\$2,410,163	\$2,320,307	\$2,347,056	\$2,364,005	\$2,418,049

Enrollment: 185
Staff FTE: 33.56

Principal: Dr. Eryca Neville
Assistant Principal: Tim Baker

Mascot:



Bulldogs

School Colors: Royal Blue and White



Douglass High



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**Center of Responsive Education
(CORE)**

Vision Statement:

To assist all students in becoming positive contributing members of our school and community.

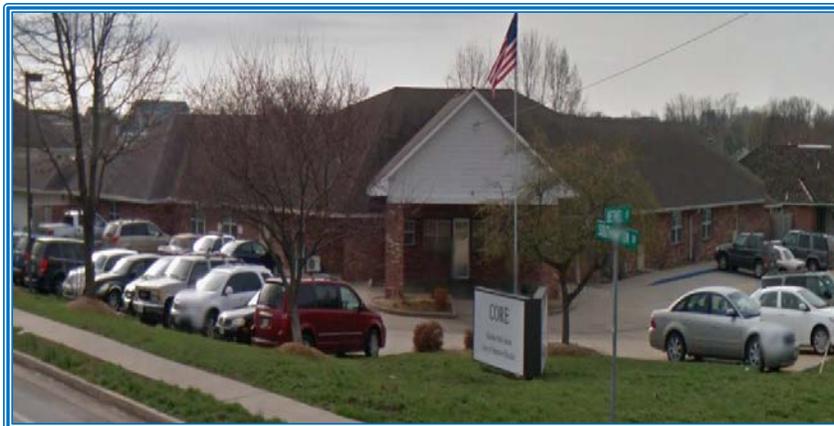
Mission Statement:

To identify environmental strategies and systems that make inappropriate behavior less likely to occur while also increasing appropriate school/work related behavior for the purpose of returning the student back to the least restrictive environment.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$1,287,144	\$1,326,207	\$1,380,968	\$851,814	\$948,223
Employee Benefits	\$473,916	\$486,904	\$496,698	\$301,359	\$316,948
Services/Supplies	<u>\$165,043</u>	<u>\$163,147</u>	<u>\$111,880</u>	<u>\$97,468</u>	<u>\$112,730</u>
Total	\$1,926,103	\$1,976,258	\$1,989,546	\$1,250,641	\$1,377,901

Staff FTE: 18.10

Director: Tina Woods



CORE Building



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Center for Gifted Education

Enrichment and Extension

Our Services:

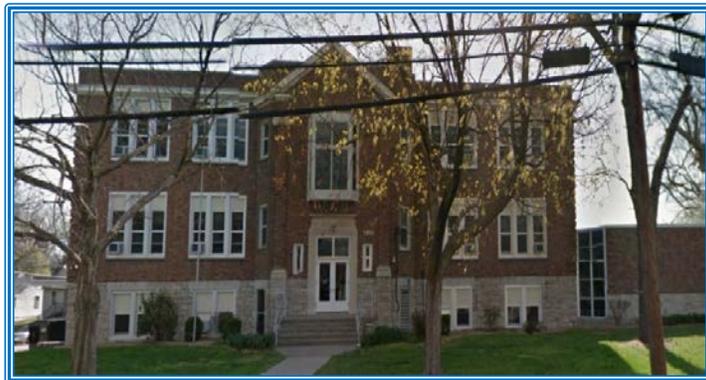
- Extended Educational Experiences (EEE)
- Creativity and critical thinking lessons for Kindergarten classrooms
- A one-day-a-week program at the Gifted Center for grades 1-5
- A research and problem-solving course for grades 6-8
- Coaching for long-term projects in 8th grade English
- A resource room and resource teacher at each high school
- Sponsorship of for-credit internships outside of school

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$625,914	\$689,686	\$706,015	\$671,699	\$697,528
Employee Benefits	\$181,444	\$199,548	\$204,059	\$202,358	\$201,850
Services/Supplies	<u>\$109,014</u>	<u>\$122,913</u>	<u>\$127,525</u>	<u>\$96,305</u>	<u>\$113,402</u>
Total	\$916,372	\$1,012,147	\$1,037,599	\$970,362	\$1,012,780

Enrollment: 1,640
Staff FTE: 10.80

Director: Kristen Palmer

EEE



Field Building - Center for Gifted Education



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Early Childhood Discovery Center

Our Services:

- *Traditional Early Childhood Special Education classroom*
- *Language Enrichment & Articulation Preschool (LEAP) classroom*
- *Hearing Impaired Program classrooms.*

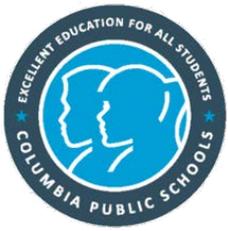
Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$577,191	\$390,227	\$407,261	\$607,587	\$645,636
Employee Benefits	\$199,440	\$130,518	\$131,571	\$222,605	\$224,311
Services/Supplies	<u>\$20,651</u>	<u>\$36,167</u>	<u>\$16,650</u>	<u>\$31,234</u>	<u>\$20,150</u>
Total	\$797,282	\$556,912	\$555,482	\$861,426	\$890,097

Enrollment: 65
Staff FTE: 16.87

Director: Amy Wilson



Discovery Center



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**Center for Early Learning-North
(CELN)**

Our Services: *Early Childhood Special Education (ECSE) services, Title One Preschool, and Parents As Teachers (PAT).*

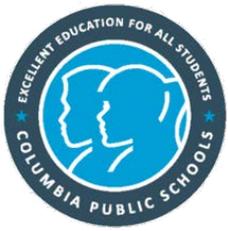
Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$3,623,976	\$4,013,936	\$4,198,633	\$4,300,718	\$4,807,490
Employee Benefits	\$1,232,222	\$1,428,341	\$1,467,588	\$1,568,988	\$1,620,749
Services/Supplies	<u>\$135,144</u>	<u>\$267,541</u>	<u>\$182,668</u>	<u>\$209,365</u>	<u>\$132,334</u>
Total	\$4,991,342	\$5,709,818	\$5,848,889	\$6,079,071	\$6,560,573

Enrollment: 431
Staff FTE: 101.97

Director: Nicole Langston



Center for Early Learning-North



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Columbia Area Career Center

Today's Learners Tomorrow's Careers

Our Services:

Columbia Area Career Center is a part of the Columbia Public School District and serves the community by providing the CTE programs and courses to a variety of ages.

Expenditure Object Category	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$2,648,742	\$2,781,586	\$2,900,391	\$3,027,443	\$3,133,682
Employee Benefits	\$819,841	\$852,223	\$872,392	\$927,385	\$921,606
Services/Supplies	<u>\$1,229,092</u>	<u>\$1,201,108</u>	<u>\$867,667</u>	<u>\$1,031,229</u>	<u>\$828,872</u>
Total	\$4,697,675	\$4,835,187	\$4,640,450	\$4,986,057	\$4,884,160

Enrollment: 2,328
Staff FTE: 51.29

Director: Brandon Russell



Career Center



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





Special Funded Programs

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





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

SPECIAL FUNDED PROGRAMS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Combined Fund Balance	\$ 104,860,041	\$ 61,663,173	\$ 113,712,451	\$ 151,716,053	\$ 177,305,977	\$ 118,548,140	\$ 109,351,772	\$ 57,153,258
Revenue								
Local revenue	\$ 35,532,034	\$ 36,805,267	\$ 37,932,445	\$ 37,932,445	\$ 40,228,636	\$ 37,158,136	\$ 38,125,110	\$ 39,006,808
Intermediate revenue	\$ 367,166	\$ 383,043	\$ 421,775	\$ 421,775	\$ 421,775	\$ 421,775	\$ 421,775	\$ 421,775
State revenue	\$ 1,808,346	\$ 1,652,009	\$ 610,104	\$ 610,104	\$ 626,609	\$ 597,698	\$ 597,698	\$ 597,698
Federal revenue	\$ 7,013,733	\$ 6,861,100	\$ 7,305,301	\$ 7,305,301	\$ 6,686,816	\$ 6,857,062	\$ 7,093,148	\$ 7,192,699
Other revenues	\$ 3,523,426	\$ 524,943	\$ 350,000	\$ 350,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000
Sale of Bonds	\$ 10,000,000	\$ 72,955,000	\$ 54,410,000	\$ 54,410,000	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 30,000,000
Other Financing Sources	\$ 3,189,323	\$ 7,598,739	\$ 3,467,553	\$ 2,274,047	\$ 2,406,549	\$ 2,206,549	\$ 1,183,605	\$ 1,208,605
Total Revenue	\$ 61,434,028	\$ 126,780,101	\$ 104,497,178	\$ 103,303,672	\$ 70,870,385	\$ 67,791,220	\$ 47,971,336	\$ 78,977,585
change in revenue from prior year	\$ (23,284,573)	\$ 65,346,073	\$ (22,282,923)	\$ (23,476,429)	\$ (32,433,287)	\$ (3,079,165)	\$ (22,899,049)	\$ 11,186,365
	-27.48%	106.37%	-17.58%	-18.52%	-31.40%	-4.34%	-32.31%	16.50%
Expenditures								
Salaries	\$ 4,834,721	\$ 4,717,244	\$ 4,544,035	\$ 4,412,561	\$ 4,810,257	\$ 4,784,828	\$ 4,863,425	\$ 4,979,088
Benefits	\$ 1,936,820	\$ 1,892,419	\$ 1,913,760	\$ 2,044,670	\$ 2,214,904	\$ 2,212,450	\$ 2,252,439	\$ 2,311,327
Services/Supplies/Capital Outlay/Debt Service	\$ 97,859,355	\$ 68,121,160	\$ 60,035,781	\$ 71,256,517	\$ 122,603,061	\$ 69,990,310	\$ 93,053,986	\$ 42,601,713
Total Projected Svc/Supply/Capital/Debt Service	\$ 97,859,355	\$ 68,121,160	\$ 60,035,781	\$ 71,256,517	\$ 122,603,061	\$ 69,990,310	\$ 93,053,986	\$ 42,601,713
Total Expenditures	\$ 104,630,896	\$ 74,730,823	\$ 66,493,576	\$ 77,713,748	\$ 129,628,222	\$ 76,987,588	\$ 100,169,850	\$ 49,892,128
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 104,630,896	\$ 74,730,823	\$ 66,493,576	\$ 77,713,748	\$ 129,628,222	\$ 76,987,588	\$ 100,169,850	\$ 49,892,128
Increase (decrease) in fund balance	\$ (43,196,868)	\$ 52,049,278	\$ 38,003,602	\$ 25,589,924	\$ (58,757,837)	\$ (9,196,368)	\$ (52,198,514)	\$ 29,085,457
Ending Fund Balance	\$ 61,663,173	\$ 113,712,451	\$ 151,716,053	\$ 177,305,977	\$ 118,548,140	\$ 109,351,772	\$ 57,153,258	\$ 86,238,715



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

BUDGET 2020-21 Special Funded Programs

	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>NUTRITION SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>
REVENUES:							
LOCAL	\$ 26,660,566	\$ 4,174,007	\$ 2,977,081	\$ 2,483,000	\$ 265,000	\$ 3,668,982	\$ 40,228,636
INTERMEDIATE	\$ 402,802	\$ 18,973	\$ -	\$ -	\$ -	\$ -	\$ 421,775
STATE	\$ -	\$ 82,698	\$ 63,611	\$ -	\$ -	\$ 480,300	\$ 626,609
FEDERAL	\$ 157,335	\$ -	\$ 5,893,590	\$ -	\$ -	\$ 635,891	\$ 6,686,816
OTHER	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
BONDS SOLD	\$ -	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
TOTAL REVENUES	<u>\$ 27,220,703</u>	<u>\$ 24,275,678</u>	<u>\$ 9,434,282</u>	<u>\$ 2,483,000</u>	<u>\$ 265,000</u>	<u>\$ 4,785,173</u>	<u>\$ 68,463,836</u>
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 3,705,714	\$ 80,000	\$ 113,250	\$ 911,293	\$ 4,810,257
BENEFITS	\$ -	\$ -	\$ 1,886,716	\$ 42,500	\$ 30,296	\$ 255,392	\$ 2,214,904
SERVICES / SUPPLIES	\$ -	\$ -	\$ 4,641,852	\$ 2,360,500	\$ 121,454	\$ 3,499,605	\$ 10,623,411
CAPITAL OUTLAY	\$ -	\$ 51,197,157	\$ -	\$ -	\$ -	\$ -	\$ 51,197,157
DEBT SERVICE	\$ 60,782,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,782,493
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	<u>\$ 60,782,493</u>	<u>\$ 51,197,157</u>	<u>\$ 10,234,282</u>	<u>\$ 2,483,000</u>	<u>\$ 265,000</u>	<u>\$ 4,666,290</u>	<u>\$ 129,628,222</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ (33,561,790)</u>	<u>\$ (26,921,479)</u>	<u>\$ (800,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,883</u>	<u>\$ (61,164,386)</u>
INTERFUND TRANSFERS	<u>\$ -</u>	<u>\$ 1,606,549</u>	<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,406,549</u>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	<u>\$ (33,561,790)</u>	<u>\$ (25,314,930)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,883</u>	<u>\$ (58,757,837)</u>



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	Forecast		
							2021-22	2022-23	2023-24
Special Funded Programs - Revenues									
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>									
5100 Local Sources									
5111 Current Tax	\$ 24,108,860	\$ 24,869,209	\$ 25,362,386	\$ 26,439,505	\$ 26,614,306	\$ 26,614,562	\$ 25,116,044	\$ 25,928,518	\$ 26,760,216
5112 Delinquent Tax	705,496	752,416	742,407	825,000	705,000	550,000	550,000	550,000	550,000
5114 Intangible Tax	62,764	81,188	47,021	47,021	47,021	47,021	47,021	47,021	47,021
5115 Surtax	405,974	407,324	382,385	382,385	424,658	424,658	424,658	424,658	424,658
5116 In Lieu of Tax Payments	197,974	476,192	414,616	414,616	1,463,750	1,431,875	1,431,875	1,431,875	1,431,875
5121 Tuition - K-12	50,209	34,815	39,998	50,000	-	50,000	50,000	50,000	50,000
5123 Tuition - Adult Ed	1,223,466	1,182,240	745,862	500,000	199,401	258,000	258,000	258,000	258,000
5141 Interest - Daily Account	44,287	66,190	133,740	119,500	102,000	114,500	114,500	114,500	114,500
5142 Interest - Investments	562,588	735,676	1,597,871	880,000	1,083,000	830,000	830,000	830,000	830,000
5144 Interest - Collector	14,645	6,553	35,352	19,488	15,620	16,457	16,457	16,457	16,457
5145 Interest - Escrow Agent	164,453	250,446	494,987	30,000	500,000	50,000	50,000	50,000	50,000
5151 Food Sales - Program	1,804,748	1,875,118	1,828,003	1,951,822	1,400,000	1,850,000	2,050,000	2,150,000	2,200,000
5165 Food Sales - Non Program	1,287,722	1,219,358	1,042,116	1,068,427	750,000	1,068,427	1,068,427	1,118,427	1,118,427
5171 Student Activities	2,967,854	2,939,777	3,248,797	2,915,000	2,119,660	3,247,418	3,294,418	3,298,918	3,298,918
5172 Vending Revenue	61,653	57,974	65,844	65,000	24,100	80,682	80,682	80,682	80,682
5190 Other Local	3,371,918	205,107	172,551	180,000	74,000	259,980	259,980	259,980	259,980
5191 Rentals	502	250	-	-	-	-	-	-	-
5192 Donations	1,150,219	1,012,674	1,119,879	1,580,422	753,212	1,597,549	478,567	478,567	478,567
5195 Refund of Expenditure	3,667	25,048	37,442	33,220	146,810	98,500	98,500	98,500	98,500
5197 Sale of Misc. Items	9,620	18,036	8,346	17,360	8,517	17,360	17,360	17,360	17,360
5198 Fundraising Activities	43,700	56,743	38,080	30,000	117,359	161,001	161,001	161,001	161,001
5199 Misc. Local Revenue	85,206	307,787	262,018	105,574	722,750	780,646	80,646	80,646	80,646
- Project Construct	243,675	224,545	-	250,000	180,000	230,000	230,000	230,000	230,000
- Moving on Together	7,834	600	-	-	-	-	-	-	-
- Sports Marketing	-	-	-	-	460,000	450,000	450,000	450,000	450,000
51XX Local Sources	\$ 38,579,034	\$ 36,805,266	\$ 37,819,701	\$ 37,904,340	\$ 37,911,164	\$ 40,228,636	\$ 37,158,136	\$ 38,125,110	\$ 39,006,808

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COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast			
	2016-17	2017-18	2018-19	Budget 2019-20	Actual 2019-20	2020-21	2021-22	2022-23	2023-24	
5200 Intermediate Sources										
5221 State Assessed Utilities	\$ 307,919	\$ 326,698	\$ 304,214	\$ 304,214	\$ 321,062	\$ 321,062	\$ 321,062	\$ 321,062	\$ 321,062	\$ 321,062
5234 County Stock Insurance	59,247	56,344	14,603	14,603	100,713	100,713	100,713	100,713	100,713	100,713
52XX Intermediate Sources	\$ 367,166	\$ 383,042	\$ 318,817	\$ 318,817	\$ 421,775					
5300 State Sources										
5319 Classroom Trust Fund	\$ 86,331	\$ 83,887	\$ 83,359	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
5332 State Career and Technical Education	297,094	214,052	273,286	200,000	5,645	-	-	-	-	-
5333 School Lunch Assistance	59,366	60,966	57,935	63,611	63,611	63,611	65,000	65,000	65,000	65,000
5337 Adult Basic Education	213,309	145,192	23,621	25,000	26,215	51,740	51,740	51,740	51,740	51,740
5359 Vocational Enhancement Grant	319,552	452,407	625,314	-	-	-	-	-	-	-
5397 Other State Revenue	114,063	70,939	-	30,000	3,935	-	-	-	-	-
- Project Construct/Moving on Together	718,631	578,351	-	400,000	400,000	400,000	369,700	369,700	369,700	369,700
- Conservation Grants	-	46,216	-	-	22,000	22,440	22,440	22,440	22,440	22,440
- MO Arts Council	-	-	-	-	6,000	6,120	6,120	6,120	6,120	6,120
53XX State Sources	\$ 1,808,346	\$ 1,652,010	\$ 1,063,515	\$ 801,309	\$ 610,104	\$ 626,609	\$ 597,698	\$ 597,698	\$ 597,698	\$ 597,698
5400 Federal Sources										
5427 Career Education Federal Perkins Grant	15,221	-	19,242	-	-	-	-	-	-	-
5436 Adult Basic Education	271,411	55,479	199,831	75,000	238,227	230,662	230,662	230,662	230,662	230,662
5437 IDEA Grants	8,903	5,918	15,936	-	-	-	-	-	-	-
5444 NLSP Federal Revenue	12,350	5,722	-	-	5,468	-	-	-	-	-
5445 School Lunch - Federal	3,632,195	3,724,493	3,833,323	3,899,997	3,080,050	3,925,000	4,125,000	4,275,000	4,375,000	4,375,000
5446 School Breakfast	1,316,042	1,329,352	1,332,148	1,376,053	1,050,144	1,335,000	1,428,137	1,477,223	1,476,774	1,476,774
5447 School Milk	7,078	7,889	-	-	-	-	-	-	-	-
5448 After School Snacks	1,271	1,625	856	1,003	11,257	1,003	1,003	1,003	1,003	1,003
5449 School Fruits & Veggies	-	89,222	80,958	80,960	43,960	80,960	80,960	80,960	80,960	80,960
5451 Title I	157,696	170,463	73,247	-	-	-	-	-	-	-
5461 Drug Program	-	370	37,310	-	-	-	-	-	-	-
5462 Title III	178,297	139,190	171,671	200,000	233,400	252,444	170,898	207,898	207,898	207,898



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2016-17	2017-18	2018-19	Budget 2019-20	Actual 2019-20	2020-21	2021-22	2022-23	2023-24
5400 Federal Sources (cont.)									
5472 Child Care Development	54,173	73,097	66,511	44,727	67,000	113,067	113,067	113,067	113,067
5481 USDA-Summer Program	239,619	518,293	540,104	303,598	336,062	550,000	550,000	550,000	550,000
5484 Pell Funds	299,535	184,537	83,565	25,000	-	-	-	-	-
5496 E Rate Funds	-	-	-	15,845	-	-	-	-	-
5497 Other Federal Revenue	11,534	43,138	285,305	100,000	157,398	41,345	-	-	-
- MO Learning Communities Professional Development Grant	-	-	-	-	1,900,000	-	-	-	-
- Direct Lending	279,864	329,128	-	-	-	-	-	-	-
- Farm to School Grant	16,908	4,200	-	-	25,000	-	-	-	-
- Indian Hills MPEC Grant	42,986	22,321	-	-	-	-	-	-	-
- Interest on Qualified School Construction Bonds	468,650	156,664	-	315,676	157,335	157,335	157,335	157,335	157,335
54XX Federal Sources	\$ 7,013,733	\$ 6,861,101	\$ 6,740,007	\$ 6,437,859	\$ 7,305,301	\$ 6,686,816	\$ 6,857,062	\$ 7,093,148	\$ 7,192,699
5500 Donated Commodities									
5510 Donated Commodities	\$ 476,426	\$ 524,943	\$ 468,788	\$ 582,687	\$ 350,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000
55XX Donated Commodities	\$ 476,426	\$ 524,943	\$ 468,788	\$ 582,687	\$ 350,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000
5600 Other Sources									
5611 Sale of Bonds	\$ 10,000,000	\$ 35,000,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 30,000,000
5631 Insurance Recoveries	11,638	23,563	-	-	-	-	-	-	-
5692 Proceeds - Bond Refunding	-	37,955,000	-	-	54,410,000	-	-	-	-
56XX Other Sources	\$ 10,011,638	\$ 72,978,563	\$ 30,000,000	\$ -	\$ 54,410,000	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 30,000,000
5800 Tuition									
5820 Tuition - Area Voc Fees	\$ -	\$ -	\$ -	\$ -	\$ 21,281	\$ -	\$ -	\$ -	\$ -
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ 21,281	\$ -	\$ -	\$ -	\$ -



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 3,177,685	\$ 7,575,176	\$ 1,367,670	\$ 1,532,267	\$ 2,274,047	\$ 2,406,549	\$ 1,406,549	\$ 618,605	\$ 618,605
59XX Other Financing Sources	\$ 3,177,685	\$ 7,575,176	\$ 1,367,670	\$ 1,532,267	\$ 2,274,047	\$ 2,406,549	\$ 1,406,549	\$ 618,605	\$ 618,605
All Funds - Revenues	\$ 61,434,028	\$ 126,780,101	\$ 77,778,498	\$ 47,577,279	\$ 103,303,672	\$ 70,870,385	\$ 66,991,220	\$ 47,406,336	\$ 78,387,585



COLUMBIA PUBLIC SCHOOLS

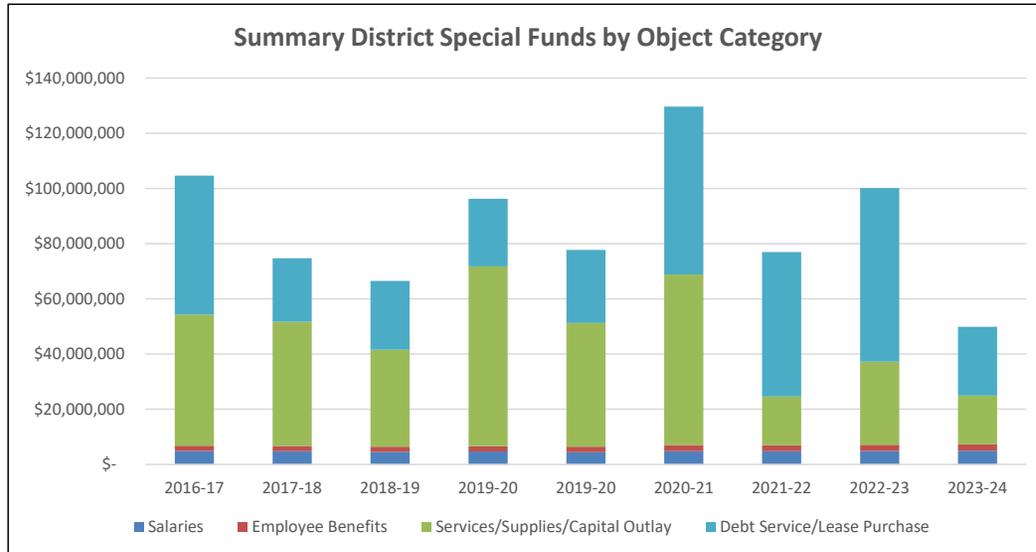
2020-21 BUDGET

Program: Summary Expenditures Budget

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

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2016-17	2017-18	2018-19	Budget 2019-20	Actual 2019-20	2020-21	2021-22	2022-23	2023-24
Salaries	\$ 4,854,168	\$ 4,777,119	\$ 4,544,035	\$ 4,722,944	\$ 4,412,562	\$ 4,810,257	\$ 4,784,828	\$ 4,863,425	\$ 4,979,088
Employee Benefits	\$ 1,939,862	\$ 1,922,992	\$ 1,913,760	\$ 1,894,159	\$ 2,044,670	\$ 2,214,904	\$ 2,212,450	\$ 2,252,439	\$ 2,311,327
Services/Supplies/Capital Outlay	\$ 47,503,135	\$ 44,958,867	\$ 35,154,313	\$ 65,163,218	\$ 44,842,649	\$ 61,820,568	\$17,594,530	\$ 30,136,530	\$17,636,530
Debt Service/Lease Purchase	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 24,487,338	\$ 26,413,868	\$ 60,782,492	\$52,395,780	\$ 62,917,456	\$24,965,183
Total	\$ 104,630,896	\$ 74,730,823	\$ 66,487,425	\$ 96,267,659	\$ 77,713,749	\$ 129,628,221	\$76,987,588	\$ 100,169,850	\$49,892,128

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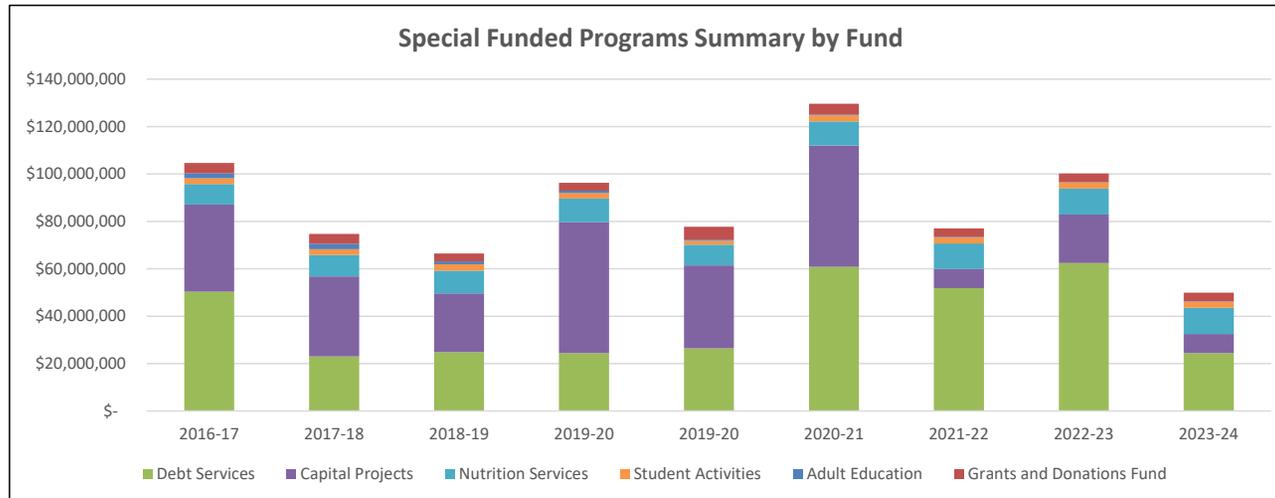
COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY

Programs	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	Forecast		
							2021-22	2022-23	2023-24
Debt Services	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 24,487,338	\$ 26,413,868	\$ 60,782,492	\$ 51,877,175	\$ 62,398,851	\$ 24,444,083
Capital Projects	\$ 36,754,777	\$ 33,697,883	\$ 24,783,460	\$ 55,143,147	\$ 34,951,183	\$ 51,197,157	\$ 8,018,605	\$ 20,518,605	\$ 8,021,100
Nutrition Services	\$ 8,634,112	\$ 9,085,642	\$ 9,566,215	\$ 9,986,666	\$ 8,775,110	\$ 10,234,282	\$ 10,778,808	\$ 10,892,894	\$ 11,067,445
Student Activities	\$ 2,472,063	\$ 2,418,905	\$ 2,708,107	\$ 2,345,000	\$ 1,638,734	\$ 2,483,000	\$ 2,530,000	\$ 2,534,500	\$ 2,534,500
Adult Education	\$ 2,133,019	\$ 2,303,844	\$ 1,211,785	\$ 1,006,141	\$ 527,165	\$ 265,000	\$ 270,000	\$ 275,000	\$ 275,000
Grants and Donations Fund	\$ 4,303,194	\$ 4,152,704	\$ 3,342,541	\$ 3,299,367	\$ 5,407,689	\$ 4,666,290	\$ 3,513,000	\$ 3,550,000	\$ 3,550,000
Total	\$ 104,630,896	\$ 74,730,823	\$ 66,487,425	\$ 96,267,659	\$ 77,713,749	\$ 129,628,221	\$ 76,987,588	\$ 100,169,850	\$ 49,892,128

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COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DEBT SUMMARY AS OF JUNE 30, 2020

The District issues general obligation bonds and certificates of participation as authorized by the voters. Page 283 details the repayment schedule for the current outstanding debt balances.



The District will begin fiscal year 2020-21 with an estimated Debt Service Fund balance of \$122,667,589 and repay principal and interest of \$60,782,493 in general obligation bonds during the year. General obligation bond payments are made using revenue received from a local debt service levy which is established each August based on a calculation set forth by the State Auditor and voter authorized increases. The current allowable debt service levy is \$1.2311, however, the District voluntarily rolls back that calculation by \$.2592 cents assessing a levy of \$.9719.

The District holds \$39,800,000 of general obligation refunding bonds which will be repaid during fiscal year 2020-21. The refunding bond payments will be made from the proceeds of the refundings made during fiscal year 2017-18 which are held in an irrevocable escrow account.

The District added an additional \$53,425,000 of general obligation refunding bonds during fiscal year 2019-20. The refunding bond payment from this issue will be made from the proceeds of the refundings made during the current fiscal year and are held in an irrevocable escrow account to be repaid during fiscal year 2022-23.

Payments to the principal and interest of the Certificates of Participation (COPS) are made through the Capital Projects Fund using transfers from the incidental fund. For 2020-21, the total debt service on the COPS is budgeted at \$518,605

OUTSTANDING DEBT OF THE DISTRICT

<u>Type of Debt</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>
Current Outstanding	\$299,232,000	\$6,470,000
Final Maturity	March 2039	March 2037
Average Coupon Rate over Life	3.948%	3.81%

DEBT AUTHORIZED AND UNISSUED

The District does not have any authorized and unissued debt remaining.

Debt Capacity is limited in the State of Missouri to 15% of the combined Local and State Assessed Valuation of the District and considers current outstanding debt and authorized, but unissued debt and uncommitted cash balances in the Debt Service Fund. The District's expected 2021 debt capacity is \$396,729,932. The current allowable debt capacity for which voters could be asked to approve is \$139,073,731.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

DEBT SERVICE FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Fund Balance - Debt Service Fund	\$ 47,844,848	\$ 21,733,684	\$ 66,152,839	\$ 67,156,146	\$ 122,667,589	\$ 89,105,799	\$ 63,162,021	\$ 27,428,710
Revenues								
Local revenue	\$ 23,401,963	\$ 24,509,919	\$ 25,412,704	\$ 26,859,351	\$ 26,660,566	\$ 25,373,260	\$ 26,105,403	\$ 26,859,510
Intermediate revenue	\$ 351,954	\$ 367,497	\$ 308,082	\$ 402,802	\$ 402,802	\$ 402,802	\$ 402,802	\$ 402,802
Federal revenue	\$ 468,650	\$ 156,664	\$ 157,838	\$ 157,335	\$ 157,335	\$ 157,335	\$ 157,335	\$ 157,335
Sale of Bonds	\$ -	\$ 37,955,000	\$ -	\$ 54,410,000	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 4,501,920	\$ -	\$ 95,823	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 24,222,567	\$ 67,491,000	\$ 25,878,624	\$ 81,925,311	\$ 27,220,703	\$ 25,933,397	\$ 26,665,540	\$ 27,419,647
change in revenue from prior year	\$ (977,454)	\$ 43,268,433	\$ (41,612,376)	\$ 14,434,311	\$ (54,704,608)	\$ (1,287,306)	\$ (555,163)	\$ 1,486,250
	-3.88%	178.63%	-61.66%	21.39%	-66.77%	-4.73%	-2.04%	5.73%
Expenditures								
Debt Service	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 26,413,868	\$ 60,782,493	\$ 51,877,175	\$ 62,398,851	\$ 24,444,083
Total Expenditures	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 26,413,868	\$ 60,782,493	\$ 51,877,175	\$ 62,398,851	\$ 24,444,083
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 26,413,868	\$ 60,782,493	\$ 51,877,175	\$ 62,398,851	\$ 24,444,083
Increase (decrease) in fund balance	\$ (26,111,164)	\$ 44,419,155	\$ 1,003,307	\$ 55,511,443	\$ (33,561,790)	\$ (25,943,778)	\$ (35,733,311)	\$ 2,975,564
Ending Fund Balance - Debt Service	\$ 21,733,684	\$ 66,152,839	\$ 67,156,146	\$ 122,667,589	\$ 89,105,799	\$ 63,162,021	\$ 27,428,710	\$ 30,404,274



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Debt Services

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

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service/Lease Purchase	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 24,487,338	\$ 26,413,868	\$ 60,782,492
Total	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 24,487,338	\$ 26,413,868	\$ 60,782,492



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Debt Services

Function(s): Debt Services
5000

Mission: Debt Services 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 included in the local property tax levy. In fiscal year 2013, the levy included an increase of \$.12 as authorized by the voters in April 2012. As a part of the annual tax rate setting each August adjustment to the rate is determined by actual need for repayment of existing debt and assessed valuation. The current total debt service levy is \$.9719 per \$100 of assessed valuation and is anticipated to remain the same for the 2020-21 fiscal year.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

CAPITAL PROJECTS FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Fund Balance - Capital Projects Fund	\$ 51,692,135	\$ 34,217,425	\$ 42,017,733	\$ 54,732,085	\$ 25,946,016	\$ 631,086	\$ 17,378,496	\$ 913,293
Revenues								
Local revenue	\$ 2,857,878	\$ 3,295,417	\$ 3,744,220	\$ 4,434,619	\$ 4,174,007	\$ 3,257,795	\$ 3,333,126	\$ 3,410,717
Intermediate revenue	\$ 15,212	\$ 15,546	\$ 10,735	\$ 18,973	\$ 18,973	\$ 18,973	\$ 18,973	\$ 18,973
State revenue	\$ 158,304	\$ 84,687	\$ 268,419	\$ 88,343	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
Federal revenue	\$ 12,350	\$ 5,722	\$ 6,885	\$ 5,468	\$ -	\$ -	\$ -	\$ -
Other revenues	\$ 3,047,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ 10,000,000	\$ 35,000,000	\$ 30,000,000	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 30,000,000
Other Financing Sources	\$ 3,189,323	\$ 3,096,819	\$ 3,467,553	\$ 1,617,711	\$ 1,606,549	\$ 1,406,549	\$ 618,605	\$ 618,605
Total Revenue	\$ 19,280,067	\$ 41,498,191	\$ 37,497,812	\$ 6,165,114	\$ 25,882,227	\$ 24,766,015	\$ 4,053,402	\$ 34,130,993
change in revenue from prior year	\$ (22,897,571)	\$ 22,218,124	\$ (4,000,379)	\$ (35,333,077)	\$ 19,717,113	\$ (1,116,212)	\$ (21,828,825)	\$ 9,364,978
	-54.29%	115.24%	-9.64%	-85.14%	319.82%	-4.31%	-84.34%	37.81%
Expenditures								
Capital Outlay	\$ 33,835,872	\$ 32,684,068	\$ 23,839,713	\$ 33,518,916	\$ 49,890,608	\$ 7,500,000	\$ 20,000,000	\$ 7,500,000
Debt Service	\$ 2,918,905	\$ 1,013,815	\$ 943,747	\$ 1,432,267	\$ 1,306,549	\$ 518,605	\$ 518,605	\$ 521,100
Total Expenditures	\$ 36,754,777	\$ 33,697,883	\$ 24,783,460	\$ 34,951,183	\$ 51,197,157	\$ 8,018,605	\$ 20,518,605	\$ 8,021,100
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 36,754,777	\$ 33,697,883	\$ 24,783,460	\$ 34,951,183	\$ 51,197,157	\$ 8,018,605	\$ 20,518,605	\$ 8,021,100
Increase (decrease) in fund balance	\$ (17,474,710)	\$ 7,800,308	\$ 12,714,352	\$ (28,786,069)	\$ (25,314,930)	\$ 16,747,410	\$ (16,465,203)	\$ 26,109,893
Ending Fund Balance - Capital Projects Fund	\$ 34,217,425	\$ 42,017,733	\$ 54,732,085	\$ 25,946,016	\$ 631,086	\$ 17,378,496	\$ 913,293	\$ 27,023,186



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

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

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 36,754,777	\$ 33,697,883	\$ 24,783,460	\$ 55,143,147	\$ 34,951,183	\$ 51,197,157
Total	\$ 36,754,777	\$ 33,697,883	\$ 24,783,460	\$ 55,143,147	\$ 34,951,183	\$ 51,197,157



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



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, as well as projects funded by local revenues.

Variance Discussion:



The budgeted increase in Capital Projects Fund expenditures is due to use of funds from general obligation bonds sold and funds received in June 2020. Even though the District anticipates spending the 2020 bond issue over a two-year period, the District has elected to budget the full amount of the projects in the 2020-21 school year. Budgeting for projects in full, regardless of the expected duration, is a transparent commitment of the funds. This conservative budgeting approach prevents over commitment of bond funds. The complete listing of capital projects can be seen on pages 253 and 254.

Funding Sources:

The issuance of general obligations bonds as approved by the voters and a tax levy for capital projects, as well as other miscellaneous revenue sources.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local, State, and Federal Revenue	Bond Revenues						June 2020 Bond Authorization	Totals
		4025 Authorized April 2012 & issued 2015	4027 Authorized April 2014 & issued April 2016	4029 Authorized April 2016 & issued April 2018	4030 Authorized April 2016 & issued April 2018	4032 Authorized April 2018 & Issued April 2019			
Projected balances 7/1/2020	\$ 2,487,427	\$ 46,138	\$ 2,003,506	\$ 12,605	\$ 163,586	\$ 21,232,754	\$ -	\$ 25,946,016	
2020-21 Projected Revenues									
Current Tax	\$ 2,482,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,482,933	
Delinquent Tax	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Surtax	\$ 39,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,617	
In Lieu of Tax Payments	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000	
Interest - Daily Account	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Interest - Investments	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
Interest - Collector	\$ 1,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,457	
Misc Local Revenue	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	
State Assessed Utilities	\$ 9,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,577	
County Stock Insurance	\$ 9,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,396	
State Aid Line 14-B Funds	\$ 82,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,698	
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000	\$ 20,000,000	
Other Financing Sources (premiums & transfers)	\$ 1,606,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,606,549	
Projected Revenue for 2020-21	\$ 5,882,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000	\$ 25,882,227	



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local, State, and Federal Revenue	Bond Revenues						June 2020 Bond Authorization	Totals
		4025 Authorized April 2012 & issued 2015	4027 Authorized April 2014 & issued April 2016	4029 Authorized April 2016 & issued April 2018	4030 Authorized April 2016 & issued April 2018	4032 Authorized April 2018 & Issued April 2019			
Projects 2020-21									
Aslin Lease purchase payment	\$ 518,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518,605
Athletic Improvements - Middle School Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ 900,000
Bathroom partitions - middle schools (SMS, LMS)	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Benton Trailer Replacement and Sitework	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
BHS - Intercom Upgrade in PAC	\$ 5,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,385
BHS - LED Lights in PAC	\$ 16,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,200
BHS/St. Charles Road Sidewalks	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Bond Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000
Blue Ridge Roof Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
CACC Match	\$ 142,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,240
CFO/COO - Unallocated	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,775,000	\$ 2,025,000
Custodial Services - Equipment	\$ 32,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,246
HHS Baseball Field Lights	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,000
HHS Chiller and Cooling Tower	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ 1,100,000
HHS Stage Curtains for Little Theater	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
High School Field Turf - Athletic/Activites Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
JMS Addition and Renovation Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000	\$ 12,000,000
Locust Street Elementary Addition Design and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Middle School #7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ -	\$ 3,500,000
Mil Creek Tuckpointing	\$ 540,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540,000
Music - Choral Risers for Elementary	\$ 1,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,616
Music - Various Instruments	\$ 128,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,004
Nutrition Services Equipment	\$ 186,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,000
Oakland Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 375,000	\$ -	\$ 500,000
Park Avenue Renovations	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
Paxton Keeley playground	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Peachtree Connector Project	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Practical Arts - draft table, drum sander, CNC machine	\$ 21,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,647
Rock Bridge Elementary Addition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000	\$ -	\$ 6,500,000
Rock Bridge High Shop Ventilation System	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Rosetta Avenue Learning Center Renovations	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Russell Flooring and Renovation Project	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Elementary School Addition Design and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000	\$ 8,000,000
Security enhancements and upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local, State, and Federal Revenue	Bond Revenues						June 2020 Bond Authorization	Totals
		4025 Authorized April 2012 & issued 2015	4027 Authorized April 2014 & issued April 2016	4029 Authorized April 2016 & issued April 2018	4030 Authorized April 2016 & issued April 2018	4032 Authorized April 2018 & Issued April 2019			
Science lab tables - HHS, RBHS, BHS	\$ 11,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,919
Smithton Wireless Lavalier Microphone System	\$ 3,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,594
Student Health Services - 2 Vision Screeners	\$ 7,479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,479
Technology Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652,910	\$ -	\$ -	\$ 652,910
Technology Services- Equipment Lease	\$ 787,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 787,943
Technology Services - Security intrusion and protection solution	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Technology Services - Replacement Smartboards	\$ 33,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,369
Technology Services Replacement Computers over \$1000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
West Middle Scoreboard/Game Clock	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000
West Boulevard Kitchen Remodel	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Projected Expenditures 2020-21	\$ 8,044,247	\$ -	\$ 2,000,000	\$ -	\$ 125,000	\$ 21,027,910	\$ 20,000,000	\$ -	\$ 51,197,157
Projected Ending Fund Balance 6/30/2021	\$ 325,407	\$ 46,138	\$ 3,506	\$ 12,605	\$ 38,586	\$ 204,844	\$ -	\$ -	\$ 631,086



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

CAPITAL PROJECTS FUND			
Local and State Funding - New Projects 2020-21			
	LOCATION/DEPARTMENT	CAPITAL EXPENDITURE ITEM	BUDGET
1	Administration Building	Lease Purchase Payment	\$ 518,605
2	Battle/St. Charles Road	Sidewalks	\$ 300,000
3	Benton Elementary	Trailer Replacement and Site Work	\$ 750,000
4	Blue Ridge Elementary School	Partial Roof Replacement	\$ 250,000
5	Chief Financial Officer	Unallocated Allowance for Additional Projects	\$ 250,000
6	Columbia Area Career Center	Grant Matching Funds	\$ 142,240
7	Custodial Services	Equipment	\$ 32,246
8	Fine Arts - Music	Instruments for Various Locations	\$ 128,004
9	Fine Arts - Music	Choral Risers for Jefferson Middle School	\$ 1,616
10	Fine Arts - Theater	Battle Performing Arts Center Intercom Upgrade	\$ 5,385
11	Fine Arts - Theater	LED Lights for Battle Performing Arts Center	\$ 16,200
12	Fine Arts - Theater	New Curtains for Hickman High Little Theater	\$ 10,000
13	Fine Arts - Theater	Wireless Lavalier Microphone System for Smithton	\$ 3,594
14	Hickman High School	Baseball Field Lights	\$ 210,000
15	Lange Middle School	Bathroom Partition Replacement	\$ 375,000
16	Mill Creek Elementary	Tuckpointing	\$ 540,000
17	Nutrition Services	Equipment	\$ 186,000
18	Park Avenue Early Learning Center	Renovations	\$ 1,800,000
19	Paxton Keeley Elementary	Playground	\$ 150,000
20	Practical Arts	3D Printer for CASA	\$ 4,759
21	Practical Arts	Embroidery Machines (2)	\$ 7,198
22	Practical Arts	Jointer with Spiral Cutterhead (2)	\$ 3,050
23	Practical Arts	Long Down Draft Table (2)	\$ 4,540
24	Practical Arts	Mobile Demonstration Table	\$ 2,100
25	Rock Bridge High School	Peachtree Connector Project	\$ 450,000
26	Rock Bridge High School	Shop Ventilation System	\$ 165,000
27	Rosetta Avenue Learning Center	Security and ADA Enhancements	\$ 250,000
28	Science	Lab Tables for High Schools	\$ 11,919
29	Smithton Middle School	Bathroom Partition Replacement	\$ 375,000
30	Student Health Services	Vision Screener (2)	\$ 7,479
31	Technology Services	Equipment Lease Purchase Payment	\$ 787,943
32	Technology Services	Computers (over \$1,000)	\$ 10,000
33	Technology Services	Intrusion and Protection Solution	\$ 100,000
34	Technology Services	Replacement Smartboards	\$ 33,369
35	West Boulevard Elementary	Kitchen Remodel	\$ 150,000
36	West Middle School	Scoreboard/Game Clock	\$ 13,000
	Total Local Capital Allocation - New Projects		\$ 8,044,247



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

New Bond Projects in 2020-21			
	Location/Department	Capital Expenditure Item	Budget
1	Hickman High School	Chiller and Cooling Tower Replacement	\$ 1,100,000
2	CFO Unallocated	Critical Facility Needs	\$ 1,775,000
3	Elementary School Addition	Elementary School Addition	\$ 8,000,000
4	High School Athletic Improvements	High School Athletic Improvements	\$ 3,000,000
5	Security Enhancements and Upgrades	Security Enhancements and Upgrades	\$ 1,000,000
6	Bond Fees	Bond Issuance Costs - 2020 Issuance	\$ 225,000
Total Capital Projects Fund Bond Funding - New Bond Projects			\$ 15,100,000

Bond Funding - Project Carry Forward from 2019-20			
	Location/Department	Capital Expenditure Item	Budget
1	Athletic Improvements	Middle School Equity	\$ 900,000
2	Jefferson Middle School	Design and Construction for Expansion Project	\$ 12,000,000
3	Locust Street Expressive Arts Elementary School	Design and Construction for Expansion Project	\$ 2,000,000
4	New Southwest Middle School	Construction	\$ 3,500,000
5	Oakland Middle School	Renovations and Upgrades	\$ 500,000
6	Rock Bridge Elementary School	Design and Construction for Expansion Project	\$ 6,500,000
7	Russell Boulevard Elementary School	Flooring Replacement, Abatement, and Security Upgrades	\$ 2,000,000
8	Technology Services	Various Technology Projects	\$ 652,910
9			
Total Bond Funding Carry Forward from Prior Year			\$ 28,052,910
Total Bond Funding Capital Budget for 2020-21			\$ 43,152,910
Grand Total Capital Project Spending			\$ 51,197,157



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**LONG RANGE CAPITAL IMPROVEMENT AND FINANCING PLAN FOR 10 YEARS
2017-18 THROUGH 2027-28**

255

Bond Issuance Project	Estimated Project Cost/Request	Desired Project Completion	Voter Authorization and Bond Issuance Proposal to Board of Education								Total \$ 250,000,000	
			April 2014 - \$50,000,000	April 2016 - \$30,000,000	April 2018 - \$30,000,000	June 2020- \$20,000,000	April 2022 - \$60,000,000		April 2026 - \$30,000,000	April 2028 - \$75,000,000		
			Spring 2018 \$ 5,000,000	Spring 2018 \$ 30,000,000	Spring 2019 \$ 30,000,000	Spring 2020 \$ 20,000,000	Spring 2022 \$ 30,000,000	Spring 2024 \$ 30,000,000	Spring 2026 \$ 30,000,000	Spring 2028 \$ 75,000,000		
Grant Elementary Addition	\$ 1,000,000	July 2018	\$ 1,000,000									\$ 1,000,000
New Middle School Land and Design												
New Middle School Construction	\$ 30,000,000	July 2020		\$ 25,000,000	\$ 5,000,000							\$ 30,000,000
Middle School Athletic Field Projects	\$ 2,000,000	July 2020			\$ 2,000,000							\$ 2,000,000
High School Athletic Field Projects	\$ 3,300,000	July 2021				\$ 3,300,000						\$ 3,300,000
Jefferson Middle School Renovation Project	\$ 12,000,000	July 2022			\$ 6,000,000	\$ 6,000,000						\$ 12,000,000
Locust Street Expressive Arts Elementary Addition	\$ 8,500,000	July 2020	\$ 500,000	\$ 1,500,000	\$ 6,500,000							\$ 8,500,000
Rock Bridge Elementary Addition	\$ 7,000,000	July 2022			\$ 7,000,000							\$ 7,000,000
Land Purchase for New School	\$ 4,500,000								\$ 4,500,000			\$ 4,500,000
Building Additions	\$ 12,000,000	July 2022				\$ 7,500,000	\$ 4,500,000					\$ 12,000,000
New School Building	\$ 141,000,000	July 2026					\$ 23,000,000	\$ 25,000,000	\$ 23,000,000	70,000,000		\$ 141,000,000
Safety and Security Enhancement Projects	\$ 4,500,000			\$ 250,000	\$ 750,000	\$ 1,000,000	\$ 500,000	\$ 1,000,000	\$ 500,000	500,000		\$ 4,500,000
Technology Projects	\$ 6,362,500		\$ 775,000	\$ 775,000	\$ 1,062,500		\$ 500,000	\$ 1,000,000	\$ 750,000	1,500,000		\$ 6,362,500
Roofs, Tuckpointing, HVAC and Other Critical Projects (Critical projects may include but are not limited to, upgrade older facilities, ADA compliance, athletic facilitiy upgrades, outdoor processes, solar panels)	\$ 15,700,000		\$ 2,525,000	\$ 2,225,000	\$ 1,450,000	\$ 2,000,000	\$ 1,250,000	\$ 2,750,000	\$ 1,000,000	2,500,000		\$ 15,700,000
Bond Fees	\$ 2,137,500		\$ 200,000	\$ 250,000	\$ 237,500	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	500,000		\$ 2,137,500
Total Issued	\$ 250,000,000		\$ 5,000,000	\$ 30,000,000	\$ 30,000,000	\$ 20,000,000	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000	75,000,000		\$ 250,000,000

**Note: These project costs are best estimates at the current time without final scope and specific dates considered.
This document is a work in progress with final decisions to be evaluated by the Long Range Facilities Planning Committee.**



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

NUTRITION SERVICES FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Fund Balance - Nutrition Services Fund	\$ 772,753	\$ 978,871	\$ 1,273,895	\$ 930,152	\$ -	\$ -	\$ -	\$ -
Revenues								
Local revenue	\$ 3,106,700	\$ 3,121,217	\$ 2,913,468	\$ 2,199,360	\$ 2,977,081	\$ 3,177,081	\$ 3,327,081	\$ 3,377,081
State revenue	\$ 59,366	\$ 60,966	\$ 57,935	\$ 63,611	\$ 63,611	\$ 65,000	\$ 65,000	\$ 65,000
Federal revenue	\$ 5,197,738	\$ 5,673,540	\$ 5,788,432	\$ 4,671,473	\$ 5,893,590	\$ 6,186,727	\$ 6,385,813	\$ 6,485,364
Other revenues	\$ 476,426	\$ 524,943	\$ 468,788	\$ 350,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000
Other Financing Sources	\$ -	\$ -	\$ -	\$ 560,513	\$ 800,000	\$ 800,000	\$ 565,000	\$ 590,000
Total Revenue	\$ 8,840,230	\$ 9,380,666	\$ 9,228,623	\$ 7,844,957	\$ 10,234,282	\$ 10,778,808	\$ 10,892,894	\$ 11,067,445
change in revenue from prior year	\$ 417,514 4.96%	\$ 540,436 6.11%	\$ (152,043) -1.62%	\$ (1,535,709) -16.37%	\$ 2,389,325 30.46%	\$ 544,526 5.32%	\$ 658,612 6.44%	\$ 288,637 2.68%
Expenditures								
Salaries	\$ 2,952,191	\$ 3,078,715	\$ 3,277,730	\$ 3,292,017	\$ 3,705,714	\$ 3,779,828	\$ 3,855,425	\$ 3,971,088
Benefits	\$ 1,353,652	\$ 1,395,906	\$ 1,530,523	\$ 1,699,395	\$ 1,886,716	\$ 1,924,450	\$ 1,962,939	\$ 2,021,827
Total Salaries & Benefits	\$ 4,305,843	\$ 4,474,621	\$ 4,808,253	\$ 4,991,412	\$ 5,592,430	\$ 5,704,278	\$ 5,818,364	\$ 5,992,915
Total Service/Supply	\$ 4,328,269	\$ 4,611,021	\$ 4,764,113	\$ 3,783,697	\$ 4,641,852	\$ 5,074,530	\$ 5,074,530	\$ 5,074,530
Total Expenditures	\$ 8,634,112	\$ 9,085,642	\$ 9,572,366	\$ 8,775,109	\$ 10,234,282	\$ 10,778,808	\$ 10,892,894	\$ 11,067,445
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 8,634,112	\$ 9,085,642	\$ 9,572,366	\$ 8,775,109	\$ 10,234,282	\$ 10,778,808	\$ 10,892,894	\$ 11,067,445
Increase (decrease) in fund balance	\$ 206,118	\$ 295,024	\$ (343,743)	\$ (930,152)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - Nutrition Services Fund	\$ 978,871	\$ 1,273,895	\$ 930,152	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance as Percentage of Expenses and Transfers	11.34%	14.02%	9.72%	0.00%	0.00%	0.00%	0.00%	0.00%
Average Monthly expenses	\$ 719,509	\$ 757,137	\$ 797,697	\$ 731,259	\$ 852,857	\$ 898,234	\$ 907,741	\$ 922,287
Number of months fund balance will cover avg monthly exp	1.36	1.68	1.17	0.00	0.00	0.00	0.00	0.00



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Program: Nutrition Services

Function(s): Nutrition Services
2561

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 2,952,191	\$ 3,078,715	\$ 3,277,730	\$ 3,398,097	\$ 3,292,018	\$ 3,705,714
Employee Benefits	\$ 1,353,652	\$ 1,395,906	\$ 1,530,523	\$ 1,514,039	\$ 1,699,395	\$ 1,886,716
Services/Supplies/Capital Outlay	\$ 4,328,269	\$ 4,611,021	\$ 4,757,962	\$ 5,074,530	\$ 3,783,697	\$ 4,641,852
Total	\$ 8,634,112	\$ 9,085,642	\$ 9,566,215	\$ 9,986,666	\$ 8,775,110	\$ 10,234,282

Program Data:	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
Staff FTE:						
Administrative	4.87	4.37	4.37	4.37	4.34	4.34
Support Staff/Technology Staff	5.00	2.94	2.94	2.94	2.94	2.94
Warehouse/Maintenance Staff	4.75	4.75	4.75	4.75	2.75	2.75
Kitchen Staff	104.96	113.48	116.22	116.22	118.41	122.41
Total	119.58	125.54	128.28	128.28	128.44	132.44
Free & Reduced Lunch Population (January Count as reported to DESE)	7,791.00	7,758.00	8,032.00	8,083.00	8,038.00	8,050.00
Free & Reduced Lunch Population (October head counts)						
Free	7,379	7,266	7,245	7,430	7,033	7,250
Reduced	898	937	952	1,003	1,000	1,000
Total Free & Reduced	8,277	8,203	8,197	8,433	8,033	8,250
Percentage of enrollment	43.80%	43.60%	43.94%	45.00%	43.80%	45.00%
Meals Served	2,469,097	2,481,946	2,508,826	2,650,000	1,929,780	2,414,443
Average Daily Participation	13,541	14,264	14,419	15,230	11,091	13,876
Program Average Cost per Meal	\$ 3.50	\$ 3.66	\$ 3.81	\$ 3.77	\$ 4.55	\$ 4.24



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Nutrition Services

Function(s): Nutrition Services
2561

Mission: Nutrition Services provide the breakfast and lunch programs during the regular school year and summer school.

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

Variance Discussion: The budget includes the improvement of compensation for support and administrative staff based on experience.



The COVID-19 closure during the spring of 2020 had a significant impact on the revenues of the Nutrition Services Fund. The District has made it a priority to continue to pay all employees and to continue to feed children during the closure which has caused the expenditures to be more than the revenues for 2019-20. In addition, the District is committed to improved compensation for all hourly employees including Nutrition Services employees, to help recruit and retain highly qualified staff. During the 2020-21 school year, an addition of 4.5 FTE for the Nutrition Services fund is required due to the opening of John Warner Middle School. Therefore, a transfer is budgeted from the operating fund to the Nutrition Services fund to cover the excess of expenditures over revenues.

Additional measures will continue to be performed in the future to find additional sources of revenue and reduce service and supply expenditures in the Nutrition Services Fund.

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



**Extra
Curricular
Activities
(ECA)**



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

STUDENT ACTIVITIES FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Fund Balance - Student Activities Fund	\$ 1,207,494	\$ 1,266,085	\$ 1,315,358	\$ 1,280,924	\$ 1,739,850	\$ 1,739,850	\$ 1,739,850	\$ 1,739,850
Revenues								
Local revenue	\$ 2,530,654	\$ 2,468,178	\$ 2,673,673	\$ 2,097,660	\$ 2,483,000	\$ 2,530,000	\$ 2,534,500	\$ 2,534,500
Total Revenue	\$ 2,530,654	\$ 2,468,178	\$ 2,673,673	\$ 2,097,660	\$ 2,483,000	\$ 2,530,000	\$ 2,534,500	\$ 2,534,500
change in revenue from prior year	\$ 174,279 7.40%	\$ (62,476) -2.47%	\$ 205,495 8.33%	\$ (370,518) -15.01%	\$ 385,340 18.37%	\$ 47,000 1.89%	\$ 51,500 2.07%	\$ 4,500 0.18%
Expenditures								
Salaries	\$ 28,532	\$ -	\$ -	\$ 54,783	\$ 80,000	\$ 85,000	\$ 88,000	\$ 88,000
Benefits	\$ 17,458	\$ -	\$ -	\$ 33,861	\$ 42,500	\$ 45,000	\$ 46,500	\$ 46,500
Total Salaries & Benefits	\$ 45,990	\$ -	\$ -	\$ 88,644	\$ 122,500	\$ 130,000	\$ 134,500	\$ 134,500
Total Service/Supply	\$ 2,426,073	\$ 2,418,905	\$ 2,708,107	\$ 1,550,090	\$ 2,360,500	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Total Expenditures	\$ 2,472,063	\$ 2,418,905	\$ 2,708,107	\$ 1,638,734	\$ 2,483,000	\$ 2,530,000	\$ 2,534,500	\$ 2,534,500
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 2,472,063	\$ 2,418,905	\$ 2,708,107	\$ 1,638,734	\$ 2,483,000	\$ 2,530,000	\$ 2,534,500	\$ 2,534,500
Increase (decrease) in fund balance	\$ 58,591	\$ 49,273	\$ (34,434)	\$ 458,926	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - Student Activities Fund	\$ 1,266,085	\$ 1,315,358	\$ 1,280,924	\$ 1,739,850	\$ 1,739,850	\$ 1,739,850	\$ 1,739,850	\$ 1,739,850



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Student Activities

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

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 47,979	\$ 60,685	\$ -	\$ -	\$ 54,783	\$ 80,000
Employee Benefits	\$ 20,500	\$ 30,702	\$ -	\$ -	\$ 33,861	\$ 42,500
Services/Supplies/Capital Outlay	\$ 2,403,584	\$ 2,327,518	\$ 2,708,107	\$ 2,345,000	\$ 1,550,090	\$ 2,360,500
Total	\$ 2,472,063	\$ 2,418,905	\$ 2,708,107	\$ 2,345,000	\$ 1,638,734	\$ 2,483,000

Program Data:	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
<u>Expenditure by School:</u>						
All Secondary Schools	\$ 414,795	\$ 586,440	\$ 659,891	\$ 500,000	\$ 418,190	\$ 626,100
Hickman High School	\$ 643,636	\$ 561,702	\$ 633,714	\$ 500,000	\$ 425,550	\$ 500,000
Rock Bridge High School	\$ 474,007	\$ 378,492	\$ 443,976	\$ 450,000	\$ 160,094	\$ 450,000
Battle High School	\$ 522,468	\$ 439,555	\$ 524,335	\$ 450,000	\$ 311,400	\$ 426,400
Douglass High School	\$ 5,574	\$ 5,698	\$ 5,273	\$ 5,000	\$ 1,000	\$ 5,000
Columbia Career Center	\$ 245,051	\$ 256,874	\$ 252,145	\$ 250,000	\$ 175,000	\$ 260,000
Jefferson Middle School	\$ 25,897	\$ 23,462	\$ 36,934	\$ 35,000	\$ 17,500	\$ 30,000
Oakland Middle School	\$ 33,085	\$ 41,264	\$ 38,880	\$ 40,000	\$ 25,000	\$ 40,000
West Middle School	\$ 16,844	\$ 26,222	\$ 21,577	\$ 20,000	\$ 15,000	\$ 30,000
Gentry Middle School	\$ 16,867	\$ 21,138	\$ 20,923	\$ 25,000	\$ 25,000	\$ 30,000
Lange Middle School	\$ 30,488	\$ 40,044	\$ 23,952	\$ 25,000	\$ 25,000	\$ 25,000
Smithton Middle School	\$ 43,351	\$ 38,014	\$ 46,507	\$ 45,000	\$ 40,000	\$ 35,000
John Warner Middle School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,500
	\$ 2,472,063	\$ 2,418,905	\$ 2,708,107	\$ 2,345,000	\$ 1,638,734	\$ 2,483,000

Staff FTE						
Parking Lot Attendant - High Schools	3.00	3.00	-	-	2.00	3.00



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



**Student
Activities**

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 and are used for student projects and benefit.

Variance Discussion: N/A

Funding Sources: Student fees and fundraising projects.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

ADULT EDUCATION FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Fund Balance - Adult Education Fund	\$ 738,104	\$ 659,257	\$ 316,457	\$ 42,430	\$ (247,420)	\$ (247,420)	\$ (247,420)	\$ (247,420)
Revenues								
Local revenue	\$ 1,235,565	\$ 1,159,734	\$ 713,165	\$ 225,982	\$ 265,000	\$ 270,000	\$ 275,000	\$ 275,000
State revenue	\$ 239,208	\$ 267,951	\$ 28,779	\$ 3,935	\$ -	\$ -	\$ -	\$ -
Federal revenue	\$ 579,399	\$ 533,359	\$ 195,814	\$ 7,398	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,054,172	\$ 1,961,044	\$ 937,758	\$ 237,315	\$ 265,000	\$ 270,000	\$ 275,000	\$ 275,000
change in revenue from prior year	\$ (355,377) -14.75%	\$ (93,128) -4.53%	\$ (1,023,286) -52.18%	\$ (1,723,729) -87.90%	\$ 27,685 11.67%	\$ 5,000 1.89%	\$ 10,000 3.77%	\$ 5,000 1.85%
Expenditures								
Salaries	\$ 909,852	\$ 977,328	\$ 561,206	\$ 266,993	\$ 113,250	\$ 120,000	\$ 120,000	\$ 120,000
Benefits	\$ 268,437	\$ 295,062	\$ 169,408	\$ 78,898	\$ 30,296	\$ 30,000	\$ 30,000	\$ 30,000
Total Salaries & Benefits	\$ 1,178,289	\$ 1,272,390	\$ 730,614	\$ 345,891	\$ 143,546	\$ 150,000	\$ 150,000	\$ 150,000
Total Service/Supply	\$ 954,730	\$ 1,031,454	\$ 481,171	\$ 181,274	\$ 121,454	\$ 120,000	\$ 125,000	\$ 125,000
Total Expenditures	\$ 2,133,019	\$ 2,303,844	\$ 1,211,785	\$ 527,165	\$ 265,000	\$ 270,000	\$ 275,000	\$ 275,000
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 2,133,019	\$ 2,303,844	\$ 1,211,785	\$ 527,165	\$ 265,000	\$ 270,000	\$ 275,000	\$ 275,000
Increase (decrease) in fund balance	\$ (78,847)	\$ (342,800)	\$ (274,027)	\$ (289,850)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - Adult Education Fund	\$ 659,257	\$ 316,457	\$ 42,430	\$ (247,420)	\$ (247,420)	\$ (247,420)	\$ (247,420)	\$ (247,420)



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

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

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 909,852	\$ 977,328	\$ 561,206	\$ 533,332	\$ 266,993	\$ 113,250
Employee Benefits	\$ 268,437	\$ 295,062	\$ 169,408	\$ 164,768	\$ 78,898	\$ 30,296
Services/Supplies/Capital Outlay	\$ 954,730	\$ 1,031,454	\$ 481,171	\$ 308,041	\$ 181,274	\$ 121,454
Total	\$ 2,133,019	\$ 2,303,844	\$ 1,211,785	\$ 1,006,141	\$ 527,165	\$ 265,000

Program Data:	2016-17	2017-18	2018-19	2019-20	2019-20	2020-21
Staff FTE:						
Admin & Admin Support	9.80	10.80	7.80	7.80	6.00	1.50
Adult Teachers	11.40	13.28	6.58	5.58	2.83	2.00
Total	21.20	24.08	14.38	13.38	8.83	3.50



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



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 with career and GED programs. This fund is self sustaining, receiving no funding from the operating budget.

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

Variance Discussion: Increased compensation for experience and improvement to salary schedules are included in this budget. The adult LPN and Surgical Technology programs have been transitioned to the Moberly Area Community College. The Adult Education Fund budget for 2020-21 only includes the Adult Enrichment Program, the only remaining program coordinated by the District.

The Adult English Language program is included in the Grants and Donations Fund. The District operating budget has added the cost of the facility lease and related expenses as the grant will not allow funding such services.

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



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

GRANTS AND DONATIONS FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2016-17	2017-18	2018-19	Projected 2019-20	Budget 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Beginning Fund Balance - Grants and Donations Fund	\$ 2,604,707	\$ 2,807,851	\$ 2,636,169	\$ 2,723,822	\$ 2,349,448	\$ 2,468,331	\$ 2,468,331	\$ 2,468,331
Revenues								
Local revenue	\$ 2,399,274	\$ 2,250,802	\$ 2,313,981	\$ 2,115,473	\$ 3,668,982	\$ 2,550,000	\$ 2,550,000	\$ 2,550,000
State revenue	\$ 1,351,468	\$ 1,238,405	\$ 708,382	\$ 454,215	\$ 480,300	\$ 450,000	\$ 450,000	\$ 450,000
Federal revenue	\$ 755,596	\$ 491,815	\$ 591,080	\$ 2,463,627	\$ 635,891	\$ 513,000	\$ 550,000	\$ 550,000
Total Revenue	\$ 4,506,338	\$ 3,981,022	\$ 3,613,443	\$ 5,033,315	\$ 4,785,173	\$ 3,513,000	\$ 3,550,000	\$ 3,550,000
change in revenue from prior year	\$ 354,036 8.53%	\$ (525,316) -11.66%	\$ (367,579) -9.23%	\$ 1,419,872 39.29%	\$ (248,142) -4.93%	\$ (1,272,173) -26.59%	\$ 37,000 0.77%	\$ - 0.00%
Expenditures								
Salaries	\$ 944,146	\$ 661,201	\$ 705,099	\$ 798,768	\$ 911,293	\$ 800,000	\$ 800,000	\$ 800,000
Benefits	\$ 297,273	\$ 201,451	\$ 213,829	\$ 232,516	\$ 255,392	\$ 213,000	\$ 213,000	\$ 213,000
Total Salaries & Benefits	\$ 1,241,419	\$ 862,652	\$ 918,928	\$ 1,031,284	\$ 1,166,685	\$ 1,013,000	\$ 1,013,000	\$ 1,013,000
Total Service/Supply	\$ 3,061,775	\$ 3,290,052	\$ 2,423,613	\$ 4,376,405	\$ 3,499,605	\$ 2,500,000	\$ 2,537,000	\$ 2,537,000
Total Expenditures	\$ 4,303,194	\$ 4,152,704	\$ 3,342,541	\$ 5,407,689	\$ 4,666,290	\$ 3,513,000	\$ 3,550,000	\$ 3,550,000
Transfers (to) from other funds	\$ -	\$ -	\$ (183,249)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 4,303,194	\$ 4,152,704	\$ 3,525,790	\$ 5,407,689	\$ 4,666,290	\$ 3,513,000	\$ 3,550,000	\$ 3,550,000
Increase (decrease) in fund balance	\$ 203,144	\$ (171,682)	\$ 87,653	\$ (374,374)	\$ 118,883	\$ -	\$ -	\$ -
Ending Fund Balance - Grants and Donations Fund	\$ 2,807,851	\$ 2,636,169	\$ 2,723,822	\$ 2,349,448	\$ 2,468,331	\$ 2,468,331	\$ 2,468,331	\$ 2,468,331



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Program: Grants and Donations Fund

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

Expenditure Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21
Salaries	\$ 944,146	\$ 660,391	\$ 705,099	\$ 791,515	\$ 798,768	\$ 911,293
Employee Benefits	\$ 297,273	\$ 201,322	\$ 213,829	\$ 215,352	\$ 232,516	\$ 255,392
Services/Supplies/Capital Outlay	\$ 3,061,775	\$ 3,290,991	\$ 2,423,613	\$2,292,500	\$ 4,376,405	\$ 3,499,605
Total	\$ 4,303,194	\$ 4,152,704	\$ 3,342,541	\$3,299,367	\$ 5,407,689	\$ 4,666,290
Staff FTE:						
Adult Basic Education Grant	9.05	4.21	1.65	1.65	3.37	3.37
Montessori PreSchool	1.00	1.00	1.00	1.00	1.00	1.00
MO-T Grant	3.25	3.50	3.50	4.50	6.75	3.75
Title III Language Learners Grant	5.00	2.00	5.00	5.00	7.00	7.00
Sports Marketing	1.00	1.00	1.00	1.00	1.00	1.00
Missouri Career Center Leadership	1.00	-	-	-	-	-
	<u>20.30</u>	<u>11.71</u>	<u>12.15</u>	<u>13.15</u>	<u>19.12</u>	<u>16.12</u>



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Program: Grants and Donations Fund

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

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

Program Information: Grant funding comes from a wide range of sources, both public and private. These sources include state and federal programs such as, Family Literacy Enhancement, Vocational Enhancement and Title III Immigrant programs.

The District also serves as fiscal agent for the Project Construct program which receives grant funding from the Missouri Preschool Program Learning Communities Project (MPPLCP). The program also receives local funding through participation fees. The revenues and expenditures for this program are also recorded in the Grants and Donations Fund.

Private grants have been obtained from funders such as Columbia Public Schools Foundation and the Assistance League® of Mid-Missouri.

A listing of standard operating grants obtained by the District is provided in the supplemental section of this budget and is considered to be critical to programming.

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

Funding Sources: Public and private funds.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET







COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET





History of the Columbia Public School District

1873: Formation

Formation of first community school in Columbia; six-member board elected

1881: School constructed

School building constructed at corner of 8th and Rogers, now site of Jefferson Middle School

1896: Benton opened

First elementary school opened at corner of Hodge and Ripley, named Benton

1896: First African American school

First African American school, Frederick Douglass, opened

1899: First high school

Expanded Jefferson building for first high school, Columbia High School

1904: Lee opened

Opening of new elementary school south of Broadway, Lee School

1910: Grant opened

Opening of new elementary school, Grant

1914: Expansion for growth

Expanded Benton and Douglass to accommodate growth

1916: Field opened

Opening of Field Elementary School

1919: First teacher salary schedule

First teacher salary schedule established

1923: Ridgeway opened

New elementary school opened, named John C. Ridgeway after first soldier from Boone County killed in World War I

1925: Hickman and West Boulevard opened

Additional classroom space pressing, historic move to open first unit of Hickman High School, replacement of original Benton and Lee buildings, enlargement of Ridgeway, construction of West Boulevard Elementary School; David H. Hickman estate provided 40 acres for the construction of the new high school

1930: First special education teacher

First special education teacher, Helen Gromer, hired at Benton Elementary

1935: School expansion and new Lee opened

The new Lee Elementary opened, along with additions to Douglass and Jefferson

1947: Aslin appointed superintendent

Neil C. Aslin appointed superintendent

1953: Brown and Keene districts annexed

Brown and Keene school districts annexed into Columbia—purchased two 48-passenger school buses

1958: Parkade and Russell opened

Opening of Parkade and Russell Boulevard elementary schools, financed with 25-cent increase in property tax levy

1959: Five-year building plan

Dr. Aslin proposed a five-year building plan including a new elementary school, new junior high school, classroom addition to Parkade, and remodeling at Hickman and Benton



History of the Columbia Public School District

1962: School expansion and West Junior opened

Expansion to Grant, Field, and Russell Boulevard elementary schools; opening of West Junior High School

1964: Blue Ridge and Fairview opened

Opening of Blue Ridge and Fairview elementary schools

1967: Rock Bridge Elementary annexation

Rock Bridge Elementary School annexed into Columbia Public School District

1968: Shepard opened

Opening of Shepard Boulevard Elementary School

1970: Rock Bridge High opened

Opening of Rock Bridge High School

1971: Oakland opened

Opening of Oakland Junior High School

1972: Two Mile Prairie annexation

Two Mile Prairie annexed into Columbia Public School District

1978: Cedar Ridge opened

Opening of Cedar Ridge Elementary School

1980: New Haven Annexed

New Haven annexed into Columbia Public School District

1981: Administration building opened

Opening of Administration Building

1985: Gentry opened

Opening of Gentry Middle School

1986: Midway Annexed

Midway Heights Elementary annexed into Columbia Public School District

1988: Mill Creek opened

Opening of Mill Creek Elementary School

1991: Derby Ridge opened

Opening of Derby Ridge Elementary School

1996 and 1997: Lange and Smithton opened

Opening of Lange and Smithton middle schools

2001: Paxton Keeley opened

Opening of Paxton Keeley Elementary School

2010: Alpha Hart Lewis opened

Opening of Alpha Hart Lewis Elementary School

2013: Battle High opened

Opening of third comprehensive high school, Muriel Williams Battle High School

2016: Battle Elementary opened

Opening of Eliot Battle Elementary School

2017: Beulah Ralph opened

Opening of Beulah Ralph Elementary School

2018: New Cedar Ridge opened

Opening of new Cedar Ridge Elementary School

2020: John Warner opened

Planned opening of new middle school



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

ASSESSED VALUATION

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
2011	\$4.8492	\$ 2,008,104,257	\$ 15,906,029	0.80%	93.64%
2012	\$4.8812	\$ 2,044,532,019	\$ 36,427,762	1.81%	95.42%
2013	\$5.4019	\$ 2,089,930,234	\$ 45,398,215	2.22%	96.41%
2014	\$5.4239	\$ 2,130,574,568	\$ 40,644,334	1.94%	95.67%
2015	\$5.4868	\$ 2,195,114,886	\$ 64,540,318	3.03%	96.43%
2016	\$5.4656	\$ 2,257,981,004	\$ 62,866,118	2.86%	97.08%
2017	\$6.0430	\$ 2,327,173,948	\$ 69,192,944	3.06%	96.56%
2018	\$6.0555	\$ 2,403,178,367	\$ 76,004,419	3.27%	96.60%
2019	\$6.1425	\$ 2,483,979,026	\$ 80,800,659	3.36%	96.55%
2020	\$6.0988	\$ 2,618,679,417	\$ 134,700,391	5.42%	95.00%
2021 Budget	\$6.0988	\$ 2,644,866,211	\$ 26,186,794	1.05%	94.00%
2022 Forecast	\$6.0988	\$ 2,671,314,873	\$ 26,448,662	1.00%	94.00%
2023 Forecast	\$6.2088	\$ 2,751,454,319	\$ 80,139,446	3.00%	95.00%
2024 Forecast	\$6.2088	\$ 2,833,997,949	\$ 82,543,630	3.00%	95.00%
Previous 5 Years Averages			\$ 84,712,906	3.60%	96.36%
Previous 3 Years Averages			\$ 97,168,490	4.02%	96.05%

Note: Fiscal year 2020 was a reassessment year, with a slight increase in assessment over the previous three years. The numbers shown above are total Assessed Valuation and are not reduced for TIF Values. The collection rate reflects the percentage of tax bills collected less what is paid to the county in fees, thus showing a ratio that compares to net revenue collections.

We are projecting a conservative increase of 1% for the 2020-21 budget and a reduced collection percentage from previous years due to the state of the current economy in our community due to the COVID-19 pandemic.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
(in thousands of dollars)

Fiscal Year Ended June 30,	Real Estate				Personal	Total Taxable Value	Total Direct Tax Rate	Estimated Actual Valuation	Assessment Ratio*
	Residential	Agricultural	Commercial						
2011	\$ 1,167,405,122	\$ 14,098,749	\$ 509,786,863	\$ 316,813,523	\$ 2,008,104,257	4.8492	\$ 8,814,851,985	22.8%	
2012	1,183,528,780	13,943,805	509,940,386	337,119,048	2,044,532,019	4.8812	8,960,433,796	22.8%	
2013	1,206,128,427	13,687,343	499,149,669	370,964,795	2,089,930,234	5.4019	9,146,084,007	22.9%	
2014	1,230,585,687	13,442,657	508,236,500	378,787,023	2,131,051,867	5.4239	9,324,867,441	22.9%	
2015	1,277,837,197	13,337,988	521,477,388	382,462,313	2,195,114,886	5.4868	9,625,202,375	22.8%	
2016	1,316,990,967	13,658,849	527,890,503	395,992,890	2,254,533,209	5.4656	9,894,955,166	22.8%	
2017	1,368,700,961	13,143,153	541,963,596	403,366,238	2,327,173,948	6.0430	10,197,740,794	22.8%	
2018	1,420,958,114	13,056,429	554,831,925	414,331,899	2,403,178,367	6.0555	10,576,931,466	22.7%	
2019	1,472,352,907	12,883,711	570,756,962	427,985,446	2,483,979,026	6.1425	10,937,131,185	22.7%	
2020	1,564,102,830	12,948,499	589,236,893	452,391,195	2,618,679,417	6.0988	11,552,272,016	22.7%	
2021 Budget	1,579,743,858	13,077,984	595,129,262	456,915,107	2,644,866,211	6.0988	11,667,794,735	22.7%	
2022 Forecast	1,595,541,297	13,208,764	601,080,555	461,484,258	2,671,314,874	6.0988	11,784,472,687	22.7%	
2023 Forecast	1,643,407,536	13,605,027	619,112,971	475,328,786	2,751,454,320	6.2088	12,138,005,930	22.7%	
2024 Forecast	1,692,709,762	14,013,178	637,686,360	489,588,649	2,833,997,949	6.2088	12,502,147,072	22.7%	

*Assessment Ratios are determined annually (February) by the State Tax Commission based on a random sample of real property within the county.

The Boone County Assessor reassesses property taxes every four years.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**PROPERTY TAX RATES PER \$100 ASSESSED VALUATION
DIRECT AND OVERLAPPING GOVERNMENTS**

Year Ended June 30,	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Columbia School District											
Incidental Fund	\$ 1.4392	\$ 1.4212	\$ 1.6293	\$ 1.6413	\$ 1.8413	\$ 1.9413	\$ 2.4788	\$ 2.0548	\$ 2.0518	\$ 2.0111	\$ 2.0111
Teachers Fund	2.5581	2.5581	2.7000	2.7500	2.6000	2.4788	2.4923	2.9288	3.0188	3.0158	3.0158
Debt Service	0.8019	0.8019	0.9219	0.9319	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719
Capital Projects	0.0500	0.1000	0.1507	0.1007	0.0736	0.0736	0.1000	0.1000	0.1000	0.1000	0.1000
Total Columbia School District	<u>4.8492</u>	<u>4.8812</u>	<u>5.4019</u>	<u>5.4239</u>	<u>5.4868</u>	<u>5.4656</u>	<u>6.043</u>	<u>6.0555</u>	<u>6.1425</u>	<u>6.0988</u>	<u>6.0988</u>
Overlapping Rates											
City Residents:											
City of Columbia	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100	\$.4100
State of Missouri	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300
County of Boone	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200	.1200
Road and Bridge	.0475	.0475	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Library	.5221	.5221	.5271	.5382	.5382	.5224	.5088	.3091	.3091	.3091	.3091
Group Home	.1130	.1130	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146
Subtotal City Residents	<u>6.0918</u>	<u>6.1238</u>	<u>6.6536</u>	<u>6.6867</u>	<u>6.7496</u>	<u>6.7126</u>	<u>7.2764</u>	<u>7.0892</u>	<u>7.1762</u>	<u>7.1325</u>	<u>7.1325</u>
County Residents:											
Fire District	\$.6010	\$.6010	\$.6010	\$.6010	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342	\$.6342
Fire Dispatch Fund	.0289	.0289	.0289	.0000	.0000	.0000	.0000	.0000	.0000	.0000	.0000
Fire Bond	.0000	.0000	.0000	.0000	.2451	.2500	.2500	.2500	.2500	.2500	.2500
Less:											
City of Columbia (above)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)
Differential Library Tax	<u>(.2235)</u>	<u>(.2220)</u>	<u>(.2235)</u>	<u>(.2346)</u>	<u>(.2291)</u>	<u>(.2133)</u>	<u>(.1997)</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>
Total County Residents	<u>\$ 6.0882</u>	<u>\$ 6.1217</u>	<u>\$ 6.6500</u>	<u>\$ 6.6431</u>	<u>\$ 6.9898</u>	<u>\$ 6.9735</u>	<u>\$ 7.5509</u>	<u>\$ 7.5634</u>	<u>\$ 7.6504</u>	<u>\$ 7.6067</u>	<u>\$ 7.6067</u>

Tax rates are reported on a calendar year basis. The 2019 calendar year tax levy was the rate levied to produce tax revenues for fiscal year 2020. Tax rate ceilings are adjusted each reassessment year and can only be increased by voter referendum.

All commercial real estate taxpayers pay an additional \$.61 per \$100 assessed valuation; all taxpayers within the special business district pay an additional \$.43 per \$100 assessed valuation.

Source: Boone County Clerk
Boone County Collector



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

PROPERTY TAX LEVIES AND COLLECTIONS

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 97,376,992	\$ 91,179,259	93.64%	\$ 6,187,758	\$ 97,367,017	99.99%
2012	99,797,697	95,227,806	95.42%	4,556,862	99,784,668	99.99%
2013	112,895,941	108,846,848	96.41%	4,029,428	112,876,276	99.98%
2014	115,586,122	110,577,100	95.67%	4,885,684	115,462,784	99.89%
2015	120,441,564	116,144,412	96.43%	4,136,316	120,280,728	99.87%
2016	123,223,767	119,630,781	97.08%	3,354,577	122,985,358	99.81%
2017	140,422,771	135,795,625	96.70%	2,761,737	138,557,362	98.67%
2018	145,315,685	140,377,584	96.60%	2,972,237	143,349,821	98.65%
2019	152,366,631	145,240,424	95.32%	3,285,546	148,525,970	97.48%
2020 Projected	159,497,746	151,336,852	94.88%	1,122,795	152,459,647	95.59%
2021 Forecast	161,094,826	151,429,136	94.00%	1,000,000	152,429,136	94.62%

Source: Boone County Clerk
Accounting Data



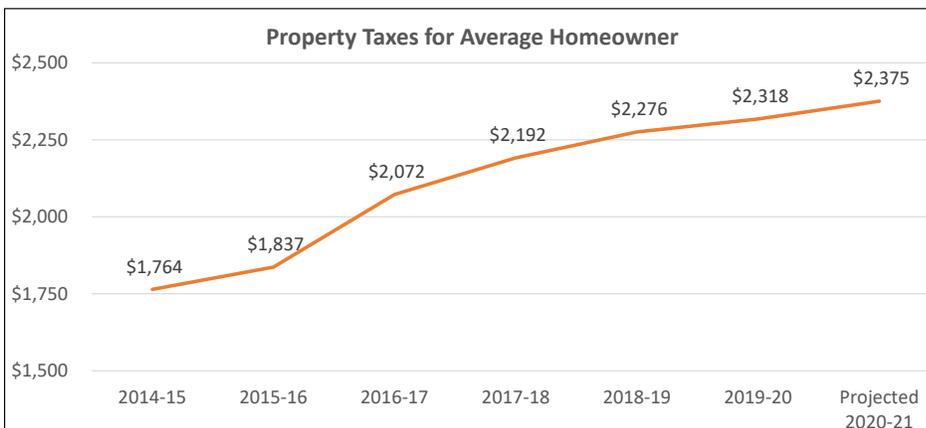
COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**IMPACT OF THE DISTRICT'S PROPERTY TAX RATE
TO THE AVERAGE HOMEOWNER**

Residential property is assessed at 19% of market value in order to determine assessed valuation. The assessed value is multiplied times the District's tax rate for each \$100 of value, in order to determine the property tax a homeowner pays. The Board of Education establishes the tax rate each August based on voter authorization and the calculation provided by the State Auditor's Office.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Projected 2020-21
Average Value of a Home in Boone County x the level of assessment for residential property	\$ 169,250 0.19	\$ 176,850 0.19	\$ 180,500 0.19	\$ 190,500 0.19	\$ 195,000 0.19	\$ 200,000 0.19	\$ 205,000 0.19
= Assessed Valuation	\$ 32,158	\$ 33,602	\$ 34,295	\$ 36,195	\$ 37,050	\$ 38,000	\$ 38,950
/ by \$100 to determine tax base = Value upon which the property tax is calculated	\$ 100 322	\$ 100 336	\$ 100 343	\$ 100 362	\$ 100 371	\$ 100 380	\$ 100 390
<u>Tax Rate as set by the Board of Education</u>							
Incidental Fund	\$ 1.8413	\$ 1.9413	\$ 2.4923	\$ 2.0548	\$ 2.0518	\$ 2.0111	\$ 2.0111
Teacher's Fund	\$ 2.6000	\$ 2.4788	\$ 2.4788	\$ 2.9288	\$ 3.0188	\$ 3.0158	\$ 3.0158
Capital Proejects Fund	\$ 0.0736	\$ 0.0736	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000
Debt Service Fund	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719
Total Tax Levy	\$ 5.4868	\$ 5.4656	\$ 6.0430	\$ 6.0555	\$ 6.1425	\$ 6.0988	\$ 6.0988
Annual Property Tax	\$ 1,764	\$ 1,837	\$ 2,072	\$ 2,192	\$ 2,276	\$ 2,318	\$ 2,375





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

TAX LEVY AND COST DATA FOR COMPARISON DISTRICTS

Comparison District	Per Pupil Expenditures 2018-19	Assessed Valuation per ADA 2018-19	Total Tax Levy		
			2017-18	2018-19	Change
Francis Howell	\$11,227	\$164	\$4.8527	\$4.6480	\$0.2047
Hazelwood	\$10,488	\$110	\$6.5867	\$6.2688	\$0.3179
Columbia **	\$11,921	\$142	\$6.0555	\$6.1425	\$0.0870
Park Hill	\$11,942	\$157	\$5.4035	\$5.3955	\$0.0080
Fort Zumwalt	\$11,732	\$145	\$5.0467	\$4.8506	\$0.1961
North Kansas City	\$11,207	\$115	\$6.4280	\$6.2023	\$0.2257
Independence	\$10,254	\$74	\$5.8010	\$5.4977	\$0.3033
Blue Springs **	\$10,321	\$104	\$5.7286	\$5.5500	\$0.1786
Wentzville	\$10,368	\$126	\$4.9801	\$4.7586	\$0.2215
Jefferson City **	\$10,122	\$157	\$4.5428	\$4.6928	\$0.1500
Springfield	\$9,806	\$151	\$4.0928	\$4.1361	\$0.0433
Average for all schools	\$10,853	\$131	\$5.4108	\$5.2857	-\$0.1250

In order to use our data and financial information in a manner that clearly informs the stakeholders of the District, the Superintendent has established 10 comparison districts based on student demographics or locale. The information here provides important financial comparison which allows us to understand why our comparison districts may have different opportunities or restrictions in their budget planning and spending.

** These districts have no Proposition C Waiver while the other districts have a full waiver. Proposition C is a statewide one cent sales tax for public schools. Districts without a Proposition C Waiver as allowed in RSMo. Section 164.013 share their revenues from this sales tax with property owners by reducing their operating tax levy by an amount equal to one half of the previous years Proposition C revenues collected. Local voters can approve a waiver of the sharing of revenues with a simple majority.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

**BOND SCHEDULE
SUMMARY OF GENERAL OBLIGATION BONDS**

BONDS OUTSTANDING AS OF JUNE 30, 2020

<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>
2021	\$ 5,895,000	\$ 5,623,366	\$ 5,478,599	\$ 11,101,965	\$ 5,895,000	\$ 16,996,965
2022	\$ 22,702,000	\$ 5,134,841	\$ 5,134,841	\$ 10,269,681	\$ 22,702,000	\$ 32,971,681
2023	\$ 13,955,000	\$ 4,795,801	\$ 4,795,801	\$ 9,591,601	\$ 13,955,000	\$ 23,546,601
2024	\$ 14,810,000	\$ 4,480,707	\$ 4,480,707	\$ 8,961,414	\$ 14,810,000	\$ 23,771,414
2025	\$ 15,310,000	\$ 4,159,357	\$ 4,159,357	\$ 8,318,714	\$ 15,310,000	\$ 23,628,714
2026	\$ 16,275,000	\$ 3,799,032	\$ 3,799,032	\$ 7,598,064	\$ 16,275,000	\$ 23,873,064
2027	\$ 17,265,000	\$ 3,441,323	\$ 3,441,323	\$ 6,882,645	\$ 17,265,000	\$ 24,147,645
2028	\$ 17,475,000	\$ 3,153,065	\$ 3,153,065	\$ 6,306,130	\$ 17,475,000	\$ 23,781,130
2029	\$ 12,040,000	\$ 2,891,927	\$ 2,891,927	\$ 5,783,854	\$ 12,040,000	\$ 17,823,854
2030	\$ 25,945,000	\$ 2,727,034	\$ 2,727,034	\$ 5,454,069	\$ 25,945,000	\$ 31,399,069
2031	\$ 20,465,000	\$ 2,274,394	\$ 2,274,394	\$ 4,548,788	\$ 20,465,000	\$ 25,013,788
2032	\$ 22,265,000	\$ 1,979,863	\$ 1,979,863	\$ 3,959,725	\$ 22,265,000	\$ 26,224,725
2033	\$ 23,435,000	\$ 1,627,841	\$ 1,627,841	\$ 3,255,681	\$ 23,435,000	\$ 26,690,681
2034	\$ 22,650,000	\$ 1,242,486	\$ 1,242,486	\$ 2,484,973	\$ 22,650,000	\$ 25,134,973
2035	\$ 18,585,000	\$ 871,956	\$ 871,956	\$ 1,743,913	\$ 18,585,000	\$ 20,328,913
2036	\$ 15,775,000	\$ 548,694	\$ 548,694	\$ 1,097,388	\$ 15,775,000	\$ 16,872,388
2037	\$ 7,025,000	\$ 238,631	\$ 238,631	\$ 477,263	\$ 7,025,000	\$ 7,502,263
2038	\$ 5,095,000	\$ 121,416	\$ 121,416	\$ 242,831	\$ 5,095,000	\$ 5,337,831
2039	\$ 2,265,000	\$ 36,806	\$ 36,806	\$ 73,613	\$ 2,265,000	\$ 2,338,613
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 299,232,000	\$ 49,148,538	\$ 49,003,772	\$ 98,152,310	\$ 299,232,000	\$ 397,384,310

NOTE: Excludes amounts to be paid from refunding escrows and COPS.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

RATIO OF GENERAL BONDED DEBT OUTSTANDING

Year Ended June 30,	Assessed Value	General Obligation Bonds (1)	Less Debt Service Funds (2)	Net General Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Bonded Debt as a Percentage of Personal Income
2011	\$ 2,008,104,257	\$ 197,908,657	\$ 32,400,994	\$ 165,507,663	.082	1,253	2.15%
2012	2,044,532,019	218,538,760	31,365,695	187,173,065	.092	1,373	1.98%
2013	2,089,930,234	197,505,539	19,613,748	177,891,791	.085	1,251	2.17%
2014	2,131,051,867	236,793,745	20,346,256	216,447,489	.102	1,516	1.84%
2015	2,195,114,886	291,262,022	45,481,106	245,780,916	.112	1,728	1.67%
2016	2,257,981,004	318,734,088	47,844,848	270,889,240	.120	1,864	1.56%
2017	2,327,173,948	289,148,971	21,733,684	267,415,287	.115	1,816	1.63%
2018	2,403,178,367	355,141,033	66,152,839	288,988,194	.120	1,989	1.51%
2019	2,483,979,026	326,700,399	67,156,146	259,544,253	.104	1,786	1.68%
2020 Projected	2,618,679,417	299,232,000	122,667,589	176,564,411	.067	1,215	2.54%
2021 Forecast	2,644,866,211	293,337,000	89,105,799	204,231,201	.077	1,406	2.20%

Details regarding the District's outstanding debt can be found on pages 17-19.

(1) General bonded debt, net of original discounts and premiums.

(2) This is the amount restricted for debt service principal payments.

*Population figures are estimated; the Columbia Public School District includes the City of Columbia and adjacent territory.

See demographics and economic statistics schedule for personal income and population data.

Source: Boone County Clerk
Financial Statements
Census Data



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

RATIO OF OUTSTANDING DEBT BY TYPE

Year Ended June 30,	General Obligation Bonds (1)	Certificates of Participation - Energy Lease	Certificates of Participation - Capital Leases	Total Certificates of Participation	Total Outstanding Debt	Debt As A Percentage of Personal Income	Debt Per Capita
2011	\$ 197,908,657	\$ 2,605,000	\$ 109,005	\$ 2,714,005	\$ 200,622,662	1.78%	\$ 1,519
2012	218,538,760	2,510,000	9,015,000	11,525,000	230,063,760	1.61%	1,687
2013	197,505,539	2,400,000	8,730,000	11,130,000	208,635,539	1.85%	1,467
2014	236,793,745	2,280,000	8,430,000	10,710,000	247,503,745	1.61%	1,734
2015	291,262,022	2,145,000	8,125,000	10,270,000	301,532,022	1.36%	2,090
2016	318,734,088	1,990,000	7,815,000	9,805,000	328,539,088	1.29%	2,261
2017	289,148,971	-	10,542,000	10,542,000	299,690,971	1.45%	2,035
2018	355,141,033	-	9,461,301	9,461,301	364,602,334	1.19%	2,509
2019	326,700,399	-	8,363,282	8,363,282	335,063,681	1.30%	2,306
2020 Projected	299,232,000	-	7,242,872	7,242,872	306,474,872	1.46%	2,109
2021 Forecast	293,337,000	-	6,225,000	6,225,000	299,562,000	1.50%	2,062

Details regarding the District's outstanding debt can be found on pages 17-19.

(1) General bonded debt, net of original discounts and premiums.

Source: Financial Statements
Census Data



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

LEGAL DEBT MARGIN INFORMATION

Year Ended June 30,	Assessed Value	Legal Debt Limit*	Indebtedness**	Legal Debt Margin	Total Net Debt Applicable To Debt Margin As A Percentage of Debt Limit
2011	\$ 2,008,104,257	\$ 301,215,639	\$ 160,566,006	\$ 140,649,633	53.3%
2012	2,044,532,019	306,679,803	179,106,305	127,573,498	58.4%
2013	2,089,930,234	313,489,535	169,788,252	143,701,283	54.2%
2014	2,131,051,867	319,657,780	204,955,744	114,702,036	64.1%
2015	2,195,114,886	329,267,233	228,910,894	100,356,339	69.5%
2016	2,257,981,004	338,697,151	250,887,152	87,809,999	74.1%
2017	2,327,173,948	349,076,092	248,498,316	100,577,776	71.2%
2018	2,403,178,367	360,476,755	265,529,161	94,947,594	73.7%
2019	2,483,979,026	372,596,854	282,915,854	89,681,000	75.9%
2020 Projected	2,618,679,417	392,801,913	269,789,411	123,012,502	68.7%
2021 Forecast	2,644,866,211	396,729,932	257,656,201	139,073,731	64.9%

* Legal Debt Limit is 15% of assessed valuation.

** Indebtedness is the balance of outstanding general obligation bonds, less the fund balance of the Debt Service fund.

Source: Boone County Clerk
 Financial Statements



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Compensation



OUR STAFF



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





COMPENSATION OVERVIEW

Transparency is a value of the organization and is lived through the budget document which establishes and authorizes salary rates and ranges for every compensation opportunity an employee realizes. Included in this section are the salary schedules negotiated and authorized by the Board of Education, as well as individual stipends and rates of pay for all other duties. Corresponding work calendars are provided by position indicating number of days to be worked and paid in 2020-21.

In the business of public education, it is expected the largest single expenditures of the District will be salaries and benefits of personnel. The total budgeted salaries for all funds in 2020-21 are \$151,266,904, of which \$146,456,647 are in the Operating Funds. Salaries budgeted in the Operating Fund are nearly 60% of the total operating budget. These salaries include those paid for the primary daily duties of personnel in the District, as well as extra duty compensation for various duties and designations, summer school, overtime, and payout of earned leave and more.



Columbia Public Schools values experience and education and prioritizes both in the development and improvement of salary schedules in positions where both are believed to improve an employee's impact to the District. Salary schedules are generally designed to provide larger increases in the earlier years of an employee's career in order to provide greater lifetime earnings.

Most salary schedules are designed using indexes which are applied to a base rate of pay to establish the various cells on the schedule. For example, a base rate of pay of \$15.00 per hour and an index in a higher grade/column and several more years of experience might be 1.25 making the rate in the higher grade and years equal to \$18.75. This approach allows for a systemic improvement of all rates on a schedule when the base pay is improved.

Data from the 10 selected comparison school districts of the District is gathered and used when designing and improving salary schools for instructional staff. Local comparisons are used for other positions.

Annually, the Board of Education determines whether to allow advancement on the schedule for a year of additional experience. In addition to a step for experience, the Board of Education considers if and how each salary schedule might be improved as part of the budgeting process. The cost of allowing steps for experience and improving salary schedules are reviewed for their long-term impact and sustainability as a part of the five-year budget planning model.

The following pages detail the authorized compensation and work calendars for the 2020-21 fiscal year.



Highly Qualified Staff

Teacher and Staff Awards

- Milken Educator Award
- Physics Teacher Education Coalition Teacher of the Year Award

District Awards



Certificate of Excellence in Financial Reporting
by Association of School Business Officials



Certificate of Achievement for Excellence in
Financial Reporting by Government Finance
Officials Association



Meritorious Budget Award by Association of
School Business Officials International

Professional Development Work of Teachers

- | | | |
|---|--|---|
| <ul style="list-style-type: none"> • AVID • Everyday Math • Benchmark Plus • Project Lead The Way • Safe Crisis Management | <ul style="list-style-type: none"> • AIMSweb+ • Advanced Placement • Standards Referenced Grading • Digital Citizenship • Multi-Tiered Systems of Support | <ul style="list-style-type: none"> • Equity • Restorative Practices • iReady • Math Leadership Teams • Virginia Model of Threat Assessment |
|---|--|---|



Teachers spend an estimated 65,000 hours in professional development and training annually

938 teachers hold a master's degree—that is 72% of the total teaching staff

20 teachers hold a doctorate degree



14 teachers hold National Board Professional Teaching Certification

46 employees hold a Certificate of Clinical Competence in Audiology or Speech Language Pathology

8 employees hold National Certification in School Psychology

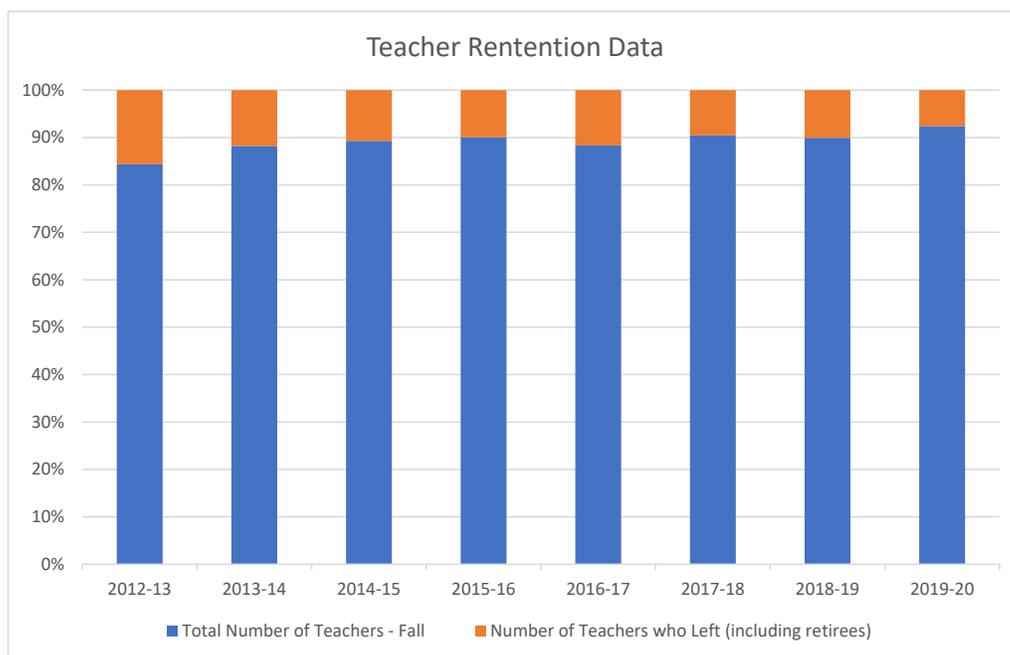


COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

TEACHER RETENTION ANALYSIS School Years 2012-13 to 2019-20

School Year	Total Number of Teachers - Spring	Total Number of Teachers - Fall	Number of Teachers who Left (including retirees)	Number of Teachers who Retired	% Retained
2012-13	1,146	967	179	40	84.38%
2013-14	1,163	1,026	137	47	88.22%
2014-15	1,196	1,068	128	22	89.30%
2015-16	1,208	1,088	120	26	90.07%
2016-17	1,223	1,080	143	23	88.31%
2017-18	1,246	1,127	119	23	90.45%
2018-19	1,284	1,155	129	26	89.95%
2019-20	1,236	1,142	94	38	92.39%





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

COMPENSATION SUMMARY - ALL FUNDS

	2019-20 Budget Total All Funds	2019-20 Projected Actual	2019-20 FTE Totals	2020-21 Budget Total All Funds	2020-21 FTE Totals	Percentage of Total
Classroom Teachers	\$ 70,056,889	\$ 67,395,018	1,162.09	\$ 71,668,415	1,195.59	47.38%
Title I Classroom Teachers	\$ 1,276,263	\$ 1,194,532	21.00	\$ 1,238,371	21.00	0.82%
Guidance Counselors	\$ 3,621,111	\$ 3,516,603	56.40	\$ 3,849,662	59.80	2.54%
Media Specialists	\$ 2,241,309	\$ 2,124,374	37.00	\$ 2,322,339	39.00	1.54%
Fellow & Instructional Mentors (Clinical Associates)	\$ 442,820	\$ 552,353	10.40	\$ 572,624	10.40	0.38%
Building Level Dept Chairs and Coordinators	\$ 1,002,357	\$ 975,950	16.80	\$ 1,041,767	17.30	0.69%
PreSchool Teachers - Locally funded	\$ 911,835	\$ 1,116,165	20.25	\$ 1,157,128	20.25	0.76%
PreSchool Teachers - Title I funded	\$ 607,963	\$ 426,313	8.00	\$ 441,959	8.00	0.29%
Early Childhood Special Education Teachers & Prof Support	\$ 1,276,606	\$ 1,514,519	23.27	\$ 1,570,102	23.27	1.04%
Special Education Diagnosticians & Process Coordinators	\$ 1,920,983	\$ 2,119,552	38.75	\$ 2,262,340	39.75	1.50%
Speech Language Pathologists & Audiologists	\$ 2,668,896	\$ 2,474,721	45.89	\$ 2,685,543	47.89	1.78%
School Psychologists, Psych Examiners & Psych Interns	\$ 1,247,610	\$ 1,212,684	20.20	\$ 1,328,859	21.20	0.88%
Parent Educators	\$ 817,103	\$ 778,010	16.00	\$ 809,130	16.00	0.53%
Outreach Counselors	\$ 771,620	\$ 806,117	14.00	\$ 844,246	15.00	0.56%
Social Workers (non- ECSE)	\$ 221,481	\$ 115,726	2.00	\$ 119,973	2.00	0.08%
Occupational & Physical Therapists	\$ 1,129,795	\$ 1,241,988	18.19	\$ 1,348,687	18.19	0.89%
Instructional Technology Trainers	\$ 96,660	\$ -	0.00	\$ -	0.00	0.00%
Home School Communicators	\$ 1,241,322	\$ 1,321,923	27.00	\$ 1,434,800	28.00	0.95%
Principals and Assistant Principals	\$ 6,937,793	\$ 6,830,914	71.00	\$ 7,205,841	73.00	4.76%
Coordinators and Supervisors	\$ 2,208,339	\$ 3,864,474	40.30	\$ 3,976,930	40.30	2.63%
Central Office Certificated Administrators	\$ 511,157	\$ 468,000	3.00	\$ 477,360	3.00	0.32%
Office & Technology Services Support Staff Hourly	\$ 7,461,166	\$ 7,106,378	210.65	\$ 7,602,863	212.65	5.03%
Nurses (LPNs in Support)	\$ 1,549,013	\$ 1,581,910	33.50	\$ 1,712,305	34.50	1.13%
Support and Professional Staff Salaried	\$ 5,371,924	\$ 5,480,495	76.46	\$ 5,852,312	78.46	3.87%
Grant, ECA and Adult Ed Funded Professionals	\$ 1,485,274	\$ 1,120,544	29.95	\$ 1,104,543	22.62	0.73%
Custodial Staff	\$ 4,112,945	\$ 4,440,914	147.15	\$ 4,620,915	151.65	3.05%
Grounds and Specialized Maintenance Staff	\$ 2,104,180	\$ 1,824,589	43.00	\$ 2,047,742	44.00	1.35%
Instructional Aides, CL Aides, LPNs, Paraprofessionals	\$ 6,583,243	\$ 6,661,755	328.96	\$ 7,691,854	340.96	5.08%
Nutrition Services Personnel	\$ 3,024,756	\$ 3,292,018	128.44	\$ 3,705,714	132.44	2.45%
Substitutes	\$ 32,373	\$ 20,000	N/A	\$ 20,000	N/A	0.01%
Extra Duty Days	\$ 511,343	\$ 513,090	N/A	\$ 507,333	N/A	0.34%
Supplemental Pay	\$ 700,000	\$ 623,100	N/A	\$ 600,000	N/A	0.40%
Summer School	\$ 3,052,584	\$ 200,000	N/A	\$ 3,500,000	N/A	2.31%
Category I Stipends - MSHSAA activity	\$ 1,472,230	\$ 1,545,010	N/A	\$ 1,500,000	N/A	0.99%
Category II Stipends - Club Sponsors	\$ 140,000	\$ 145,093	N/A	\$ 140,000	N/A	0.09%
Category III Stipends - Administrative	\$ 320,000	\$ 287,970	N/A	\$ 632,515	N/A	0.42%
Category IV Stipends - NBC/CCC and NCSP Stipend	\$ 180,000	\$ 195,240	N/A	\$ 200,000	N/A	0.13%
Category V Stipends - CTE activity	\$ 71,400	\$ 66,340	N/A	\$ 66,450	N/A	0.04%
General Supervision Stipends	\$ 62,000	\$ 62,000	N/A	\$ 62,000	N/A	0.04%
Overtime	\$ 450,000	\$ 1,000,000	N/A	\$ 500,000	N/A	0.33%
Temporary/Seasonal Employees	\$ 95,000	\$ 95,000	N/A	\$ 95,000	N/A	0.06%
Sick Leave/Vacation Payout for Retirees (prior year)	\$ 183,429	\$ 50,781	N/A	\$ 150,000	N/A	0.10%
Homebound Instruction	\$ 36,855	\$ 40,000	N/A	\$ 40,000	N/A	0.03%
Other Payrolls (including PD, etc.)	\$ 2,308,544	\$ 1,476,587	N/A	\$ 2,509,279	N/A	1.66%
Early Retirement Incentive	\$ 50,000	\$ 50,000	N/A	\$ 50,000	N/A	0.03%
Totals	\$ 142,568,171	\$ 137,928,750	2,649.65	\$ 151,266,904	2,716.22	100.00%

These estimations are based on query data extracted from the payroll system. The costs will not be exact but are a close approximation of the expected pay by category.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

NUMBER OF EMPLOYEES BY FUNCTION

	Full-Time Equivalent Employees as of June 30,										Projected	Forecast
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Instruction												
Regular Instruction	1,035.45	1,022.25	973.55	995.59	1,051.56	1,034.08	1,045.95	1,106.32	1,107.24	1,113.44	1,049.71	1,089.21
Special Education	517.15	484.42	432.31	429.80	429.63	443.99	443.13	508.68	541.06	429.98	411.41	423.25
Vocational Instruction	41.60	39.94	43.69	37.04	46.58	26.27	45.25	42.00	45.49	42.02	48.95	48.95
Total Instruction	1,594.20	1,546.61	1,449.55	1,462.43	1,527.77	1,504.34	1,534.33	1,657.00	1,693.79	1,585.44	1,510.07	1,561.41
Support Services												
Guidance and Counseling	145.43	161.85	179.51	186.97	210.01	205.82	221.96	148.60	159.36	270.10	277.67	288.57
Improvement of Instruction	101.50	96.64	126.03	143.53	156.32	152.42	174.80	183.49	179.35	136.78	142.05	145.55
General Administration	20.00	20.00	22.34	23.47	23.59	25.25	27.34	27.59	27.76	89.43	92.76	95.76
Building Administration	156.37	151.68	167.42	173.01	176.72	176.54	180.39	170.78	158.28	164.96	169.32	173.32
Business, Central Services	13.00	13.00	15.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	14.00	14.00
Operation of Plant	200.07	207.84	205.34	210.49	210.49	209.60	191.91	204.13	211.36	210.90	217.15	222.65
Pupil Transportation	1.00	1.00	1.00	2.25	1.25	1.25	1.25	1.25	1.25	1.00	1.00	1.00
Adult Education	1.00	-	-	-	-	-	-	-	-	-	-	-
Community Services	35.75	41.84	70.87	74.00	71.92	75.80	75.90	80.39	77.36	80.37	81.48	87.48
Special Funded Programs	----- This information was not gathered during this time period -----						175.89	164.08	181.07	154.81	158.39	155.06
Total Support Services	674.12	693.85	787.51	826.72	863.30	859.68	1,062.44	993.31	1,008.79	1,122.35	1,153.82	1,183.39
Total Employees	2,268.32	2,240.46	2,237.06	2,289.15	2,391.07	2,364.02	2,596.77	2,650.31	2,702.58	2,707.79	2,663.89	2,744.80



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

EXTRA-DUTY STIPENDS – DESCRIPTORS

Category I Stipends – MSHSAA Related Activities

Category I Stipends include coach or sponsor positions for which points are awarded upon the fulfillment of eight criteria descriptors. These positions have been “standardized” for the District. The responsibilities and expectations are the same for each high school, middle school and elementary school.

In addition to the MSHSAA related activities, the District also has established pay rates for intramurals and off-season responsibilities. Intramural stipends are included in the schedule.

Longevity points are given for experience on the Category I schedule. Experience is granted for experience within the District only. Each longevity point is worth \$130 and is applied annually after the accumulation of three years in the particular sport or area. Employees leaving the District and returning are placed at the beginning of the schedule and begin earning longevity from that placement.

Category II Stipends – Club Sponsors of Student Activities

Category II Stipends include sponsors of student clubs that serve to be co-curricular and/or enhance the current educational programs. These school clubs meet before or after school.

For the activity specified, appropriate points are awarded for each of five criteria descriptors standardized across the District. Points are assigned according to a given formula based on specific criteria.

Category III Stipends – Administrative Stipends

Category III Stipends include activities or responsibilities that require time outside of the school day for co-curricular or extracurricular activities that are in support of the educational program of a school.

A stipend is recommended by a member of the Superintendent’s Cabinet and approved by the Board of Education after identification of budget source and alignment with similar stipends.

Category IV Stipends – Professional Designation and Certification Stipends

Category IV Stipends are paid to eligible professional staff with the designations in areas that require extra study and are known to improve instruction and services provided to students.

A stipend is recommended by a member of the Superintendent’s Cabinet and approved by the Board of Education after identification of budget source and alignment with similar stipends.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Category V Stipends – Career and Technical Education Activity Stipends

Category V Stipends include activities or responsibilities that require time outside of the school day for co-curricular or extracurricular activities that are in support of the educational program of the Career and Technical Education programs.

A stipend is recommended by a member of the Superintendent's Cabinet and approved by the Board of Education after identification of budget source and alignment with similar stipends.

FOR INFORMATION ONLY

Extended Contract Days

Currently, the administration of the Columbia Public Schools utilizes "extended" day contracts for employees whose responsibilities begin earlier than the first day of the teaching contract or extend beyond the end of the school year.

Extended day contracts are provided to employees recommended by the Assistant Superintendent of the designated area for duties directly associated with the employee's professional contract, with final approval from the Superintendent of Schools upon appropriate budget identification.

All new extended day contracts authorized after July 1, 2010 are paid on a per diem basis to a capped rate of \$225 per day. Extended days contracted prior to July 1, 2010 are grandfathered on the schedule that does not cap.

General Supervision Stipends

General Supervision Stipends are provided to building employees who supervise students during the "non-contractual" time, which is typically before and after the school day. The stipends are paid at a rate of \$10.00 per hour. Each school has a specific number of hours allocated to their building for general supervision.



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2019-20	2020-21	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2019-20 Total Budget	2020-21 Total Budget	Incr (Decr) in 2020-21 Budget
					#1	#2	#3	#4	#5	#6	#7	#8						
HIGH SCHOOL ATHLETICS																		
Baseball	A Head Coach	3	3	HS	9	2	6	5	4	2	3	8	39	\$130	\$ 5,070	\$ 15,210	\$ 15,210	\$ -
Baseball	A Asst. Coach	6	6	HS	9	2	1	3	3	0	3	7	28	\$130	\$ 3,640	\$ 21,840	\$ 21,840	\$ -
Basketball - Boys	A Head Coach	3	3	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 19,890	\$ 19,890	\$ -
Basketball - Boys	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$130	\$ 4,810	\$ 14,430	\$ 14,430	\$ -
Basketball - Boys	A Asst. Coach	6	6	HS	8	2	1	3	2	0	3	8	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Basketball - Girls	A Head Coach	3	3	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 19,890	\$ 19,890	\$ -
Basketball - Girls	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$130	\$ 4,810	\$ 14,430	\$ 14,430	\$ -
Basketball - Girls	A Asst. Coach	6	6	HS	8	2	1	3	2	0	3	8	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Basketball-DHS Boys	A Head Coach	0	0	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ -	\$ -	\$ -
Basketball-DHS Boys	A Asst. Coach	0	0	HS	10	2	3	5	2	0	5	9	36	\$130	\$ 4,680	\$ -	\$ -	\$ -
Basketball-DHS Girls	A Head Coach	0	0	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ -	\$ -	\$ -
Basketball-DHS Girls	A Asst. Coach	0	0	HS	10	2	3	5	2	0	5	9	36	\$130	\$ 4,680	\$ -	\$ -	\$ -
Cheerleading	A Coordinator	3	3	HS	2	0	1	1	1	2	0	2	9	\$130	\$ 1,170	\$ 3,510	\$ 3,510	\$ -
Cheerleading/Winter Sports	A Coach	6	6	HS	6	1	1	1	1	0	4	2	16	\$130	\$ 2,080	\$ 12,480	\$ 12,480	\$ -
Cheerleading/Fall Sports	A Coach	6	6	HS	4	1	1	1	1	0	3	2	13	\$130	\$ 1,690	\$ 10,140	\$ 10,140	\$ -
Compliance & Academic Support (All Schools - Full Yr)	A Coach	1	1	HS/MS	Flat amount								75	\$130	\$ 9,750	\$ 9,750	\$ 9,750	\$ -
Cross Country-Boys & Girls	A Head Coach	3	3	HS	8	5	5	3	1	1	4	6	33	\$130	\$ 4,290	\$ 12,870	\$ 12,870	\$ -
Cross Country-Boys & Girls	A Asst Coach	6	6	HS	7	4	0	1	1	0	3	4	20	\$130	\$ 2,600	\$ 15,600	\$ 15,600	\$ -
Dance	A Coach	3	3	HS	9	2	3	3	1	0	0	2	20	\$130	\$ 2,600	\$ 7,800	\$ 7,800	\$ -
Football	A Head Coach	3	3	HS	11	2	10	9	4	7	3	9	55	\$130	\$ 7,150	\$ 21,450	\$ 21,450	\$ -
Football	A Asst. Head Coach	6	6	HS	11	2	5	7	4	1	3	8	41	\$130	\$ 5,330	\$ 31,980	\$ 31,980	\$ -
Football	A Asst. Coach	18	18	HS	11	2	3	5	4	0	3	5	33	\$130	\$ 4,290	\$ 77,220	\$ 77,220	\$ -
Golf - Boys	A Coach	3	3	HS	9	2	3	3	2	0	3	1	23	\$130	\$ 2,990	\$ 8,970	\$ 8,970	\$ -
Golf - Girls	A Coach	3	3	HS	9	2	3	3	2	0	3	1	23	\$130	\$ 2,990	\$ 8,970	\$ 8,970	\$ -
MSHSAA Academic Team	A Sponsors	3	3	HS	3	1	1	1	0	0	3	4	13	\$130	\$ 1,690	\$ 5,070	\$ 5,070	\$ -
Off Season Coaching	A Coach, Asst Coach	90	90	HS	Flat Amounts varied by season & sport								\$130	\$200-\$400	\$ 36,000	\$ 36,000	\$ -	
Pompon	A Coach	3	3	HS	9	2	3	3	1	0	0	2	20	\$130	\$ 2,600	\$ 7,800	\$ 7,800	\$ -
Soccer - Boys	A Head Coach	3	3	HS	9	2	6	5	3	2	4	7	38	\$130	\$ 4,940	\$ 14,820	\$ 14,820	\$ -



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

CATEGORY I STIPENDS

Sport or Activity	Position	2019-20	2020-21	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2019-20 Total Budget	2020-21 Total Budget	Incr (Decr) in 2020-21 Budget
					#1	#2	#3	#4	#5	#6	#7	#8						
Soccer – Boys	A Asst. Coach	6	6	HS	9	2	1	1	3	0	4	7	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Soccer – Girls	A Head Coach	3	3	HS	9	2	6	5	3	2	4	7	38	\$130	\$ 4,940	\$ 14,820	\$ 14,820	\$ -
Soccer – Girls	A Asst. Coach	6	6	HS	9	2	1	1	3	0	4	7	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Softball	A Head Coach	3	3	HS	9	2	6	5	4	2	3	8	39	\$130	\$ 5,070	\$ 15,210	\$ 15,210	\$ -
Softball	A Asst. Coach	6	6	HS	9	2	1	3	3	0	3	7	28	\$130	\$ 3,640	\$ 21,840	\$ 21,840	\$ -
Swimming – Boys	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	2	5	13	56	\$130	\$ 7,280	\$ 7,280	\$ 7,280	\$ -
Swimming – Boys	A Asst. Coach (all HS)	1	1	HS	8	3	1	1	2	0	5	10	30	\$130	\$ 3,900	\$ 3,900	\$ 3,900	\$ -
Swimming - Boys Diving	A Asst. Coach (all HS)	1	1	HS	0	3	0	0	0	0	3	3	9	\$130	\$ 1,170	\$ 1,170	\$ 1,170	\$ -
Swimming – Girls	A Head Coach (all HS)	1	1	HS	12	4	10	7	3	2	5	13	56	\$130	\$ 7,280	\$ 7,280	\$ 7,280	\$ -
Swimming – Girls	A Asst. Coach (all HS)	1	1	HS	8	3	1	1	2	0	5	10	30	\$130	\$ 3,900	\$ 3,900	\$ 3,900	\$ -
Swimming - Girls Diving	A Asst. Coach (all HS)	1	1	HS	0	3	0	0	0	0	3	3	9	\$130	\$ 1,170	\$ 1,170	\$ 1,170	\$ -
Tennis – Boys	A Coach	3	3	HS	9	2	3	3	2	0	3	3	25	\$130	\$ 3,250	\$ 9,750	\$ 9,750	\$ -
Tennis – Girls	A Coach	3	3	HS	9	2	3	3	2	0	3	3	25	\$130	\$ 3,250	\$ 9,750	\$ 9,750	\$ -
Track – Boys & Girls	A Head Coach	3	3	HS	8	4	5	5	4	4	4	8	42	\$130	\$ 5,460	\$ 16,380	\$ 16,380	\$ -
Track – Boys & Girls	A Asst. Coach	12	12	HS	7	2	1	3	3	0	3	7	26	\$130	\$ 3,380	\$ 40,560	\$ 40,560	\$ -
Track - Boys & Girls at DHS	A Head Coach	1	1	HS	5	2	1	3	3	3	1	0	18	\$130	\$ 2,340	\$ 2,340	\$ 2,340	\$ -
Track - Boys & Girls at DHS	A Asst. Coach	1	1	HS	5	2	1	1	3	0	1	0	13	\$130	\$ 1,690	\$ 1,690	\$ 1,690	\$ -
Volleyball	A Head Coach	3	3	HS	7	2	3	3	2	1	4	7	29	\$130	\$ 3,770	\$ 11,310	\$ 11,310	\$ -
Volleyball	A Asst. Coach	6	6	HS	7	2	1	1	2	0	4	7	24	\$130	\$ 3,120	\$ 18,720	\$ 18,720	\$ -
Wrestling -Boys	A Head Coach	3	3	HS	10	2	5	5	4	2	5	9	42	\$130	\$ 5,460	\$ 16,380	\$ 16,380	\$ -
Wrestling - Boys	A Asst. Coach	6	6	HS	7	2	1	3	4	0	5	9	31	\$130	\$ 4,030	\$ 24,180	\$ 24,180	\$ -
Wrestling - Girls	A Head Coach	3	3	HS	10	2	5	5	4	2	5	9	42	\$130	\$ 5,460	\$ 16,380	\$ 16,380	\$ -
Wrestling - Girls	A Asst. Coach	3	3	HS	7	2	1	3	4	0	5	9	31	\$130	\$ 4,030	\$ 12,090	\$ 12,090	\$ -

MIDDLE SCHOOL ATHLETICS

Basketball - Boys	A Head Coach (8th)	6	7	MS	7	2	1	5	1	0	1	1	18	\$130	\$ 2,340	\$ 14,040	\$ 16,380	\$ 2,340
Basketball - Boys	A Asst Coach (8th)	6	7	MS	7	2	1	4	1	0	1	0	16	\$130	\$ 2,080	\$ 12,480	\$ 14,560	\$ 2,080
Basketball - Boys	A Head Coach (7th)	6	7	MS	6	2	1	4	1	0	0	0	14	\$130	\$ 1,820	\$ 10,920	\$ 12,740	\$ 1,820
Basketball - Boys	A Asst Coach (7th)	6	7	MS	5	2	1	2	1	0	0	0	11	\$130	\$ 1,430	\$ 8,580	\$ 10,010	\$ 1,430
Basketball - Girls	A Head Coach (8th)	6	7	MS	7	2	1	5	1	0	1	1	18	\$130	\$ 2,340	\$ 14,040	\$ 16,380	\$ 2,340
Basketball - Girls	A Asst Coach (8th)	6	7	MS	7	2	1	4	1	0	1	0	16	\$130	\$ 2,080	\$ 12,480	\$ 14,560	\$ 2,080
Basketball - Girls	A Head Coach (7th)	6	7	MS	6	2	1	4	1	0	0	0	14	\$130	\$ 1,820	\$ 10,920	\$ 12,740	\$ 1,820
Basketball - Girls	A Asst Coach (7th)	6	7	MS	5	2	1	2	1	0	0	0	11	\$130	\$ 1,430	\$ 8,580	\$ 10,010	\$ 1,430
Cheer / Winter Sports	A Coach	6	7	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 7,800	\$ 9,100	\$ 1,300



**COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET**

CATEGORY I STIPENDS

Sport or Activity		Position	2019-20	2020-21	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2019-20 Total Budget	2020-21 Total Budget	Incr (Decr) in 2020-21 Budget
						#1	#2	#3	#4	#5	#6	#7	#8						
Cheer / Winter Sports	A	Asst Coach	6	7	MS	2	1	1	2	1	0	0	0	7	\$130	\$ 910	\$ 5,460	\$ 6,370	\$ 910
Cheer / Fall Sports	A	Coach	6	7	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 7,800	\$ 9,100	\$ 1,300
Cheer / Fall Sports	A	Asst Coach	6	7	MS	2	1	1	2	1	0	0	0	7	\$130	\$ 910	\$ 5,460	\$ 6,370	\$ 910
Cross Country–Boys & Girls		Head Coach	8	8	MS	1	4	0	1	0	0	0	1	7	\$130	\$ 910	\$ 7,280	\$ 7,280	\$ -
Football - 8th Grade	A	Head Coach	6	7	MS	10	3	1	3	2	0	2	5	26	\$130	\$ 3,380	\$ 20,280	\$ 23,660	\$ 3,380
Football - 8th Grade (hired after to 07/01/2012)	A	Asst. Coach	20	21	MS	8	3	1	2	1	0	1	4	20	\$130	\$ 2,600	\$ 52,000	\$ 54,600	\$ 2,600
Track – B&G / 7th & 8th	A	Head Coach	6	7	MS	5	3	1	3	2	3	1	0	18	\$130	\$ 2,340	\$ 14,040	\$ 16,380	\$ 2,340
Track – B&G / 7th & 8th	A	Asst. Coach	24	24	MS	5	3	1	1	2	0	1	0	13	\$130	\$ 1,690	\$ 40,560	\$ 40,560	\$ -
Volleyball - 8th Grade	A	Head Coach	6	7	MS	6	1	1	2	1	1	1	4	17	\$130	\$ 2,210	\$ 13,260	\$ 15,470	\$ 2,210
Volleyball - 8th Grade	A	Asst. Coach	6	7	MS	5	1	0	0	1	0	2	4	13	\$130	\$ 1,690	\$ 10,140	\$ 11,830	\$ 1,690
Volleyball - 7th Grade	A	Head Coach	6	7	MS	7	2	0	0	1	0	2	5	17	\$130	\$ 2,210	\$ 13,260	\$ 15,470	\$ 2,210
Volleyball - 7th Grade	A	Asst. Coach	6	7	MS	5	1	0	0	1	0	2	4	13	\$130	\$ 1,690	\$ 10,140	\$ 11,830	\$ 1,690
6th Grade Intramurals	A	Coaches	40	40	MS	Flat Amount								\$130	\$ 480	\$ 19,200	\$ 19,200	\$ -	
Total Athletics																\$ 1,049,180	\$ 1,085,060	\$ 35,880	

SPEECH, DEBATE & COMPETITIVE THEATER

Speech/Debate/Competitive Theater	D	Director	3	3	HS	7	2	5	5	0	2	3	3	27	\$130	\$ 3,510	\$ 10,530	\$ 10,530	\$ -
Speech/Debate/Competitive Theater	A	Asst. Director	3	3	HS	2	1	3	3	0	1	3	2	15	\$130	\$ 1,950	\$ 5,850	\$ 5,850	\$ -
Plays	D	Director	3	3	HS	6	5	1	5	2	0	0	7	26	\$130	\$ 3,380	\$ 10,140	\$ 10,140	\$ -
Yearbook (curricular)	J	Sponsor	3	3	HS	3	2	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 3,900	\$ 3,900	\$ -
Newspaper	J	Sponsor	3	3	HS	4	2	5	3	1	0	0	0	15	\$130	\$ 1,950	\$ 5,850	\$ 5,850	\$ -
Speech/Debate/Competitive Theater	D	Director	6	7	MS	7	4	1	3	1	0	0	0	16	\$130	\$ 2,080	\$ 12,480	\$ 14,560	\$ 2,080
Total Speech, Debate and Competitive Theater																\$ 48,750	\$ 50,830	\$ 2,080	



**COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET**

CATEGORY I STIPENDS

Sport or Activity	Position	2019-20	2020-21	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2019-20 Total Budget	2020-21 Total Budget	Incr (Decr) in 2020-21 Budget
					#1	#2	#3	#4	#5	#6	#7	#8						
MUSIC																		
Band-Concert/Contest/Jazz/Marching	M Director	3	3	HS	14	10	15	15	5	4	6	14	83	\$130	\$ 10,790	\$ 32,370	\$ 32,370	\$ -
Band-Concert/Contest/Jazz/Marching	M Assistant Director	3	3	HS	14	10	15	12	5	2	6	14	78	\$130	\$ 10,140	\$ 30,420	\$ 30,420	\$ -
Band-Marching	M Instrumental or Visual Specialist - Regular Season	12	12	HS	7	2	1	5	2	0	2	3	22	\$130	\$ 2,860	\$ 34,320	\$ 34,320	\$ -
Band-Marching	M Instrumental or Visual Specialist - Off Season	12	12	HS	4	1	1	3	1	0	0	1	11	\$130	\$ 1,430	\$ 17,160	\$ 17,160	\$ -
Band-Marching, Memorial Day Parade	M Director & Asst Dir	6	6	HS	Flat Amount								\$130	\$ 200	\$ 1,200	\$ 1,200	\$ -	
Choral Activities	M Director	3	3	HS	12	4	5	7	2	0	2	5	37	\$130	\$ 4,810	\$ 14,430	\$ 14,430	\$ -
Color Guard	M Coach	3	3	HS	7	2	1	5	2	0	2	3	22	\$130	\$ 2,860	\$ 8,580	\$ 8,580	\$ -
Color Guard	M Design	3	3	HS	2	1	1	1	2	0	0	2	9	\$130	\$ 1,170	\$ 3,510	\$ 3,510	\$ -
Color Guard	M Construction	3	3	HS	2	1	1	1	2	0	0	2	9	\$130	\$ 1,170	\$ 3,510	\$ 3,510	\$ -
Musical Production	M Producer	3	3	HS	5	4	7	7	2	2	0	4	31	\$130	\$ 4,030	\$ 12,090	\$ 12,090	\$ -
Musical Production	M Asst. Producer	3	3	HS	4	4	3	5	2	0	0	4	22	\$130	\$ 2,860	\$ 8,580	\$ 8,580	\$ -
Musical Vocal/Orchestra	M Director	6	6	HS	4	3	1	5	1	0	0	0	14	\$130	\$ 1,820	\$ 10,920	\$ 10,920	\$ -
Musical Choreography	M Choreographer	3	3	HS	2	4	2	1	1	0	0	1	11	\$130	\$ 1,430	\$ 4,290	\$ 4,290	\$ -
Orchestra Activities	M Director	3	3	HS	3	4	3	5	1	0	2	4	22	\$130	\$ 2,860	\$ 8,580	\$ 8,580	\$ -
Performance Choir (HHS)	M Director	1	1	HS	3	4	7	3	1	0	2	4	24	\$130	\$ 3,120	\$ 3,120	\$ 3,120	\$ -
Set Design - Musical	M Coach	3	3	HS	2	1	1	1	2	0	0	2	9	\$130	\$ 1,170	\$ 3,510	\$ 3,510	\$ -
Set Construction - Musical	M Coach	3	3	HS	3	3	3	2	2	2	2	4	21	\$130	\$ 2,730	\$ 8,190	\$ 8,190	\$ -
Show Choir (RBHS and BHS)	M Director	2	2	HS	2	4	7	7	2	0	3	9	34	\$130	\$ 4,420	\$ 8,840	\$ 8,840	\$ -
Band Activities	M Director	11	11	MS	12	4	7	9	3	1	2	13	51	\$130	\$ 6,630	\$ 72,930	\$ 72,930	\$ -



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

CATEGORY I STIPENDS

Sport or Activity	M	Position	2019-20	2020-21	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2019-20 Total Budget	2020-21 Total Budget	Incr (Decr) in 2020-21 Budget
						#1	#2	#3	#4	#5	#6	#7	#8						
Choral Activities	M	Director	6	7	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 24,570	\$ 3,510
Orchestral Activities	M	Director	6	7	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 24,570	\$ 3,510
Theatrical Activities	M	Director	6	7	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 24,570	\$ 3,510
Musical	M	Director	6	7	MS	6	4	3	3	1	0	0	1	18	\$130	\$ 2,340	\$ 14,040	\$ 16,380	\$ 2,340
Awards Band	M	Co-Director	2	2	MS	1	4	3	1	1	0	0	0	10	\$130	\$ 1,300	\$ 2,600	\$ 2,600	\$ -
Choir	M	Director	21	21	E	4	4	1	3	1	0	0	0	13	\$130	\$ 1,690	\$ 35,490	\$ 35,490	\$ 1,690
Honors Choir - 5th Grade	M	Director	1	1	E	2	4	3	3	1	0	0	0	13	\$130	\$ 1,690	\$ 1,690	\$ 1,690	\$ -
Honors Choir - 5th Grade	M	Asst. Director	2	2	E	1	4	0	1	0	0	0	1	7	\$130	\$ 910	\$ 1,820	\$ 1,820	\$ -
Honors Choir - 5th Grade	M	Accompanist	1	1	E	2	0	1	3	0	0	2	1	9	\$130	\$ 1,170	\$ 1,170	\$ 1,170	\$ -
Honors Orchestra	M	Director	1	1	MS	3	4	3	3	1	0	0	0	14	\$130	\$ 1,820	\$ 1,820	\$ 1,820	\$ -
Total Music																	\$ 408,360	\$ 421,230	\$ 14,560
Grand Total All Stipends																\$ 1,506,290	\$ 1,557,120	\$ 52,520	

LONGEVITY POINTS are assigned to Category I Stipends. The point value currently assigned is \$130/point. MSHSAA coaches and sponsors in Category 1 activities will receive one (1) point for longevity after three (3) years as a coach or sponsor in the same activity. After the three years, they will then be awarded a longevity point each year as long as they stay involved in that sport or activity. If a coach leaves the sport or district and returns to coaching, they will be placed at their longevity previously attained.

If the program is unable to find a suitable Coach/Director on staff and contracts with a third party in the business of providing the needed services, funds can be transferred to their operating budget to cover the cost of the contract.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Columbia Public Schools

Athletic/Fine Arts/Career and Technical Education Stipend Analysis Sheet (Category I and V Activities)

Prerequisite: In order to be considered eligible for a district stipend it must *be approved by the school administrator.*

Activity: _____

Sponsor: _____ Elementary School
 Middle School High School

Directions: For the activity specified above, place the appropriate points awarded for each factor in the appropriate box provided.

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
1.	Student contact hours required beyond the teaching day.	None															
	Hours		1-30	31-60	61-90	91-120	121-150	151-180	181-210	211-240	241-270	271-300	301-330	331+			(1)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
2.	Average number of students per sponsor/coach	None															
	Hours		1-10	11-18	19-27	28+											(2)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
3.	Degree of public exposure and public expectations	None	Some		Average		Above Average		Very High			Exceptional Head Coach					
																	(3)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
4.	Preparation time	None	Few		Some		Average		Above Average		Exceptional						
	Hours		1-60		61-90		91-120		121-149		150+						(4)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
5.	Equipment and materials management	Minimal	Average	Above Average	Exceptional												
																	(5)



COLUMBIA PUBLIC SCHOOLS

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Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
6.	Assigned adults supervised on a regular basis	0 adults	1 adult	2 adults	3 adults	4 adults	5 adults	6 adults	7 or more adults								
																	(6)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
7.	Obligated travel supervision	None	3+ (75 miles one way)	1-3 trips	4-6 trips	7-9 trips	10 or more trips										
																	(7)

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded
8.	Weekend and non-contracted time with students	None															
	Hours		1-15	16-30	31-45	46-60	61-75	76-90	91-105	106-120	121-135	136-150	151-165	166-180	181-195	196+	(8)

Total Points



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

CATEGORY II STIPENDS

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Elementary School *	\$ 7,500	\$ 7,500	\$ 7,500
Elementary Schools	\$ 80,000	\$ 80,000	\$ 80,000
Middle School	\$ 48,000	\$ 48,000	\$ 48,000
High School	\$ 44,000	\$ 44,000	\$ 44,000
Douglass High School	\$ 3,000	\$ 3,000	\$ 3,000
	<u>\$ 182,500</u>	<u>\$ 182,500</u>	<u>\$ 182,500</u>

Category II Stipends include sponsors of clubs which may be co-curricular and/or enhance the current educational programs. School clubs occur before or after school and are not supported by the supplemental pay plan approved in 2011-12. Principals direct their allocations.

Elementary principals began using a standard formula for calculating a club stipend amount in 2014-15, secondary principals began using the formula in 2017-18, and middle school principals began using the formula in 2018-19.

* Elementary Running Club stipends are funded by an ongoing donation account and are not included in this total.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

CATEGORY III STIPENDS

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
ACE Program Site Administrator	\$ 3,000	1	\$ 3,000	
Administrative Assistant - Building	\$ 3,000	6	\$ 18,000	DRE, GMS, LMS, OMS and WMS and CACC
Administrative Assistant - Early Childhood Special Education	\$ 1,500	1	\$ 1,500	
Athletic Director & Intramural Coordinator	\$ 2,000	7	\$ 14,000	Middle Schools
Book Room Coordinator	\$ 500	21	\$ 10,500	All Elementaries
Building Chair - Douglass High School	\$ 1,000	4	\$ 4,000	Math, Science, LA, Social Studies
Building Chair - High School	\$ 1,000	6	\$ 6,000	Fine Arts and World Languages
Building Department Chair- High School	\$ 1,500	18	\$ 27,000	Math, Science, LA, Social Studies, Physical Education, Special Education
Career Center Adult Education Coordinator	\$ 2,000	1	\$ 2,000	
Career Education Department Chair	\$ 1,500	3	\$ 4,500	Agriculture, Culinary Arts, Digital Media
Class Sponsor - Freshman	\$ 300	3	\$ 900	
Class Sponsor - Sophomore	\$ 300	3	\$ 900	
Class Sponsor - Junior	\$ 700	3	\$ 2,100	
Class Sponsor - Senior	\$ 1,000	3	\$ 3,000	
Community Leader	\$ 300	4	\$ 1,200	Ridgeway Elementary
Construction Trade Intern Site Supervisor	\$ 1,200	1	\$ 1,200	
Content Liason - Middle School	\$ 1,500	42	\$ 63,000	Math, Science, LA, Social Studies, Reading, Special Education
Dean	\$ 3,000	3	\$ 9,000	
Elementary Lead Teacher	\$ 500	5	\$ 2,500	Grant, Midway, New Haven, Two Mile Prairie, Ridgeway
Elementary Instrumental Music Coordination	\$ 1,500	1	\$ 1,500	
Family Math	\$ 445	1	\$ 445	Ridgeway Elementary
Fine Arts Department Lead	\$ 2,000	7	\$ 14,000	Specialty Area Leadership Stipends
Guidance Director - High School	\$ 3,000	3	\$ 9,000	
Home School Communicator Youth Basketball Program	\$ 250	6	\$ 1,500	
Elementary Instructional Mentors	\$ 3,000	5	\$ 15,000	Partially funded by Title II
Literary Magazine	\$ 1,600	3	\$ 4,800	May be split among two faculty members if duties are shared
Lead Outreach Counselor	\$ 1,500	1	\$ 1,500	
MAC Scholar Sponsors - High School and DHS	\$ 1,000	4	\$ 4,000	
MAC Scholar Sponsors - Middle School	\$ 550	7	\$ 3,850	
MAC Scholar Sponsors - Elementary School	\$ 500	12	\$ 6,000	
Math Academic Team Coach	\$ 1,150	9	\$ 10,350	All Secondary Schools
Math Contest Coach - Elementary	\$ 600	21	\$ 12,600	
Model UN Advisory - High School	\$ 500	3	\$ 1,500	
National Honor Society - High School	\$ 1,500	3	\$ 4,500	
New Teacher Mentor - First Year	\$ 300	60	\$ 18,000	1 per each new teacher funded via Title IIA
New Teacher Mentor - First Year (for each one after one)	\$ 150	20	\$ 3,000	1 per each new teacher
On-Line Teacher	\$200 per student	varies	\$ 140,000	
Reading Recovery Certified Lead Teacher	\$ 5,000	1	\$ 5,000	Partially funded by Title I
Reading Specialist Content Liason - High School	\$ 1,500	3	\$ 4,500	



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

CATEGORY III STIPENDS

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
Recording Studio Advisor	\$ 3,000	3	\$ 9,000	
RTI Instructional Mentor - Middle School	\$ 3,000	1	\$ 3,000	
School Psychologist Supervisor	\$ 5,000	1	\$ 5,000	
Science Camp Leaders and Nurses - Local Camp	\$ 400	66	\$ 26,400	Middle School Camps paid per each two night camp trip
Science Camp Leaders and Nurses - Teton Camp	\$ 1,325	75	\$ 99,375	One week camp and camp preparation
Special Education Lead Diagnostician	\$ 1,500	1	\$ 1,500	
Special Education Lead Process Coordinator	\$ 3,000	1	\$ 3,000	
Special Education Liason - DHS	\$ 345	1	\$ 345	
Special Education Liason - Elementary	\$ 345 - \$ 800	21	\$ 11,150	Varies based on student counts
Special Education Liason - Middle School	\$ 1,500	6	\$ 9,000	
Special Education Motor Services Supervisor	\$ 3,000	1	\$ 3,000	
Student Government Advisory - High Schools	\$ 1,500	3	\$ 4,500	
Vocational Teacher SAE Student Visits	\$ 1,080	5	\$ 5,400	CACC Ag Teachers
Website Manager - Building or Department	\$ 500	33	\$ 16,500	21 elementary schools, 6 middle schools, 4 high schools, 1 CACC, 1 Fine Arts
Total Possible			\$ 632,515	



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

CATEGORY IV STIPENDS

	<u>2019-20</u>	<u>2020-21</u>
National Board Certification	\$ 3,000	\$ 3,000
Certificate of Clinical Competence	\$ 3,000	\$ 3,000
Nationally Certified School Psychologist	\$ 3,000	\$ 3,000

Category IV Stipends are paid to qualified professional staff with the designations shown.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

CATEGORY V STIPENDS

Activity	Position	# of Employees 2020-21	Individual Stipend Base Rate	2020-21 Total Budget
Career and Technical Education Activity				
Skills USA	Lead Advisor	1	\$ 3,500	\$ 3,500
Skills USA	Assistant Advisor	4	\$ 2,300	\$ 9,200
Skills USA	Associate Advisor	3	\$ 550	\$ 1,650
Educators Rising	Lead Advisor	1	\$ 3,500	\$ 3,500
The FFA	Lead Advisor	3	\$ 3,500	\$ 10,500
The FFA	Assistant Advisor	3	\$ 2,300	\$ 6,900
HOSA	Lead Advisor	1	\$ 3,500	\$ 3,500
HOSA	Assistant Advisor	2	\$ 2,300	\$ 4,600
FBLA	Lead Advisor	1	\$ 3,500	\$ 3,500
FBLA	Assistant Advisor	5	\$ 2,300	\$ 11,500
DECA	Lead Advisor	1	\$ 3,500	\$ 3,500
DECA	Assistant Advisor	2	\$ 2,300	\$ 4,600
Total				\$ 66,450



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

GENERAL SUPERVISION STIPENDS

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Middle School	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
High Schools *	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>
	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000

General Supervision Stipends include stipends paid to building employees who supervise students during non-contractual time periods, typically for bus duty before and after school, detention after school and community service.

* \$9,000 per comprehensive high school and \$5,000 for DHS



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

EXTENDED CONTRACT DAYS

	Extended Contract Position	2019-20 Budget				2019-20 Projected Actual				2020-21 Budget			
		# of Days	# of Positions	Total Days	Total Cost	# of Days	# of Positions	Total Days	Total Cost	# of Days	# of Positions	Total Days	Total Cost
1	Administrative Assistants (GMS, OMS, LMS, SMS)	10	4.00	40.00	\$ 9,000	10	4.00	40.00	\$ 9,200	10	4.00	40.00	\$ 9,200
2	Administrative Assistant - CACC	10	1.00	10.00	\$ 2,400	20	1.00	20.00	\$ 4,600	20	1.00	20.00	\$ 4,600
3	Administrative Assistant - DRE	-	-	-	-	10	0.80	8.00	\$ 1,840	10	1.00	10.00	\$ 2,300
4	Coordinator of Secondary Guidance	8	1.00	8.00	\$ 3,500	-	-	-	-	-	-	-	-
5	Dean	10	3.00	30.00	\$ 3,500	10	3.00	30.00	\$ 6,830	10	3.00	30.00	\$ 6,900
6	Family & Consumer Science Teachers	5	14.00	70.00	\$ 20,000	5	15.00	75.00	\$ 21,435	5	15.00	75.00	\$ 21,435
7	Guidance Directors - High School	27	3.00	81.00	\$ 27,250	27	3.00	81.00	\$ 18,630	27	3.00	81.00	\$ 18,630
8	Guidance Counselor - A+ Coordinator	5	3.00	15.00	\$ 3,450	5	3.00	15.00	\$ 3,450	5	3.00	15.00	\$ 3,450
9	Guidance Counselor - High School	10	20.00	200.00	\$ 56,000	10	19.00	190.00	\$ 52,790	10	19.00	190.00	\$ 52,790
10	Guidance Counselor - Middle School	17	15.00	255.00	\$ 61,370	17	15.00	255.00	\$ 62,856	17	15.00	255.00	\$ 62,856
11	Guidance Director - DHS	8	1.00	8.00	\$ 1,880	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,840
12	Guidance Counselor - DHS	10	1.00	10.00	\$ 3,845	10	1.00	10.00	\$ 3,760	10	1.00	10.00	\$ 3,760
13	Guidance Counselor - CACC Job Placement	10	1.00	10.00	\$ 3,800	10	1.00	10.00	\$ 1,840	10	1.00	10.00	\$ 1,840
14	Guidance Counselor - CACC	20	1.00	20.00	\$ 4,500	20	0.75	15.00	\$ 6,256	20	1.00	20.00	\$ 6,256
15	Hospital School	3	1.00	3.00	\$ 690	3	1.00	3.00	\$ 690	3	1.00	3.00	\$ 690
16	Instruction Mentors - Elementary	-	-	-	-	10	5.00	50.00	\$ 11,500	10	5.00	50.00	\$ 11,500
17	Instruction Mentor RTI - Middle School	-	-	-	-	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300
18	Industrial Technology Teachers (middle school)	6	12.50	75.00	\$ 20,255	6	9.00	54.00	\$ 12,924	7	10.00	70.00	\$ 14,304
19	Industrial Technology Teachers (high school)	-	-	-	-	12	3.00	36.00	\$ 7,662	12	3.00	36.00	\$ 7,662
20	Media Specialists - Elementary, CELN & CORE-Quest	2	22.00	44.00	\$ 12,030	2	25.00	50.00	\$ 12,616	2	26.00	52.00	\$ 13,076
21	Media Specialists - Middle	6	6.00	36.00	\$ 9,840	6	6.00	36.00	\$ 9,498	7	6.00	42.00	\$ 9,660
22	Media Specialists - High	9	6.00	54.00	\$ 17,600	9	6.00	54.00	\$ 16,947	9	6.00	54.00	\$ 16,947
23	Media Specialists - DHS	3	1.00	3.00	\$ 725	3	1.00	3.00	\$ 690	3	1.00	3.00	\$ 690
24	Music Department - Marching Band Dir hired before 7/2016	23	3.00	69.00	\$ 21,936	23	2.00	46.00	\$ 13,882	23	2.00	46.00	\$ 13,882
25	Music Department - Marching Band Dir hired after 7/2016	15	-	-	\$ -	15	1.00	15.00	\$ 3,450	15	1.00	15.00	\$ 3,450
26	Music Department - High Marching Band Asst	13	3.00	39.00	\$ 12,000	13	2.00	26.00	\$ 5,980	13	3.00	39.00	\$ 8,970
27	Music Department - High Choir Director	8	3.00	24.00	\$ 6,592	8	3.50	28.00	\$ 7,544	8	3.00	24.00	\$ 6,624
28	Music Department - High Orchestra Director	4	3.00	12.00	\$ 1,800	4	2.00	8.00	\$ 1,840	4	3.00	12.00	\$ 2,760
29	Reading Recovery Lead Teacher	10	1.00	10.00	\$ 2,500	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,300
30	Science Department - Science Chemical Disposal	2	2.00	4.00	\$ 900	2	1.00	2.00	\$ 460	2	1.00	2.00	\$ 460
31	Special Education Building Chair - Middle	2	7.00	14.00	\$ 3,600	2	7.00	14.00	\$ 3,504	2	8.00	16.00	\$ 3,600
32	Special Education Building Chair - High	14	3.00	42.00	\$ 14,060	14	3.00	42.00	\$ 12,740	14	3.00	42.00	\$ 12,740
33	Special Education Diagnostician - High	-	-	-	-	2	3.00	6.00	\$ 1,380	2	3.00	6.00	\$ 1,380
34	Special Education District Psych Examiner	10	1.00	10.00	\$ 3,950	10	1.00	10.00	\$ 3,980	10	1.00	10.00	\$ 3,980
35	Special Education Process Coordinator	2	2.00	4.00	\$ 900	2	1.00	2.00	\$ 460	2	1.00	2.00	\$ 460
36	Special Education SCM Training	2	1.00	2.00	\$ 460	-	-	-	-	2	1.00	2.00	\$ 460
37	Vocational Agriculture Teacher	40	5.00	200.00	\$ 52,160	40	5.00	200.00	\$ 52,880	40	5.00	200.00	\$ 52,880
38	Vocational Auto Tech Teacher	18	1.00	18.00	\$ 4,175	18	1.00	18.00	\$ 4,140	18	1.00	18.00	\$ 4,140
39	Vocational Basic Skills Teacher	4	1.00	4.00	\$ 1,500	4	1.00	4.00	\$ 1,500	4	1.00	4.00	\$ 1,500
40	Vocational Basic Skills Teacher	1	1.00	1.00	\$ 380	-	-	-	-	-	-	-	-
41	Vocational Basic Skills Teacher	8	0.50	4.00	\$ 1,443	-	-	-	-	-	-	-	-
42	Vocational Broadcast Journalism Teacher	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,840
43	Vocational Business Education Teacher	8	3.00	24.00	\$ 5,895	8	3.00	24.00	\$ 5,304	8	3.00	24.00	\$ 5,304
44	Vocational CAD Teacher	8	3.00	24.00	\$ 7,200	8	3.00	24.00	\$ 7,312	8	3.00	24.00	\$ 7,312
45	Vocational Career Education Coordinator (Grant funded)	15	1.00	15.00	\$ 3,375	-	-	-	-	-	-	-	-
46	Vocational Computer Programming Teacher	8	1.00	8.00	\$ 1,800	-	-	-	-	-	-	-	-
47	Vocational Computer Repair Teacher	8	1.00	8.00	\$ 1,920	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,840
48	Vocational Construction Technology Teacher	24	1.00	24.00	\$ 5,600	24	1.00	24.00	\$ 5,520	24	1.00	24.00	\$ 5,520
49	Vocational Culinary Arts Teacher	15	2.00	30.00	\$ 7,000	15	2.00	30.00	\$ 6,900	15	2.00	30.00	\$ 6,900
50	Vocational Culinary Arts Teacher	16	1.00	16.00	\$ 5,517	16	1.00	16.00	\$ 5,422	16	1.00	16.00	\$ 5,422
51	Vocational Culinary Arts Teacher	17	1.00	17.00	\$ 5,865	17	1.00	17.00	\$ 5,729	17	1.00	17.00	\$ 5,729
52	Vocational Digital Media Teacher	8	5.00	40.00	\$ 11,625	8	4.50	36.00	\$ 11,088	8	5.00	40.00	\$ 11,625
53	Vocational Early Childhood Teacher	8	1.00	8.00	\$ 2,406	8	1.00	8.00	\$ 2,568	8	1.00	8.00	\$ 2,568
54	Vocational EMT Teacher	8	1.00	8.00	\$ 1,920	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680
55	Vocational Electronics Teacher	8	1.50	12.00	\$ 3,290	-	-	-	-	8	1.50	12.00	\$ 3,290
56	Vocational Evaluation Counselor	15	1.00	15.00	\$ 6,010	15	1.00	15.00	\$ 5,895	15	1.00	15.00	\$ 5,895
57	Vocational Geospatial Teacher	24	1.00	24.00	\$ 6,720	24	1.00	24.00	\$ 6,760	24	1.00	24.00	\$ 6,760
58	Vocational Health Occupations Teacher	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680
59	Vocational Horticulture Teacher	40	1.00	40.00	\$ 16,550	40	1.00	40.00	\$ 16,000	40	1.00	40.00	\$ 16,000
60	Vocational Laboratory Technician Teacher	8	0.50	4.00	\$ 1,312	-	-	-	-	8	0.50	4.00	\$ 920
61	Vocational Laser Technology Teacher	8	1.00	8.00	\$ 1,920	-	-	-	-	-	-	-	-
62	Vocational Project Lead the Way - Biomedical	4	3.00	12.00	\$ 2,880	4	8.00	32.00	\$ 6,816	4	3.00	12.00	\$ 6,900
63	Vocational Project Lead the Way - Engineering	5	4.00	20.00	\$ 5,755	5	5.00	25.00	\$ 6,443	5	5.00	25.00	\$ 6,500
64	Vocational Resource Teacher	3	7.00	21.00	\$ 5,000	3	4.00	12.00	\$ 2,760	3	4.00	12.00	\$ 2,760
65	Vocational Welding Teacher	8	3.00	24.00	\$ 6,312	8	3.00	24.00	\$ 6,456	8	3.00	24.00	\$ 6,456
Total		201.00	201.00	1,855.00	\$ 511,343	204.55	1,883.00	\$ 498,207		208.00	1,926.00	\$ 509,173	\$ (2,170)

Effective 6/30/2010, all extra days added, whether to employees with existing extra day assignments of new, are capped at \$230 per day.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL PAYROLL RATE SCHEDULE

Accompanist at School Productions	\$20 per hour
AP Audit Work	\$27 per hour
AVID Tutors	\$10 to \$12 per hour
C.N.A. State Exam Tester (Perkins funded)	\$75 per exam
Community Service Lead Teacher	\$15 per hour
Costume Design and Construction	\$15 per hour
Credit Completion Instruction	\$27 per hour
Curriculum Writing	\$27 per hour
Early Childhood Home Visits	\$27 per hour
Early Childhood Screener & ELL Screener	\$27 per hour
Focus & Priority School Tutoring – Title I funded	\$27 per hour
General Supervision Rate	\$10 per hour
Homebound Teachers	\$19.30 per hour
Homeschool Communicator Basketball Officials	\$20.00 per game
Homeworks Visits – Title I funded – Attempted & Completed	\$12.50 and \$25 per visit
Interns – Non-credit earning (if paid)	\$10 - \$15 per hour
Interpreting	\$30 per hour
Missouri Scholars Academy Tester	\$60 per test
Preschool Registration (teacher pay)	\$15 per hour
Orientation & Mobility Services	\$30 per hour
OT/PT Consultation	Rate variable per position & salary schedule
Principal Mentor – Title IIA funded	\$60 per hour
PSAT/ACT Supervision/Administration with Students	\$20 per hour
Saturday Detention Supervision	\$20 per hour



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SB319 Tutor Pay (teaching curriculum)	\$27 per hour
Specialized Nurse Instruction – CACC	\$25 per hour
Specialized Sub Nurse Instruction – CACC	\$20 per hour
Supplemental Temporary Support Personnel	Rate variable per position & salary schedule
Supplemental Temporary Support Teacher	\$27 per hour
Staff Development Participant	\$27 per hour
Staff Development Presenter	\$35 per hour
Summer School Teacher	\$27 per hour
Temporary/Seasonal Staffing	\$10 per hour
Tutoring for General Instruction	\$15 per hour

Athletics

Game Supervision Rates:

- Supervision is set at \$12 per hour with a minimum of two hours worked.

Video board operator:

Varsity football	\$100 per event
Soccer	\$55 per event
Basketball	\$55 per event
Volleyball	\$55 per event

Substitute Rates

Occupational Therapist/Physical Therapist School Psychologists Speech/Language Pathologists Special Education Diagnosticians Special Education District Specialists	Based on salary schedule placement
Nurse Substitutes	\$18 per hour
Substitute Building Administrator	\$350.00 per day



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

On Call and Call in Pay for Maintenance Staff

Daily pay for carrying pager after hours will be one hour at regular rate.
Time worked when on call will be paid at a minimum of two hours.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Teacher Salary Schedule 2020-2021 187 Day

\$ 38,500
\$ 38,500

Step	I BS/CTE I			II MS/CTE II			Grandfathered *		III 2nd Masters/Adv Degree/CTE III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Incr	Salary	Index	Incr	
1	\$ 38,500	1.000		\$ 41,388	1.075		\$ 44,321		\$ 44,275	1.150		1
2	\$ 39,270	1.020	\$ 770	\$ 42,158	1.095	\$ 770	\$ 45,325	\$ 1,004	\$ 45,045	1.170	\$ 770	2
3	\$ 40,040	1.040	\$ 770	\$ 42,928	1.115	\$ 770	\$ 46,328	\$ 1,003	\$ 45,815	1.190	\$ 770	3
4	\$ 40,810	1.060	\$ 770	\$ 43,698	1.135	\$ 770	\$ 47,332	\$ 1,004	\$ 46,585	1.210	\$ 770	4
5	\$ 42,119	1.084	\$ 1,309	\$ 45,007	1.169	\$ 1,309	\$ 49,335	\$ 1,003	\$ 47,894	1.244	\$ 1,309	5
6	\$ 43,428	1.128	\$ 1,309	\$ 46,316	1.203	\$ 1,309	\$ 49,339	\$ 1,004	\$ 49,203	1.278	\$ 1,309	6
7	\$ 44,737	1.162	\$ 1,309	\$ 47,625	1.237	\$ 1,309	\$ 50,677	\$ 1,338	\$ 50,512	1.312	\$ 1,309	7
8	\$ 46,046	1.196	\$ 1,309	\$ 48,934	1.271	\$ 1,309	\$ 52,015	\$ 1,338	\$ 51,821	1.346	\$ 1,309	8
9	\$ 47,355	1.230	\$ 1,309	\$ 50,243	1.305	\$ 1,309	\$ 53,353	\$ 1,338	\$ 53,130	1.380	\$ 1,309	9
10	\$ 48,664	1.264	\$ 1,309	\$ 51,552	1.339	\$ 1,309	\$ 54,691	\$ 1,338	\$ 54,439	1.414	\$ 1,309	10
11	\$ 49,973	1.298	\$ 1,309	\$ 52,861	1.373	\$ 1,309	\$ 56,029	\$ 1,338	\$ 55,748	1.448	\$ 1,309	11
12	\$ 51,282	1.332	\$ 1,309	\$ 54,170	1.407	\$ 1,309	\$ 57,367	\$ 1,338	\$ 57,057	1.482	\$ 1,309	12
13	\$ 52,591	1.366	\$ 1,309	\$ 55,479	1.441	\$ 1,309	\$ 58,705	\$ 1,338	\$ 58,366	1.516	\$ 1,309	13
14	\$ 53,900	1.400	\$ 1,309	\$ 56,788	1.475	\$ 1,309	\$ 60,043	\$ 1,338	\$ 59,675	1.550	\$ 1,309	14
15	\$ 53,900	1.400	\$ -	\$ 58,097	1.509	\$ 1,309	\$ 61,381	\$ 1,338	\$ 60,984	1.584	\$ 1,309	15
16	\$ 53,900			\$ 59,406	1.543	\$ 1,309	\$ 62,719	\$ 1,338	\$ 62,293	1.618	\$ 1,309	16
17	\$ 53,900			\$ 60,715	1.577	\$ 1,309	\$ 64,057	\$ 1,338	\$ 63,602	1.652	\$ 1,309	17
18	\$ 53,900			\$ 62,024	1.611	\$ 1,309	\$ 65,395	\$ 1,338	\$ 64,911	1.686	\$ 1,309	18
19	\$ 53,900			\$ 63,333	1.645	\$ 1,309	\$ 66,733	\$ 1,338	\$ 66,220	1.720	\$ 1,309	19
20	\$ 53,900			\$ 64,642	1.679	\$ 1,309	\$ 68,071	\$ 1,338	\$ 67,529	1.754	\$ 1,309	20
21	\$ 53,900			\$ 65,951	1.713	\$ 1,309	\$ 69,074	\$ 1,003	\$ 68,838	1.788	\$ 1,309	21
22	\$ 53,900			\$ 67,260	1.747	\$ 1,309	\$ 70,078	\$ 1,004	\$ 70,147	1.822	\$ 1,309	22
23	\$ 53,900			\$ 68,569	1.781	\$ 1,309	\$ 71,081	\$ 1,003	\$ 71,456	1.856	\$ 1,309	23
24	\$ 53,900			\$ 69,878	1.815	\$ 1,309	\$ 72,085	\$ 1,004	\$ 72,765	1.890	\$ 1,309	24
25	\$ 53,900			\$ 70,848	1.835	\$ 770	\$ 72,754	\$ 669	\$ 73,535	1.910	\$ 770	25
26	\$ 53,900			\$ 71,418	1.855	\$ 770	\$ 73,423	\$ 669	\$ 74,305	1.930	\$ 770	26
27	\$ 53,900			\$ 72,188	1.875	\$ 770	\$ 74,092	\$ 669	\$ 75,075	1.950	\$ 770	27
28	\$ 53,900			\$ 72,958	1.895	\$ 770	\$ 74,761	\$ 669	\$ 75,845	1.970	\$ 770	28
29	\$ 53,900			\$ 73,728	1.915	\$ 770	\$ 75,430	\$ 669	\$ 76,615	1.990	\$ 770	29
30	\$ 53,900			\$ 74,498	1.935	\$ 770	\$ 76,099	\$ 669	\$ 77,385	2.010	\$ 770	30

* An employee as of October 15, 2019 who has educational credit equating a master's degree plus 45 hours or more, will be placed in the Grandfathered column. Placement in the Grandfathered column means, based on the current schedule, you would have been disadvantaged. The grandfathered column was created to ensure that no employee's pay will decrease. Employees on this column, upon approval by the board, will advance a step each year. However, if at any point additional funds are put in the schedule, the grandfathered column will not receive those increases.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



**Teacher Salary Schedule
for extra day assignments prior to 07/01/2010
2020-2021
187 Day**

\$ 38,500

	I	II		III	
	BS/CTE I	MS/CTE II	Grandfathered *	Degree/CTE III	
Step	Salary	Salary	Salary	Salary	Step
1	\$ 206	\$ 221	\$ 237	\$ 237	1
2	\$ 210	\$ 225	\$ 242	\$ 241	2
3	\$ 214	\$ 230	\$ 248	\$ 245	3
4	\$ 218	\$ 234	\$ 253	\$ 249	4
5	\$ 225	\$ 241	\$ 258	\$ 256	5
6	\$ 232	\$ 248	\$ 264	\$ 263	6
7	\$ 239	\$ 255	\$ 271	\$ 270	7
8	\$ 246	\$ 262	\$ 278	\$ 277	8
9	\$ 253	\$ 269	\$ 285	\$ 284	9
10	\$ 260	\$ 276	\$ 292	\$ 291	10
11	\$ 267	\$ 283	\$ 300	\$ 298	11
12	\$ 274	\$ 290	\$ 307	\$ 305	12
13	\$ 281	\$ 297	\$ 314	\$ 312	13
14	\$ 288	\$ 304	\$ 321	\$ 319	14
15	\$ 288	\$ 311	\$ 328	\$ 326	15
16	\$ 288	\$ 318	\$ 335	\$ 333	16
17	\$ 288	\$ 325	\$ 343	\$ 340	17
18	\$ 288	\$ 332	\$ 350	\$ 347	18
19	\$ 288	\$ 339	\$ 357	\$ 354	19
20	\$ 288	\$ 346	\$ 364	\$ 361	20
21	\$ 288	\$ 353	\$ 369	\$ 368	21
22	\$ 288	\$ 360	\$ 375	\$ 375	22
23	\$ 288	\$ 367	\$ 380	\$ 382	23
24	\$ 288	\$ 374	\$ 385	\$ 389	24
25	\$ 288	\$ 378	\$ 389	\$ 393	25
26	\$ 288	\$ 382	\$ 393	\$ 397	26
27	\$ 288	\$ 386	\$ 396	\$ 401	27
28	\$ 288	\$ 390	\$ 400	\$ 406	28
29	\$ 288	\$ 394	\$ 403	\$ 410	29
30	\$ 288	\$ 398	\$ 407	\$ 414	30

** An employee as of October 15, 2019 who has educational credit equaling a master's degree plus 45 hours or more, will be placed in the Grandfathered column. Placement in the Grandfathered column means, based on the current schedule, you would have been disadvantaged. The grandfathered column was created to ensure that no employee's pay will decrease. Employees on this column, upon approval by the board, will advance a step each year. However, if at any point additional funds are put in the schedule, the grandfathered column will not receive those increases.*



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Teacher Salary Schedule for extra day assignments made after 07/01/2010 2020-2021 187 Day

	I	II		III	
	BS/CTE I	MS/CTE II	Grandfathered *	2nd Masters/Adv	
Step	Salary	Salary	Salary	Salary	Step
1	\$ 206	\$ 221	\$ 230	\$ 230	1
2	\$ 210	\$ 225	\$ 230	\$ 230	2
3	\$ 214	\$ 230	\$ 230	\$ 230	3
4	\$ 218	\$ 230	\$ 230	\$ 230	4
5	\$ 225	\$ 230	\$ 230	\$ 230	5
6	\$ 230	\$ 230	\$ 230	\$ 230	6
7	\$ 230	\$ 230	\$ 230	\$ 230	7
8	\$ 230	\$ 230	\$ 230	\$ 230	8
9	\$ 230	\$ 230	\$ 230	\$ 230	9
10	\$ 230	\$ 230	\$ 230	\$ 230	10
11	\$ 230	\$ 230	\$ 230	\$ 230	11
12	\$ 230	\$ 230	\$ 230	\$ 230	12
13	\$ 230	\$ 230	\$ 230	\$ 230	13
14	\$ 230	\$ 230	\$ 230	\$ 230	14
15	\$ 230	\$ 230	\$ 230	\$ 230	15
16	\$ 230	\$ 230	\$ 230	\$ 230	16
17	\$ 230	\$ 230	\$ 230	\$ 230	17
18	\$ 230	\$ 230	\$ 230	\$ 230	18
19	\$ 230	\$ 230	\$ 230	\$ 230	19
20	\$ 230	\$ 230	\$ 230	\$ 230	20
21	\$ 230	\$ 230	\$ 230	\$ 230	21
22	\$ 230	\$ 230	\$ 230	\$ 230	22
23	\$ 230	\$ 230	\$ 230	\$ 230	23
24	\$ 230	\$ 230	\$ 230	\$ 230	24
25	\$ 230	\$ 230	\$ 230	\$ 230	25
26	\$ 230	\$ 230	\$ 230	\$ 230	26
27	\$ 230	\$ 230	\$ 230	\$ 230	27
28	\$ 230	\$ 230	\$ 230	\$ 230	28
29	\$ 230	\$ 230	\$ 230	\$ 230	29
30	\$ 230	\$ 230	\$ 230	\$ 230	30

* An employee as of October 15, 2019 who has educational credit equaling a master's degree plus 45 hours or more, will be placed in the Grandfathered column. Placement in the Grandfathered column means, based on the current schedule, you would have been disadvantaged. The grandfathered column was created to ensure that no employee's pay will decrease. Employees on this column, upon approval by the board, will advance a step each year. However, if at any point additional funds are put in the schedule, the grandfathered column will not receive those increases.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Special Services Specialized Personnel Salary Schedule
 (for special education staff who are not a member of the bargaining unit or on another schedule)
2020-2021
187 Day

\$ 38,500
 \$ 38,500

Step	I			II			Grandfathered *		III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Incr	Salary	Index	Incr	
1	\$ 38,500	1.000		\$ 41,388	1.075		\$ 44,321		\$ 44,275	1.150		1
2	\$ 39,270	1.020	\$ 770	\$ 42,158	1.095	\$ 770	\$ 45,325	\$ 1,004	\$ 45,045	1.170	\$ 770	2
3	\$ 40,040	1.040	\$ 770	\$ 42,928	1.115	\$ 770	\$ 46,328	\$ 1,003	\$ 45,815	1.190	\$ 770	3
4	\$ 40,810	1.060	\$ 770	\$ 43,698	1.135	\$ 770	\$ 47,332	\$ 1,004	\$ 46,585	1.210	\$ 770	4
5	\$ 42,119	1.094	\$ 1,309	\$ 45,007	1.169	\$ 1,309	\$ 48,335	\$ 1,003	\$ 47,894	1.244	\$ 1,309	5
6	\$ 43,428	1.128	\$ 1,309	\$ 46,316	1.203	\$ 1,309	\$ 49,339	\$ 1,004	\$ 49,203	1.278	\$ 1,309	6
7	\$ 44,737	1.162	\$ 1,309	\$ 47,625	1.237	\$ 1,309	\$ 50,677	\$ 1,338	\$ 50,512	1.312	\$ 1,309	7
8	\$ 46,046	1.196	\$ 1,309	\$ 48,934	1.271	\$ 1,309	\$ 52,015	\$ 1,338	\$ 51,821	1.346	\$ 1,309	8
9	\$ 47,355	1.230	\$ 1,309	\$ 50,243	1.305	\$ 1,309	\$ 53,353	\$ 1,338	\$ 53,130	1.380	\$ 1,309	9
10	\$ 48,664	1.264	\$ 1,309	\$ 51,552	1.339	\$ 1,309	\$ 54,691	\$ 1,338	\$ 54,439	1.414	\$ 1,309	10
11	\$ 49,973	1.298	\$ 1,309	\$ 52,861	1.373	\$ 1,309	\$ 56,029	\$ 1,338	\$ 55,748	1.448	\$ 1,309	11
12	\$ 51,282	1.332	\$ 1,309	\$ 54,170	1.407	\$ 1,309	\$ 57,367	\$ 1,338	\$ 57,057	1.482	\$ 1,309	12
13	\$ 52,591	1.366	\$ 1,309	\$ 55,479	1.441	\$ 1,309	\$ 58,705	\$ 1,338	\$ 58,366	1.516	\$ 1,309	13
14	\$ 53,900	1.400	\$ 1,309	\$ 56,788	1.475	\$ 1,309	\$ 60,043	\$ 1,338	\$ 59,675	1.550	\$ 1,309	14
15	\$ 53,900	1.400	\$ -	\$ 58,097	1.509	\$ 1,309	\$ 61,381	\$ 1,338	\$ 60,984	1.584	\$ 1,309	15
16	\$ 53,900			\$ 59,406	1.543	\$ 1,309	\$ 62,719	\$ 1,338	\$ 62,293	1.618	\$ 1,309	16
17	\$ 53,900			\$ 60,715	1.577	\$ 1,309	\$ 64,057	\$ 1,338	\$ 63,602	1.652	\$ 1,309	17
18	\$ 53,900			\$ 62,024	1.611	\$ 1,309	\$ 65,395	\$ 1,338	\$ 64,911	1.686	\$ 1,309	18
19	\$ 53,900			\$ 63,333	1.645	\$ 1,309	\$ 66,733	\$ 1,338	\$ 66,220	1.720	\$ 1,309	19
20	\$ 53,900			\$ 64,642	1.679	\$ 1,309	\$ 68,071	\$ 1,338	\$ 67,529	1.754	\$ 1,309	20
21	\$ 53,900			\$ 65,951	1.713	\$ 1,309	\$ 69,074	\$ 1,003	\$ 68,838	1.788	\$ 1,309	21
22	\$ 53,900			\$ 67,260	1.747	\$ 1,309	\$ 70,078	\$ 1,004	\$ 70,147	1.822	\$ 1,309	22
23	\$ 53,900			\$ 68,569	1.781	\$ 1,309	\$ 71,081	\$ 1,003	\$ 71,456	1.856	\$ 1,309	23
24	\$ 53,900			\$ 69,878	1.815	\$ 1,309	\$ 72,085	\$ 1,004	\$ 72,765	1.890	\$ 1,309	24
25	\$ 53,900			\$ 70,648	1.835	\$ 770	\$ 72,754	\$ 669	\$ 73,535	1.910	\$ 770	25
26	\$ 53,900			\$ 71,418	1.855	\$ 770	\$ 73,423	\$ 669	\$ 74,305	1.930	\$ 770	26
27	\$ 53,900			\$ 72,188	1.875	\$ 770	\$ 74,092	\$ 669	\$ 75,075	1.950	\$ 770	27
28	\$ 53,900			\$ 72,958	1.895	\$ 770	\$ 74,761	\$ 669	\$ 75,845	1.970	\$ 770	28
29	\$ 53,900			\$ 73,728	1.915	\$ 770	\$ 75,430	\$ 669	\$ 76,615	1.990	\$ 770	29
30	\$ 53,900			\$ 74,498	1.935	\$ 770	\$ 76,099	\$ 669	\$ 77,385	2.010	\$ 770	30



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



**Special Services
Process Coordinator**

**7 Hour Contracted Day
2020-2021 Salary Schedule**

Base Salary **\$67,320**

Step	I 200 Days Masters Degree			II 210 Days Masters Degree			Step
	Salary	Index	Index	Salary	Index	Index	
1	\$68,330		1.015	\$71,023		1.055	1
2	\$69,676	\$1,346	1.035	\$72,369	\$1,346	1.075	2
3	\$71,023	\$1,346	1.055	\$73,715	\$1,346	1.095	3
4	\$72,369	\$1,346	1.075	\$75,062	\$1,346	1.115	4
5	\$73,715	\$1,346	1.095	\$76,408	\$1,346	1.135	5
6	\$75,062	\$1,346	1.115	\$77,755	\$1,346	1.155	6
7	\$76,408	\$1,346	1.135	\$79,101	\$1,346	1.175	7
8	\$77,755	\$1,346	1.155	\$80,447	\$1,346	1.195	8
9	\$79,101	\$1,346	1.175	\$81,794	\$1,346	1.215	9
10	\$80,447	\$1,346	1.195	\$83,140	\$1,346	1.235	10
11	\$81,794	\$1,346	1.215	\$84,487	\$1,346	1.255	11
12	\$83,140	\$1,346	1.235	\$85,833	\$1,346	1.275	12
13	\$84,487	\$1,346	1.255	\$87,179	\$1,346	1.295	13
14	\$85,833	\$1,346	1.275	\$88,526	\$1,346	1.315	14
15	\$87,179	\$1,346	1.295	\$89,872	\$1,346	1.335	15
16	\$88,526	\$1,346	1.315	\$91,219	\$1,346	1.355	16
17	\$89,872	\$1,346	1.335	\$92,565	\$1,346	1.375	17
18	\$91,219	\$1,346	1.355	\$93,911	\$1,346	1.395	18
19	\$92,565	\$1,346	1.375	\$95,258	\$1,346	1.415	19
20	\$93,911	\$1,346	1.395	\$96,604	\$1,346	1.435	20

Note: Step 13 is the maximum entry level for process coordinators.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Instructional Mentors, Coaches, and Trainers 2020-2021 187 Day

\$ 38,500
\$ 38,500

Step	I			II			Grandfathered *		III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Incr	Salary	Index	Incr	
1	\$ 38,500	1.000		\$ 41,388	1.075		\$ 44,321		\$ 44,275	1.150		1
2	\$ 39,270	1.020	\$ 770	\$ 42,158	1.095	\$ 770	\$ 45,325	\$ 1,004	\$ 45,045	1.170	\$ 770	2
3	\$ 40,040	1.040	\$ 770	\$ 42,928	1.115	\$ 770	\$ 46,328	\$ 1,003	\$ 45,815	1.190	\$ 770	3
4	\$ 40,810	1.060	\$ 770	\$ 43,698	1.135	\$ 770	\$ 47,332	\$ 1,004	\$ 46,585	1.210	\$ 770	4
5	\$ 42,119	1.094	\$ 1,309	\$ 45,007	1.169	\$ 1,309	\$ 48,335	\$ 1,003	\$ 47,894	1.244	\$ 1,309	5
6	\$ 43,428	1.128	\$ 1,309	\$ 46,316	1.203	\$ 1,309	\$ 49,339	\$ 1,004	\$ 49,203	1.278	\$ 1,309	6
7	\$ 44,737	1.162	\$ 1,309	\$ 47,625	1.237	\$ 1,309	\$ 50,677	\$ 1,338	\$ 50,512	1.312	\$ 1,309	7
8	\$ 46,046	1.196	\$ 1,309	\$ 48,934	1.271	\$ 1,309	\$ 52,015	\$ 1,338	\$ 51,821	1.346	\$ 1,309	8
9	\$ 47,355	1.230	\$ 1,309	\$ 50,243	1.305	\$ 1,309	\$ 53,353	\$ 1,338	\$ 53,130	1.380	\$ 1,309	9
10	\$ 48,664	1.264	\$ 1,309	\$ 51,552	1.339	\$ 1,309	\$ 54,691	\$ 1,338	\$ 54,439	1.414	\$ 1,309	10
11	\$ 49,973	1.298	\$ 1,309	\$ 52,861	1.373	\$ 1,309	\$ 56,029	\$ 1,338	\$ 55,748	1.448	\$ 1,309	11
12	\$ 51,282	1.332	\$ 1,309	\$ 54,170	1.407	\$ 1,309	\$ 57,367	\$ 1,338	\$ 57,057	1.482	\$ 1,309	12
13	\$ 52,591	1.366	\$ 1,309	\$ 55,479	1.441	\$ 1,309	\$ 58,705	\$ 1,338	\$ 58,366	1.516	\$ 1,309	13
14	\$ 53,900	1.400	\$ 1,309	\$ 56,788	1.475	\$ 1,309	\$ 60,043	\$ 1,338	\$ 59,675	1.550	\$ 1,309	14
15	\$ 53,900	1.400	\$ -	\$ 58,097	1.509	\$ 1,309	\$ 61,381	\$ 1,338	\$ 60,984	1.584	\$ 1,309	15
16	\$ 53,900			\$ 59,406	1.543	\$ 1,309	\$ 62,719	\$ 1,338	\$ 62,293	1.618	\$ 1,309	16
17	\$ 53,900			\$ 60,715	1.577	\$ 1,309	\$ 64,057	\$ 1,338	\$ 63,602	1.652	\$ 1,309	17
18	\$ 53,900			\$ 62,024	1.611	\$ 1,309	\$ 65,395	\$ 1,338	\$ 64,911	1.686	\$ 1,309	18
19	\$ 53,900			\$ 63,333	1.645	\$ 1,309	\$ 66,733	\$ 1,338	\$ 66,220	1.720	\$ 1,309	19
20	\$ 53,900			\$ 64,642	1.679	\$ 1,309	\$ 68,071	\$ 1,338	\$ 67,529	1.754	\$ 1,309	20
21	\$ 53,900			\$ 65,951	1.713	\$ 1,309	\$ 69,074	\$ 1,003	\$ 68,838	1.788	\$ 1,309	21
22	\$ 53,900			\$ 67,260	1.747	\$ 1,309	\$ 70,078	\$ 1,004	\$ 70,147	1.822	\$ 1,309	22
23	\$ 53,900			\$ 68,569	1.781	\$ 1,309	\$ 71,081	\$ 1,003	\$ 71,456	1.856	\$ 1,309	23
24	\$ 53,900			\$ 69,878	1.815	\$ 1,309	\$ 72,085	\$ 1,004	\$ 72,765	1.890	\$ 1,309	24
25	\$ 53,900			\$ 70,648	1.835	\$ 770	\$ 72,754	\$ 669	\$ 73,535	1.910	\$ 770	25
26	\$ 53,900			\$ 71,418	1.855	\$ 770	\$ 73,423	\$ 669	\$ 74,305	1.930	\$ 770	26
27	\$ 53,900			\$ 72,188	1.875	\$ 770	\$ 74,092	\$ 669	\$ 75,075	1.950	\$ 770	27
28	\$ 53,900			\$ 72,958	1.895	\$ 770	\$ 74,761	\$ 669	\$ 75,845	1.970	\$ 770	28
29	\$ 53,900			\$ 73,728	1.915	\$ 770	\$ 75,430	\$ 669	\$ 76,615	1.990	\$ 770	29
30	\$ 53,900			\$ 74,498	1.935	\$ 770	\$ 76,099	\$ 669	\$ 77,385	2.010	\$ 770	30

Note: New Hires are allowed to receive credit for up to 12 years of experience with the highest placement on this schedule being year 13.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Elementary Assistant Principal 2020-2021 Salary Schedule

158A Elementary AP Masters Degree in administration		
Days	210	
Base	\$ 65,000	
Min	\$ 69,000	
Max	\$ 77,675	
		Index
1	\$ 69,000	
2	\$ 69,000	1.0600
3	\$ 70,038	1.0775
4	\$ 71,175	1.0950
5	\$ 72,475	1.1150
6	\$ 73,775	1.1350
7	\$ 75,075	1.1550
8	\$ 76,375	1.1750
9	\$ 77,675	1.1950
10	\$ 77,675	
11	\$ 77,675	
12	\$ 77,675	
13	\$ 77,675	
14	\$ 77,675	
15	\$ 77,675	
16	\$ 77,675	
17	\$ 77,675	
18	\$ 77,675	
19	\$ 77,675	
20	\$ 77,675	
21	\$ 77,675	
22	\$ 77,675	
23	\$ 77,675	
24	\$ 77,675	
25	\$ 77,675	
26		
27		
28		
29		
30		

158B Elementary AP Career Admin Certificate Spec Degree in admin or instr			
Days	210		
Base	\$ 68,000	\$ 3,000	
Min	\$ 72,000		
Max	\$ 92,480		
		Step Value	Index
1	\$ 72,000		
2	\$ 72,000	\$ -	1.0600
3	\$ 73,270	\$ 1,270	1.0775
4	\$ 74,460	\$ 1,190	1.0950
5	\$ 75,820	\$ 1,360	1.1150
6	\$ 77,180	\$ 1,360	1.1350
7	\$ 78,540	\$ 1,360	1.1550
8	\$ 79,900	\$ 1,360	1.1750
9	\$ 81,260	\$ 1,360	1.1950
10	\$ 82,790	\$ 1,530	1.2175
11	\$ 84,320	\$ 1,530	1.2400
12	\$ 85,850	\$ 1,530	1.2625
13	\$ 87,380	\$ 1,530	1.2850
14	\$ 88,400	\$ 1,020	1.3000
15	\$ 89,420	\$ 1,020	1.3150
16	\$ 90,440	\$ 1,020	1.3300
17	\$ 91,460	\$ 1,020	1.3450
18	\$ 92,480	\$ 1,020	1.3600
19	\$ 92,480		
20	\$ 92,480		
21	\$ 92,480		
22	\$ 92,480		
23	\$ 92,480		
24	\$ 92,480		
25	\$ 92,480		
26			
27			
28			
29			
30			

158C Elementary AP Doctoral Degree in administration or instruction		
Days	210	
Base	\$ 71,500	
Min	\$ 75,500	
Max	\$ 107,429	
		Index
1	\$ 75,500	
2	\$ 75,500	1.0600
3	\$ 77,041	1.0775
4	\$ 78,293	1.0950
5	\$ 79,723	1.1150
6	\$ 81,153	1.1350
7	\$ 82,583	1.1550
8	\$ 84,013	1.1750
9	\$ 85,443	1.1950
10	\$ 87,051	1.2175
11	\$ 88,660	1.2400
12	\$ 90,269	1.2625
13	\$ 91,878	1.2850
14	\$ 93,486	1.3075
15	\$ 95,095	1.3300
16	\$ 96,704	1.3525
17	\$ 98,134	1.3725
18	\$ 99,564	1.3925
19	\$ 100,994	1.4125
20	\$ 102,424	1.4325
21	\$ 103,854	1.4525
22	\$ 104,748	1.4650
23	\$ 105,641	1.4775
24	\$ 106,535	1.4900
25	\$ 107,429	1.5025
26		
27		
28		
29		
30		



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Elementary Principal 2020-2021 Salary Schedule

162A Elementary Principal Masters Degree <i>in administration</i>		
Days	215	
Base	\$ 75,500	
Min	\$ 77,650	
Max	\$ 90,223	
	Index	
1	\$ 77,650	
2	\$ 80,030	1.060
3	\$ 81,351	1.078
4	\$ 82,673	1.095
5	\$ 84,183	1.115
6	\$ 85,693	1.135
7	\$ 87,203	1.155
8	\$ 88,713	1.175
9	\$ 90,223	1.195
10	\$ 90,223	
11	\$ 90,223	
12	\$ 90,223	
13	\$ 90,223	
14	\$ 90,223	
15	\$ 90,223	
16	\$ 90,223	
17	\$ 90,223	
18	\$ 90,223	
19	\$ 90,223	
20	\$ 90,223	
21	\$ 90,223	
22	\$ 90,223	
23	\$ 90,223	
24	\$ 90,223	
25	\$ 90,223	

162B Elementary Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	215	
Base	\$ 78,500	
Min	\$ 80,850	
Max	\$ 108,134	
	Index	
1	\$ 82,425	1.0500
2	\$ 83,210	1.0600
3	\$ 84,584	1.0775
4	\$ 85,958	1.0950
5	\$ 87,528	1.1150
6	\$ 89,098	1.1350
7	\$ 90,668	1.1550
8	\$ 92,238	1.1750
9	\$ 93,808	1.1950
10	\$ 95,574	1.2175
11	\$ 97,340	1.2400
12	\$ 99,106	1.2625
13	\$ 100,873	1.2850
14	\$ 102,639	1.3075
15	\$ 104,209	1.3275
16	\$ 105,779	1.3475
17	\$ 106,956	1.3625
18	\$ 108,134	1.3775
19	\$ 108,134	
20	\$ 108,134	
21	\$ 108,134	
22	\$ 108,134	
23	\$ 108,134	
24	\$ 108,134	
25	\$ 108,134	

162C Elementary Principal Doctoral Degree <i>in administration or instruction</i>		
Days	215	
Base	\$ 82,000	
Min	\$ 84,150	
Max	\$ 124,435	
	Index	
1	\$ 84,150	
2	\$ 86,920	1.060
3	\$ 88,355	1.078
4	\$ 89,790	1.095
5	\$ 91,430	1.115
6	\$ 93,070	1.135
7	\$ 94,710	1.155
8	\$ 96,350	1.175
9	\$ 97,990	1.195
10	\$ 99,835	1.218
11	\$ 101,680	1.240
12	\$ 103,525	1.263
13	\$ 105,370	1.285
14	\$ 107,215	1.308
15	\$ 109,060	1.330
16	\$ 110,905	1.353
17	\$ 112,750	1.375
18	\$ 114,595	1.398
19	\$ 116,440	1.420
20	\$ 118,080	1.440
21	\$ 119,720	1.460
22	\$ 121,360	1.480
23	\$ 122,385	1.493
24	\$ 123,410	1.505
25	\$ 124,435	1.518



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Middle School Assistant Principal 2020-2021 Salary Schedule

160A Middle Asst. Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 75,500	
Min	\$ 78,650	
Max	\$ 91,921	
		Index
1	\$ 78,650	
2	\$ 80,785	1.070
3	\$ 82,295	1.090
4	\$ 83,805	1.110
5	\$ 85,315	1.130
6	\$ 86,825	1.150
7	\$ 88,524	1.173
8	\$ 90,223	1.195
9	\$ 91,921	1.218
10	\$ 91,921	
11	\$ 91,921	
12	\$ 91,921	
13	\$ 91,921	
14	\$ 91,921	
15	\$ 91,921	
16	\$ 91,921	
17	\$ 91,921	
18	\$ 91,921	
19	\$ 91,921	
20	\$ 91,921	
21	\$ 91,921	
22	\$ 91,921	
23	\$ 91,921	
24	\$ 91,921	
25	\$ 91,921	

160B Middle Asst. Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 78,500	
Min	\$ 81,650	
Max	\$ 109,625	
		Index
1	\$ 81,650	
2	\$ 83,995	1.070
3	\$ 85,565	1.090
4	\$ 87,135	1.110
5	\$ 88,705	1.130
6	\$ 90,275	1.150
7	\$ 92,041	1.173
8	\$ 93,808	1.195
9	\$ 95,574	1.218
10	\$ 97,536	1.243
11	\$ 99,499	1.268
12	\$ 101,461	1.293
13	\$ 103,345	1.317
14	\$ 105,112	1.339
15	\$ 106,878	1.362
16	\$ 108,252	1.379
17	\$ 109,625	1.397
18	\$ 109,625	
19	\$ 109,625	
20	\$ 109,625	
21	\$ 109,625	
22	\$ 109,625	
23	\$ 109,625	
24	\$ 109,625	
25	\$ 109,625	

160C Middle Asst. Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 82,000	
Min	\$ 85,150	
Max	\$ 126,649	
		Index
1	\$ 85,150	
2	\$ 87,740	1.070
3	\$ 89,380	1.090
4	\$ 91,020	1.110
5	\$ 92,660	1.130
6	\$ 94,300	1.150
7	\$ 96,145	1.173
8	\$ 97,990	1.195
9	\$ 99,835	1.218
10	\$ 101,885	1.243
11	\$ 103,935	1.268
12	\$ 105,985	1.293
13	\$ 107,953	1.317
14	\$ 109,921	1.341
15	\$ 111,889	1.365
16	\$ 113,857	1.389
17	\$ 115,825	1.413
18	\$ 117,793	1.437
19	\$ 119,761	1.461
20	\$ 121,729	1.485
21	\$ 122,959	1.500
22	\$ 124,189	1.515
23	\$ 125,009	1.525
24	\$ 125,829	1.535
25	\$ 126,649	1.545



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Middle School Principal 2020-2021 Salary Schedule

164A Middle Principal Masters Degree <i>in administration</i>			164B Middle Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			164C Middle Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 85,800		Base	\$ 88,800		Base	\$ 92,300	
Min	\$ 89,200		Min	\$ 92,200		Min	\$ 95,700	
Max	\$ 104,462		Max	\$ 124,009		Max	\$ 143,111	
		Index			Index			Index
1	\$ 89,200		1	\$ 92,200		1	\$ 95,700	
2	\$ 91,806	1.070	2	\$ 95,016	1.070	2	\$ 98,761	1.070
3	\$ 93,522	1.090	3	\$ 96,792	1.090	3	\$ 100,607	1.090
4	\$ 95,238	1.110	4	\$ 98,568	1.110	4	\$ 102,453	1.110
5	\$ 96,954	1.130	5	\$ 100,344	1.130	5	\$ 104,299	1.130
6	\$ 98,670	1.150	6	\$ 102,120	1.150	6	\$ 106,145	1.150
7	\$ 100,601	1.173	7	\$ 104,118	1.173	7	\$ 108,222	1.173
8	\$ 102,531	1.195	8	\$ 106,116	1.195	8	\$ 110,299	1.195
9	\$ 104,462	1.218	9	\$ 108,114	1.218	9	\$ 112,375	1.218
10	\$ 104,462		10	\$ 110,334	1.243	10	\$ 114,683	1.243
11	\$ 104,462		11	\$ 112,554	1.268	11	\$ 116,990	1.268
12	\$ 104,462		12	\$ 114,774	1.293	12	\$ 119,298	1.293
13	\$ 104,462		13	\$ 116,905	1.317	13	\$ 121,513	1.317
14	\$ 104,462		14	\$ 118,903	1.339	14	\$ 123,728	1.341
15	\$ 104,462		15	\$ 120,901	1.362	15	\$ 125,805	1.363
16	\$ 104,462		16	\$ 122,455	1.379	16	\$ 127,882	1.386
17	\$ 104,462		17	\$ 124,009	1.397	17	\$ 129,958	1.408
18	\$ 104,462		18	\$ 124,009		18	\$ 132,035	1.431
19	\$ 104,462		19	\$ 124,009		19	\$ 133,881	1.451
20	\$ 104,462		20	\$ 124,009		20	\$ 135,727	1.471
21	\$ 104,462		21	\$ 124,009		21	\$ 137,573	1.491
22	\$ 104,462		22	\$ 124,009		22	\$ 138,958	1.506
23	\$ 104,462		23	\$ 124,009		23	\$ 140,342	1.521
24	\$ 104,462		24	\$ 124,009		24	\$ 141,727	1.536
25	\$ 104,462		25	\$ 124,009		25	\$ 143,111	1.551



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



High School Assistant Principal 2020-2021 Salary Schedule

161A High Sch Asst Principal Masters Degree <i>in administration</i>			161B High Sch Asst Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			161C High Sch Asst Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 83,150		Base	\$ 86,150		Base	\$ 89,650	
Min	\$ 86,650		Min	\$ 89,650		Min	\$ 93,150	
Max	\$ 101,235		Max	\$ 120,308		Max	\$ 139,002	
		Index			Index			Index
1	\$ 86,650		1	\$ 89,650		1	\$ 93,150	
2	\$ 88,971	1.070	2	\$ 92,181	1.070	2	\$ 95,926	1.070
3	\$ 90,634	1.090	3	\$ 93,904	1.090	3	\$ 97,719	1.090
4	\$ 92,297	1.110	4	\$ 95,627	1.110	4	\$ 99,512	1.110
5	\$ 93,960	1.130	5	\$ 97,350	1.130	5	\$ 101,305	1.130
6	\$ 95,623	1.150	6	\$ 99,073	1.150	6	\$ 103,098	1.150
7	\$ 97,493	1.173	7	\$ 101,011	1.173	7	\$ 105,115	1.173
8	\$ 99,364	1.195	8	\$ 102,949	1.195	8	\$ 107,132	1.195
9	\$ 101,235	1.218	9	\$ 104,888	1.218	9	\$ 109,149	1.218
10	\$ 101,235		10	\$ 107,041	1.243	10	\$ 111,390	1.243
11	\$ 101,235		11	\$ 109,195	1.268	11	\$ 113,631	1.268
12	\$ 101,235		12	\$ 111,349	1.293	12	\$ 115,873	1.293
13	\$ 101,235		13	\$ 113,416	1.317	13	\$ 118,024	1.317
14	\$ 101,235		14	\$ 115,355	1.339	14	\$ 120,176	1.341
15	\$ 101,235		15	\$ 117,293	1.362	15	\$ 122,193	1.363
16	\$ 101,235		16	\$ 118,801	1.379	16	\$ 124,210	1.386
17	\$ 101,235		17	\$ 120,308	1.397	17	\$ 126,227	1.408
18	\$ 101,235		18	\$ 120,308		18	\$ 128,244	1.431
19	\$ 101,235		19	\$ 120,308		19	\$ 130,037	1.451
20	\$ 101,235		20	\$ 120,308		20	\$ 131,830	1.471
21	\$ 101,235		21	\$ 120,308		21	\$ 133,623	1.491
22	\$ 101,235		22	\$ 120,308		22	\$ 134,968	1.506
23	\$ 101,235		23	\$ 120,308		23	\$ 136,313	1.521
24	\$ 101,235		24	\$ 120,308		24	\$ 137,658	1.536
25	\$ 101,235		25	\$ 120,308		25	\$ 139,002	1.551



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



High School Principal 2020-2021 Salary Schedule

165A High School Principal Masters Degree <i>in administration</i>			165B High School Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			165C High School Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 92,350		Base	\$ 95,350		Base	\$ 98,850	
Min	\$ 96,350		Min	\$ 99,350		Min	\$ 102,850	
Max	\$ 112,436		Max	\$ 133,156		Max	\$ 153,267	
		Index			Index			Index
1	\$ 96,350		1	\$ 99,350		1	\$ 102,850	
2	\$ 98,815	1.070	2	\$ 102,025	1.070	2	\$ 105,770	1.070
3	\$ 100,662	1.090	3	\$ 103,932	1.090	3	\$ 107,747	1.090
4	\$ 102,509	1.110	4	\$ 105,839	1.110	4	\$ 109,724	1.110
5	\$ 104,356	1.130	5	\$ 107,746	1.130	5	\$ 111,701	1.130
6	\$ 106,203	1.150	6	\$ 109,653	1.150	6	\$ 113,678	1.150
7	\$ 108,280	1.173	7	\$ 111,798	1.173	7	\$ 115,902	1.173
8	\$ 110,358	1.195	8	\$ 113,943	1.195	8	\$ 118,126	1.195
9	\$ 112,436	1.218	9	\$ 116,089	1.218	9	\$ 120,350	1.218
10	\$ 112,436		10	\$ 118,472	1.243	10	\$ 122,821	1.243
11	\$ 112,436		11	\$ 120,856	1.268	11	\$ 125,292	1.268
12	\$ 112,436		12	\$ 123,240	1.293	12	\$ 127,764	1.293
13	\$ 112,436		13	\$ 125,528	1.317	13	\$ 130,136	1.317
14	\$ 112,436		14	\$ 127,674	1.339	14	\$ 132,508	1.341
15	\$ 112,436		15	\$ 129,819	1.362	15	\$ 134,733	1.363
16	\$ 112,436		16	\$ 131,488	1.379	16	\$ 136,957	1.386
17	\$ 112,436		17	\$ 133,156	1.397	17	\$ 139,181	1.408
18	\$ 112,436		18	\$ 133,156		18	\$ 141,405	1.431
19	\$ 112,436		19	\$ 133,156		19	\$ 143,382	1.451
20	\$ 112,436		20	\$ 133,156		20	\$ 145,359	1.471
21	\$ 112,436		21	\$ 133,156		21	\$ 147,336	1.491
22	\$ 112,436		22	\$ 133,156		22	\$ 148,819	1.506
23	\$ 112,436		23	\$ 133,156		23	\$ 150,301	1.521
24	\$ 112,436		24	\$ 133,156		24	\$ 151,784	1.536
25	\$ 112,436		25	\$ 133,156		25	\$ 153,267	1.551



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Douglass High School Assistant Principal 2020-2021 Salary Schedule

166A Douglass High Asst Principal Masters Degree <i>in administration</i>			166B Douglass High Asst Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			166C Douglass High Asst Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$	70,500	Base	\$	73,500	Base	\$	77,000
Min	\$	73,520	Min	\$	76,520	Min	\$	80,020
Max	\$	85,834	Max	\$	91,324	Max	\$	95,673
1	\$	73,520	1	\$	76,520	1	\$	80,020
2	\$	75,435	2	\$	78,645	2	\$	82,390
3	\$	76,845	3	\$	80,115	3	\$	83,930
4	\$	78,255	4	\$	81,585	4	\$	85,470
5	\$	79,665	5	\$	83,055	5	\$	87,010
6	\$	81,075	6	\$	84,525	6	\$	88,550
7	\$	82,661	7	\$	86,179	7	\$	90,283
8	\$	84,248	8	\$	87,833	8	\$	92,015
9	\$	85,834	9	\$	89,486	9	\$	93,748
10			10	\$	91,324	10	\$	95,673
11			11	\$	93,161	11	\$	97,598
12			12	\$	94,999	12	\$	99,523
13			13	\$	96,763	13	\$	101,371
14			14	\$	98,417	14	\$	103,219
15			15	\$	100,070	15	\$	104,951
16			16	\$	101,357	16	\$	106,684
17			17	\$	102,643	17	\$	108,416
18			18			18	\$	110,149
19			19			19	\$	111,689
20			20			20	\$	113,229
21			21			21	\$	114,769
22			22			22	\$	115,924
23			23			23	\$	117,079
24			24			24	\$	118,234
25			25			25	\$	119,389



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Douglass High School Principal 2020-2021 Salary Schedule

167A Douglass High Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 86,200	
Min	\$ 89,200	
Max	\$104,949	
1	\$ 89,200	
2	\$ 92,234	1.070
3	\$ 93,958	1.090
4	\$ 95,682	1.110
5	\$ 97,406	1.130
6	\$ 99,130	1.150
7	\$101,070	1.173
8	\$103,009	1.195
9	\$104,949	1.218
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

167B Douglass High Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 89,200	
Min	\$ 92,200	
Max	\$ 110,831	
1	\$ 92,200	
2	\$ 95,444	1.070
3	\$ 97,228	1.090
4	\$ 99,012	1.110
5	\$ 100,796	1.130
6	\$ 102,580	1.150
7	\$ 104,587	1.173
8	\$ 106,594	1.195
9	\$ 108,601	1.218
10	\$ 110,831	1.243
11	\$ 113,061	1.268
12	\$ 115,291	1.293
13	\$ 117,432	1.317
14	\$ 119,439	1.339
15	\$ 121,446	1.362
16	\$ 123,007	1.379
17	\$ 124,568	1.397
18		
19		
20		
21		
22		
23		
24		
25		

167C Douglass High Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 92,700	
Min	\$ 95,700	
Max	\$ 115,180	
1	\$ 95,700	
2	\$ 99,189	1.070
3	\$ 101,043	1.090
4	\$ 102,897	1.110
5	\$ 104,751	1.130
6	\$ 106,605	1.150
7	\$ 108,691	1.173
8	\$ 110,777	1.195
9	\$ 112,862	1.218
10	\$ 115,180	1.243
11	\$ 117,497	1.268
12	\$ 119,815	1.293
13	\$ 122,040	1.317
14	\$ 124,264	1.341
15	\$ 126,350	1.363
16	\$ 128,436	1.386
17	\$ 130,522	1.408
18	\$ 132,607	1.431
19	\$ 134,461	1.451
20	\$ 136,315	1.471
21	\$ 138,169	1.491
22	\$ 139,560	1.506
23	\$ 140,950	1.521
24	\$ 142,341	1.536
25	\$ 143,731	1.551



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



**Curriculum Coordinator
225 Days
8 Hour Contracted Day
2020-2021 Salary Schedule**

		Base Increase			
		\$1,200	1.67%		
Base Salary		\$73,200			
		I		II	
		MS & Ed.S.		Doctorate	
Step	Salary	Index	Salary	Index	Step
1	\$82,350	1.125	\$86,742	1.185	1
2	\$83,814	1.145	\$88,206	1.205	2
3	\$85,278	1.165	\$89,670	1.225	3
4	\$86,742	1.185	\$91,134	1.245	4
5	\$88,206	1.205	\$92,598	1.265	5
6	\$89,487	1.223	\$93,879	1.283	6
7	\$90,768	1.240	\$95,160	1.300	7
8	\$92,049	1.258	\$96,441	1.318	8
9	\$93,147	1.273	\$97,539	1.333	9
10	\$94,245	1.288	\$98,637	1.348	10
11	\$95,343	1.303	\$99,735	1.363	11
12	\$96,441	1.318	\$100,833	1.378	12
13	\$97,539	1.333	\$101,931	1.393	13
14	\$98,271	1.343	\$102,663	1.403	14
15	\$99,003	1.353	\$103,395	1.413	15
16	\$99,735	1.363	\$104,127	1.423	16
17	\$100,467	1.373	\$104,859	1.433	17
18	\$101,199	1.383	\$105,591	1.443	18
19	\$101,931	1.393	\$106,323	1.453	19
20	\$102,663	1.403	\$107,055	1.463	20

Note: Step 13 is the maximum entry level for curriculum coordinators.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



**School Psychologist and Psychologist Examiner
190 Days
2020-2021 Salary Schedule**

Step	I - Examiner		II		III		Step
	Masters	Index	Specialist	Index	Doctorate	Index	
1	\$ 42,840	1.000	\$ 45,410	1.060	\$ 47,981	1.120	1
2	\$ 44,554	1.040	\$ 47,124	1.100	\$ 49,694	1.160	2
3	\$ 46,267	1.080	\$ 48,838	1.140	\$ 51,408	1.200	3
4	\$ 47,981	1.120	\$ 50,551	1.180	\$ 53,122	1.240	4
5	\$ 49,694	1.160	\$ 52,265	1.220	\$ 54,835	1.280	5
6	\$ 51,408	1.200	\$ 53,978	1.260	\$ 56,549	1.320	6
7	\$ 53,122	1.240	\$ 55,692	1.300	\$ 58,262	1.360	7
8	\$ 54,835	1.280	\$ 57,406	1.340	\$ 59,976	1.400	8
9	\$ 56,549	1.320	\$ 59,119	1.380	\$ 61,690	1.440	9
10	\$ 58,262	1.360	\$ 60,833	1.420	\$ 63,403	1.480	10
11	\$ 59,976	1.400	\$ 62,546	1.460	\$ 65,117	1.520	11
12	\$ 61,690	1.440	\$ 64,260	1.500	\$ 66,830	1.560	12
13	\$ 63,403	1.480	\$ 65,974	1.540	\$ 68,544	1.600	13
14	\$ 63,832	1.490	\$ 67,687	1.580	\$ 70,258	1.640	14
15	\$ 64,260	1.500	\$ 69,401	1.620	\$ 71,971	1.680	15
16	\$ 64,688	1.510	\$ 71,114	1.660	\$ 73,685	1.720	16
17	\$ 65,117	1.520	\$ 72,828	1.700	\$ 75,398	1.760	17
18	\$ 65,545	1.530	\$ 73,256	1.710	\$ 77,112	1.800	18
19	\$ 65,545		\$ 73,685	1.720	\$ 78,826	1.840	19
20	\$ 65,545		\$ 74,113	1.730	\$ 80,539	1.880	20
21	\$ 65,545		\$ 74,542	1.740	\$ 82,253	1.920	21
22	\$ 65,545		\$ 74,970	1.750	\$ 82,681	1.930	22
23	\$ 65,545		\$ 75,398	1.760	\$ 83,110	1.940	23
24	\$ 65,545		\$ 75,827	1.770	\$ 83,538	1.950	24
25	\$ 65,545		\$ 76,255	1.780	\$ 83,966	1.960	25
26	\$ 65,545		\$ 76,255		\$ 84,395	1.970	26
27	\$ 65,545		\$ 76,255		\$ 84,823	1.980	27
28	\$ 65,545		\$ 76,255		\$ 85,252	1.990	28
29	\$ 65,545		\$ 76,255		\$ 85,680	2.000	29
30	\$ 65,545		\$ 76,255		\$ 86,108	2.010	30

Employees on this salary schedule move across only with earned degrees in the field.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Occupational Therapist / Physical Therapist 187 Days 2020-2021 Salary Schedule

Occupational Therapist Physical Therapist 187 Days 35 Hours per Week 7 Hours per Day Range Base \$48,725		
Step	Salary	Index
1	\$48,725	1.00
2	\$50,674	1.04
3	\$52,623	1.08
4	\$54,572	1.12
5	\$56,521	1.16
6	\$58,470	1.20
7	\$60,419	1.24
8	\$62,368	1.28
9	\$64,317	1.32
10	\$66,266	1.36
11	\$68,215	1.40
12	\$69,190	1.42
13	\$70,164	1.44
14	\$71,139	1.46
15	\$72,113	1.48
16	\$73,088	1.50
17	\$74,062	1.52
18	\$75,037	1.54
19	\$76,011	1.56
20	\$76,986	1.58
21	\$77,960	1.60

Steps 1 through 11

To be eligible for advancement on the OT/PT salary schedule an OT or PT would be employed for at least .75 FTE and obtain 32 contact hours and maintain Missouri Division of Professional Registration or Missouri Board of Healing Arts.

Steps 12-20

To be eligible for advancement on the OT/PT salary schedule an OT or PT would be employed for at least .75 FTE and maintain Missouri Division of Professional Registration or Missouri Board of Healing Arts.

FTE less than .75 would be cumulative. Therefore, it may take more than one year to be eligible for advancement on the salary schedule.

Remaining FTE that exceeds .75 FTE will be retained and added to successive years towards the .75 FTE for step advancement.

Contact hours can be accumulated for multiple years to obtain 32 hours for advancement. Contact in excess of 32 hours will be retained and added to the total contact hours attained in successive years.

Note: Step 13 is the maximum entry level for new OT/PTs.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



**Outreach Counselors
Hired after 06/30/2010
2020-2021 Salary Schedule**

Outreach Counselors		
FT Hours	1309	
Days	187	
Hrs/Day	7	
Min	\$ 41,000	
Index	0.03000	
		Index
1	\$ 41,000	
2	\$ 42,230	1.03000
3	\$ 43,460	1.06000
4	\$ 44,690	1.09000
5	\$ 45,920	1.12000
6	\$ 47,150	1.15000
7	\$ 48,380	1.18000
8	\$ 49,610	1.21000
9	\$ 50,840	1.24000
10	\$ 52,070	1.27000
11	\$ 53,300	1.30000
12	\$ 54,530	1.33000
13	\$ 55,760	1.36000
14	\$ 56,990	1.39000
15	\$ 58,220	1.42000
16	\$ 59,450	1.45000
17	\$ 60,680	1.48000
18	\$ 61,910	1.51000
19	\$ 63,140	1.54000
20	\$ 64,370	1.57000
21	\$ 65,600	1.60000

*Note: Step 13 is the maximum entry level
for new employees*



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Home School Communicators 187 Days 2020-2021 Salary Schedule

\$ 38,500
\$ 38,500 Increase of \$1,000 to the base salary

Step	I			II			Grandfathered			III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 38,500	1.000		\$ 41,388	1.075		\$ 44,321	1.325		\$ 44,275	1.15		1
2	\$ 39,270	1.020	\$ 770	\$ 42,158	1.095	\$ 770	\$ 45,325	1.355	\$ 1,004	\$ 45,045	1.17	\$ 770	2
3	\$ 40,040	1.040	\$ 770	\$ 42,928	1.115	\$ 770	\$ 46,328	1.385	\$ 1,003	\$ 45,815	1.19	\$ 770	3
4	\$ 40,810	1.060	\$ 770	\$ 43,698	1.135	\$ 770	\$ 47,332	1.415	\$ 1,004	\$ 46,585	1.21	\$ 770	4
5	\$ 42,119	1.094	\$ 1,309	\$ 45,007	1.169	\$ 1,309	\$ 48,335	1.445	\$ 1,003	\$ 47,894	1.244	\$ 1,309	5
6	\$ 43,428	1.128	\$ 1,309	\$ 46,316	1.203	\$ 1,309	\$ 49,339	1.475	\$ 1,004	\$ 49,203	1.278	\$ 1,309	6
7	\$ 44,737	1.162	\$ 1,309	\$ 47,625	1.237	\$ 1,309	\$ 50,677	1.515	\$ 1,338	\$ 50,512	1.312	\$ 1,309	7
8	\$ 46,046	1.196	\$ 1,309	\$ 48,934	1.271	\$ 1,309	\$ 52,015	1.555	\$ 1,338	\$ 51,821	1.346	\$ 1,309	8
9	\$ 47,355	1.230	\$ 1,309	\$ 50,243	1.305	\$ 1,309	\$ 53,353	1.595	\$ 1,338	\$ 53,130	1.38	\$ 1,309	9
10	\$ 48,664	1.264	\$ 1,309	\$ 51,552	1.339	\$ 1,309	\$ 54,691	1.635	\$ 1,338	\$ 54,439	1.414	\$ 1,309	10
11	\$ 49,973	1.298	\$ 1,309	\$ 52,861	1.373	\$ 1,309	\$ 56,029	1.675	\$ 1,338	\$ 55,748	1.448	\$ 1,309	11
12	\$ 51,282	1.332	\$ 1,309	\$ 54,170	1.407	\$ 1,309	\$ 57,367	1.715	\$ 1,338	\$ 57,057	1.482	\$ 1,309	12
13	\$ 52,591	1.366	\$ 1,309	\$ 55,479	1.441	\$ 1,309	\$ 58,705	1.755	\$ 1,338	\$ 58,366	1.516	\$ 1,309	13
14	\$ 53,900	1.400	\$ 1,309	\$ 56,788	1.475	\$ 1,309	\$ 60,043	1.795	\$ 1,338	\$ 59,675	1.55	\$ 1,309	14
15	\$ 53,900	1.400	\$ -	\$ 58,097	1.509	\$ 1,309	\$ 61,381	1.835	\$ 1,338	\$ 60,984	1.584	\$ 1,309	15
16	\$ 53,900			\$ 59,406	1.543	\$ 1,309	\$ 62,719	1.875	\$ 1,338	\$ 62,293	1.618	\$ 1,309	16
17	\$ 53,900			\$ 60,715	1.577	\$ 1,309	\$ 64,057	1.915	\$ 1,338	\$ 63,602	1.652	\$ 1,309	17
18	\$ 53,900			\$ 62,024	1.611	\$ 1,309	\$ 65,395	1.955	\$ 1,338	\$ 64,911	1.686	\$ 1,309	18
19	\$ 53,900			\$ 63,333	1.645	\$ 1,309	\$ 66,733	1.995	\$ 1,338	\$ 66,220	1.72	\$ 1,309	19
20	\$ 53,900			\$ 64,642	1.679	\$ 1,309	\$ 68,071	2.035	\$ 1,338	\$ 67,529	1.754	\$ 1,309	20
21	\$ 53,900			\$ 65,951	1.713	\$ 1,309	\$ 69,074	2.065	\$ 1,003	\$ 68,838	1.788	\$ 1,309	21
22	\$ 53,900			\$ 67,260	1.747	\$ 1,309	\$ 70,078	2.095	\$ 1,004	\$ 70,147	1.822	\$ 1,309	22
23	\$ 53,900			\$ 68,569	1.781	\$ 1,309	\$ 71,081	2.125	\$ 1,003	\$ 71,456	1.856	\$ 1,309	23
24	\$ 53,900			\$ 69,878	1.815	\$ 1,309	\$ 72,085	2.155	\$ 1,004	\$ 72,765	1.89	\$ 1,309	24
25	\$ 53,900			\$ 70,648	1.835	\$ 770	\$ 72,754	2.175	\$ 669	\$ 73,535	1.91	\$ 770	25
26	\$ 53,900			\$ 71,418	1.855	\$ 770	\$ 73,423	2.195	\$ 669	\$ 74,305	1.93	\$ 770	26
27	\$ 53,900			\$ 72,188	1.875	\$ 770	\$ 74,092	2.215	\$ 669	\$ 75,075	1.95	\$ 770	27
28	\$ 53,900			\$ 72,958	1.895	\$ 770	\$ 74,761	2.235	\$ 669	\$ 75,845	1.97	\$ 770	28
29	\$ 53,900			\$ 73,728	1.915	\$ 770	\$ 75,430	2.255	\$ 669	\$ 76,615	1.99	\$ 770	29
30	\$ 53,900			\$ 74,498	1.935	\$ 770	\$ 76,099	2.275	\$ 669	\$ 77,385	2.01	\$ 770	30



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Registered Nurse 2020-2021 Salary Schedule

FT Hrs Hrs per Days Min Max Index Ed Cr	RN		BSN - RN		Masters - RN	
	1496 8 187					
Min	\$ 33,000		\$35,000		\$37,000	
Max	\$ 49,335		\$53,935		\$56,222	
Index	0.02750		0.03750		0.03750	
Ed Cr			\$ 2,000		\$ 2,000	
1	\$ 33,000		\$ 35,000		\$ 37,000	
2	\$ 33,908	1.02750	\$ 36,313	1.03750	\$ 38,388	1.03750
3	\$ 34,815	1.05500	\$ 37,625	1.07500	\$ 39,775	1.07500
4	\$ 35,723	1.08250	\$ 38,938	1.11250	\$ 41,163	1.11250
5	\$ 36,630	1.11000	\$ 40,250	1.15000	\$ 42,550	1.15000
6	\$ 37,538	1.13750	\$ 41,563	1.18750	\$ 43,938	1.18750
7	\$ 38,445	1.16500	\$ 42,875	1.22500	\$ 45,325	1.22500
8	\$ 39,353	1.19250	\$ 44,188	1.26250	\$ 46,713	1.26250
9	\$ 40,260	1.22000	\$ 45,500	1.30000	\$ 48,100	1.30000
10	\$ 41,168	1.24750	\$ 46,813	1.33750	\$ 49,488	1.33750
11	\$ 42,075	1.27500	\$ 48,125	1.37500	\$ 50,875	1.37500
12	\$ 42,983	1.30250	\$ 49,438	1.41250	\$ 52,263	1.41250
13	\$ 43,890	1.33000	\$ 50,750	1.45000	\$ 53,650	1.45000
14	\$ 44,798	1.35750	\$ 52,063	1.48750	\$ 55,038	1.48750
15	\$ 45,705	1.38500	\$ 53,375	1.52500	\$ 56,425	1.52500
16	\$ 46,613	1.41250	\$ 54,688	1.56250	\$ 57,813	1.56250
17	\$ 47,520	1.44000	\$ 56,000	1.60000	\$ 59,200	1.60000
18	\$ 48,428	1.46750	\$ 57,313	1.63750	\$ 60,588	1.63750
19	\$ 49,335	1.49500	\$ 58,625	1.67500	\$ 61,975	1.67500
20	\$ 49,335		\$ 59,938	1.71250	\$ 63,363	1.71250
21	\$ 49,335		\$ 61,250	1.75000	\$ 64,750	1.75000
22	\$ 49,335		\$ 62,563	1.78750	\$ 66,138	1.78750
23	\$ 49,335		\$ 63,875	1.82500	\$ 67,525	1.82500
24	\$ 49,335		\$ 65,188	1.86250	\$ 68,913	1.86250
25	\$ 49,335		\$ 66,500	1.90000	\$ 70,300	1.90000



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Parent Educators 227 Days 2020-2021 Salary Schedule

Base \$ 37,500

Step	I		II		Grandfathered		III		Step
	B.S.		M.S.		Grandfathered		PhD or Advanced Degree		
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	
1	\$ 37,500	1.000	\$ 39,750	1.060	\$ 38,590	1.205	\$ 42,750	1.140	1
2	\$ 38,438	1.025	\$ 40,688	1.085	\$ 39,871	1.245	\$ 43,875	1.170	2
3	\$ 39,375	1.050	\$ 41,625	1.110	\$ 41,152	1.285	\$ 45,000	1.200	3
4	\$ 40,313	1.075	\$ 42,563	1.135	\$ 42,433	1.325	\$ 46,125	1.230	4
5	\$ 41,250	1.100	\$ 43,500	1.160	\$ 43,714	1.365	\$ 47,250	1.260	5
6	\$ 42,188	1.125	\$ 44,438	1.185	\$ 44,995	1.405	\$ 48,375	1.290	6
7	\$ 43,125	1.150	\$ 45,375	1.210	\$ 46,276	1.445	\$ 49,500	1.320	7
8	\$ 44,063	1.175	\$ 46,313	1.235	\$ 47,557	1.485	\$ 50,625	1.350	8
9	\$ 45,000	1.200	\$ 47,250	1.260	\$ 48,838	1.525	\$ 51,750	1.380	9
10	\$ 45,938	1.225	\$ 48,188	1.285	\$ 50,119	1.565	\$ 52,875	1.410	10
11	\$ 46,875	1.250	\$ 49,125	1.310	\$ 51,400	1.605	\$ 54,000	1.440	11
12	\$ 47,813	1.275	\$ 50,063	1.335	\$ 52,681	1.645	\$ 55,125	1.470	12
13	\$ 48,750	1.300	\$ 51,000	1.360	\$ 53,962	1.685	\$ 56,250	1.500	13
14	\$ 49,688	1.325	\$ 51,938	1.385	\$ 55,243	1.725	\$ 57,375	1.530	14
15	\$ 50,625	1.350	\$ 52,875	1.410	\$ 56,524	1.765	\$ 58,500	1.560	15
16	\$ 51,562	1.375	\$ 53,812	1.435	\$ 56,844	1.775	\$ 59,625	1.590	16
17	\$ 52,500	1.400	\$ 54,750	1.460	\$ 57,165	1.785	\$ 60,750	1.620	17
18	\$ 53,437	1.425	\$ 55,687	1.485	\$ 57,485	1.795	\$ 61,875	1.650	18
19	\$ 53,437		\$ 56,625	1.510	\$ 57,805	1.805	\$ 63,000	1.680	19
20	\$ 53,437		\$ 57,562	1.535	\$ 58,125	1.815	\$ 64,125	1.710	20
21	\$ 53,437		\$ 58,500	1.560	\$ 58,446	1.825	\$ 65,250	1.740	21
22	\$ 53,437		\$ 59,437	1.585	\$ 58,446		\$ 66,375	1.770	22
23	\$ 53,437		\$ 60,375	1.610	\$ 58,446		\$ 67,500	1.800	23
24	\$ 53,437		\$ 60,375		\$ 58,446		\$ 68,625	1.830	24
25	\$ 53,437		\$ 60,375		\$ 58,446		\$ 69,750	1.860	25
26	\$ 53,437		\$ 60,375		\$ 58,446		\$ 69,750		26
27	\$ 53,437		\$ 60,375		\$ 58,446		\$ 69,750		27
28	\$ 53,437		\$ 60,375		\$ 58,446		\$ 69,750		28
29	\$ 53,437		\$ 60,375		\$ 58,446		\$ 69,750		29
30	\$ 53,437		\$ 60,375		\$ 58,446		\$ 69,750		30

Note: Salaries are paid based on a 7 hours per work day/35 hours per week schedule.
 Step 13 is the maximum entry level for new Parent Educators
 Employees on this schedule do not advance for professional development credit.
 Employees on this schedule do advance for educational credit.
 New hires are placed into the Bachelor's or Master's column commensurate with their education.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



**Classroom Aide / LPN / Instructional Aide
2020-2021 Salary Schedule**

Classroom Aides			LPN / Instructional Aides		
FT Hours	1302		FT Hours	1323	
# of Days	186		# of Days	189	
Hours per	7		Hours per	7 to 8	
Base Pay	\$12.35		Base Pay	\$15.00	
Index	0.03		Index	0.04	
1	\$ 12.35		1	\$ 15.00	
2	\$ 12.72	1.03	2	\$ 15.60	1.04
3	\$ 13.09	1.06	3	\$ 16.20	1.08
4	\$ 13.46	1.09	4	\$ 16.80	1.12
5	\$ 13.83	1.12	5	\$ 17.40	1.16
6	\$ 14.20	1.15	6	\$ 18.00	1.20
7	\$ 14.57	1.18	7	\$ 18.60	1.24
8	\$ 14.94	1.21	8	\$ 19.20	1.28
9	\$ 15.31	1.24	9	\$ 19.80	1.32
10	\$ 15.68	1.27	10	\$ 20.40	1.36
11	\$ 16.06	1.30	11	\$ 21.00	1.40
12	\$ 16.43	1.33	12	\$ 21.60	1.44
13	\$ 16.80	1.36	13	\$ 21.75	1.45
14	\$ 17.17	1.39	14	\$ 21.90	1.46
15	\$ 17.54	1.42	15	\$ 22.05	1.47
16	\$ 17.91	1.45	16	\$ 22.20	1.48
17	\$ 18.28	1.48	17	\$ 22.30	\$0.10
18	\$ 18.65	1.51	18	\$ 22.40	\$0.10
19	\$ 19.02	1.54	19	\$ 22.50	\$0.10
20	\$ 19.39	1.57	20	\$ 22.60	\$0.10
21	\$ 19.51	1.58	21	\$ 22.70	\$0.10
22	\$ 19.64	1.59	22	\$ 22.80	\$0.10
23	\$ 19.76	1.60	23	\$ 22.90	\$0.10
24	\$ 19.88	1.61	24	\$ 23.00	\$0.10
25	\$ 20.01	1.62	25	\$ 23.10	\$0.10

Notes: Step 11 is the maximum entry level for Classroom Aides, LPNs and Instructional Aides.

Hours per day will vary depending upon assignment.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



**Paraprofessional
186 Days
2020-2021 Salary Schedule**

Step	Paraprofessional 1 (Basic)		Paraprofessional 2 (Based on child's advanced needs)		Step
	Hrly Rate	Index	Hrly Rate	Index	
1	\$13.00	1.0000	\$13.50	1.0000	1
2	\$13.39	1.0300	\$13.91	1.0300	2
3	\$13.78	1.0600	\$14.31	1.0600	3
4	\$14.17	1.0900	\$14.72	1.0900	4
5	\$14.56	1.1200	\$15.12	1.1200	5
6	\$14.95	1.1500	\$15.53	1.1500	6
7	\$15.34	1.1800	\$15.93	1.1800	7
8	\$15.73	1.2100	\$16.34	1.2100	8
9	\$16.12	1.2400	\$16.74	1.2400	9
10	\$16.51	1.2700	\$17.15	1.2700	10
11	\$16.90	1.3000	\$17.55	1.3000	11
12	\$17.29	1.3300	\$17.96	1.3300	12
13	\$17.68	1.3600	\$18.36	1.3600	13
14	\$18.07	1.3900	\$18.77	1.3900	14
15	\$18.46	1.4200	\$19.17	1.4200	15
16	\$18.85	1.4500	\$19.58	1.4500	16
17	\$19.24	1.4800	\$19.98	1.4800	17
18	\$19.63	1.5100	\$20.39	1.5100	18
19	\$20.02	1.5400	\$20.79	1.5400	19
20	\$20.41	1.5700	\$21.20	1.5700	20
21	\$20.54	1.5800	\$21.33	1.5800	21
22	\$20.67	1.5900	\$21.47	1.5900	22
23	\$20.80	1.6000	\$21.60	1.6000	23
24	\$20.93	1.6100	\$21.74	1.6100	24
25	\$21.06	1.6200	\$21.87	1.6200	25
26	\$21.06		\$21.87		26
27	\$21.06		\$21.87		27
28	\$21.06		\$21.87		28
29	\$21.06		\$21.87		29
30	\$21.06		\$21.87		30

*Notes: Step 11 is the maximum entry level for paraprofessionals.
Hours worked per day may vary depending on assignment.
They may be 7, 7.50 or 8.00 for a full time employee.*



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Custodial 261 days (8 hour days) 2020-2021 Salary Schedule

	\$12.05						
	Day Porter and Substitutes	Night Custodian	Elem Night Lead/ Floater	DHS, Core, Aslin & Small Elem Head	Large Elem & CACC Head	MS Head, HS Lead	
	1	2	3	4	5	6	
	Hrly Rate	Hrly Rate	Hrly Rate	Hrly Rate	Hrly Rate	Hrly Rate	Step
1	\$12.05	\$12.30	\$12.90	\$13.30	\$13.80	\$14.30	1
2	\$12.41	\$12.67	\$13.29	\$13.70	\$14.21	\$14.73	2
3	\$12.77	\$13.04	\$13.67	\$14.10	\$14.63	\$15.16	3
4	\$13.13	\$13.41	\$14.06	\$14.50	\$15.04	\$15.59	4
5	\$13.50	\$13.78	\$14.45	\$14.90	\$15.46	\$16.02	5
6	\$13.86	\$14.15	\$14.84	\$15.30	\$15.87	\$16.45	6
7	\$14.22	\$14.51	\$15.22	\$15.69	\$16.28	\$16.87	7
8	\$14.58	\$14.88	\$15.61	\$16.09	\$16.70	\$17.30	8
9	\$14.94	\$15.25	\$16.00	\$16.49	\$17.11	\$17.73	9
10	\$15.30	\$15.62	\$16.38	\$16.89	\$17.53	\$18.16	10
11	\$15.67	\$15.99	\$16.77	\$17.29	\$17.94	\$18.59	11
12	\$16.03	\$16.36	\$17.16	\$17.69	\$18.35	\$19.02	12
13	\$16.39	\$16.73	\$17.54	\$18.09	\$18.77	\$19.45	13
14	\$16.75	\$17.10	\$17.93	\$18.49	\$19.18	\$19.88	14
15	\$17.11	\$17.47	\$18.32	\$18.89	\$19.60	\$20.31	15
16	\$17.47	\$17.84	\$18.71	\$19.29	\$20.01	\$20.74	16
17	\$17.83	\$18.20	\$19.09	\$19.68	\$20.42	\$21.16	17
18	\$18.20	\$18.57	\$19.48	\$20.08	\$20.84	\$21.59	18
19	\$18.56	\$18.94	\$19.87	\$20.48	\$21.25	\$22.02	19
20	\$18.92	\$19.31	\$20.25	\$20.88	\$21.67	\$22.45	20
21	\$19.04	\$19.43	\$20.38	\$21.01	\$21.80	\$22.59	21
22	\$19.16	\$19.56	\$20.51	\$21.15	\$21.94	\$22.74	22
23	\$19.28	\$19.68	\$20.64	\$21.28	\$22.08	\$22.88	23
24	\$19.40	\$19.80	\$20.77	\$21.41	\$22.22	\$23.02	24
25	\$19.52	\$19.93	\$20.90	\$21.55	\$22.36	\$23.17	25
26	\$19.52	\$20.05	\$21.03	\$21.68	\$22.49	\$23.31	26
27	\$19.52	\$20.05	\$21.16	\$21.81	\$22.63	\$23.45	27
28	\$19.52	\$20.05	\$21.16	\$21.95	\$22.77	\$23.60	28
29	\$19.52	\$20.05	\$21.16	\$21.95	\$22.91	\$23.74	29
30	\$19.52	\$20.05	\$21.16	\$21.95	\$22.91	\$23.88	30

Note: Step 11 is the maximum entry level for custodians.
Number of hours worked per day and days worked per week may vary upon assignment.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Nutrition Services 2020-2021 Salary Schedule

Step	1		2		3		4		5		6		Step
	Hrly Rate	Index											
1	\$12.05	1.0000	\$13.05	1.0000	\$13.55	1.0000	\$14.05	1.0000	\$14.55	1.0000	\$15.05	1.0000	1
2	\$12.41	1.0300	\$13.44	1.0300	\$13.96	1.0300	\$14.47	1.0300	\$14.99	1.0300	\$15.50	1.0300	2
3	\$12.77	1.0600	\$13.83	1.0600	\$14.36	1.0600	\$14.89	1.0600	\$15.42	1.0600	\$15.95	1.0600	3
4	\$13.13	1.0900	\$14.22	1.0900	\$14.77	1.0900	\$15.31	1.0900	\$15.86	1.0900	\$16.40	1.0900	4
5	\$13.50	1.1200	\$14.62	1.1200	\$15.18	1.1200	\$15.74	1.1200	\$16.30	1.1200	\$16.86	1.1200	5
6	\$13.86	1.1500	\$15.01	1.1500	\$15.58	1.1500	\$16.16	1.1500	\$16.73	1.1500	\$17.31	1.1500	6
7	\$14.22	1.1800	\$15.40	1.1800	\$15.99	1.1800	\$16.58	1.1800	\$17.17	1.1800	\$17.76	1.1800	7
8	\$14.58	1.2100	\$15.79	1.2100	\$16.40	1.2100	\$17.00	1.2100	\$17.61	1.2100	\$18.21	1.2100	8
9	\$14.94	1.2400	\$16.18	1.2400	\$16.80	1.2400	\$17.42	1.2400	\$18.04	1.2400	\$18.66	1.2400	9
10	\$15.30	1.2700	\$16.57	1.2700	\$17.21	1.2700	\$17.84	1.2700	\$18.48	1.2700	\$19.11	1.2700	10
11	\$15.67	1.3000	\$16.97	1.3000	\$17.62	1.3000	\$18.27	1.3000	\$18.92	1.3000	\$19.57	1.3000	11
12	\$16.03	1.3300	\$17.36	1.3300	\$18.02	1.3300	\$18.69	1.3300	\$19.35	1.3300	\$20.02	1.3300	12
13	\$16.39	1.3600	\$17.75	1.3600	\$18.43	1.3600	\$19.11	1.3600	\$19.79	1.3600	\$20.47	1.3600	13
14	\$16.75	1.3900	\$18.14	1.3900	\$18.83	1.3900	\$19.53	1.3900	\$20.22	1.3900	\$20.92	1.3900	14
15	\$17.11	1.4200	\$18.53	1.4200	\$19.24	1.4200	\$19.95	1.4200	\$20.66	1.4200	\$21.37	1.4200	15
16	\$17.47	1.4500	\$18.92	1.4500	\$19.65	1.4500	\$20.37	1.4500	\$21.10	1.4500	\$21.82	1.4500	16
17	\$17.83	1.4800	\$19.31	1.4800	\$20.05	1.4800	\$20.79	1.4800	\$21.53	1.4800	\$22.27	1.4800	17
18	\$18.20	1.5100	\$19.71	1.5100	\$20.46	1.5100	\$21.22	1.5100	\$21.87	1.5100	\$22.73	1.5100	18
19	\$18.56	1.5400	\$20.10	1.5400	\$20.87	1.5400	\$21.64	1.5400	\$22.41	1.5400	\$23.18	1.5400	19
20	\$18.92	1.5700	\$20.49	1.5700	\$21.27	1.5700	\$22.06	1.5700	\$22.84	1.5700	\$23.63	1.5700	20
21	\$19.04	1.5800	\$20.62	1.5800	\$21.41	1.5800	\$22.20	1.5800	\$22.99	1.5800	\$23.78	1.5800	21
22	\$19.16	1.5900	\$20.75	1.5900	\$21.54	1.5900	\$22.34	1.5900	\$23.13	1.5900	\$23.93	1.5900	22
23	\$19.28	1.6000	\$20.88	1.6000	\$21.68	1.6000	\$22.48	1.6000	\$23.28	1.6000	\$24.08	1.6000	23
24	\$19.40	1.6100	\$21.01	1.6100	\$21.82	1.6100	\$22.62	1.6100	\$23.43	1.6100	\$24.23	1.6100	24
25	\$19.52	1.6200	\$21.14	1.6200	\$21.95	1.6200	\$22.76	1.6200	\$23.57	1.6200	\$24.38	1.6200	25
26	\$19.52		\$21.14		\$21.95		\$22.76		\$23.57		\$24.38		26
27	\$19.52		\$21.14		\$21.95		\$22.76		\$23.57		\$24.38		27
28	\$19.52		\$21.14		\$21.95		\$22.76		\$23.57		\$24.38		28
29	\$19.52		\$21.14		\$21.95		\$22.76		\$23.57		\$24.38		29
30	\$19.52		\$21.14		\$21.95		\$22.76		\$23.57		\$24.38		30

Notes: Step 11 is the maximum entry level for nutrition services staff.
Number of hours worked per day and days worked per week may vary upon assignment.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Hourly Support Staff 2020-2021 Salary Schedule

Step	Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29		Salary Grade 30		Step
	Hrly Rate	Index									
1	\$12.70		\$13.95		\$15.62		\$16.72		\$18.07		1
2	\$13.08	1.0300	\$14.37	1.0300	\$16.09	1.0300	\$17.22	1.0300	\$18.61	1.0300	2
3	\$13.46	1.0600	\$14.79	1.0600	\$16.56	1.0600	\$17.72	1.0600	\$19.15	1.0600	3
4	\$13.84	1.0900	\$15.21	1.0900	\$17.03	1.0900	\$18.22	1.0900	\$19.70	1.0900	4
5	\$14.22	1.1200	\$15.62	1.1200	\$17.49	1.1200	\$18.73	1.1200	\$20.24	1.1200	5
6	\$14.61	1.1500	\$16.04	1.1500	\$17.96	1.1500	\$19.23	1.1500	\$20.78	1.1500	6
7	\$14.99	1.1800	\$16.46	1.1800	\$18.43	1.1800	\$19.73	1.1800	\$21.32	1.1800	7
8	\$15.37	1.2100	\$16.88	1.2100	\$18.90	1.2100	\$20.23	1.2100	\$21.86	1.2100	8
9	\$15.75	1.2400	\$17.30	1.2400	\$19.37	1.2400	\$20.73	1.2400	\$22.41	1.2400	9
10	\$16.13	1.2700	\$17.72	1.2700	\$19.84	1.2700	\$21.23	1.2700	\$22.95	1.2700	10
11	\$16.51	1.3000	\$18.14	1.3000	\$20.31	1.3000	\$21.74	1.3000	\$23.49	1.3000	11
12	\$16.89	1.3300	\$18.55	1.3300	\$20.77	1.3300	\$22.24	1.3300	\$24.03	1.3300	12
13	\$17.27	1.3600	\$18.97	1.3600	\$21.24	1.3600	\$22.74	1.3600	\$24.58	1.3600	13
14	\$17.65	1.3900	\$19.39	1.3900	\$21.71	1.3900	\$23.24	1.3900	\$25.12	1.3900	14
15	\$18.03	1.4200	\$19.81	1.4200	\$22.18	1.4200	\$23.74	1.4200	\$25.66	1.4200	15
16	\$18.42	1.4500	\$20.23	1.4500	\$22.65	1.4500	\$24.24	1.4500	\$26.20	1.4500	16
17	\$18.80	1.4800	\$20.65	1.4800	\$23.12	1.4800	\$24.75	1.4800	\$26.74	1.4800	17
18	\$19.18	1.5100	\$21.06	1.5100	\$23.59	1.5100	\$25.25	1.5100	\$27.29	1.5100	18
19	\$19.56	1.5400	\$21.48	1.5400	\$24.05	1.5400	\$25.75	1.5400	\$27.83	1.5400	19
20	\$19.94	1.5700	\$21.90	1.5700	\$24.52	1.5700	\$26.25	1.5700	\$28.91	1.6000	20
21	\$20.07	1.5800	\$22.04	1.5800	\$24.68	1.5800	\$26.75	1.6000	\$29.09	1.6100	21
22	\$20.19	1.5900	\$22.18	1.5900	\$24.84	1.5900	\$26.92	1.6100	\$29.27	1.6200	22
23	\$20.38	1.6000	\$22.36	1.6000	\$25.01	1.6000	\$27.10	1.6200	\$29.45	1.6300	23
24	\$20.51	1.6100	\$22.50	1.6100	\$25.17	1.6100	\$27.26	1.6300	\$29.63	1.6400	24
25	\$20.63	1.6200	\$22.64	1.6200	\$25.32	1.6200	\$27.43	1.6400	\$29.82	1.6500	25
26	\$20.63		\$22.64		\$25.32		\$27.43		\$29.82		26
27	\$20.63		\$22.64		\$25.32		\$27.43		\$29.82		27
28	\$20.63		\$22.64		\$25.32		\$27.43		\$29.82		28
29	\$20.63		\$22.64		\$25.32		\$27.43		\$29.82		29
30	\$20.63		\$22.64		\$25.32		\$27.43		\$29.82		30



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Technology Services Hourly 8 Hour Days for 261 Days 2020-2021 Salary Schedule

Step	Index	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Step
1	1.00	\$16.20	\$16.64	\$17.08	\$17.52	\$17.96	\$18.40	\$18.55	\$18.70	\$18.85	1
2	1.03	\$16.69	\$17.14	\$17.59	\$18.04	\$18.49	\$18.96	\$19.11	\$19.26	\$19.42	2
3	1.06	\$17.17	\$17.64	\$18.10	\$18.57	\$19.03	\$19.51	\$19.66	\$19.82	\$19.98	3
4	1.09	\$17.66	\$18.14	\$18.61	\$19.09	\$19.57	\$20.06	\$20.22	\$20.38	\$20.55	4
5	1.12	\$18.14	\$18.64	\$19.13	\$19.62	\$20.11	\$20.61	\$20.78	\$20.94	\$21.12	5
6	1.15	\$18.63	\$19.13	\$19.64	\$20.14	\$20.65	\$21.17	\$21.33	\$21.50	\$21.68	6
7	1.18	\$19.12	\$19.63	\$20.15	\$20.67	\$21.19	\$21.72	\$21.89	\$22.06	\$22.25	7
8	1.21	\$19.60	\$20.13	\$20.66	\$21.20	\$21.73	\$22.27	\$22.45	\$22.62	\$22.81	8
9	1.24	\$20.09	\$20.63	\$21.18	\$21.72	\$22.26	\$22.82	\$23.00	\$23.18	\$23.38	9
10	1.27	\$20.57	\$21.13	\$21.69	\$22.25	\$22.80	\$23.37	\$23.56	\$23.75	\$23.94	10
11	1.30	\$21.06	\$21.63	\$22.20	\$22.77	\$23.34	\$23.93	\$24.12	\$24.31	\$24.51	11
12	1.33	\$21.55	\$22.13	\$22.71	\$23.30	\$23.88	\$24.48	\$24.67	\$24.87	\$25.08	12
13	1.36	\$22.03	\$22.63	\$23.23	\$23.82	\$24.42	\$25.03	\$25.23	\$25.43	\$25.64	13
14	1.39	\$22.52	\$23.13	\$23.74	\$24.35	\$24.96	\$25.58	\$25.79	\$25.99	\$26.21	14
15	1.42	\$23.00	\$23.63	\$24.25	\$24.87	\$25.50	\$26.13	\$26.34	\$26.55	\$26.77	15
16	1.44	\$23.33	\$23.96	\$24.59	\$25.22	\$25.86	\$26.50	\$26.71	\$26.92	\$27.15	16
17	1.46	\$23.65	\$24.29	\$24.93	\$25.57	\$26.22	\$26.87	\$27.08	\$27.30	\$27.53	17
18	1.48	\$23.98	\$24.63	\$25.28	\$25.92	\$26.57	\$27.24	\$27.46	\$27.67	\$27.90	18
19	1.50	\$24.30	\$24.96	\$25.62	\$26.28	\$26.93	\$27.61	\$27.83	\$28.05	\$28.28	19
20	1.52	\$24.62	\$25.29	\$25.96	\$26.63	\$27.29	\$27.97	\$28.20	\$28.42	\$28.66	20
21	1.54	\$24.95	\$25.62	\$26.30	\$26.98	\$27.65	\$28.34	\$28.57	\$28.79	\$29.03	21
22	1.56	\$25.27	\$25.96	\$26.64	\$27.33	\$28.01	\$28.71	\$28.94	\$29.17	\$29.41	22
23	1.58	\$25.60	\$26.29	\$26.98	\$27.68	\$28.37	\$29.08	\$29.31	\$29.54	\$29.79	23
24	1.59	\$25.76	\$26.46	\$27.15	\$27.85	\$28.55	\$29.26	\$29.50	\$29.73	\$29.98	24
25	1.60	\$25.92	\$26.62	\$27.32	\$28.03	\$28.73	\$29.45	\$29.68	\$29.92	\$30.17	25

- Key:
- Level 1 - No certifications; some experience
 - Level 2 - A+ Certification
 - Level 3 - A+ and Network + Certification
 - Level 4 - Associates Degree in Technology area
 - Level 5 - Associate's Degree and 1 certification OR specialized training/certificate with spec. responsibilities
 - Level 6 - Associates Degree and 2 or more certifications
 - Level 7 - Lead Technician
 - Level 8 - Bachelor's Degree and specialized training/certifications and specialized responsibilities
 - Level 9 - Bachelor's Degree plus 15 hours, 4 or more certifications and administrative responsibilities

Notes: 8 hours of uncertificated training required yearly to maintain level status (I.e. MoreNet Training, Anixter, Gateway, etc.)
 Level changes with certifications/formal education only
 Certifications: A+, Network +, Novell C.N.A., Novell CNE, Windows MCSE, Specialized Certifications may apply
 All certifications must be within 8 years (or renewed within 8 years)
 Step 11 is the maximum entry level for technology services support staff.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



Columbia
PUBLIC SCHOOLS

2020-2021 School Year Calendar

Board Approved June 18, 2020

First Day of Classes..... August 25
 First Day of Kindergarten..... August 27
 Last Day of Classes..... June 7

First Day of Summer School 2021..... June 8
 Last Day of Summer School 2021..... July 2

August '20

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September '20

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October '20

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November '20

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December '20

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January '21

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

February '21

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March '21

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April '21

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May '21

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June '21

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

July '21

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Dates School NOT in Session

Legal Holidays.....November 26, December 25, February 15, July 5
 Labor Day.....September 7
 Election Day.....November 3
 Thanksgiving Vacation..... November 25 –27
 Winter Recess..... December 23 – January 4
 Martin Luther King's Birthday..... January 18
 Presidents' Day..... February 15
 Spring Recess..... March 29 – April 2
 Memorial Day..... May 31

April 14 and May 5 are tentative flex half school days. By March 1st, Snow days are built into the calendar (May 28 - June 7) in addition to the flex days. If the district uses fewer than 36 hours of inclement weather during the year, the unused days will be removed from the end of the school year.

Key

- Opening Day of School
- Closing Day of School
- Jump Start Day (Grades 6 & 9)
- First Day of Kindergarten
- School Not in Session
- Teacher Paid Holiday- School Not in Session
- Teacher Work Day - School Not in Session
- Snow Day on Calendar
- Classes Dismissed 2 1/2 Hours Before Normal Dismissal Times for Staff Planning and PD
- Graduation Dates
 - DHS.....5/21.....AM
 - RBHS.....5/21.....PM
 - HHS.....5/22.....AM
 - BHS.....5/22.....PM

November 13 and February 26 are Parent/Teacher Conference Days in Elementary and Middle Schools



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Elementary Assistant Principal

210 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020	
JULY	S M T W T F S	S M T W T F S	AUGUST
23 - First Day of Employment	5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	
September 2020		October 2020	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
7 - Labor Day UNPAID DAY OFF	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	
November 2020		December 2020	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
25 - Thanksgiving Break UNPAID DAY OFF 26 - Thanksgiving Break PAID DAY OFF 27 - Thanksgiving Break UNPAID DAY OFF	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	23-24 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 28-31 - Winter Break UNPAID DAYS OFF
January 2021		February 2021	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1 - Winter Break UNPAID DAY OFF 18 - Martin L. King's Day UNPAID DAY OFF	3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	15 - Presidents' Day PAID DAY OFF
March 2021		April 2021	
MARCH	S M T W T F S	S M T W T F S	APRIL
28-31 - Spring Break UNPAID DAYS OFF	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	1-2 - Spring Break UNPAID DAYS OFF
May 2021		June 2021	
MAY	S M T W T F S	S M T W T F S	JUNE
31 - Memorial Day UNPAID DAY OFF	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	4 - Last Day of Employment - No Snow Days 7-11, 14 - Built in Snow Days



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

225 Days

225 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

	July 2020							August 2020							August											
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST											
6 - First Day of Employment	5	6	7	8	9	10	11	2	3	4	5	6	7	8												
	12	13	14	15	16	17	18	9	10	11	12	13	14	15												
	19	20	21	22	23	24	25	16	17	18	19	20	21	22												
	26	27	28	29	30	31		23	24	25	26	27	28	29												
								30	31																	
	September 2020							October 2020							October											
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER											
7 - Labor Day UNPAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10												
	13	14	15	16	17	18	19	11	12	13	14	15	16	17												
	20	21	22	23	24	25	26	18	19	20	21	22	23	24												
	27	28	29	30				25	26	27	28	29	30	31												
	November 2020							December 2020							December											
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER											
25 - Thanksgiving Break UNPAID DAY OFF	1	2	3	4	5	6	7	6	7	8	9	10	11	12	23-24 - Winter Break UNPAID DAYS OFF	23	24	25	26	27	28	29	30	31		
26 - Thanksgiving Break PAID DAY OFF	8	9	10	11	12	13	14	13	14	15	16	17	18	19	25 - Winter Break PAID DAY OFF	20	21	22	23	24	25	26				
27 - Thanksgiving Break UNPAID DAY OFF	15	16	17	18	19	20	21	20	21	22	23	24	25	26	28-31 - Winter Break UNPAID DAYS OFF	27	28	29	30	31						
	22	23	24	25	26	27	28																			
	29	30																								
	January 2021							February 2021							February											
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY											
1 - Winter Break UNPAID DAY OFF					1	2	7	8	9	10	11	12	13	15 - Presidents' Day PAID DAY OFF	14	15	16	17	18	19	20					
18 - Martin L. King's Day UNPAID DAY OFF	3	4	5	6	7	8	9	14	15	16	17	18	19	20												
	10	11	12	13	14	15	16	21	22	23	24	25	26	27												
	17	18	19	20	21	22	23	28																		
	24	25	26	27	28	29	30																			
	31																									
	March 2021							April 2021							April											
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL											
23-31 - Spring Break UNPAID DAYS OFF		1	2	3	4	5	6	4	5	6	7	8	9	10	1-2 - Spring Break UNPAID DAYS OFF	1	2	3	4	5	6	7	8	9	10	
	7	8	9	10	11	12	13	11	12	13	14	15	16	17												
	14	15	16	17	18	19	20	18	19	20	21	22	23	24												
	21	22	23	24	25	26	27	25	26	27	28	29	30													
	28	29	30	31																						
	May 2021							June 2021							June											
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE											
31 - Memorial Day UNPAID DAY OFF		2	3	4	5	6	7	6	7	8	9	10	11	12	9 - Last Day of Employment - No Snow Days	13	14	15	16	17	18	19				
	9	10	11	12	13	14	15	13	14	15	16	17	18	19	9-11, 14-16 - Built in Snow Days	20	21	22	23	24	25	26				
	16	17	18	19	20	21	22	20	21	22	23	24	25	26												
	23	24	25	26	27	28	29	27	28	29	30															
	30	31																								



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

School Psychologist/Psychological Examiner

190 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020													
JULY	S	M	T	W	T	F	S	AUGUST	S	M	T	W	T	F	S
				1	2	3	4							1	
	5	6	7	8	9	10	11		2	3	4	5	6	7	8
	12	13	14	15	16	17	18		9	10	11	12	13	14	15
	19	20	21	22	23	24	25		16	17	18	19	20	21	22
	26	27	28	29	30	31			23	24	25	26	27	28	29
							30	31							
September 2020		October 2020													
SEPTEMBER	S	M	T	W	T	F	S	OCTOBER	S	M	T	W	T	F	S
			1	2	3	4	5					1	2	3	
	6	7	8	9	10	11	12		4	5	6	7	8	9	10
	13	14	15	16	17	18	19		11	12	13	14	15	16	17
	20	21	22	23	24	25	26		18	19	20	21	22	23	24
	27	28	29	30					25	26	27	28	29	30	31
November 2020		December 2020													
NOVEMBER	S	M	T	W	T	F	S	DECEMBER	S	M	T	W	T	F	S
	1	2	3	4	5	6	7				1	2	3	4	5
	8	9	10	11	12	13	14		6	7	8	9	10	11	12
	15	16	17	18	19	20	21		13	14	15	16	17	18	19
	22	23	24	25	26	27	28		20	21	22	23	24	25	26
	29	30							27	28	29	30	31		
January 2021		February 2021													
JANUARY	S	M	T	W	T	F	S	FEBRUARY	S	M	T	W	T	F	S
						1	2								
	3	4	5	6	7	8	9		7	8	9	10	11	12	13
	10	11	12	13	14	15	16		14	15	16	17	18	19	20
	17	18	19	20	21	22	23		21	22	23	24	25	26	27
	24	25	26	27	28	29	30		28						
31															
March 2021		April 2021													
MARCH	S	M	T	W	T	F	S	APRIL	S	M	T	W	T	F	S
		1	2	3	4	5	6					1	2	3	
	7	8	9	10	11	12	13		4	5	6	7	8	9	10
	14	15	16	17	18	19	20		11	12	13	14	15	16	17
	21	22	23	24	25	26	27		18	19	20	21	22	23	24
	28	29	30	31					25	26	27	28	29	30	
May 2021		June 2021													
MAY	S	M	T	W	T	F	S	JUNE	S	M	T	W	T	F	S
							1				1	2	3	4	5
	2	3	4	5	6	7	8		6	7	8	9	10	11	12
	9	10	11	12	13	14	15		13	14	15	16	17	18	19
	16	17	18	19	20	21	22		20	21	22	23	24	25	26
	23	24	25	26	27	28	29		27	28	29	30			
30	31														



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Process Coordinator I

210 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S		
30 - First Day of Employment	5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31			
September 2020		October 2020		OCTOBER	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
7 - Labor Day UNPAID DAY OFF	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31			
November 2020		December 2020		DECEMBER	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
25 - Thanksgiving Break UNPAID DAY OFF 26 - Thanksgiving Break PAID DAY OFF 27 - Thanksgiving Break UNPAID DAY OFF	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	23-24 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 28-31 - Winter Break UNPAID DAYS OFF		
January 2021		February 2021		FEBRUARY	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S		
1 - Winter Break UNPAID DAY OFF 18 - Martin L. King's Day UNPAID DAY OFF	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	15 - Presidents' Day PAID DAY OFF		
March 2021		April 2021		APRIL	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S		
28-31 - Spring Break UNPAID DAYS OFF	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	1-2 - Spring Break UNPAID DAYS OFF		
May 2021		June 2021		JUNE	
MAY	S M T W T F S	S M T W T F S	S M T W T F S		
31 - Memorial Day UNPAID DAY OFF	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	11 - Last Day of Employment - No Snow Days 14-18, 21 - Built in Snow Days		



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Process Coordinator II

200 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2 3 4	1	
	5 6 7 8 9 10 11	2 3 4 5 6 7 8	6 - First Day of Employment
	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
	19 20 21 22 23 24 25	16 17 18 19 20 21 22	
	26 27 28 29 30 31	23 24 25 26 27 28 29	
		30 31	
September 2020		October 2020	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3 4 5	1 2 3	
7 - Labor Day UNPAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	
	13 14 15 16 17 18 19	11 12 13 14 15 16 17	
	20 21 22 23 24 25 26	18 19 20 21 22 23 24	
	27 28 29 30	25 26 27 28 29 30 31	
November 2020		December 2020	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2 3 4 5 6 7	1 2 3 4 5	
25 - Thanksgiving Break UNPAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	23-24 - Winter Break UNPAID DAYS OFF
26 - Thanksgiving Break PAID DAY OFF	15 16 17 18 19 20 21	13 14 15 16 17 18 19	25 - Winter Break PAID DAY OFF
27 - Thanksgiving Break UNPAID DAY OFF	22 23 24 25 26 27 28	20 21 22 23 24 25 26	28-31 - Winter Break UNPAID DAYS OFF
	29 30	27 28 29 30 31	
January 2021		February 2021	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2	1 2 3 4 5 6	
1 - Winter Break UNPAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13	15 - Presidents' Day PAID DAY OFF
18 - Martin L. King's Day UNPAID DAY OFF	10 11 12 13 14 15 16	14 15 16 17 18 19 20	
	17 18 19 20 21 22 23	21 22 23 24 25 26 27	
	24 25 26 27 28 29 30	28	
	31		
March 2021		April 2021	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1 2 3 4 5 6	1 2 3	
28-31 - Spring Break UNPAID DAYS OFF	7 8 9 10 11 12 13	4 5 6 7 8 9 10	1-2 - Spring Break UNPAID DAYS OFF
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	
May 2021		June 2021	
MAY	S M T W T F S	S M T W T F S	JUNE
	1	1 2 3 4 5	
31 - Memorial Day UNPAID DAY OFF	2 3 4 5 6 7 8	6 7 8 9 10 11 12	4 - Last Day of Employment - No Snow Days
	9 10 11 12 13 14 15	13 14 15 16 17 18 19	7-11, 14 - Built in Snow Days
	16 17 18 19 20 21 22	20 21 22 23 24 25 26	
	23 24 25 26 27 28 29	27 28 29 30	
	30 31		



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Nurse

187 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020		August																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
			1	2	3	4						1													
	5	6	7	8	9	10	11	2	3	4	5	6	7	8											10 - First Day of Employment
	12	13	14	15	16	17	18	9	10	11	12	13	14	15											
	19	20	21	22	23	24	25	16	17	18	19	20	21	22											
	26	27	28	29	30	31		23	24	25	26	27	28	29											
								30	31																
September 2020		October 2020		October																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
		1	2	3	4	5				1	2	3													
7 - Labor Day UNPAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10											5 - Teacher Work Day UNPAID DAY OFF
23 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	11	12	13	14	15	16	17											
	20	21	22	23	24	25	26	18	19	20	21	22	23	24											
	27	28	29	30				25	26	27	28	29	30	31											
November 2020		December 2020		December																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
	1	2	3	4	5	6	7			1	2	3	4	5											
2-3 - Teacher Work Days UNPAID DAYS OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12											23-24 - Winter Break UNPAID DAYS OFF
25 - Thanksgiving Break UNPAID DAY OFF	15	16	17	18	19	20	21	13	14	15	16	17	18	19											25 - Winter Break PAID DAY OFF
26 - Thanksgiving Break PAID DAY OFF	22	23	24	25	26	27	28	20	21	22	23	24	25	26											28-31 - Winter Break UNPAID DAYS OFF
27 - Thanksgiving Break UNPAID DAY OFF	29	30						27	28	29	30	31													
January 2021		February 2021		February																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
					1	2			1	2	3	4	5	6											
1 - Winter Break UNPAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13											12 - Teacher Work Day UNPAID DAY OFF
4 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20											15 - Presidents' Day PAID DAY OFF
18 - Martin L. King's Day UNPAID DAY OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27											
	24	25	26	27	28	29	30	28																	
	31																								
March 2021		April 2021		April																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
	1	2	3	4	5	6				1	2	3													
28-31 - Spring Break UNPAID DAYS OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10											1-2 - Spring Break UNPAID DAYS OFF
	14	15	16	17	18	19	20	11	12	13	14	15	16	17											
	21	22	23	24	25	26	27	18	19	20	21	22	23	24											
	28	29	30	31				25	26	27	28	29	30												
May 2021		June 2021		June																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
						1			1	2	3	4	5												
27 - Last Day of Employment - No Snow Days	2	3	4	5	6	7	8	6	7	8	9	10	11	12											1-4, 7 - Built in Snow Days
28 - Built in Snow Day	9	10	11	12	13	14	15	13	14	15	16	17	18	19											
31 - Memorial Day UNPAID DAY OFF	16	17	18	19	20	21	22	20	21	22	23	24	25	26											
	23	24	25	26	27	28	29	27	28	29	30														
	30	31																							



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Parent Educator
227 Days

July 2020		August 2020	
JULY	S M T W T F S	S M T W T F S	AUGUST
1 - First Day of Employment	5 6 7 8 9 10 11	2 3 4 5 6 7 8	
3 - Independence Day PAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
	19 20 21 22 23 24 25	16 17 18 19 20 21 22	
	26 27 28 29 30 31	23 24 25 26 27 28 29	
		30 31	
September 2020		October 2020	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
7 - Labor Day UNPAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	
	13 14 15 16 17 18 19	11 12 13 14 15 16 17	
	20 21 22 23 24 25 26	18 19 20 21 22 23 24	
	27 28 29 30	25 26 27 28 29 30 31	
November 2020		December 2020	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
25 - Thanksgiving Break UNPAID DAY OFF	1 2 3 4 5 6 7	6 7 8 9 10 11 12	23-24 - Winter Break UNPAID DAYS OFF
26 - Thanksgiving Break PAID DAY OFF	8 9 10 11 12 13 14	13 14 15 16 17 18 19	25 - Winter Break PAID DAY OFF
27 - Thanksgiving Break UNPAID DAY OFF	15 16 17 18 19 20 21	20 21 22 23 24 25 26	28-31 - Winter Break UNPAID DAYS OFF
	22 23 24 25 26 27 28	27 28 29 30 31	
	29 30		
January 2021		February 2021	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1 - Winter Break UNPAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13	15 - Presidents' Day UNPAID DAY OFF
4 - Teacher Work Day UNPAID DAY OFF	10 11 12 13 14 15 16	14 15 16 17 18 19 20	
18 - Martin L. King's Day UNPAID DAY OFF	17 18 19 20 21 22 23	21 22 23 24 25 26 27	
	24 25 26 27 28 29 30	28	
	31		
March 2021		April 2021	
MARCH	S M T W T F S	S M T W T F S	APRIL
29-31 - Spring Break UNPAID DAYS OFF	1 2 3 4 5 6	4 5 6 7 8 9 10	1-2 - Spring Break UNPAID DAYS OFF
	7 8 9 10 11 12 13	11 12 13 14 15 16 17	19-23 - UNPAID DAYS OFF
	14 15 16 17 18 19 20	18 19 20 21 22 23 24	
	21 22 23 24 25 26 27	25 26 27 28 29 30	
	28 29 30 31		
May 2021		June 2021	
MAY	S M T W T F S	S M T W T F S	JUNE
31 - Memorial Day UNPAID DAY OFF	2 3 4 5 6 7 8	6 7 8 9 10 11 12	7-11 - UNPAID DAYS OFF
	9 10 11 12 13 14 15	13 14 15 16 17 18 19	14-18 - UNPAID DAYS OFF
	16 17 18 19 20 21 22	20 21 22 23 24 25 26	30 - Last Day of Employment
	23 24 25 26 27 28 29	27 28 29 30	
	30 31		



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

ADSUP - Salaried
259 Days - "Snow Days" are Scheduled Work Days

July 2020							August 2020								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
1 - First Day of Employment	5	6	7	8	9	10	11	2	3	4	5	6	7	8	
13 - Independence Day PAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
24 - UNPAID DAY OFF	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
31 - UNPAID DAY OFF	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30	31						
September 2020							October 2020								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
7 - Labor Day PAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10	
	13	14	15	16	17	18	19	11	12	13	14	15	16	17	
	20	21	22	23	24	25	26	18	19	20	21	22	23	24	
	27	28	29	30				25	26	27	28	29	30	31	
November 2020							December 2020								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
25-27 - Thanksgiving Break PAID DAYS OFF	1	2	3	4	5	6	7	6	7	8	9	10	11	12	24-25, 28 - Winter Break PAID DAYS OFF
	8	9	10	11	12	13	14	13	14	15	16	17	18	19	
	15	16	17	18	19	20	21	20	21	22	23	24	25	26	
	22	23	24	25	26	27	28	27	28	29	30	31			
	29	30													
January 2021							February 2021								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
1 - New Year's Day PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	15 - Presidents' Day PAID DAY OFF
18 - Martin L. King's Day PAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28							
	31														
March 2021							April 2021								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
	1	2	3	4	5	6		4	5	6	7	8	9	10	
	7	8	9	10	11	12	13	11	12	13	14	15	16	17	
	14	15	16	17	18	19	20	18	19	20	21	22	23	24	
	21	22	23	24	25	26	27	25	26	27	28	29	30		
	28	29	30	31											
May 2021							June 2021								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
31 - Memorial Day PAID DAY OFF	2	3	4	5	6	7	8	6	7	8	9	10	11	12	30 - Last Day of Employment
	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
	23	24	25	26	27	28	29	27	28	29	30				
	30	31													



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

ADSUP - Hourly
261 Days - "Snow Days" are Scheduled Work Days

July 2020							August 2020						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
JULY							AUGUST						
			1	2	3	4						1	
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30	31					
September 2020							October 2020						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
SEPTEMBER							OCTOBER						
		1	2	3	4	5					1	2	3
6	7	8	9	10	11	12	4	5	6	7	8	9	10
13	14	15	16	17	18	19	11	12	13	14	15	16	17
20	21	22	23	24	25	26	18	19	20	21	22	23	24
27	28	29	30				25	26	27	28	29	30	31
November 2020							December 2020						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
NOVEMBER							DECEMBER						
1	2	3	4	5	6	7			1	2	3	4	5
8	9	10	11	12	13	14	6	7	8	9	10	11	12
15	16	17	18	19	20	21	13	14	15	16	17	18	19
22	23	24	25	26	27	28	20	21	22	23	24	25	26
29	30						27	28	29	30	31		
January 2021							February 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
JANUARY							FEBRUARY						
				1	2			1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24	25	26	27	28	29	30	28						
31													
March 2021							April 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
MARCH							APRIL						
	1	2	3	4	5	6				1	2	3	
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28	29	30	
May 2021							June 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
MAY							JUNE						
						1			1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28	29	30			
30	31												



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Student Health Secretary

190 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

	July 2020							August 2020							AUGUST												
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S													
				1	2	3	4							1													
	5	6	7	8	9	10	11	2	3	4	5	6	7	8	11 - First Day of Employment												
	12	13	14	15	16	17	18	9	10	11	12	13	14	15													
	19	20	21	22	23	24	25	16	17	18	19	20	21	22													
	26	27	28	29	30	31		23	24	25	26	27	28	29													
								30	31																		
	September 2020							October 2020							OCTOBER												
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S													
			1	2	3	4	5				1	2	3														
7 - Labor Day PAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10	5 - Teacher Work Day UNPAID DAY OFF												
23 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	11	12	13	14	15	16	17													
	20	21	22	23	24	25	26	18	19	20	21	22	23	24													
	27	28	29	30				25	26	27	28	29	30	31													
	November 2020							December 2020							DECEMBER												
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S													
	1	2	3	4	5	6	7			1	2	3	4	5													
2-3 - Teacher Work Days UNPAID DAYS OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12	23 - Winter Break UNPAID DAY OFF												
13 - Teacher Work Day UNPAID DAY OFF	15	16	17	18	19	20	21	13	14	15	16	17	18	19	24-25, 28 - Winter Break PAID DAYS OFF												
25 - Thanksgiving Break UNPAID DAY OFF	22	23	24	25	26	27	28	20	21	22	23	24	25	26	29-31 - Winter Break UNPAID DAYS OFF												
29/27 - Thanksgiving Break PAID DAYS OFF	29	30						27	28	29	30	31															
	January 2021							February 2021							FEBRUARY												
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S													
						1	2			1	2	3	4	5	6												
1 - Winter Break PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	12 - Teacher Work Day UNPAID DAY OFF												
4 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20	15 - Presidents' Day PAID DAY OFF												
18 - Martin L. King's Day PAID DAY OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27	26 - Teacher Work Day UNPAID DAY OFF												
	24	25	26	27	28	29	30	28																			
	31																										
	March 2021							April 2021							APRIL												
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S													
		1	2	3	4	5	6				1	2	3														
10 - Teacher Work Day UNPAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	1-2 - Spring Break UNPAID DAYS OFF												
29-31 - Spring Break UNPAID DAYS OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17													
	21	22	23	24	25	26	27	18	19	20	21	22	23	24													
	28	29	30	31				25	26	27	28	29	30														
	May 2021							June 2021							JUNE												
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S													
							1			1	2	3	4	5													
27 - Last Day of Employment - No Snow Days	2	3	4	5	6	7	8	6	7	8	9	10	11	12	1-4, 7 - Built in Snow Days												
28 - Built in Snow Day	9	10	11	12	13	14	15	13	14	15	16	17	18	19													
31 - Memorial Day PAID DAY OFF	16	17	18	19	20	21	22	20	21	22	23	24	25	26													
	23	24	25	26	27	28	29	27	28	29	30																
	30	31																									



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Secretary 9

190 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2 3 4	1	
	5 6 7 8 9 10 11	2 3 4 5 6 7 8	13 - First Day of Employment
	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
	19 20 21 22 23 24 25	16 17 18 19 20 21 22	
	26 27 28 29 30 31	23 24 25 26 27 28 29	
		30 31	
September 2020		October 2020	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3 4 5	1 2 3	
7 - Labor Day PAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	5 - Teacher Work Day UNPAID DAY OFF
23 - Teacher Work Day UNPAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17	
	20 21 22 23 24 25 26	18 19 20 21 22 23 24	
	27 28 29 30	25 26 27 28 29 30 31	
November 2020		December 2020	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2 3 4 5 6 7	1 2 3 4 5	
2-3 - Teacher Work Days UNPAID DAYS OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	23 - Winter Break UNPAID DAY OFF
25 - Thanksgiving Break UNPAID DAY OFF	15 16 17 18 19 20 21	13 14 15 16 17 18 19	24-25, 28 - Winter Break PAID DAYS OFF
26-27 - Thanksgiving Break PAID DAYS OFF	22 23 24 25 26 27 28	20 21 22 23 24 25 26	29-31 - Winter Break UNPAID DAYS OFF
	29 30	27 28 29 30 31	
January 2021		February 2021	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2	1 2 3 4 5 6	
1 - Winter Break PAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13	12 - Teacher Work Day UNPAID DAY OFF
4 - Teacher Work Day UNPAID DAY OFF	10 11 12 13 14 15 16	14 15 16 17 18 19 20	15 - Presidents' Day PAID DAY OFF
18 - Martin L. King's Day PAID DAY OFF	17 18 19 20 21 22 23	21 22 23 24 25 26 27	
	24 25 26 27 28 29 30	28	
	31		
March 2021		April 2021	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1 2 3 4 5 6	1 2 3	
10 - Teacher Work Day UNPAID DAY OFF	7 8 9 10 11 12 13	4 5 6 7 8 9 10	1-2 - Spring Break UNPAID DAYS OFF
29-31 - Spring Break UNPAID DAYS OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	
May 2021		June 2021	
MAY	S M T W T F S	S M T W T F S	JUNE
	1	1 2 3 4 5	
27 - Last Day of Employment - No Snow Days	2 3 4 5 6 7 8	6 7 8 9 10 11 12	1-4, 7 - Built in Snow Days
28 - Built in Snow Day	9 10 11 12 13 14 15	13 14 15 16 17 18 19	
31 - Memorial Day PAID DAY OFF	16 17 18 19 20 21 22	20 21 22 23 24 25 26	
	23 24 25 26 27 28 29	27 28 29 30	
	30 31		



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Secretary 10

205 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020	
JULY	S M T W T F S	S M T W T F S	AUGUST
	1 2 3 4	1	
	5 6 7 8 9 10 11	2 3 4 5 6 7 8	6 - First Day of Employment
	12 13 14 15 16 17 18	9 10 11 12 13 14 15	
	19 20 21 22 23 24 25	16 17 18 19 20 21 22	
	26 27 28 29 30 31	23 24 25 26 27 28 29	
		30 31	
September 2020		October 2020	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
	1 2 3 4 5	1 2 3	
7 - Labor Day PAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	
	13 14 15 16 17 18 19	11 12 13 14 15 16 17	
	20 21 22 23 24 25 26	18 19 20 21 22 23 24	
	27 28 29 30	25 26 27 28 29 30 31	
November 2020		December 2020	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
	1 2 3 4 5 6 7	1 2 3 4 5	
25 - Thanksgiving Break UNPAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	23 - Winter Break UNPAID DAY OFF
26-27 - Thanksgiving Break PAID DAYS OFF	15 16 17 18 19 20 21	13 14 15 16 17 18 19	24-25, 28 - Winter Break PAID DAYS OFF
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	29-31 - Winter Break UNPAID DAYS OFF
	29 30	27 28 29 30 31	
January 2021		February 2021	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
	1 2	1 2 3 4 5 6	
1 - Winter Break PAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13	15 - Presidents' Day PAID DAY OFF
18 - Martin L. King's Day PAID DAY OFF	10 11 12 13 14 15 16	14 15 16 17 18 19 20	
	17 18 19 20 21 22 23	21 22 23 24 25 26 27	
	24 25 26 27 28 29 30	28	
	31		
March 2021		April 2021	
MARCH	S M T W T F S	S M T W T F S	APRIL
	1 2 3 4 5 6	1 2 3	
29-31 - Spring Break UNPAID DAYS OFF	7 8 9 10 11 12 13	4 5 6 7 8 9 10	1-2 - Spring Break UNPAID DAYS OFF
	14 15 16 17 18 19 20	11 12 13 14 15 16 17	
	21 22 23 24 25 26 27	18 19 20 21 22 23 24	
	28 29 30 31	25 26 27 28 29 30	
May 2021		June 2021	
MAY	S M T W T F S	S M T W T F S	JUNE
	1	1 2 3 4 5	
31 - Memorial Day PAID DAY OFF	2 3 4 5 6 7 8	6 7 8 9 10 11 12	3 - Last Day of Employment - No Snow Days
	9 10 11 12 13 14 15	13 14 15 16 17 18 19	3-4, 7-10 - Built in Snow Days
	16 17 18 19 20 21 22	20 21 22 23 24 25 26	
	23 24 25 26 27 28 29	27 28 29 30	
	30 31		



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Secretary 11

222 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020							August 2020								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
				1	2	3	4							1	
	5	6	7	8	9	10	11	2	3	4	5	6	7	8	3 - First Day of Employment
	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
	26	27	28	29	30	31		23	24	25	26	27	28	29	
								30	31						
September 2020							October 2020								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
			1	2	3	4	5				1	2	3		
7 - Labor Day PAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10	
	13	14	15	16	17	18	19	11	12	13	14	15	16	17	
	20	21	22	23	24	25	26	18	19	20	21	22	23	24	
	27	28	29	30				25	26	27	28	29	30	31	
November 2020							December 2020								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
	1	2	3	4	5	6	7			1	2	3	4	5	
25 - Thanksgiving Break UNPAID DAY OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12	23 - Winter Break UNPAID DAY OFF
26-27 - Thanksgiving Break PAID DAYS OFF	15	16	17	18	19	20	21	13	14	15	16	17	18	19	24-25, 28 - Winter Break PAID DAYS OFF
	22	23	24	25	26	27	28	20	21	22	23	24	25	26	29-31 - Winter Break UNPAID DAYS OFF
	29	30						27	28	29	30	31			
January 2021							February 2021								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
					1	2		1	2	3	4	5	6		
1 - Winter Break PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	15 - Presidents' Day PAID DAY OFF
18 - Martin L. King's Day PAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28							
	31														
March 2021							April 2021								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
		1	2	3	4	5	6				1	2	3		
29-31 - Spring Break UNPAID DAYS OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	1-2 - Spring Break UNPAID DAYS OFF
	14	15	16	17	18	19	20	11	12	13	14	15	16	17	
	21	22	23	24	25	26	27	18	19	20	21	22	23	24	
	28	29	30	31				25	26	27	28	29	30		
May 2021							June 2021								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
							1			1	2	3	4	5	
31 - Memorial Day PAID DAY OFF	2	3	4	5	6	7	8	6	7	8	9	10	11	12	32 - Last Day of Employment - No Snow Days
	9	10	11	12	13	14	15	13	14	15	16	17	18	19	23-25, 28-30 - Built in Snow Days
	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
	23	24	25	26	27	28	29	27	28	29	30				
	30	31													



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Middle/Senior High School Media Clerk

190 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S		
	5 6 7 8 9 10 11	2 3 4 5 6 7 8	9 10 11 12 13 14 15	14 - First Day of Employment	
	12 13 14 15 16 17 18	16 17 18 19 20 21 22	23 24 25 26 27 28 29		
	19 20 21 22 23 24 25	30 31			
	26 27 28 29 30 31				
September 2020		October 2020		OCTOBER	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
	6 7 8 9 10 11 12	4 5 6 7 8 9 10	11 12 13 14 15 16 17	5 - Teacher Work Day UNPAID DAY OFF	
7 - Labor Day PAID DAY OFF	13 14 15 16 17 18 19	18 19 20 21 22 23 24	25 26 27 28 29 30 31		
23 - Professional Development Day	20 21 22 23 24 25 26				
	27 28 29 30				
November 2020		December 2020		DECEMBER	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
	8 9 10 11 12 13 14	6 7 8 9 10 11 12	13 14 15 16 17 18 19	23 - Winter Break UNPAID DAY OFF	
2-3 - Teacher Work Days UNPAID DAYS OFF	15 16 17 18 19 20 21	20 21 22 23 24 25 26	27 28 29 30 31	24-25, 28 - Winter Break PAID DAYS OFF	
13 - Teacher Work Day UNPAID DAY OFF	22 23 24 25 26 27 28			29-31 - Winter Break UNPAID DAYS OFF	
25 - Thanksgiving Break UNPAID DAY OFF	29 30				
26/27 - Thanksgiving Break PAID DAYS OFF					
January 2021		February 2021		FEBRUARY	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S		
	3 4 5 6 7 8 9	7 8 9 10 11 12 13	14 15 16 17 18 19 20	12 - Teacher Work Day UNPAID DAY OFF	
1 - Winter Break PAID DAY OFF	10 11 12 13 14 15 16	21 22 23 24 25 26 27	28	15 - Presidents' Day PAID DAY OFF	
4 - Teacher Work Day UNPAID DAY OFF	17 18 19 20 21 22 23			26 - Teacher Work Day UNPAID DAY OFF	
18 - Martin L. King's Day PAID DAY OFF	24 25 26 27 28 29 30				
	31				
March 2021		April 2021		APRIL	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S		
	7 8 9 10 11 12 13	4 5 6 7 8 9 10	11 12 13 14 15 16 17	1-2 - Spring Break UNPAID DAYS OFF	
10 - Professional Development Day	14 15 16 17 18 19 20	18 19 20 21 22 23 24	25 26 27 28 29 30		
29-31 - Spring Break UNPAID DAYS OFF	21 22 23 24 25 26 27				
	28 29 30 31				
May 2021		June 2021		JUNE	
MAY	S M T W T F S	S M T W T F S	S M T W T F S		
	2 3 4 5 6 7 8	6 7 8 9 10 11 12	13 14 15 16 17 18 19	1-4, 7-8 - Built in Snow Days	
28 - Last Day of Employment - No Snow Days	9 10 11 12 13 14 15	20 21 22 23 24 25 26	27 28 29 30		
31 - Memorial Day PAID DAY OFF	16 17 18 19 20 21 22				
	23 24 25 26 27 28 29				
	30 31				



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Elementary School Media Clerk

185 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020		August																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
			1	2	3	4						1													
	5	6	7	8	9	10	11	2	3	4	5	6	7	8											
	12	13	14	15	16	17	18	9	10	11	12	13	14	15											
	19	20	21	22	23	24	25	16	17	18	19	20	21	22											
	26	27	28	29	30	31		23	24	25	26	27	28	29											
								30	31																
September 2020		October 2020		October																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
		1	2	3	4	5				1	2	3													
7 - Labor Day PAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10											
23 - Professional Development Day	13	14	15	16	17	18	19	11	12	13	14	15	16	17											
	20	21	22	23	24	25	26	18	19	20	21	22	23	24											
	27	28	29	30				25	26	27	28	29	30	31											
November 2020		December 2020		December																					
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	1	2	3	4	5	6	7			1	2	3	4	5											
2-3 - Teacher Work Days UNPAID DAYS OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12											
13 - Teacher Work Day UNPAID DAY OFF	15	16	17	18	19	20	21	13	14	15	16	17	18	19											
25 - Thanksgiving Break UNPAID DAY OFF	22	23	24	25	26	27	28	20	21	22	23	24	25	26											
26/27 - Thanksgiving Break PAID DAYS OFF	29	30						27	28	29	30	31													
January 2021		February 2021		February																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
					1	2			1	2	3	4	5	6											
1 - Winter Break PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13											
4 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20											
18 - Martin L. King's Day PAID DAY OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27											
	24	25	26	27	28	29	30	28																	
	31																								
March 2021		April 2021		April																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
	1	2	3	4	5	6				1	2	3													
10 - Teacher Work Day UNPAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10											
29-31 - Spring Break UNPAID DAYS OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17											
	21	22	23	24	25	26	27	18	19	20	21	22	23	24											
	28	29	30	31				25	26	27	28	29	30												
May 2021		June 2021		June																					
S	M	T	W	T	F	S	S	M	T	W	T	F	S												
						1			1	2	3	4	5												
28 - Last Day of Employment - No Snow Days	2	3	4	5	6	7	8	6	7	8	9	10	11	12											
31 - Memorial Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19											
	16	17	18	19	20	21	22	20	21	22	23	24	25	26											
	23	24	25	26	27	28	29	27	28	29	30														
	30	31																							



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

LPN

189 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

	July 2020							August 2020							August						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
				1	2	3	4							1							
	5	6	7	8	9	10	11	2	3	4	5	6	7	8	12 - First Day of Employment						
	12	13	14	15	16	17	18	9	10	11	12	13	14	15							
	19	20	21	22	23	24	25	16	17	18	19	20	21	22							
	26	27	28	29	30	31		23	24	25	26	27	28	29							
								30	31												
	September 2020							October 2020							OCTOBER						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4	5				1	2	3								
7 - Labor Day PAID DAY OFF	6	7	8	9	10	11	12	4	5	6	7	8	9	10	5 - Teacher Work Day UNPAID DAY OFF						
23 - Teacher Work Day UNPAID DAY OFF	13	14	15	16	17	18	19	11	12	13	14	15	16	17							
	20	21	22	23	24	25	26	18	19	20	21	22	23	24							
	27	28	29	30				25	26	27	28	29	30	31							
	November 2020							December 2020							DECEMBER						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
	1	2	3	4	5	6	7			1	2	3	4	5							
2-3 - Teacher Work Days UNPAID DAYS OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12	23 - Winter Break UNPAID DAY OFF						
13 - Teacher Work Day UNPAID DAY OFF	15	16	17	18	19	20	21	13	14	15	16	17	18	19	24-25, 28 - Winter Break PAID DAYS OFF						
25 - Thanksgiving Break UNPAID DAY OFF	22	23	24	25	26	27	28	20	21	22	23	24	25	26	29-31 - Winter Break UNPAID DAYS OFF						
29/27 - Thanksgiving Break PAID DAYS OFF	29	30						27	28	29	30	31									
	January 2021							February 2021							FEBRUARY						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
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1 - Winter Break PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	12 - Teacher Work Day UNPAID DAY OFF						
4 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20	15 - Presidents' Day PAID DAY OFF						
18 - Martin L. King's Day PAID DAY OFF	17	18	19	20	21	22	23	21	22	23	24	25	26	27	26 - Teacher Work Day UNPAID DAY OFF						
	24	25	26	27	28	29	30	28													
	31																				
	March 2021							April 2021							APRIL						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
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10 - Teacher Work Day UNPAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	1-2 - Spring Break UNPAID DAYS OFF						
29-31 - Spring Break UNPAID DAYS OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17							
	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
	28	29	30	31				25	26	27	28	29	30								
	May 2021							June 2021							JUNE						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
							1		1	2	3	4	5								
27 - Last Day of Employment - No Snow Days	2	3	4	5	6	7	8	6	7	8	9	10	11	12	1-4, 7 - Built in Snow Days						
28 - Built in Snow Day	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
31 - Memorial Day PAID DAY OFF	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
	23	24	25	26	27	28	29	27	28	29	30										
	30	31																			



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Instructional Aide

189 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020																																																																																													
JULY	<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr> </tbody> </table>	S	M	T	W	T	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		<table border="1"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	T	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						AUGUST	
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27 - Last Day of Employment - No Snow Days		1-4 - Built in Snow Days																																																																																													
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31 - Memorial Day PAID DAY OFF																																																																																															



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Classroom Aide

186 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4	1			
	5 6 7 8 9 10 11	2 3 4 5 6 7 8		18-19, 21 - Professional Development Days	
	12 13 14 15 16 17 18	9 10 11 12 13 14 15		20 - Non Work Day	
	19 20 21 22 23 24 25	16 17 18 19 20 21 22		24 - First Day of Employment	
	26 27 28 29 30 31	23 24 25 26 27 28 29			
		30 31			
September 2020		October 2020		OCTOBER	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4 5	1 2 3			
7 - Labor Day PAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10		5 - Teacher Work Day UNPAID DAY OFF	
23 - Teacher Work Day UNPAID DAY OFF	13 14 15 16 17 18 19	11 12 13 14 15 16 17			
	20 21 22 23 24 25 26	18 19 20 21 22 23 24			
	27 28 29 30	25 26 27 28 29 30 31			
November 2020		December 2020		DECEMBER	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4 5 6 7	1 2 3 4 5			
2-3 - Teacher Work Days UNPAID DAYS OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12		23 - Winter Break UNPAID DAY OFF	
25 - Thanksgiving Break UNPAID DAY OFF	15 16 17 18 19 20 21	13 14 15 16 17 18 19		24-25, 28 - Winter Break PAID DAYS OFF	
26-27 - Thanksgiving Break PAID DAYS OFF	22 23 24 25 26 27 28	20 21 22 23 24 25 26		29-31 - Winter Break UNPAID DAYS OFF	
	29 30	27 28 29 30 31			
January 2021		February 2021		FEBRUARY	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2	1 2 3 4 5 6			
1 - Winter Break PAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13		12 - Teacher Work Day UNPAID DAY OFF	
4 - Teacher Work Day UNPAID DAY OFF	10 11 12 13 14 15 16	14 15 16 17 18 19 20		15 - Presidents' Day PAID DAY OFF	
18 - Martin L. King's Day PAID DAY OFF	17 18 19 20 21 22 23	21 22 23 24 25 26 27			
	24 25 26 27 28 29 30	28			
	31				
March 2021		April 2021		APRIL	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4 5 6	1 2 3			
10 - Teacher Work Day UNPAID DAY OFF - 8th Built in Makeup Snow Day	7 8 9 10 11 12 13	4 5 6 7 8 9 10		1-2 - Spring Break UNPAID DAYS OFF	
20-31 - Spring Break UNPAID DAYS OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17			
	21 22 23 24 25 26 27	18 19 20 21 22 23 24			
	28 29 30 31	25 26 27 28 29 30			
May 2021		June 2021		JUNE	
MAY	S M T W T F S	S M T W T F S	S M T W T F S		
	1	1 2 3 4 5			
27 - Last Day of Employment - No Snow Days	2 3 4 5 6 7 8	6 7 8 9 10 11 12		1-4 - Built in Snow Days	
28 - Built in Snow Day	9 10 11 12 13 14 15	13 14 15 16 17 18 19			
31 - Memorial Day PAID DAY OFF	16 17 18 19 20 21 22	20 21 22 23 24 25 26			
	23 24 25 26 27 28 29	27 28 29 30			
	30 31				



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Paraprofessional

186 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4		1		
	5 6 7 8 9 10 11	2 3 4 5 6 7 8	9 10 11 12 13 14 15	17-19 - Professional Development Days	
	12 13 14 15 16 17 18	16 17 18 19 20 21 22	23 24 25 26 27 28 29	20-21 - Non Work Days	
	19 20 21 22 23 24 25	30 31		24 - First Day of Employment	
	26 27 28 29 30 31				
September 2020		October 2020		OCTOBER	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4 5		1 2 3		
7 - Labor Day PAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10	11 12 13 14 15 16 17	5 - Teacher Work Day UNPAID DAY OFF	
23 - Teacher Work Day UNPAID DAY OFF	13 14 15 16 17 18 19	18 19 20 21 22 23 24	25 26 27 28 29 30 31		
	20 21 22 23 24 25 26				
	27 28 29 30				
November 2020		December 2020		DECEMBER	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4 5 6 7		1 2 3 4 5		
2 - Teacher Work Day UNPAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	13 14 15 16 17 18 19	23 - Winter Break UNPAID DAY OFF	
3 - Professional Development Day	15 16 17 18 19 20 21	20 21 22 23 24 25 26	27 28 29 30 31	24-25, 28 - Winter Break PAID DAYS OFF	
13 - Teacher Work Day UNPAID DAY OFF	22 23 24 25 26 27 28			29-31 - Winter Break UNPAID DAYS OFF	
25 - Thanksgiving Break UNPAID DAY OFF	29 30				
26-27 - Thanksgiving Break PAID DAYS OFF					
January 2021		February 2021		FEBRUARY	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2		1 2 3 4 5 6		
1 - Winter Break PAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13	14 15 16 17 18 19 20	12 - Professional Development Day	
4 - Teacher Work Day UNPAID DAY OFF	10 11 12 13 14 15 16	21 22 23 24 25 26 27	28	15 - Presidents' Day PAID DAY OFF	
18 - Martin L. King's Day PAID DAY OFF	17 18 19 20 21 22 23			26 - Teacher Work Day UNPAID DAY OFF	
	24 25 26 27 28 29 30				
	31				
March 2021		April 2021		APRIL	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4 5 6		1 2 3		
10 - Teacher Work Day UNPAID DAY OFF - 8th Built in Makeup Snow Day	7 8 9 10 11 12 13	4 5 6 7 8 9 10	11 12 13 14 15 16 17	1-2 - Spring Break UNPAID DAYS OFF	
20-31 - Spring Break UNPAID DAYS OFF	14 15 16 17 18 19 20	18 19 20 21 22 23 24	25 26 27 28 29 30		
	21 22 23 24 25 26 27				
	28 29 30 31				
May 2021		June 2021		JUNE	
MAY	S M T W T F S	S M T W T F S	S M T W T F S		
	1		1 2 3 4 5		
27 - Last Day of Employment - No Snow Days	2 3 4 5 6 7 8	6 7 8 9 10 11 12	13 14 15 16 17 18 19	1-4 - Built in Snow Days	
28 - Built in Snow Day	9 10 11 12 13 14 15	20 21 22 23 24 25 26	27 28 29 30		
31 - Memorial Day PAID DAY OFF	16 17 18 19 20 21 22				
	23 24 25 26 27 28 29				
	30 31				



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

CPS TV

218 Days - "Snow Days" are Scheduled Work Days

July 2020							August 2020							August						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4	2	3	4	5	6	7	8							1
5	6	7	8	9	10	11	9	10	11	12	13	14	15	3 - First Day of Employment						
12	13	14	15	16	17	18	16	17	18	19	20	21	22							
19	20	21	22	23	24	25	23	24	25	26	27	28	29							
26	27	28	29	30	31		30	31												
September 2020							October 2020							October						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5					1	2	3							
6	7	8	9	10	11	12	4	5	6	7	8	9	10							
13	14	15	16	17	18	19	11	12	13	14	15	16	17							
20	21	22	23	24	25	26	18	19	20	21	22	23	24							
27	28	29	30				25	26	27	28	29	30	31							
November 2020							December 2020							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7			1	2	3	4	5							
8	9	10	11	12	13	14	6	7	8	9	10	11	12	23-24 - Winter Break UNPAID DAYS OFF						
15	16	17	18	19	20	21	13	14	15	16	17	18	19	25 - Winter Break PAID DAY OFF						
22	23	24	25	26	27	28	20	21	22	23	24	25	26	28-31 - Winter Break UNPAID DAYS OFF						
29	30						27	28	29	30	31									
January 2021							February 2021							February						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2			1	2	3	4	5	6							
3	4	5	6	7	8	9	7	8	9	10	11	12	13	16 - President's Day PAID DAY OFF						
10	11	12	13	14	15	16	14	15	16	17	18	19	20							
17	18	19	20	21	22	23	21	22	23	24	25	26	27							
24	25	26	27	28	29	30	28													
31																				
March 2021							April 2021							April						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6				1	2	3								
29-31 - Spring Break UNPAID DAYS OFF							4	5	6	7	8	9	10	1-2 - Spring Break UNPAID DAYS OFF						
7	8	9	10	11	12	13	11	12	13	14	15	16	17							
14	15	16	17	18	19	20	18	19	20	21	22	23	24							
21	22	23	24	25	26	27	25	26	27	28	29	30								
28	29	30	31																	
May 2021							June 2021							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1			1	2	3	4	5							
31 - Memorial Day UNPAID DAY OFF							6	7	8	9	10	11	12	25 - Last Day of Employment						
2	3	4	5	6	7	8	13	14	15	16	17	18	19							
9	10	11	12	13	14	15	20	21	22	23	24	25	26							
16	17	18	19	20	21	22	27	28	29	30										
23	24	25	26	27	28	29														
30	31																			



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Nutrition Services

186 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4	1			
	5 6 7 8 9 10 11	2 3 4 5 6 7 8		18 - Professional Development Day	
	12 13 14 15 16 17 18	9 10 11 12 13 14 15		19-20 - Non Work Days	
	19 20 21 22 23 24 25	16 17 18 19 20 21 22		21 - First Day of Employment	
	26 27 28 29 30 31	23 24 25 26 27 28 29			
		30 31			
September 2020		October 2020		OCTOBER	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4 5	1 2 3			
7 - Labor Day PAID DAY OFF	6 7 8 9 10 11 12	4 5 6 7 8 9 10		5 - Teacher Work Day UNPAID DAY OFF	
23 - Professional Development Day	13 14 15 16 17 18 19	11 12 13 14 15 16 17			
	20 21 22 23 24 25 26	18 19 20 21 22 23 24			
	27 28 29 30	25 26 27 28 29 30 31			
November 2020		December 2020		DECEMBER	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4 5 6 7	1 2 3 4 5			
2 - Teacher Work Day UNPAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12		23 - Winter Break UNPAID DAY OFF	
3 - Professional Development Day	15 16 17 18 19 20 21	13 14 15 16 17 18 19		24-25, 28 - Winter Break PAID DAYS OFF	
13 - Teacher Work Day UNPAID DAY OFF	22 23 24 25 26 27 28	20 21 22 23 24 25 26		29-31 - Winter Break UNPAID DAYS OFF	
25 - Thanksgiving Break UNPAID DAY OFF	29 30	27 28 29 30 31			
26-27 - Thanksgiving Break PAID DAYS OFF					
January 2021		February 2021		FEBRUARY	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2	1 2 3 4 5 6			
1 - Winter Break PAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13		12 - Teacher Work Day UNPAID DAY OFF	
4 - Teacher Work Day UNPAID DAY OFF	10 11 12 13 14 15 16	14 15 16 17 18 19 20		15 - Presidents' Day PAID DAY OFF	
18 - Martin L. King's Day PAID DAY OFF	17 18 19 20 21 22 23	21 22 23 24 25 26 27		26 - Professional Development Day	
	24 25 26 27 28 29 30	28			
	31				
March 2021		April 2021		APRIL	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S		
	1 2 3 4 5 6	1 2 3			
10 - Teacher Work Day UNPAID DAY OFF - 8th Built in Makeup Snow Day	7 8 9 10 11 12 13	4 5 6 7 8 9 10		1-2 - Spring Break UNPAID DAYS OFF	
20-31 - Spring Break UNPAID DAYS OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17			
	21 22 23 24 25 26 27	18 19 20 21 22 23 24			
	28 29 30 31	25 26 27 28 29 30			
May 2021		June 2021		JUNE	
MAY	S M T W T F S	S M T W T F S	S M T W T F S		
	1	1 2 3 4 5			
27 - Last Day of Employment - No Snow Days	2 3 4 5 6 7 8	6 7 8 9 10 11 12		1-4 - Built in Snow Days	
28 - Built in Snow Day	9 10 11 12 13 14 15	13 14 15 16 17 18 19			
31 - Memorial Day PAID DAY OFF	16 17 18 19 20 21 22	20 21 22 23 24 25 26			
	23 24 25 26 27 28 29	27 28 29 30			
	30 31				



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET



2020-2021 SCHOOL CALENDAR

Adult Learning Center

190 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2020		August 2020																				
JULY	S	M	T	W	T	F	S	AUGUST	S	M	T	W	T	F	S	4-6 - Professional Development Days 18 - First Day of Employment 7, 10-14, 17 - UNPAID DAYS OFF						
				1	2	3	4						1									
	5	6	7	8	9	10	11		2	3	4	5	6	7	8							
	12	13	14	15	16	17	18		9	10	11	12	13	14	15							
	19	20	21	22	23	24	25		16	17	18	19	20	21	22							
	26	27	28	29	30	31			23	24	25	26	27	28	29							
							30	31														
September 2020		October 2020																				
SEPTEMBER	S	M	T	W	T	F	S	OCTOBER	S	M	T	W	T	F	S							
			1	2	3	4	5					1	2	3								
	6	7	8	9	10	11	12		4	5	6	7	8	9	10							
	13	14	15	16	17	18	19		11	12	13	14	15	16	17							
	20	21	22	23	24	25	26		18	19	20	21	22	23	24							
	27	28	29	30					25	26	27	28	29	30	31							
November 2020		December 2020																				
NOVEMBER	S	M	T	W	T	F	S	DECEMBER	S	M	T	W	T	F	S							
	1	2	3	4	5	6	7				1	2	3	4	5							
	8	9	10	11	12	13	14		6	7	8	9	10	11	12							
	15	16	17	18	19	20	21		13	14	15	16	17	18	19							
	22	23	24	25	26	27	28		20	21	22	23	24	25	26							
	29	30							27	28	29	30	31									
January 2021		February 2021																				
JANUARY	S	M	T	W	T	F	S	FEBRUARY	S	M	T	W	T	F	S							
						1	2															
	3	4	5	6	7	8	9		7	8	9	10	11	12	13							
	10	11	12	13	14	15	16		14	15	16	17	18	19	20							
	17	18	19	20	21	22	23		21	22	23	24	25	26	27							
	24	25	26	27	28	29	30		28													
31																						
March 2021		April 2021																				
MARCH	S	M	T	W	T	F	S	APRIL	S	M	T	W	T	F	S							
		1	2	3	4	5	6					1	2	3								
	7	8	9	10	11	12	13		4	5	6	7	8	9	10							
	14	15	16	17	18	19	20		11	12	13	14	15	16	17							
	21	22	23	24	25	26	27		18	19	20	21	22	23	24							
	28	29	30	31					25	26	27	28	29	30								
May 2021		June 2021																				
MAY	S	M	T	W	T	F	S	JUNE	S	M	T	W	T	F	S							
							1				1	2	3	4	5							
	2	3	4	5	6	7	8		6	7	8	9	10	11	12							
	9	10	11	12	13	14	15		13	14	15	16	17	18	19							
	16	17	18	19	20	21	22		20	21	22	23	24	25	26							
	23	24	25	26	27	28	29		27	28	29	30										
30	31																					



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

Supplemental





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

OPERATIONAL GRANTS BY FUND

Approved by Budget Adoption for 2020-21

	<u>Revenue Object</u>	<u>Fund Impacted by Operational Grant Funding</u>			
		<u>Incidental</u>	<u>Teachers</u>	<u>Adult Ed</u>	<u>Grant</u>
A+ Adult Education Grants	5397			X	
Adult Basic Education	5436, 5337				X
Child Care Development	5472				X
Early Childhood Special Education	5314, 5442	X	X		
Moving on Together (MOT)	5397				X
Special Education Part B Entitlement	5441	X	X		
Title I - Improving Academic Achievement of the Disadvantaged	5451	X	X		
Title II A - Improving Teacher Quality	5465	X	X		
Perkins Basic Grant, Career Education	5427	X	X		
Title III - English Language Learners	5462				X
Title IV - Student Support & Academic Enrichment	5461	X			X
State Career and Technical Education	5332	X	X		
Vocational Enhancement & 50/50 Grants	5359				X

Many grants are provided through state and federal sources as ongoing funding for specific supports and programs for students. Those listed on this page are considered crucial and significant to continuance of these programs and supports and are, therefore, approved for application and included in the budget annually.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

NUTRITION SERVICES MEAL PRICES FOR 2020-21

Effective July 1, 2011, Section 205 of the Healthy Hunger-Free Kids Act of 2010 requires Local Education Agencies (LEAs) participating in the National School Lunch Program to provide the same level of support for lunches served to paid students as for students eligible for free or reduced-price lunches. The act directs LEAs that currently charge less than a free meal reimbursement rate minus the paid meal reimbursement rate to gradually increase their prices over time until they meet the requirement. Schools may choose to cover the difference in revenue with non-Federal funds instead of raising paid prices. This provision was created to help ensure schools have funding available to support serving nutritious meals.

On April 18, 2019, USDA Food and Nutrition Service (FNS) issued a memo SP 27-2019 indicating that only school food authorities that had a negative balance in the nonprofit school food service account on December 31, 2019 will be required to establish prices for paid lunches according to the Paid Lunch Equity (PLE) provisions in Section 12(p) of the Richard B. Russell National School Lunch Act, 42 U.S.C. 1760(p) and implemented in National School Lunch Program regulations 7 CFR 210.14(e). Therefore, annual meal prices are expected to increase for 2020-21 as seen on the following page to help with the fund deficit experienced due to the COVID-19 closure.



2018-19 Meal Counts

Full Price Lunches	676,720
Reimbursable Reduced-Price Lunches	111,228
Reimbursable Free Lunches	956,083
Full Price Breakfast	156,047
Reimbursable Reduced-Price Breakfast Basic	3,323
Reimbursable Reduced-Price Breakfast Severe	34,394
Reimbursable Free Price Breakfast Basic	18,159
Reimbursable Free Price Breakfast Severe	<u>552,872</u>
Total Student Meals Served	2,508,826

The meal count increased by 26,880

Adult Lunches	37,846
Adult Breakfast	<u>415</u>
Total Adult Meals Served	38,261

The following schools are eligible for Community Eligibility Provision (CEP) with free breakfast and lunch for all students:

Alpha Hart Lewis Elementary School
 Blue Ridge Elementary School
 Benton Elementary School
 Derby Ridge Elementary School
 Eliot Battle Elementary School

New Haven Elementary School
 West Boulevard Elementary School
 Oakland Middle School
 Center for Responsive Education (CORE)
 Frederick Douglass High School



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Annual Meal Pricing Authorization

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Federal free lunch reimbursement	\$3.31	\$3.39	\$3.50	\$3.54 estimated
Reduced price lunch reimbursement	\$2.91	\$2.99	\$3.10	\$3.14 estimated
Paid reimbursement	\$.39 per meal	\$.39 per meal	\$.41 per meal	\$.43 estimated

District charges for paid meals are:

• Elementary student	\$2.80	\$2.80	\$2.80	\$2.95
• Secondary student	\$3.00	\$3.00	\$3.00	\$3.15
• Adult lunch	\$3.75	\$3.75	\$3.75	\$3.90

(Note: These prices include the plated meal and access to the salad bar.)
 Statewide average cost to produce a meal was \$3.45 per meal in 2018-19.

Breakfast prices

• Students	\$1.85	\$1.85	\$1.85	\$2.00
• Adults	\$2.25	\$2.25	\$2.25	\$2.40

Federal breakfast reimbursement	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>
• Non-severe need schools	\$1.76/\$1.46	\$1.79/\$1.49	\$1.84/\$1.54	\$1.88/\$1.58 estimated
• Severe need schools	\$2.08/\$1.78	\$2.14/\$1.84	\$2.20/\$1.90	\$2.24/\$1.94 estimated

Statewide average cost to produce a breakfast was \$2.57 per meal in 2018-19.





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET

EMPLOYEE BENEFITS
Summary All Programs - Funds 85 through 89

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Projected Beginning Fund Balance	\$ 2,633,574	\$ 4,780,654	\$ 6,673,595	\$ 8,186,053	\$ 6,673,595	\$ 8,490,841
Revenue						
Plan Payments	\$ 27,888,002	\$ 29,266,273	\$ 29,545,702	\$ 30,526,500	\$ 28,742,580	\$ 27,756,000
Interest Income	54,893	141,927	270,084	218,500	205,900	142,000
Federal Program Reimb	<u>138,052</u>	<u>129,358</u>	<u>149,295</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
Total Program Revenue	<u>\$ 28,080,947</u>	<u>\$ 29,537,558</u>	<u>\$ 29,965,081</u>	<u>\$ 30,885,000</u>	<u>\$ 29,088,480</u>	<u>\$ 28,038,000</u>
Expenditure						
Salaries	\$ 245,496	\$ 220,934	\$ 232,845	\$ 241,290	\$ 226,703	\$ 196,396
Employee Benefits	85,220	76,620	70,347	70,826	65,835	58,206
Services/Supplies	<u>25,603,151</u>	<u>27,347,063</u>	<u>28,149,431</u>	<u>29,264,867</u>	<u>26,978,696</u>	<u>29,013,403</u>
Total Expenditures	<u>\$ 25,933,867</u>	<u>\$ 27,644,617</u>	<u>\$ 28,452,623</u>	<u>\$ 29,576,983</u>	<u>\$ 27,271,234</u>	<u>\$ 29,268,005</u>
Excess or Deficit	\$ 2,147,080	\$ 1,892,941	\$ 1,512,458	\$ 2,443,322	\$ 1,817,246	\$ (1,230,005)
Projected Ending Fund Balance	\$ 4,780,654	\$ 6,673,595	\$ 8,186,053	\$ 7,312,950	\$ 8,490,841	\$ 7,260,836

Program Data:	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
FTE	4.00	4.00	4.00	4.00	3.00	3.00

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally, revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.





COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET



EMPLOYEE BENEFITS
Medical - Fund 85 and Flexible Benefit Plan - Fund 86
(this fund includes life insurance and voluntary disability insurance)

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Projected Beginning Fund Balance	\$ 1,411,189	\$ 2,941,679	\$ 4,477,970	\$ 5,046,686	\$ 5,046,686	\$ 5,697,277
Revenue						
Plan Payments	\$ 24,860,555	\$ 26,172,240	\$ 26,375,714	\$ 27,176,500	\$ 25,334,515	\$ 25,956,000
Interest Income	39,526	103,236	201,490	156,500	140,000	90,000
Federal Program Reimb	138,052	129,358	149,295	140,000	140,000	140,000
Total Program Revenue	<u>\$ 25,038,133</u>	<u>\$ 26,404,834</u>	<u>\$ 26,726,499</u>	<u>\$ 27,473,000</u>	<u>\$ 25,614,515</u>	<u>\$ 26,186,000</u>
Expenditure						
Salaries	\$ 113,856	\$ 93,882	\$ 100,972	\$ 105,462	\$ 95,232	\$ 83,525
Employee Benefits	48,796	40,348	32,944	32,672	30,502	28,658
Services/Supplies	23,344,991	24,734,313	26,023,867	26,809,464	24,838,190	26,378,000
Total Expenditures	<u>\$ 23,507,643</u>	<u>\$ 24,868,543</u>	<u>\$ 26,157,783</u>	<u>\$ 26,947,598</u>	<u>\$ 24,963,924</u>	<u>\$ 26,490,183</u>
Excess or Deficit	\$ 1,530,490	\$ 1,536,291	\$ 568,716	\$ 525,402	\$ 650,591	\$ (304,183)
Projected Ending Fund Balance	\$ 2,941,679	\$ 4,477,970	\$ 5,046,686	\$ 5,572,088	\$ 5,697,277	\$ 5,393,094

Program Data:	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
FTE supporting program	2.00	2.00	2.00	2.00	1.50	1.50
Number Covered						
Full Time Employees	2,518	2,525	2,533	2,573	2,657	2,697
Part Time Employees	50	50	44	44	22	22
Retirees	444	416	431	446	280	295
Dependents	562	613	1,049	1,064	1,084	1,099
Cost of Employee Assistance Program	\$ 67,104	\$ 67,104	\$ 67,104	\$ 67,104	\$ 67,104	\$ 67,104
Cost of Stop Loss Coverage	\$ 744,216	\$ 962,181	\$ 1,192,304	\$ 1,250,000	\$ 1,275,667	\$ 1,300,000
Annual Amount of Stop Loss	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Healthcare Reform Fees	\$ 9,040	\$ 9,675	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Portion of Plan Payment Revenue from Employees who Purchase						
Supplemental Life Insurance	\$ 60,677	\$ 64,982	\$ 63,631	\$ 67,500	\$ 56,500	\$ 60,000
Short or Long Term Disability	\$ 198,438	\$ 194,623	\$ 193,552	\$ 203,500	\$ 187,745	\$ 190,000
Voluntary Vision	\$ 40,744	\$ 102,022	\$ 116,158	\$ 126,500	\$ 128,000	\$ 130,000



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET



EMPLOYEE BENEFITS
Dental - Fund 87

	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Budget</u> <u>2019-20</u>	<u>Projected</u> <u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>
Projected Beginning Fund Balance	\$ 43,216	\$ 126,337	\$ 123,970	\$ 201,954	\$ 201,954	\$ 648,785
<u>Revenue</u>						
Plan Payments	\$ 1,682,985	\$ 1,709,730	\$ 1,727,886	\$ 1,800,000	\$ 1,833,065	\$ 1,800,000
Interest Income	2,305	6,275	11,053	12,000	9,000	12,000
Total Program Revenue	<u>\$ 1,685,290</u>	<u>\$ 1,716,005</u>	<u>\$ 1,738,939</u>	<u>\$ 1,812,000</u>	<u>\$ 1,842,065</u>	<u>\$ 1,812,000</u>
<u>Expenditure</u>						
Salaries	\$ 6,314	\$ 5,725	\$ 5,998	\$ 6,178	\$ 10,868	\$ 3,623
Employee Benefits	1,797	1,724	1,785	1,854	2,216	933
Services/Supplies	1,594,058	1,710,923	1,653,172	1,720,200	1,382,150	1,635,200
Total Expenditures	<u>\$ 1,602,169</u>	<u>\$ 1,718,372</u>	<u>\$ 1,660,955</u>	<u>\$ 1,728,232</u>	<u>\$ 1,395,234</u>	<u>\$ 1,639,756</u>
Excess or Deficit	\$ 83,121	\$ (2,367)	\$ 77,984	\$ 83,768	\$ 446,831	\$ 172,244
Projected Ending Fund Balance	\$ 126,337	\$ 123,970	\$ 201,954	\$ 285,722	\$ 648,785	\$ 821,029

Program Data:	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
FTE supporting program	0.10	0.10	0.10	0.10	0.05	0.05
<u>Number Covered</u>						
Employees (Full and PT)	2,430	2,465	2,136	2,156	2,656	2,676
Retirees	680	680	722	742	737	757
Dependents	865	884	722	732	1,556	1,566

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.

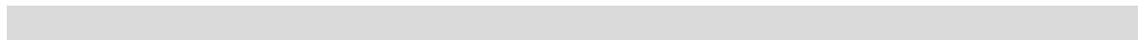


**COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET**



**EMPLOYEE BENEFITS
Worker's Compensation - Fund 89**

	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>
Projected Beginning Fund Balance	\$ 1,179,169	\$ 1,712,638	\$ 2,071,655	\$ 2,937,413	\$ 2,937,413	\$ 3,657,237
Revenue						
Plan Payments	\$ 1,344,462	\$ 1,384,303	\$ 1,442,102	\$ 1,550,000	\$ 1,575,000	\$ -
Interest Income	13,062	32,416	57,541	50,000	56,900	40,000
Total Program Revenue	<u>\$ 1,357,524</u>	<u>\$ 1,416,719</u>	<u>\$ 1,499,643</u>	<u>\$ 1,600,000</u>	<u>\$ 1,631,900</u>	<u>\$ 40,000</u>
Expenditure						
Salaries	\$ 125,326	\$ 121,327	\$ 125,875	\$ 129,650	\$ 120,603	\$ 109,248
Employee Benefits	34,627	34,548	35,618	36,300	33,117	28,615
Services/Supplies	664,102	901,827	472,392	735,203	758,356	1,000,203
Total Expenditures	<u>\$ 824,055</u>	<u>\$ 1,057,702</u>	<u>\$ 633,885</u>	<u>\$ 901,153</u>	<u>\$ 912,076</u>	<u>\$ 1,138,066</u>
Excess or Deficit	\$ 533,469	\$ 359,017	\$ 865,758	\$ 698,847	\$ 719,824	\$ (1,098,066)
Projected Ending Fund Balance	\$ 1,712,638	\$ 2,071,655	\$ 2,937,413	\$ 3,636,260	\$ 3,657,237	\$ 2,559,171



Program Data:	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>
FTE supporting program	1.90	1.90	1.90	1.90	1.45	1.45
Cost of Stop Loss Coverage	\$ 83,728	\$ 83,728	\$ 87,673	\$ 94,103	\$ 94,103	\$ 94,103
Annual Amount of Stop Loss	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

This Internal Service Fund receives plan payments from the District and from employees for part time and dependent coverages. Additionally revenue comes from retirees who have elected to participate in the plan. Expenditures are for claims, administration and excess loss insurance cost as well as the District personnel who support the program.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

Board of Education Paid Employee Benefits

Per Participant:	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Retirement:										
Teachers	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%
Increase from prior year	0.50%	-	-	-	-	-	-	-	-	-
Non-teachers (non-teachers also pay FICA)	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Increase from prior year	0.23%	-	-	-	-	-	-	-	-	-
Section 218 (Certificated staff in non-certificated roles)	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%
Increase from prior year	0.34%	-	-	-	-	-	-	-	-	-
FICA - Social Security	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Medical - Basic Plan (monthly avg fiscal year)	\$ 463	\$ 478	\$ 480	\$ 498	\$ 554	\$ 611	\$ 641	\$ 658	\$ 663	\$ 663
Increase (monthly) from prior year	\$ 25	\$ 40	\$ 3	\$ 18	\$ 56	\$ 57	\$ 31	\$ 17	\$ 5	\$ -
January Rate	\$ 475	\$ 480	\$ 480	\$ 516	\$ 591	\$ 630	\$ 652	\$ 663	\$ 663	\$ 663
Medical - Plus Plan (high ded) (monthly avg fiscal year)	\$ 415	\$ 428	\$ 430	\$ 448	\$ 504	\$ 559	\$ 587	\$ 602	\$ 607	\$ 607
Increase from prior year	\$ 23	\$ 35	\$ 3	\$ 18	\$ 56	\$ 55	\$ 28	\$ 16	\$ 5	\$ -
January Rate	\$ 425	\$ 430	\$ 430	\$ 466	\$ 541	\$ 576	\$ 597	\$ 607	\$ 607	\$ 607
Board Contribution to Health Savings Account	\$ 50	\$ 54	\$ 56	\$ 56	\$ 56	\$ 672				
Increase from prior year	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 2	\$ -	\$ -	\$ 616
(the Board contributes an amount equal to the difference in annual cost between the Basic and Plus Plan to Plus Plan participants)										
Dental (monthly)	\$ 25	\$ 25	\$ 25	\$ 27	\$ 31					
Increase from prior year	\$ -	\$ -	\$ -	\$ 2	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
Life & ADD (per \$1000 to 2016, per month after)	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.09	\$ 2.50				
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ (0.09)	\$ -	\$ -	\$ -	\$ -	\$ -
The Board of Education provides \$25k in coverage for full time employees										
Administrative Fees Flexible Benefits Plan (per participant monthly)	\$ 2.15									
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Approval of the 2020-21 budget document will also authorize the proposed rates for medical basic and plus plans, the H.S.A. contribution and dental rates for 2021.



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

ENROLLMENT PROJECTION METHODOLOGY

Overview

The Columbia Public School District continues to experience a relatively steady growth in student population although the demographics of the population continue to shift. Many things play into that shift including the mobility of our community, a strong faith based effort to help place immigrant families as well as a changing local and state economy. The District uses outsourced professional demographic firms when making significant boundary decisions. The data considered in that work and across the District consider the factors shared here.



Demographic Modeling

- (a) Birth and Kindergarten enrollment trends: One of the greatest influences in a school enrollment projection study is the estimation of annual Kindergarten enrollments, which must be based on little or no data as Pre-K enrollments are generally unsuitable to the task and Census data become more out-of-date each year that passes. The table below helps demonstrate the point at which current Census data are no longer directly useful:

Age in 2010 Census	Assumed to enter Kindergarten	Grade in 2026-27 School Year
< 1 year old	2015	11
1 year old	2014	12
2 years old	2013	Graduating 2026
3 years old	2012	Graduating 2025
4 years old	2011	Graduating 2024

Thus, the class of children entering Kindergarten in 2015 was the last group that could be estimated from known population totals of children under age 1 from the 2010 Census. As a result, enrollment projections for grades K-10 in 2026-27 must be based purely on population *projections* and even population estimates for grades 11-12 in 2026-27 are so affected by migration and mortality as to have very little usefulness in this study.

With this in mind, there are several possible approaches to estimating incoming Kindergarten classes. First, past enrollments are studied. As the chart below shows, Kindergarten enrollments have generally trended upwards, though quite erratically, but having dropped by over 100 students since a peak in 2013 with most of the drop occurring in just one year between 2014 and 2015, which contributed strongly to the overall loss the District experienced in 2015.



COLUMBIA PUBLIC SCHOOLS

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A linear trend (regression) line is fit to the existing data to provide further information on how much Kindergarten class sizes could be expected to grow annually, on average. The slope here projects nearly ten (9.96) additional Kindergarteners per year with moderately strong predictive power, having an r^2 value of nearly 0.61 (0.0 indicates no linear trend and 1.0 indicates a perfect linear trend). Overall, it is challenging to make firm estimates of future Kindergarten enrollments based solely on this trend.

Another way to project future Kindergarten enrollments is to study birth rate patterns in the District. Birth data were compiled by elementary zone, for 2011 to 2016, and in addition to informing our projections of growth rates across the district aggregate birth totals by year were used to project overall Kindergarten enrollments through 2021. With a peak of births having occurred in 2013, we likewise project Kindergarten enrollments to crest in 2018 (as we assume most children start Kindergarten as five year-olds) and then to drop for a few years before starting to climb again, based solely on an expectation of continued overall District population growth.

- (b) Population projections to 2025: Numerous independent data providers produce population projections for five and ten year horizons. We obtained projections from three such providers to examine the possible demographic future of this District. All sets of projections have their pros and cons in terms of temporal horizons and level of detail, and we compare these projections to 2020 in the table below. As should be evident, while all of them project growth for all school-age groups and for the population overall, Vendor 3* is notably higher in its projections for school ages in 2020, although its overall population projection is more in line with the other two vendors. Furthermore, the analysts recently obtained the newest update from Vendor 3**, for 2016 to 2021, and while similar, in just one year this vendor has notably decreased the 0-4 projection and slightly raised the two older school-age groups.

Vendor	Population Change 2015-2020			
	Ages 0 to 4	Ages 5 to 14	Ages 15 to 18	All Ages
Vendor 1	5.70%	7.40%	3.00%	6.70%
Vendor 2	5.80%	7.00%	4.80%	5.90%
Vendor 3*	14.10%	12.20%	9.80%	7.00%
Vendor 3 **	8.00%	14.50%	11.00%	7.10%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

K-12 Enrollment Totals in Recent Years (September)	
2013	17,183
2014	17,287
2015	17,243
2016	17,383
2017	17,763

Long Term Projections

The following page shows the most recent projections for the 2016-17 school year through the 2026-27 school year with an expected increase in enrollment of 1,219 during that time period using the medium level. This would take the District from a total of 17,416 projected in 2016-17 to 18,635 in 2026-27. As buildings are scheduled to open and population changes occur in Columbia, the Board of Education will evaluate demographics and adjust enrollment management plans to manage overall building numbers and class size.





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

2016-17 Enrollment and Demographics Study

Figure 7. District enrollment projections, by grade, for 2017-2027. (The charts show to 2026, but that is for the beginning of the 2026-27 school year.)

Overall Enrollment Projections for the Columbia Public Schools, 2017-2027, by grade											
District	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
High	17,416	17,583	17,751	17,921	18,093	18,266	18,441	18,618	18,796	18,976	19,158
Medium	17,416	17,534	17,653	17,773	17,894	18,015	18,138	18,261	18,385	18,509	18,635
Low	17,416	17,484	17,553	17,622	17,691	17,761	17,831	17,901	17,971	18,042	18,113
High	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K	1,332	1,365	1,403	1,392	1,383	1,400	1,423	1,445	1,466	1,490	1,517
1	1,337	1,344	1,379	1,423	1,410	1,401	1,426	1,447	1,468	1,492	1,519
2	1,387	1,343	1,351	1,385	1,431	1,417	1,415	1,439	1,458	1,482	1,510
3	1,461	1,384	1,350	1,356	1,390	1,438	1,429	1,426	1,448	1,471	1,498
4	1,406	1,457	1,382	1,342	1,353	1,385	1,440	1,430	1,425	1,450	1,476
5	1,367	1,419	1,485	1,404	1,363	1,377	1,416	1,469	1,458	1,456	1,484
6	1,344	1,329	1,384	1,437	1,366	1,325	1,343	1,381	1,431	1,423	1,424
7	1,362	1,348	1,338	1,394	1,447	1,376	1,341	1,358	1,394	1,448	1,443
8	1,281	1,382	1,380	1,366	1,423	1,478	1,412	1,375	1,390	1,431	1,489
9	1,306	1,302	1,409	1,407	1,392	1,451	1,515	1,445	1,405	1,424	1,468
10	1,309	1,304	1,316	1,426	1,419	1,407	1,474	1,536	1,464	1,427	1,448
11	1,342	1,310	1,307	1,325	1,433	1,426	1,422	1,487	1,547	1,478	1,443
12	1,182	1,295	1,267	1,264	1,282	1,386	1,386	1,381	1,442	1,504	1,439
Medium	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K	1,332	1,361	1,395	1,380	1,368	1,381	1,400	1,417	1,434	1,453	1,475
1	1,337	1,341	1,372	1,412	1,394	1,382	1,402	1,419	1,436	1,455	1,478
2	1,387	1,339	1,343	1,373	1,416	1,397	1,392	1,411	1,426	1,446	1,468
3	1,461	1,380	1,342	1,345	1,374	1,418	1,406	1,398	1,416	1,434	1,457
4	1,406	1,453	1,374	1,330	1,338	1,366	1,416	1,403	1,394	1,415	1,435
5	1,367	1,416	1,477	1,393	1,348	1,358	1,392	1,441	1,426	1,420	1,444
6	1,344	1,326	1,376	1,425	1,351	1,307	1,321	1,354	1,400	1,388	1,385
7	1,362	1,344	1,331	1,383	1,431	1,357	1,319	1,332	1,364	1,412	1,403
8	1,281	1,379	1,373	1,354	1,408	1,458	1,389	1,349	1,360	1,396	1,448
9	1,306	1,298	1,401	1,395	1,377	1,431	1,490	1,417	1,375	1,389	1,428
10	1,309	1,300	1,309	1,414	1,403	1,388	1,450	1,506	1,432	1,392	1,409
11	1,342	1,307	1,300	1,314	1,417	1,406	1,399	1,458	1,513	1,442	1,404
12	1,182	1,291	1,260	1,254	1,268	1,367	1,363	1,354	1,410	1,467	1,400
Low	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K	1,332	1,357	1,387	1,369	1,353	1,361	1,376	1,390	1,401	1,416	1,434
1	1,337	1,337	1,364	1,400	1,378	1,362	1,379	1,391	1,403	1,419	1,436
2	1,387	1,335	1,336	1,362	1,400	1,377	1,368	1,383	1,394	1,409	1,427
3	1,461	1,376	1,334	1,333	1,359	1,398	1,382	1,371	1,384	1,398	1,416
4	1,406	1,449	1,366	1,319	1,323	1,347	1,392	1,375	1,362	1,379	1,395
5	1,367	1,412	1,469	1,381	1,333	1,339	1,369	1,413	1,394	1,384	1,403
6	1,344	1,322	1,369	1,413	1,336	1,288	1,299	1,328	1,368	1,353	1,346
7	1,362	1,340	1,323	1,371	1,415	1,338	1,297	1,305	1,333	1,377	1,364
8	1,281	1,375	1,365	1,343	1,392	1,438	1,365	1,322	1,329	1,360	1,408
9	1,306	1,295	1,393	1,384	1,362	1,411	1,465	1,389	1,344	1,354	1,388
10	1,309	1,297	1,301	1,402	1,388	1,368	1,425	1,477	1,399	1,356	1,369
11	1,342	1,303	1,293	1,303	1,401	1,386	1,375	1,429	1,479	1,405	1,364
12	1,182	1,287	1,253	1,243	1,253	1,348	1,340	1,328	1,378	1,430	1,361



Performance Indicators





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COLUMBIA PUBLIC SCHOOLS

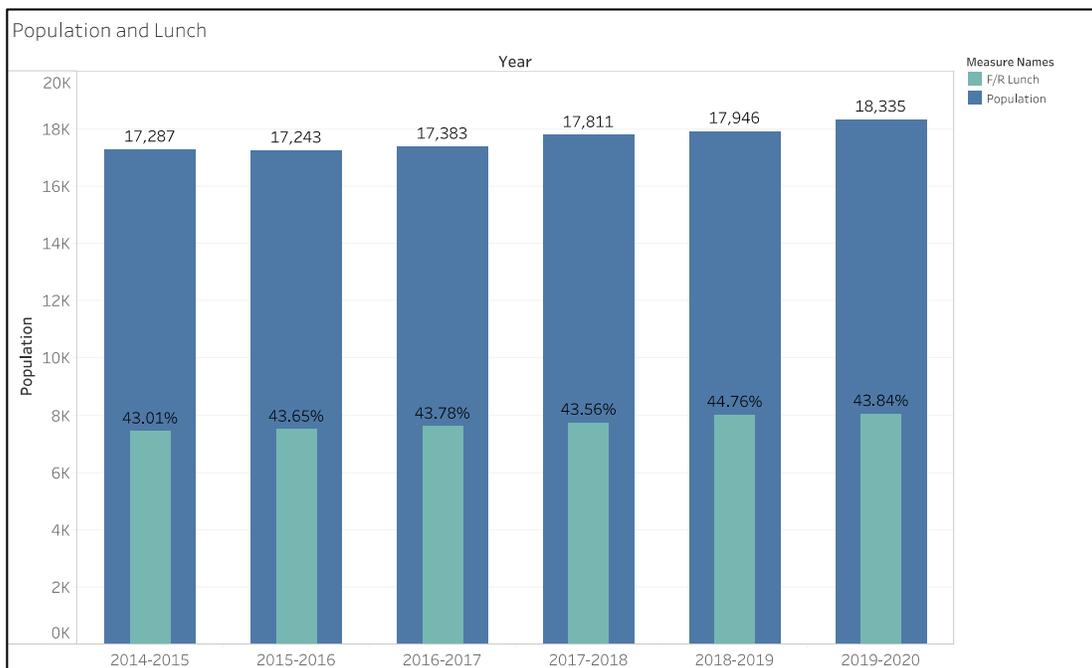
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DEMOGRAPHICS

Columbia has a diverse population. The University of Missouri brings in many families from all over the world, creating an environment where many cultures are represented. In addition, Columbia's social and medical resources welcome and serve refugees experiencing the United States for the first time.

As seen in the charts below, Columbia has a steadily growing population. Poverty, as measured through entitlement to a free or reduced lunch, and the stress often associated with it is an increasing risk factor.

K-12 Population with Free & Reduced Lunch Percentage

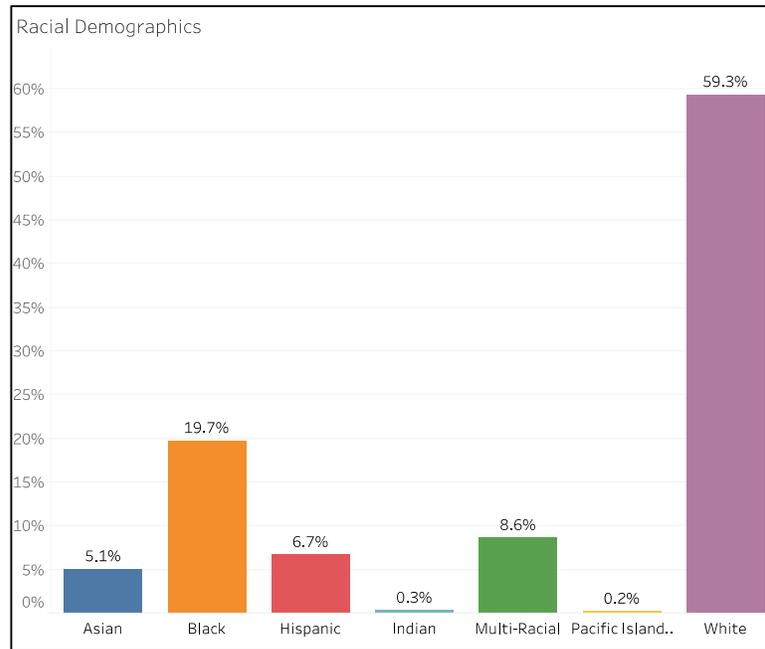




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Racial Demographics for 2018-2019



MAP AND END OF COURSE EXAMS

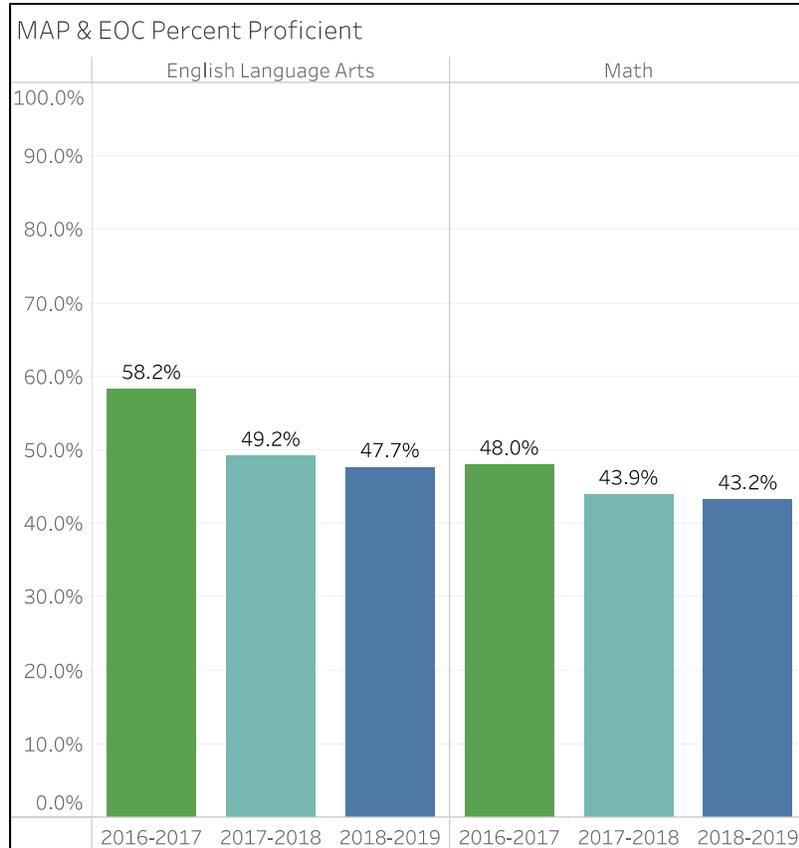
The Missouri Assessment Program (MAP) is one of several educational reforms mandated by the Outstanding Schools Act of 1993. As a result of this Act, the State Board of Education directed the Missouri Department of Elementary and Secondary Education (DESE) to identify the knowledge, skills and competencies that Missouri students should acquire by the time they complete high school and to assess student progress toward those academic standards. Students in grades 3-8 take the MAP Grade Level Assessments annually in the spring in the areas of Communication Arts and Mathematics. At the secondary level, students take required End of Course Exams (EOC) upon completing courses such as Algebra I Algebra II, and English II.



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MAP and EOC Percent Proficient



ACT

Starting in the 2014-2015 school year, all 11th grade students were eligible for a free administration of the ACT. The ACT assesses high school students' general educational development and their ability to complete college-level work. The ACT Program is a comprehensive system for collecting and reporting information about students planning to enter post-secondary education. It consists of five major components: English, Math, Reading, Scientific Reasoning, and Writing.

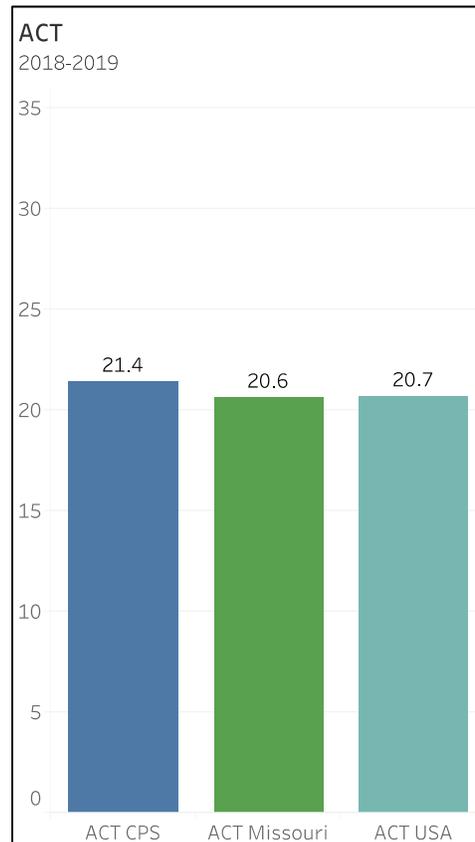
Students in Columbia Public Schools had always exceeded state and national averages on the ACT before all students took the assessment. With the addition of all students taking the ACT, students in Columbia Public Schools continue to outperform other students across Missouri and the United States.



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Average ACT



ADVANCED PLACEMENT

The Advanced Placement Program (AP) is a cooperative educational endeavor among secondary schools and colleges and universities that provides high school students the opportunity to take college-level courses in a high school setting. Students who participate in the AP program gain college-level skills and may earn college credit while they are still in high school.

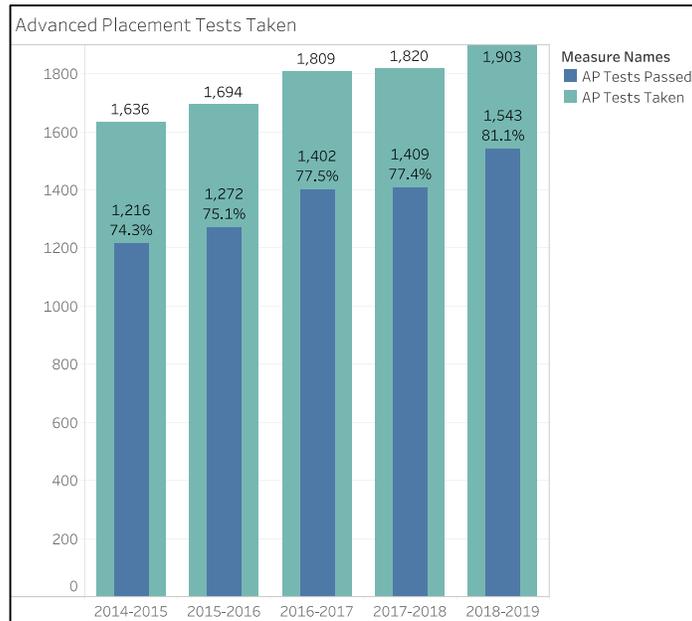
Columbia Public Schools offers 30 different Advanced Placement courses, giving students the opportunity to get a head start on college. Through the AVID program, Columbia Public Schools has encouraged more students to take AP courses, especially among disadvantaged students and continues to enjoy a high success rate among its students.



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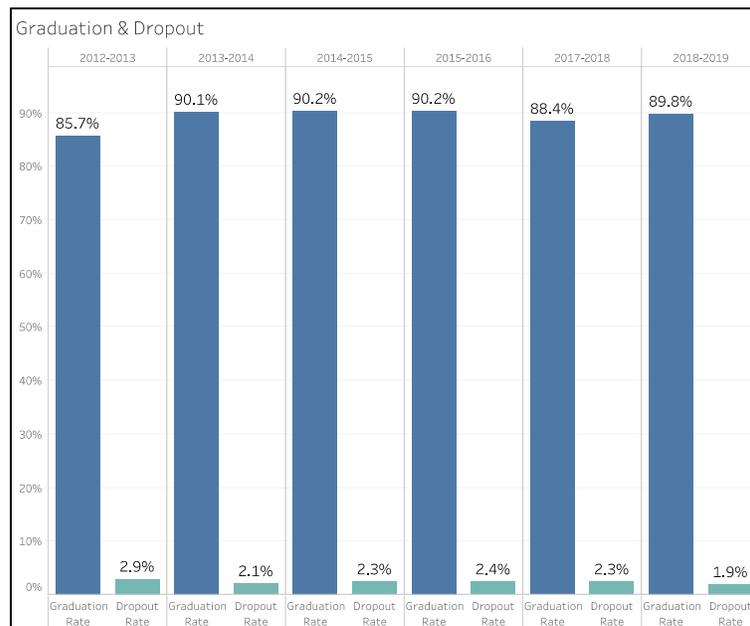
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Advanced Placement Tests Taken and Passed



GRADUATION AND DROPOUT RATE

The percentage of students graduating is one of the most important statistics a school district measures. The graduation rate of students in Columbia Public Schools is high and continuously exceeds state averages while maintaining a remarkably low dropout rate.





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Climate Survey



Columbia Public Schools Climate Survey All Surveys Data for Printing

Parent Survey: Statements

Fall 2019

Please look at the statements below. Each has been said by other parents about their child (or children's) experience at school in the Columbia Public Schools. Please say whether you strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree with each statement. If you have more than one child in a district school -- and their experiences are different -- please select an answer that best reflects how you feel about the statement, based on the experiences of all your children.

Questions	Agree	Neutral	Disagree	No Response & Don't know
My student knows what is expected of him or her at school.	89.8%	5.7%	3.5%	1.0%
The teachers treat my student with respect.	85.4%	9.0%	4.4%	1.2%
My student feels welcome at school.	85.1%	7.0%	7.2%	0.7%
I think my student's teachers are good teachers.	84.2%	10.7%	3.2%	1.9%
Students are encouraged to do their best every day.	83.5%	9.7%	3.4%	3.3%
Teachers have my student's best interests at heart.	81.4%	10.5%	6.3%	1.8%
I feel welcome at my child's school.	80.7%	10.7%	7.8%	0.7%
My student feels safe at school.	80.3%	9.9%	8.8%	1.1%
Students generally respect other students and their belongings.	72.4%	11.2%	14.3%	2.1%
My student's school is meeting his or her individual needs.	71.1%	13.0%	14.7%	1.2%
My student is able to get additional help when needed.	71.0%	14.7%	6.8%	7.5%
The curriculum is challenging and engaging.	68.2%	18.4%	10.2%	3.2%
Everyone has a chance to succeed at my student's school.	67.6%	14.4%	13.2%	4.8%
Students are generally well-behaved.	67.3%	15.5%	14.9%	2.2%
When I have a concern or a problem, it is taken seriously.	63.4%	15.7%	14.1%	6.8%
Bullying is not tolerated.	57.2%	19.1%	15.1%	8.6%
The discipline policies are fair to all students.	50.9%	19.2%	18.3%	11.6%



Columbia Public Schools Climate Survey All Surveys Data for Printing

Staff Survey: Statements

Fall 2019

Please look at the statements below. Each has been said by other staff members about Columbia Public Schools. Please say whether you strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree with each statement, based on your experience.

Questions	Agree	Neutral	Disagree	No Response & Don't know
Students are encouraged to do their best every day.	87.4%	5.9%	1.6%	5.1%
Students generally respect other students and their belongings.	66.5%	12.7%	15.7%	5.0%
The curriculum is challenging and engaging.	69.4%	18.1%	6.4%	6.1%
Students are generally well-behaved.	59.5%	17.3%	18.4%	4.9%
Bullying is not tolerated.	69.4%	13.8%	11.3%	5.6%
The discipline policies are fair to all students.	49.3%	17.7%	26.9%	6.0%
Students feel welcome at school.	83.0%	8.7%	2.8%	5.5%
Students feel safe at school.	73.9%	10.9%	9.6%	5.6%
Students know what is expected of them at school.	81.6%	7.9%	5.1%	5.3%
Every student has a chance to succeed.	76.6%	9.7%	9.2%	4.5%
Teachers have students' best interests at heart.	88.0%	5.7%	1.5%	4.8%
Teachers treat students with respect.	86.5%	7.3%	1.5%	4.7%
We have good teachers in our district.	90.0%	5.1%	0.6%	4.2%
Students are able to get additional help when needed.	74.2%	13.2%	7.1%	5.5%
Students who graduate from our district are prepared for future success.	67.0%	19.4%	6.3%	7.3%
I feel comfortable managing a classroom that uses technology.	65.4%	7.4%	1.7%	25.5%
I give my students an opportunity to demonstrate their learning using onlin..	62.6%	8.7%	3.0%	25.7%
I have the skills and knowledge to design instruction using online tools.	59.2%	11.9%	3.4%	25.5%
My school encourages technology use for thinking and learning.	69.4%	4.7%	0.4%	25.5%
This school promotes a culture where all students are being prepared for college..	73.3%	11.9%	8.4%	6.4%



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Columbia Public Schools Climate Survey All Surveys Data for Printing

Student Survey: Statements
Fall 2019

Below are some things that other students have said about school. For each one, please say what you think by choosing either Yes, Sometimes, or No (for secondary students: strongly agree, agree, neither agree nor disagree, disagree, or strongly disagree).

Questions	Agree	Neutral	Disagree	No Response & Don't know
I know what is expected of me at this sc..	88.6%	8.4%	1.5%	1.5%
I believe my teachers know the subjects..	81.4%	11.2%	5.4%	1.9%
Everyone has a chance to succeed at my..	83.4%	10.8%	4.2%	1.5%
My teachers treat me with respect.	81.6%	13.3%	3.6%	1.5%
I think my teachers are good teachers.	77.1%	16.3%	4.8%	1.9%
I'm confident that I will leave this schoo..	74.4%	16.0%	7.2%	2.4%
I feel like I fit in well at my school.	70.8%	19.0%	8.2%	2.0%
This school promotes a culture where al..	71.9%	15.7%	9.9%	2.4%
Are you involved in school-based or sch..	69.8%		29.8%	0.4%
I feel safe at my school.	72.9%	18.8%	6.6%	1.7%
I believe my teachers have my best inte..	66.8%	22.0%	8.2%	3.0%
When I have a concern or a problem, it i..	69.3%	19.9%	8.0%	2.9%
Bullying is NOT tolerated at my school.	68.5%	16.5%	12.0%	3.0%
Generally speaking, the homework I am..	63.1%	19.9%	14.9%	2.2%
I feel like I can ask my teachers for help ..	62.7%	21.3%	13.9%	2.1%
I think that students in my school are e..	60.8%	28.7%	9.0%	1.5%
The curriculum in this school is challeng..	55.4%	28.2%	12.9%	3.6%
The school's discipline policies are fair.	52.7%	22.8%	21.3%	3.2%
The curriculum in this school is engagin..	49.9%	29.2%	16.3%	4.6%
The students in my classes at this scho..	46.2%	31.4%	21.0%	1.3%
The students in this school generally re..	41.1%	42.1%	15.6%	1.2%
The students in this school generally re..	46.5%	34.9%	16.5%	2.1%
I think that my teachers are good teach..	87.9%	11.0%	0.3%	0.8%
Teachers in my school really care about ..	83.4%	13.0%	1.6%	2.1%
If I am having trouble learning somethi..	81.2%	14.7%	2.5%	1.6%
I can ask my teacher for help with anyt..	71.6%	23.5%	3.4%	1.5%
Most of the time, I have to work hard o..	71.1%	23.8%	2.9%	2.1%
The school's discipline rules are fair.	65.7%	27.0%	5.7%	1.7%
I get extra help from my teacher with sc..	53.0%	36.2%	9.4%	1.3%
Most of the time, my school work is int..	46.5%	45.3%	6.9%	1.3%
The students in my classes are generall..	40.4%	53.5%	4.4%	1.7%



COLUMBIA PUBLIC SCHOOLS

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Glossary





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GLOSSARY

ACCOUNTS PAYABLE – Amounts owing on open account to private persons, firms, or corporations for goods and services rendered by the Local Education Agency (LEA).

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

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

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

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

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

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

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

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

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

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

AGENCY FUND – Funds which are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations. The District's only agency fund is the Student Activity Fund which accounts for financial activities of various student groups.



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

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

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

ASSESS – To value property officially for the purpose of taxation. The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

ASSESSED VALUATION (A/V) – A valuation set upon real estate and personal property by a government as a basis for levying taxes. In Missouri, the assessed valuation is a percentage of the appraised value as follows: residential (19%), personal property (33-1/3%), Commercial (32%), and Agriculture (12%).

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 1,044 hours). Summer school ADA is a part of the immediate preceding school year's total ADA.

ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID) – Rigorous curriculum and support with a goal to provide college and career readiness for all students, with a focus on students in the academic middle.

BOARD OF SCHOOL DIRECTORS – The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, board of directors, school committees, school trustees, etc.

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.



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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.

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

BONDS AUTHORIZED AND ISSUED – The part of the school district debt that is covered by outstanding bonds of the district.

BONDS AUTHORIZED AND UNISSUED – Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

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

BOOK VALUE – Carrying amount as shown on the books.

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

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

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

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

BUILDINGS – A fixed asset account which reflects the acquisition value of permanent structures used to house person and property owned by the local education agency. If the buildings are purchased and constructed, this amount includes the purchase or contract price of all permanent building and fixtures attached to and forming a permanent part of such buildings. If building are acquired by gift, the account reflects their appraised value at the time of acquisition.



COLUMBIA PUBLIC SCHOOLS

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CAPITAL IMPROVEMENT PLAN – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

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

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

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

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

CERTIFICATES OF PARTICIPATION (COPS) – A type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues.

CERTIFIED PUBLIC ACCOUNTANT (CPA) – Professional licensing achieved through formal education, rigorous testing and experience in accord with the state in which the accountant resides.

CLASSIFICATION FUNCTION – As applied to expenditures, this term has reference to an activity or services aimed at accomplishing a certain purpose or end, such as regular instruction, special education, vocational education, or administration.

CLASSIFICATION OBJECT – As applied to expenditures, this term has reference to an article or service received, such as salaries, employee benefits, or supplies.

CLASSROOM TRUST FUND – This is a state formula category for the gaming money paid to the districts through the formula. The districts have the option to recognize this revenue in the fund they wish to spend it in the manner they chose.

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

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



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

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

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

CONSUMER PRICE INDEX (CPI) – Used to track the change in the cost of consumer goods over a period of time – usually one year.

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

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

CONTINUING SCHOOL IMPROVEMENT PLAN (CSIP) – Model which provides framework for staff development to be aligned with the intended, taught, and assessed curriculum as well as with the goals of the Board of Education.

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

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

CURRENT EXPENDITURES PER PUPIL – Current expenditures for a given period of time divided by pupil unit of measure.

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

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

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

CURRENT OPERATING COST – Total instruction and support expenditures in a fiscal year excluding capital outlay, long term or short term principal and interest minus revenues received for food service (local program and nonprogram, state, federal, and summer food program) and student activities in that



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fiscal year. Current operating cost is calculated for the district annually and used in computing the certificated salary compliance for the school district.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

DEBIT LIMIT – The maximum amount or gross or net debt that is legally permitted by law (In Missouri, the debit limit for school district is 15% of assessed valuation).

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

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

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

DOLLAR VALUE MODIFIER (DVM) – Used within the Foundation Formula calculation as introduced by SB287. This modifier will alter the dollar amount received by a school district based on a variable for the relative purchasing power of a district in the various areas of the state. The modifier uses the state's median wage-per-job and a standard deviation from that point to increase or decrease the base amount to be received by each district.

EARLY CHILDHOOD SPECIAL EDUCATION (ECSE) – A state and federally funded program designed to target pre-Kindergarten children who are identified as having special needs.

ENGLISH LANGUAGE LEARNERS (ELL) – Curriculum designed to support students who do not speak English as their primary language. Special services are provided to limited English proficient students.

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

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

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

ENTERPRISE FUND – Enterprise funds may use to account for any activity for which a fee is charged to external users for goods and services. The Nutrition Services and Adult Education Funds are enterprise funds.



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

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

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

ESTIMATED REVENUE – When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES – Total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service.

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

FAMILY AND CONSUMER STUDIES (FACS) – Formerly home economics curriculum.

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

FIDUCIARY FUND – Fund that focus on net position and changes in net position. There are four categories of fiduciary funds: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FISCAL PERIOD – Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of the operation and requirements for managerial control and spending. The fiscal year for the Columbia Public School District is July 1 to June 30.

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

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



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

FUND ACCOUNTING – An accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

FUND BALANCE – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

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

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

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

GIFTED – Separate curriculum for students displaying above average ability through testing, sustained grade point average, and measure of intelligence (IQ).

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.

HEATING, VENTILATION, AND AIR CONDITIONING (HVAC) – Projects handled by the facilities department to improve the interior air quality of the District's buildings.

INCLEMENT WEATHER – If school is dismissed because of inclement weather after it has been in session for three hours, that day shall count as a school day towards the minimum requirement of 174 days. This includes the afternoon session kindergarten (K-PM). If the aggregate hours lost in a term due to inclement weather decreases the total hours of the term below the required minimum of 1,044 hours by more than twelve hours for all day students or six hours for one-half day kindergarten students, all such hours below the minimum must be made up in one half day or full day additions to the term except as provided in Section 171.033, RSMo.

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



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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) – Federal program protecting the rights of special education students in public schools.

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

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

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

INTERNAL SERVICE FUNDS – Funds used to report an activity that provides services or goods to other funds, departments, or agencies to the county, the school system, or component unit on a cost-reimbursement basis. These funds were established to account for the District's self-funded employee benefits programs, which are medical, dental and worker's compensation.

LOCAL EDUCATION AGENCY (LEA) – A public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for, public elementary schools or secondary schools in a city, county, township, school district.

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

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

MISSOURI ASSESSMENT PROGRAM (MAP) – State criterion based achievement program designated to test the student in Math, Communication Arts, Social Studies, and Science at certain grade levels.

MISSOURI SCHOOL IMPROVEMENT PLAN (MSIP) – The State of Missouri's accreditation review for Missouri school districts.

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

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



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PARENTS AS TEACHERS (PAT) – Preschool child focused program utilizing parents as teachers under the guidance of training professional staff members.

PAYMENTS IN LIEU OF TAXES (PILT) – Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property.

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

PROFESSIONAL DEVELOPMENT COMMITTEE (PDC) – Serving the employees of the District to plan activities and provide support for professional growth.

PARTNERS IN EDUCATION (PIE) – A cooperative program with businesses in the District to further the future of students in the corporate setting or environment.

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.

PROPRIETARY FUND – Funds that focus on the determination of changes in net position, financial position, and cash flows. There are two types of propriety funds: Enterprise and Internal Service Funds.

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.

QUALIFIED SCHOOL CONSTRUCTION BOND (QSCB) – U.S. debt instrument created by Section 1521 of the American Recovery and Reinvestment Act of 2009 that authorized tax credit bonds for school construction.

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.



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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.

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

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

STATE ADEQUACY TARGET (SAT) – An amount of expenditure per student that is the based for the Foundation Formula put into law by SB287. The adequacy target is the amount per year spent by certain high performing districts in the state and is subject to change every two years.

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

SURETY BOND – A written promise to pay damages or to identify against losses caused by the part of parties named in the document, through nonperformance or through misappropriation of monies; for example, a surety bond given by a contractor or by an official handling cash or securities.

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

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

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

TAXES – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

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



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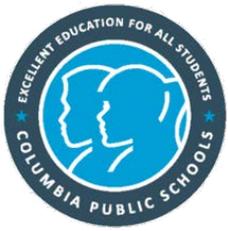
UNAMORTIZED DISCOUNTS ON BONDS SOLD – That portion of the excess of the face value of bonds over the amount received from their sale which remains to be written off periodically over the life of the bonds.

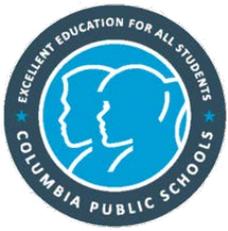
UNAMORTIZED DISCOUNTS ON INVESTMENTS – The excess of the face value of securities over the amount paid for them which have not yet been written off.

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

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

WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) – The current basis for distribution with the Foundation Formula calculations as introduced by SB289. The ADA is weighted for specific student characteristics such as free and reduced lunch (poverty), special education, and limited English language proficiency.





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Appendix I

Revenues



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DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
District Operating Funds								
<i>General Operating and Teachers Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 111,686,765	\$ 115,508,376	\$ 119,878,038	\$ 125,071,509	\$ 124,722,546	\$ 124,645,296	\$ (77,250)	(0.06%)
5112 Delinquent Tax	3,145,523	3,443,766	3,470,900	3,750,000	3,500,000	3,500,000	-	-
5113 Proposition C Sales Tax	16,672,644	17,163,794	18,097,029	18,236,000	17,710,260	17,992,530	282,270	1.59%
5114 Intangible Tax	285,925	369,856	214,202	214,202	214,202	214,202	-	-
5115 Surtax	1,882,750	1,893,813	1,808,807	1,767,519	1,991,523	1,991,523	-	-
5122 Summer School Tuition	41,716	39,109	31,770	40,000	1,558	-	(1,558)	(100.00%)
5141 Interest - Daily Account	35,490	90,977	97,747	104,000	77,500	52,500	(25,000)	(32.26%)
5142 Interest - Investments	511,963	986,802	1,796,224	1,025,000	1,025,000	525,000	(500,000)	(48.78%)
5144 Interest - Collector	67,907	30,468	167,093	17,025	73,253	70,000	(3,253)	(4.44%)
5171 Student Activities	508	-	-	-	1,000	-	(1,000)	(100.00%)
5190 Other Local	30	-	-	-	-	-	-	-
5191 Rentals	47,994	166,317	147,221	165,000	150,000	150,000	-	-
5192 Donations	1,607	2,243	-	-	2,950	-	(2,950)	(100.00%)
5193 Offset Printing	157,014	172,493	179,380	180,000	153,126	150,000	(3,126)	(2.04%)
5195 Refund of Expenditure	67,799	75,545	77,148	80,000	83,589	83,450	(139)	(0.17%)
5197 Sale of Misc. Items	25,524	344,444	134,557	20,000	11,459	20,000	8,541	74.54%
5198 Fundraising Activities	-	-	-	-	6,797	-	(6,797)	(100.00%)
5199 Misc. Local Revenue	170,097	396,823	270,319	100,000	165,562	100,000	(65,562)	(39.60%)
51XX Local Sources	\$ 134,801,256	\$ 140,684,826	\$ 146,370,435	\$ 150,770,255	\$ 149,890,325	\$ 149,494,501	\$ (395,824)	(0.26%)
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 537,096	\$ 424,110	\$ 461,581	\$ 461,581	\$ 395,233	\$ 395,233	\$ -	-
5221 State Assessed Utilities	1,012,287	1,072,845	1,030,649	1,030,649	1,080,416	1,080,416	-	-



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DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
5200 Intermediate Sources (cont.)								
5234 County Stock Insurance	274,764	261,966	69,081	69,081	472,314	472,314	-	-
52XX Intermediate Sources	\$ 1,824,147	\$ 1,758,921	\$ 1,561,311	\$ 1,561,311	\$ 1,947,963	\$ 1,947,963	\$ -	-
5300 State Sources								
5311 Basic Formula - State Aid	\$ 48,571,781	\$ 49,228,821	\$ 58,236,568	\$ 55,899,292	\$ 58,646,062	\$ 53,201,297	\$ (5,444,765)	(9.28%)
5312 Transportation	1,908,607	2,073,946	2,253,101	2,000,000	2,193,101	2,000,000	(193,101)	(8.80%)
5314 Early Childhood, Spec Ed	4,119,842	4,428,105	4,369,988	4,600,000	4,470,000	4,600,000	130,000	2.91%
5319 Classroom Trust Fund	6,668,489	6,891,632	6,996,135	7,176,775	5,461,439	6,669,488	1,208,049	22.12%
5324 Parents as Teachers	528,723	561,712	598,030	550,000	550,000	550,000	-	-
5332 State Career and Technical Education	677,763	731,613	675,131	425,000	272,443	250,000	(22,443)	(8.24%)
5369 Resid Place/Excess Cost	510,776	263,741	149,742	149,742	211,622	216,767	5,145	2.43%
5371 Readers for the Blind	1,717	1,483	1,327	-	963	-	(963)	(100.00%)
5381 Extraordinary Cost	1,947,110	1,802,021	1,067,197	1,092,197	1,335,120	1,400,000	64,880	4.86%
5397 Other State Revenue	1,188	73,488	851	-	-	-	-	-
53XX State Sources	\$ 64,935,996	\$ 66,056,562	\$ 74,348,070	\$ 71,893,006	\$ 73,140,750	\$ 68,887,552	\$ (4,253,198)	(5.82%)
5400 Federal Sources								
5412 Medicaid	\$ 928,188	\$ 487,392	\$ 697,144	\$ 450,000	\$ 607,260	\$ 600,000	\$ (7,260)	(1.20%)
5424 Career Ladder-ARRA	-	-	-	-	-	2,500,000	2,500,000	-
5427 Career Education Federal Perkins Grant	296,271	-	501,899	274,301	274,301	274,301	-	-
5437 IDEA Grant	143,229	38,337	31,096	30,000	84,001	84,001	-	-
5441 Entitlement PL 94-142	3,580,020	3,564,178	3,590,462	3,650,000	3,768,996	3,650,000	(118,996)	(3.16%)
5442 Early Childhood, Spec Ed	457,760	617,807	498,411	650,000	521,329	650,000	128,671	24.68%
5451 Title I	3,799,101	2,873,145	4,260,102	3,350,000	3,550,000	3,550,000	-	-
5461 Title IV A	-	-	92,595	-	-	-	-	-
5462 Title III	5,598	-	8,821	5,000	500	5,000	4,500	900.00%



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DISTRICT OPERATING FUNDS REVENUE SUMMARY

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Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
5400 Federal Sources (cont.)								
5465 Title II	254,543	296,250	691,139	947,183	1,116,729	947,183	(169,546)	(15.18%)
5472 Child Care Development	3,568	3,699	4,374	-	4,500	-	(4,500)	(100.00%)
5484 Pell Funds	-	330	-	-	-	-	-	-
5496 E Rate Funds	153,019	308,601	349,802	300,000	136,327	136,327	-	-
5497 Other Federal Revenue	2,144	756	-	-	-	-	-	-
- FEMA	-	-	-	-	500,000	-	(500,000)	(100.00%)
54XX Federal Sources	\$ 9,623,441	\$ 8,190,495	\$ 10,725,845	\$ 9,656,484	\$ 10,563,943	\$ 12,396,812	\$ 1,832,869	17.35%
5600 Other Sources								
5631 Insurance Recoveries	\$ -	\$ -	\$ 25,881	\$ -	\$ 46,966	\$ -	\$ (46,966)	(100.00%)
56XX Other Sources	\$ -	\$ -	\$ 25,881	\$ -	\$ 46,966	\$ -	\$ (46,966)	(100.00%)
5800 Tuition								
5810 Tuition - Other Districts	\$ 104,831	\$ 129,286	\$ 24,485	\$ 130,000	\$ 118,968	\$ 120,000	\$ 1,032	0.87%
5820 Tuition - Area Voc Fees	61,500	36,000	25,500	36,000	24,500	24,500	-	-
58XX Tuition	\$ 166,331	\$ 165,286	\$ 49,985	\$ 166,000	\$ 143,468	\$ 144,500	\$ 1,032	0.72%
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 5,081,149	\$ -	\$ -	\$ -	\$ -	\$ 12,115,504	\$ 12,115,504	-
59XX Other Financing Sources	\$ 5,081,149	\$ -	\$ -	\$ -	\$ -	\$ 12,115,504	\$ 12,115,504	-
District Operating Funds - Revenues	<u>\$ 216,432,320</u>	<u>\$ 216,856,090</u>	<u>\$ 233,081,527</u>	<u>\$ 234,047,056</u>	<u>\$ 235,733,415</u>	<u>\$ 244,986,832</u>	<u>\$ 9,253,417</u>	3.93%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
Special Funded Programs								
<i>Debt Services, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 24,108,860	\$ 24,869,209	\$ 25,362,386	\$ 26,439,505	\$ 26,614,306	\$ 26,614,562	\$ 256	-
5112 Delinquent Tax	705,496	752,416	742,407	825,000	705,000	550,000	(155,000)	(21.99%)
5114 Intangible Tax	62,764	81,188	47,021	47,021	47,021	47,021	-	-
5115 Surtax	405,974	407,324	382,385	382,385	424,658	424,658	-	-
5116 In Lieu of Tax Payments	197,974	476,192	414,616	414,616	1,463,750	1,431,875	(31,875)	(2.18%)
5121 Tuition - K-12	50,209	34,815	39,998	50,000	-	50,000	50,000	-
5123 Tuition - Adult Ed	1,223,466	1,182,240	745,862	500,000	199,401	258,000	58,599	29.39%
5141 Interest - Daily Account	44,287	66,190	133,740	119,500	102,000	114,500	12,500	12.25%
5142 Interest - Investments	562,588	735,676	1,597,871	880,000	1,083,000	830,000	(253,000)	(23.36%)
5144 Interest - Collector	14,645	6,553	35,352	19,488	15,620	16,457	837	5.36%
5145 Interest - Escrow Agent	164,453	250,446	494,987	30,000	500,000	50,000	(450,000)	(90.00%)
5151 Food Sales - Program	1,804,748	1,875,118	1,828,003	1,951,822	1,400,000	1,850,000	450,000	32.14%
5165 Food Sales - Non Program	1,287,722	1,219,358	1,042,116	1,068,427	750,000	1,068,427	318,427	42.46%
5171 Student Activities	2,967,854	2,939,777	3,248,797	2,915,000	2,119,660	3,247,418	1,127,758	53.20%
5172 Vending Revenue	61,653	57,974	65,844	65,000	24,100	80,682	56,582	234.78%
5190 Other Local	3,371,918	205,107	172,551	180,000	74,000	259,980	185,980	251.32%
5191 Rentals	502	250	-	-	-	-	-	-
5192 Donations	1,150,219	1,012,674	1,119,879	1,580,422	753,212	1,597,549	844,337	112.10%
5195 Refund of Expenditure	3,667	25,048	37,442	33,220	146,810	-	(146,810)	(100.00%)
5197 Sale of Misc Items	9,620	18,036	8,346	17,360	8,517	98,500	89,983	1056.51%
5198 Fundraising Activities	43,700	56,743	38,080	30,000	117,359	17,360	(99,999)	(85.21%)
5199 Misc. Local Revenue	85,206	307,787	262,018	105,574	722,750	161,001	(561,749)	(77.72%)
- Project Construct	243,675	224,545	-	250,000	180,000	780,646	600,646	333.69%
- Moving on Together	7,834	600	-	-	-	230,000	230,000	-
- Sports Marketing	-	-	-	-	460,000	450,000	(10,000)	(2.17%)
51XX Local Sources	\$ 38,579,034	\$ 36,805,266	\$ 37,819,701	\$ 37,904,340	\$ 37,911,164	\$ 40,228,636	\$ 2,317,472	6.11%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
5200 Intermediate Sources								
5221 State Assessed Utilities	\$ 307,919	\$ 326,698	\$ 304,214	\$ 304,214	\$ 321,062	\$ 321,062	\$ -	-
5234 County Stock Insurance	59,247	56,344	14,603	14,603	100,713	100,713	-	-
52XX Intermediate Sources	\$ 367,166	\$ 383,042	\$ 318,817	\$ 318,817	\$ 421,775	\$ 421,775	\$ -	-
5300 State Sources								
5319 Classroom Trust Fund	\$ 86,331.00	\$ 83,887.00	\$ 83,359.00	\$ 82,698.00	\$ 82,698.00	\$ 82,698.00	\$ -	-
5332 State Career and Technical Education	297,094	214,052	273,286	200,000	5,645	-	(5,645)	(100.00%)
5333 School Lunch Assistance	59,366	60,966	57,935	63,611	63,611	63,611	-	-
5337 Adult Basic Education	213,309	145,192	23,621	25,000	26,215	51,740	25,525	97.37%
5359 Vocational Enhancement Grant	319,552	452,407	625,314	-	-	-	-	-
5397 Other State Revenue	114,063	70,939	-	30,000	3,935	-	(3,935)	(100.00%)
- Project Construct/Moving on Together	718,631	578,351	-	400,000	400,000	400,000	-	-
- Conservation Grants	-	46,216	-	-	22,000	22,440	440	2.00%
- MO Arts Council	-	-	-	-	6,000	6,120	120	2.00%
53XX State Sources	\$ 1,808,346	\$ 1,652,010	\$ 1,063,515	\$ 801,309	\$ 610,104	\$ 626,609	\$ 16,505	2.71%
5400 Federal Sources								
5427 Career Education Federal Perkins Grant	\$ 15,221	\$ -	\$ 19,242	\$ -	\$ -	\$ -	\$ -	-
5436 Adult Basic Education	271,411	55,479	199,831	75,000	238,227	230,662	(7,565)	(3.18%)
5437 IDEA Grants	8,903	5,918	15,936	-	-	-	-	-
5444 NLSP Federal Revenue	12,350	5,722	-	-	5,468	-	(5,468)	(100.00%)
5445 School Lunch - Federal	3,632,195	3,724,493	3,833,323	3,899,997	3,080,050	3,925,000	844,950	27.43%
5446 School Breakfast	1,316,042	1,329,352	1,332,148	1,376,053	1,050,144	1,335,000	284,856	27.13%
5447 School Milk	7,078	7,889	-	-	-	-	-	-
5448 After School Snacks	1,271	1,625	856	1,003	11,257	1,003	(10,254)	(91.09%)
5449 School Fruits & Veggies	-	89,222	80,958	80,960	43,960	80,960	37,000	84.17%
5451 Title I	157,696	170,463	73,247	-	-	-	-	-
5461 Drug Program	-	370	37,310	-	-	-	-	-



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
5400 Federal Sources (cont.)								
5462 Title III	178,297	139,190	171,671	200,000	233,400	252,444	19,044	8.16%
5472 Child Care Development	54,173	73,097	66,511	44,727	67,000	113,067	46,067	68.76%
5481 USDA-Summer Program	239,619	518,293	540,104	303,598	336,062	550,000	213,938	63.66%
5484 Pell Funds	299,535	184,537	83,565	25,000	-	-	-	-
5496 E Rate Funds	-	-	-	15,845	-	-	-	-
5497 Other Federal Revenue	11,534	43,138	285,305	100,000	157,398	41,345	(116,053)	(73.73%)
- Hurricane Relief for Displaced Students	-	-	-	-	1,900,000	-	(1,900,000)	(100.00%)
- Direct Lending	279,864	329,128	-	-	-	-	-	-
- US Fish and Wildlife	16,908	4,200	-	-	25,000	-	(25,000)	(100.00%)
- Forestry Grant	42,986	22,321	-	-	-	-	-	-
- Interest on Qualified School Construction Bonds	468,650	156,664	-	315,676	157,335	157,335	-	-
54XX Federal Sources	\$ 7,013,733	\$ 6,861,101	\$ 6,740,007	\$ 6,437,859	\$ 7,305,301	\$ 6,686,816	\$ (618,485)	(8.47%)
5500 Donated Commodities								
5510 Donated Commodities	\$ 476,426	\$ 524,943	\$ 468,788	\$ 582,687	\$ 350,000	\$ 500,000	\$ 150,000	42.86%
55XX Donated Commodities	\$ 476,426	\$ 524,943	\$ 468,788	\$ 582,687	\$ 350,000	\$ 500,000	\$ 150,000	42.86%
5600 Other Sources								
5611 Sale of Bonds	\$ 10,000,000	\$ 35,000,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ 20,000,000	-
5631 Insurance Recoveries	11,638	23,563	-	-	-	-	-	-
5692 Proceeds - Bond Refunding	-	37,955,000	-	-	54,410,000	-	(54,410,000)	(100.00%)
56XX Other Sources	\$ 10,011,638	\$ 72,978,563	\$ 30,000,000	\$ -	\$ 54,410,000	\$ 20,000,000	\$ (34,410,000)	(63.24%)
5800 Tuition								
5820 Tuition - Area Voc Fees	\$ -	\$ -	\$ -	\$ -	\$ 21,281	\$ -	\$ (21,281)	(100.00%)
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ 21,281	\$ -	\$ (21,281)	(100.00%)
5900 Other Financing Sources								



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
5999 Other Financing Sources	\$ 3,177,685	\$ 7,575,176	\$ 1,367,670	\$ 1,532,267	\$ 2,274,047	\$ 2,406,549	\$ 132,502	5.83%
59XX Other Financing Sources	\$ 3,177,685	\$ 7,575,176	\$ 1,367,670	\$ 1,532,267	\$ 2,274,047	\$ 2,406,549	\$ 132,502	5.83%
Special Funded Programs - Revenues	\$ 61,434,028	\$ 126,780,101	\$ 77,778,498	\$ 47,577,279	\$ 103,303,672	\$ 70,870,385	\$ (32,433,287)	(31.40%)



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							Increase (Decrease) 2020-21	Increase (Decrease) 2020-21
All Funds - Revenues								
5100 Local Sources								
5111 Current Tax	\$ 135,795,625	\$ 140,377,585	\$ 145,240,424	\$ 151,511,014	\$ 151,336,852	\$ 151,259,858	\$ (76,994)	(0.05%)
5112 Delinquent Tax	3,851,019	4,196,182	4,213,307	4,575,000	4,205,000	4,050,000	(155,000)	(3.69%)
5113 Proposition C Sales Tax	16,672,644	17,163,794	18,097,029	18,236,000	17,710,260	17,992,530	282,270	1.59%
5114 Intangible Tax	348,689	451,044	261,223	261,223	261,223	261,223	-	-
5115 Surtax	2,288,724	2,301,137	2,191,192	2,149,904	2,416,181	2,416,181	-	-
5116 In Lieu of Tax Payments	197,974	476,192	414,616	414,616	1,463,750	1,431,875	(31,875)	(2.18%)
5121 Tuition - K-12	50,209	34,815	39,998	50,000	-	50,000	50,000	-
5122 Summer School Tuition	41,716	39,109	31,770	40,000	1,558	-	(1,558)	(100.00%)
5123 Tuition - Adult Ed	1,223,466	1,182,240	745,862	500,000	199,401	258,000	58,599	29.39%
5141 Interest - Daily Account	79,777	157,167	231,487	223,500	179,500	167,000	(12,500)	(6.96%)
5142 Interest - Investments	1,074,551	1,722,478	3,394,095	1,905,000	2,108,000	1,355,000	(753,000)	(35.72%)
5144 Interest - Collector	82,552	37,021	202,445	36,513	88,873	86,457	(2,416)	(2.72%)
5145 Interest - Escrow Agent	164,453	250,446	494,987	30,000	500,000	50,000	(450,000)	(90.00%)
5151 Food Sales - Program	1,804,748	1,875,118	1,828,003	1,951,822	1,400,000	1,850,000	450,000	32.14%
5165 Food Sales - Non Program	1,287,722	1,219,358	1,042,116	1,068,427	750,000	1,068,427	318,427	42.46%
5171 Student Activities	2,968,362	2,939,777	3,248,797	2,915,000	2,120,660	3,247,418	1,126,758	53.13%
5172 Vending Revenue	61,653	57,974	65,844	65,000	24,100	80,682	56,582	234.78%
5190 Other Local	3,371,948	205,107	172,551	180,000	74,000	259,980	185,980	251.32%
5191 Rentals	48,496	166,567	147,221	165,000	150,000	150,000	-	-
5192 Donations	1,151,826	1,014,917	1,119,879	1,580,422	756,162	1,597,549	841,387	111.27%
5193 Offset Printing	157,014	172,493	179,380	180,000	153,126	150,000	(3,126)	(2.04%)
5195 Refund of Expenditure	71,466	100,593	114,590	113,220	230,399	181,950	(48,449)	(21.03%)
5197 Sale of Misc. Items	35,144	362,480	142,903	37,360	19,976	37,360	17,384	87.02%
5198 Fundraising Activities	43,700	56,743	38,080	30,000	124,156	161,001	36,845	29.68%
5199 Misc. Local Revenue	255,303	704,610	532,337	205,574	888,312	880,646	(7,666)	(0.86%)
- Project Construct	243,675	224,545	-	250,000	180,000	230,000	50,000	27.78%
- Moving on Together	7,834	600	-	-	-	-	-	-



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
5100 Local Sources (cont.)								
- Sports Marketing	-	-	-	-	460,000	450,000	\$ (10,000)	(2.17%)
51XX Local Sources	\$ 173,380,290	\$ 177,490,092	\$ 184,190,136	\$ 188,674,595	\$ 187,801,489	\$ 189,723,137	\$ 1,048,542	0.56%
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 537,096	\$ 424,110	\$ 461,581	\$ 461,581	\$ 395,233	\$ 395,233	\$ -	-
5221 State Assessed Utilities	1,320,206	1,399,543	1,334,863	1,334,863	1,401,478	1,401,478	-	-
5234 County Stock Insurance	334,011	318,310	83,684	83,684	573,027	573,027	-	-
52XX Intermediate Sources	\$ 2,191,313	\$ 2,141,963	\$ 1,880,128	\$ 1,880,128	\$ 2,369,738	\$ 2,369,738	\$ -	-
5300 State Sources								
5311 Basic Formula - State Aid	\$ 48,571,781	\$ 49,228,821	\$ 58,236,568	\$ 55,899,292	\$ 58,646,062	\$ 53,201,297	\$ (5,444,765)	(9.28%)
5312 Transportation	1,908,607	2,073,946	2,253,101	2,000,000	2,193,101	2,000,000	(193,101)	(8.80%)
5314 Early Childhood, Spec Ed	4,119,842	4,428,105	4,369,988	4,600,000	4,470,000	4,600,000	130,000	2.91%
5319 Classroom Trust Fund	6,754,820	6,975,519	7,078,833	7,259,473	5,544,137	6,752,186	1,208,049	21.79%
5324 Parents as Teachers	528,723	561,712	598,030	550,000	550,000	550,000	-	-
5332 State Career and Technical Education	974,857	945,665	875,131	625,000	278,088	250,000	(28,088)	(10.10%)
5333 School Lunch Assistance	59,366	60,966	63,611	63,611	63,611	63,611	-	-
5337 Adult Basic Education	213,309	145,192	23,621	25,000	26,215	51,740	25,525	97.37%
5359 Vocational Enhancement Grant	319,552	452,407	625,314	-	-	-	-	-
5369 Resid Place/Excess Cost	510,776	263,741	149,742	149,742	211,622	216,767	5,145	2.43%
5371 Readers for the Blind	1,717	1,483	1,327	-	963	-	(963)	(100.00%)
5381 Extraordinary Cost	1,947,110	1,802,021	1,067,197	1,092,197	1,335,120	1,400,000	64,880	4.86%
5397 Other State Revenue	115,251	144,427	851	30,000	3,935	-	(3,935)	(100.00%)
- Project Construct/Moving on Together	718,631	578,351	-	400,000	400,000	400,000	-	-
- Conservation Grants	-	46,216	-	-	22,000	22,440	440	2.00%
- School, Family, Community	-	-	-	-	6,000	6,120	120	2.00%
53XX State Sources	\$ 66,744,342	\$ 67,708,572	\$ 75,343,314	\$ 72,694,315	\$ 73,750,854	\$ 69,514,161	\$ (4,236,693)	(5.74%)



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY REVENUE ALL FUNDS

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Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							Increase (Decrease) 2020-21	Increase (Decrease) 2020-21
5400 Federal Sources								
5412 Medicaid	\$ 928,188	\$ 487,392	\$ 697,144	\$ 450,000	\$ 607,260	\$ 600,000	\$ (7,260)	(1.20%)
5424 Career Ladder-ARRA	-	-	-	-	-	2,500,000	2,500,000	-
5427 Career Education Federal Perkins Grant	311,492	-	521,141	274,301	274,301	274,301	-	-
5436 Adult Basic Education	271,411	55,479	199,831	75,000	238,227	230,662	(7,565)	(3.18%)
5437 IDEA Grants	152,132	44,255	47,032	30,000	84,001	84,001	-	-
5441 Entitlement PL 94-142	3,580,020	3,564,178	3,590,462	3,650,000	3,768,996	3,650,000	(118,996)	(3.16%)
5442 Early Childhood, Spec Ed	457,760	617,807	498,411	650,000	521,329	650,000	128,671	24.68%
5444 NLSP Federal Revenue	12,350	5,722	-	-	5,468	-	(5,468)	(100.00%)
5445 School Lunch - Federal	3,632,195	3,724,493	3,833,323	3,899,997	3,080,050	3,925,000	844,950	27.43%
5446 School Breakfast	1,316,042	1,329,352	1,332,148	1,376,053	1,050,144	1,335,000	284,856	27.13%
5447 School Milk	7,078	7,889	-	-	-	-	-	-
5448 After School Snacks	1,271	1,625	856	1,003	11,257	1,003	(10,254)	(91.09%)
5449 School Fruits & Veggies	-	89,222	80,958	80,960	43,960	80,960	37,000	84.17%
5451 Title I	3,956,797	3,043,608	4,333,349	3,350,000	3,550,000	3,550,000	-	-
5461 Drug Program	-	370	129,905	-	-	-	-	-
5462 Title III	183,895	139,190	8,821	5,000	233,900	257,444	23,544	10.07%
5465 Title II	254,543	296,250	691,139	947,183	1,116,729	947,183	(169,546)	(15.18%)
5472 Child Care Development	57,741	76,796	70,885	44,727	71,500	113,067	41,567	58.14%
5481 USDA-Summer Program	239,619	518,293	540,104	303,598	336,062	550,000	213,938	63.66%
5484 Pell Funds	299,535	184,867	83,565	25,000	-	-	-	-
5496 E Rate Funds	153,019	308,601	349,802	315,845	136,327	136,327	-	-
5497 Other Federal Revenue	13,678	43,894	285,305	100,000	157,398	41,345	(116,053)	(73.73%)
- Missouri Learning Communities Professional Develop	-	-	-	-	1,900,000	-	(1,900,000)	(100.00%)
- FEMA	-	-	-	-	500,000	-	(500,000)	(100.00%)
- Direct Lending	279,864	329,128	-	-	-	-	-	-
- US Fish and Wildlife	16,908	4,200	-	-	25,000	-	(25,000)	(100.00%)
- Forestry Grant	42,986	22,321	-	-	-	-	-	-
- Interest on Qualified School Construction Bonds	468,650	156,664	-	-	157,335	157,335	-	-
54XX Federal Sources	\$ 16,637,174	\$ 15,051,596	\$ 17,294,181	\$ 15,578,667	\$ 17,869,244	\$ 19,083,628	\$ 1,214,384	6.80%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 Year Variance 2020-21 vs 2019-20	
							Increase (Decrease) 2020-21	Increase (Decrease) 2020-21
5500 Donated Commodities								
5510 Donated Commodities	\$ 476,426	\$ 524,943	\$ 468,788	\$ 582,687	\$ 350,000	\$ 500,000	\$ 150,000	42.86%
55XX Donated Commodities	\$ 476,426	\$ 524,943	\$ 468,788	\$ 582,687	\$ 350,000	\$ 500,000	\$ 150,000	42.86%
5600 Other Sources								
5611 Sale of Bonds	\$ 10,000,000	\$ 35,000,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ 20,000,000	-
5631 Insurance Recoveries	11,638	23,563	25,881	-	46,966	-	(46,966)	(100.00%)
5692 Proceeds - Bond Refunding	-	37,955,000	-	-	54,410,000	-	(54,410,000)	(100.00%)
56XX Other Sources	\$ 10,011,638	\$ 72,978,563	\$ 30,025,881	\$ -	\$ 54,456,966	\$ 20,000,000	\$ (34,456,966)	(63.27%)
5800 Tuition								
5810 Tuition - Other Districts	\$ 104,831	\$ 129,286	\$ 24,485	\$ 130,000	\$ 118,968	\$ 120,000	\$ 1,032	0.87%
5820 Tuition - Area Voc Fees	61,500	36,000	25,500	36,000	45,781	24,500	(21,281)	(46.48%)
58XX Tuition	\$ 166,331	\$ 165,286	\$ 49,985	\$ 166,000	\$ 164,749	\$ 144,500	\$ (20,249)	(12.29%)
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 8,258,834	\$ 7,575,176	\$ 1,367,670	\$ 1,532,267	\$ 2,274,047	\$ 14,522,053	\$ 12,248,006	538.60%
59XX Other Financing Sources	\$ 8,258,834	\$ 7,575,176	\$ 1,367,670	\$ 1,532,267	\$ 2,274,047	\$ 14,522,053	\$ 12,248,006	538.60%
All Funds - Revenues	\$ 277,866,348	\$ 343,636,191	\$ 310,620,083	\$ 281,108,659	\$ 339,037,087	\$ 315,857,217	\$ (23,179,870)	(6.84%)



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET





Appendix II

Expenditures



COLUMBIA PUBLIC SCHOOLS
2020-21 BUDGET





COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

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Function	Program	Actual 2016-17	Actual 2017-18	Actual 2018-19	Original Budget 2019-20	Projected Actual 2019-20	Budget 2020-21	1 year Variance 2020-21 vs 2019-20	
								\$ (Increase) 2020-21	% (Decrease) 2020-21
District Operating Funds									
<i>General Operating and Teachers Funds</i>									
1111-1129	Elementary Instruction	\$ 35,636,322	\$ 36,623,291	\$ 37,310,310	\$ 39,326,910	\$ 38,506,378	\$ 43,027,396	\$ 4,521,018	11.74%
1130-1149	Middle Instruction	18,944,660	19,897,718	20,532,558	21,829,158	20,971,371	23,165,471	2,194,100	10.46%
1150-1189	Senior High Instruction	20,341,539	21,170,795	21,796,687	23,189,281	22,529,853	23,552,744	(659,428)	(2.93%)
1191	Summer School Instruction	2,556,762	2,661,901	2,606,715	2,854,958	611,797	3,171,712	(2,243,161)	(366.65%)
1195	Douglass High Instruction	876,665	960,793	942,241	969,886	969,264	1,016,828	(622)	(0.06%)
1192-1199	At Risk Programs	315,869	262,722	1,076,938	1,112,227	1,053,082	1,067,296	(59,145)	(5.62%)
1210	Special Education Instruction	24,522,333	24,962,222	16,286,526	17,005,580	16,349,360	18,227,199	(656,220)	(4.01%)
1292	Early Childhood Special Education	4,368,641	4,312,581	2,617,652	2,672,438	2,922,135	3,171,609	249,697	8.55%
1211	Gifted Program	1,279,353	1,419,250	1,531,886	1,602,821	1,466,637	1,621,285	(136,184)	(9.29%)
1250-1255	Title I (K-12)	1,416,428	1,710,126	1,705,337	1,814,094	1,709,948	1,794,226	(104,146)	(6.09%)
1271	English Language Learners	2,229,948	2,322,819	2,621,885	2,855,021	2,868,535	3,086,847	13,514	0.47%
1301-1399	Vocational Instruction	4,030,419	4,021,441	3,980,735	4,147,385	4,216,347	4,332,311	68,962	1.64%
1420-1499	Student Activities & Athletics	2,545,406	2,554,006	2,551,274	2,444,449	2,455,126	2,476,916	10,677	0.43%
1601-1699	Adult Basic Education	11,980	-	19,627	13,980	13,980	13,980	-	-
1901-1999	Supplemental Education (Tuition) Services	486,434	494,088	1,628,300	2,150,000	2,020,000	1,501,000	(130,000)	(6.44%)
2122	Guidance & Counseling Services	4,699,817	4,706,588	5,064,515	5,354,879	5,407,585	5,867,155	52,706	0.97%
2100-2199	Pupil Services	5,127,340	5,249,596	14,289,661	15,073,013	15,609,455	17,403,628	536,442	3.44%
2221	Educational Media Services	3,696,481	3,922,872	590,006	619,005	658,388	738,982	39,383	5.98%
2201-2299	Support Services and Instructional Staff	11,117,148	8,450,294	13,164,576	16,089,579	14,746,083	16,557,437	(1,343,496)	(9.11%)
2301-2399	Administrative Services	3,836,846	3,390,670	9,611,661	10,468,050	9,970,203	10,752,050	(497,847)	(4.99%)
2401-2499	Other Administrative Services	13,105,244	13,355,465	13,744,386	14,695,791	14,253,935	15,618,212	(441,856)	(3.10%)
2525	Business Services	1,101,588	1,134,017	1,340,457	1,400,058	1,400,450	1,409,458	392	0.03%
2542	Maintenance Services	19,912,598	20,038,629	20,124,581	22,579,787	21,610,069	24,463,453	(969,718)	(4.49%)



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

<u>Function</u>	<u>Program</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>	1 year Variance 2020-21 vs 2019-20	
								\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
2546	Security Services	778,117	744,731	766,861	980,826	953,071	1,015,413	(27,755)	(2.91%)
2550-2559	Transportation Services	12,399,416	12,505,266	12,745,225	13,594,231	10,379,633	13,899,711	(3,214,598)	(30.97%)
2600-2699	Research and Information Systems	5,209,714	5,678,531	1,330,038	1,393,592	2,009,520	2,301,597	615,928	30.65%
3001-3999	Community Services	869,648	860,843	850,791	1,041,896	890,150	1,040,990	(151,746)	(17.05%)
3512, 3525, 3912	Early Childhood Education	3,221,610	3,376,047	3,474,809	3,666,653	3,718,362	4,194,867	51,709	1.39%
3842	Parents As Teachers	1,229,362	1,175,950	1,193,185	1,237,227	1,287,791	1,340,483	50,564	3.93%
6999	Other Financing Uses	8,082,393	1,716,883	1,880,155	1,532,267	2,178,224	14,522,053	645,957	29.66%
Total - District Operating Funds		<u>\$ 213,950,081</u>	<u>\$ 209,680,135</u>	<u>\$ 217,379,578</u>	<u>\$ 233,715,042</u>	<u>\$ 223,736,732</u>	<u>\$ 262,352,309</u>	<u>\$ 38,615,577</u>	17.26%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY

<u>Programs</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Original</u> <u>Budget</u> <u>2019-20</u>	<u>Projected</u> <u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>1 year Variance</u> <u>2020-21 vs 2019-20</u>	
							<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2020-21</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2020-21</u>
Special Funded Programs								
<i>Debt Services, Capital Projects, Nutrition Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>								
Debt Services	\$ 50,333,731	\$ 23,071,845	\$ 24,875,317	\$ 24,487,338	\$ 26,413,868	\$ 60,782,492	\$ 34,368,624	130.12%
Capital Projects	36,754,777	33,697,883	24,783,460	55,143,147	34,951,183	51,197,157	16,245,974	46.48%
Nutrition Services	8,634,112	9,085,642	9,566,215	9,986,666	8,775,110	10,234,282	1,459,172	16.63%
Student Activities	2,472,063	2,418,905	2,708,107	2,345,000	1,638,734	2,483,000	844,266	51.52%
Adult Education	2,133,019	2,303,844	1,211,785	1,006,141	527,165	265,000	(262,165)	(49.73%)
Grants and Donations Fund	4,303,194	4,152,704	3,342,541	3,299,367	5,407,689	4,666,290	(741,399)	(13.71%)
Total - Special Funded Programs	\$ 104,630,896	\$ 74,730,823	\$ 66,487,425	\$ 96,267,659	\$ 77,713,749	\$ 129,628,221	\$ 51,914,472	66.80%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY EXPENDITURES ALL FUNCTIONS

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<u>Programs</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Original</u> <u>Budget</u> <u>2019-20</u>	<u>Projected</u> <u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>1 year Variance</u> <u>2020-21 vs 2019-20</u>	
							<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2020-21</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2020-21</u>
Elementary Instruction	\$ 35,636,322	\$ 36,623,291	\$ 37,310,310	\$ 39,326,910	\$ 38,506,378	\$ 43,027,396	\$ 4,521,018	11.74%
Middle Instruction	18,944,660	19,897,718	20,532,558	21,829,158	20,971,371	\$ 23,165,471	2,194,100	10.46%
Senior High Instruction	20,341,539	21,170,795	21,796,687	23,189,281	22,529,853	\$ 23,552,744	1,022,891	4.54%
Summer School Instruction	2,556,762	2,661,901	2,606,715	2,854,958	611,797	\$ 3,171,712	2,559,915	418.43%
Douglass High Instruction	876,665	960,793	942,241	969,886	969,264	\$ 1,016,828	47,564	4.91%
At Risk Programs	315,869	262,722	1,076,938	1,112,227	1,053,082	\$ 1,067,296	14,214	1.35%
Special Education Instruction	24,522,333	24,962,222	16,286,526	17,005,580	16,349,360	\$ 18,227,199	1,877,839	11.49%
Early Childhood Special Education	4,368,641	4,312,581	2,617,652	2,672,438	2,922,135	\$ 3,171,609	249,474	8.54%
Gifted Program	1,279,353	1,419,250	1,531,886	1,602,821	1,466,637	\$ 1,621,285	154,648	10.54%
Title I	1,416,428	1,710,126	1,705,337	1,814,094	1,709,948	\$ 1,794,226	84,278	4.93%
English Language Learners	2,229,948	2,322,819	2,621,885	2,855,021	2,868,535	\$ 3,086,847	218,312	7.61%
Vocational Instruction	4,030,419	4,021,441	3,980,735	4,147,385	4,216,347	\$ 4,332,311	115,964	2.75%
Student Activities & Athletics	2,545,406	2,554,006	2,551,274	2,444,449	2,455,126	\$ 2,476,916	21,790	0.89%
Adult Basic Education	11,980	-	19,627	13,980	13,980	\$ 13,980	-	-
Supplemental Education (Tuition) Services	486,434	494,088	1,628,300	2,150,000	2,020,000	\$ 1,501,000	(519,000)	(25.69%)
Guidance & Counseling Services	4,699,817	4,706,588	5,064,515	5,354,879	5,407,585	\$ 5,867,155	459,570	8.50%
Pupil Services	5,127,340	5,249,596	14,289,661	15,073,013	15,609,455	\$ 17,403,628	1,794,173	11.49%
Educational Media Services	3,696,481	3,922,872	590,006	619,005	658,388	\$ 738,982	80,594	12.24%
Support Services and Instructional Staff	11,117,148	8,450,294	13,164,576	16,089,579	14,746,083	\$ 16,557,437	1,811,354	12.28%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

SUMMARY EXPENDITURES ALL FUNCTIONS

429

<u>Programs</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Original Budget 2019-20</u>	<u>Projected Actual 2019-20</u>	<u>Budget 2020-21</u>	1 year Variance 2020-21 vs 2019-20	
							\$ Increase (Decrease) 2020-21	% Increase (Decrease) 2020-21
Administrative Services	3,836,846	3,390,670	9,611,661	10,468,050	9,970,203	\$ 10,752,050	781,847	7.84%
Other Administrative Services	13,105,244	13,355,465	13,744,386	14,695,791	14,253,935	\$ 15,618,212	1,364,277	9.57%
Business Services	1,101,588	1,134,017	1,340,457	1,400,058	1,400,450	\$ 1,409,458	9,008	0.64%
Maintenance Services	19,912,598	20,038,629	20,124,581	22,579,787	21,610,069	\$ 24,463,453	2,853,384	13.20%
Security Services	778,117	744,731	766,861	980,826	953,071	\$ 1,015,413	62,342	6.54%
Transportation Services	12,399,416	12,505,266	12,745,225	13,594,231	10,379,633	\$ 13,899,711	3,520,078	33.91%
Research and Information Systems	5,209,714	5,678,531	1,330,038	1,393,592	2,009,520	\$ 2,301,597	292,077	14.53%
Community Services	869,648	860,843	850,791	1,041,896	890,150	\$ 1,040,990	150,840	16.95%
Early Childhood Education	3,221,610	3,376,047	3,474,809	3,666,653	3,718,362	\$ 4,194,867	476,505	12.81%
Parents as Teachers	1,229,362	1,175,950	1,193,185	1,237,227	1,287,791	\$ 1,340,483	52,692	4.09%
Other Financing Uses	8,082,393	1,716,883	1,880,155	1,532,267	2,178,224	\$ 14,522,053	12,343,829	566.69%
Debt Services	50,333,731	23,071,845	24,875,317	24,487,338	26,413,868	60,782,492	34,368,624	130.12%
Capital Projects	36,754,777	33,697,883	24,783,460	55,143,147	34,951,183	51,197,157	16,245,974	46.48%
Nutrition Services	8,634,112	9,085,642	9,566,215	9,986,666	8,775,110	10,234,282	1,459,172	16.63%
Student Activities	2,472,063	2,418,905	2,708,107	2,345,000	1,638,734	2,483,000	844,266	51.52%
Adult Education	2,133,019	2,303,844	1,211,785	1,006,141	527,165	265,000	(262,165)	(49.73%)
Grants and Donations Fund	4,303,194	4,152,704	3,342,541	3,299,367	5,407,689	4,666,290	(741,399)	(13.71%)
Total	\$ 318,580,977	\$ 284,410,958	\$ 283,867,003	\$ 329,982,701	\$ 301,450,481	\$ 391,980,530	\$ 90,530,049	30.03%



COLUMBIA PUBLIC SCHOOLS

2020-21 BUDGET

EXCELLENT EDUCATION FOR ALL STUDENTS
COLUMBIA PUBLIC SCHOOLS

ACHIEVEMENT. ENRICHMENT.
OPPORTUNITY.

ALL students graduate college-, career-, and life-ready

EVERY teacher becomes the best

OUR operations make our mission possible

VISION
To be the best school district in the state

MISSION
To provide an excellent education for all students

VALUES
Trust
Integrity
Collaboration
Transparency
Empathy
Grace