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# Columbia PUBLIC SCHOOLS

## 2019-20 Budget

Approved by the Columbia Board of Education

June 10, 2019

Columbia, Missouri 65203

County of Boone





**Columbia**  
PUBLIC SCHOOLS

## **2019-20 Budget**

**Approved by the  
Board of Education  
June 10, 2019**

Dr. Peter Stiepleman, Superintendent  
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# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

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# COLUMBIA PUBLIC SCHOOLS

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# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

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





## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

## Executive Summary

### A Message from the Superintendent and Finance Department

The 2019-20 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 support our mission

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.





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### 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:

<b>Funds (GAAP)</b>	<b>State Fund</b>
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 2019-20 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 2019-20 fiscal year. Budget schedules are also included



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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



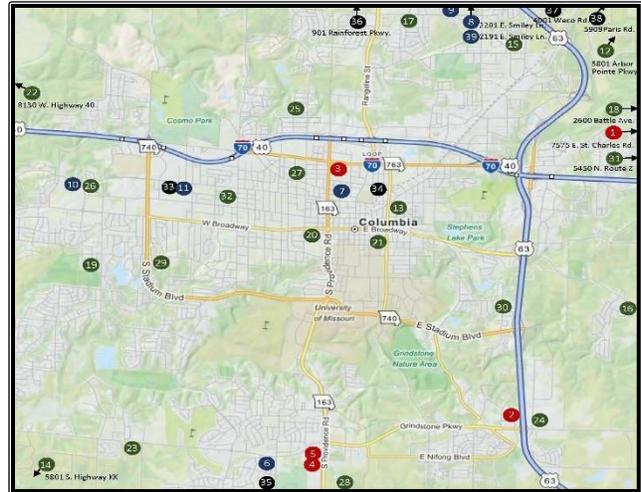
School. In 2019-20, the District will include 21 elementary schools, six middle schools, three senior high schools, one alternative high school and one career and technical education center. The District also offers Pre-K classrooms in school buildings and two owned facilities. The Center for Early Learning–North 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 48% of our students attend our elementary schools, 23% attend middle schools and 29% attend high schools.

#### **Student Performance**

The District was accredited in the fall of 2015, upon review by the Department of Elementary and Secondary Education. To receive accreditation, districts must earn at least 70% of the points possible on the Annual Performance Report (APR). The District received a score of over 93% in the most recent review, which included 100% of the possible points for graduation rates. The classification is made using the APR from the Missouri School Improvement Program (MSIP 5) and includes these standards.

- Academic Achievement
- Subgroup Achievement
- College and Career Readiness
- Attendance
- Graduation Rate





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

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.

Percent of Students Proficient or Advanced on the Missouri Assessment Program (MAP)			
	2011-12	2014-15	Change
All students	55.5%	60.6%	5.1% increase
African-American students	21.9%	26.4%	4.5% increase
Student eligible for free or reduced lunch	31.5%	35.5%	4.0% increase

Even with these successes, 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. 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 -



## COLUMBIA PUBLIC SCHOOLS

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### 2019-20 BUDGET

- 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.
- 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. While the allocation was 100% in the previous three fiscal years and projected to be the same in 2018-19, the SAT is expected to be at \$6,308 which is only \$191 more per student than in 2006-07 when the formula was first implemented. This results in an average increase per student of only \$15 per year.

In 2016-17, 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 state wide which in turn has an impact on the SAT. With a continued lack of funding to meet the formula state wide 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 2019-20 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 Beulah Ralph Elementary School. Details on these improvements are found throughout the document and on the Budget Goals and Priorities on page 78.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

The 2019-20 budget totals \$234.0 million of operating revenue and operating expenditures and transfers of \$233.7 million, resulting in an increase of operating fund balance by \$.3 million. When considering all funds, total revenue is budgeted at \$281.6 million and expenditures at \$330.0 million for a net decrease in fund balance of \$48.4 million.

As summarized by the schedule below, the District is planning for a total beginning fund balance (all funds) of \$198.9 million at July 1, 2019 and ending fund balance of \$150.5 million at June 30, 2020. For District Operating Funds, beginning fund balance at July 1, 2019 is projected to be \$71.5 million and ending fund balance at June 30, 2020 to be \$71.8 million which is 32.62% of budgeted expenditures. See page 22 for the Summary Budget – All Programs for 2019-20.

	<u>Operating Funds</u>	<u>All Funds</u>
Projected Beginning Fund Balance, July 1	\$ 71,524,623	\$ 198,908,765
Budgeted Revenues plus Transfers	\$ 234,047,056	\$ 281,624,335
Budgeted Expenses plus Transfers	\$ 233,715,041	\$ 329,982,701
Increase (Decrease) in Fund Balance	\$ 332,015	\$ 48,358,366
Budgeted Ending Fund Balance, June 30	\$ 71,856,638	\$ 150,550,399

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.

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 2019-20 budget.

Ms. Heather McArthur, CPA  
Chief Financial Officer

Dr. Peter Stiepleman  
Superintendent of Schools



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### 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 2018-19	Budget 2019-20	% of Total Revenue	% Change
General	\$ 89,676,239	\$ 91,377,297	32.45%	1.90%
Special Revenue (Teachers)	\$ 139,003,488	\$ 142,669,759	50.66%	2.64%
Debt Service	\$ 25,438,874	\$ 26,400,446	9.37%	3.78%
Capital Projects	\$ 37,118,307	\$ 5,062,027	1.80%	-86.36%
Other	\$ 15,733,266	\$ 16,114,806	5.72%	2.43%
<b>Total Funds</b>	<b>\$ 306,970,174</b>	<b>\$ 281,624,335</b>	<b>100.00%</b>	<b>-8.26%</b>

The District’s revenue is primarily from local efforts (67%) with greatest portion of revenue from local tax revenue (55%). The assessed valuation is projected to be \$2,558,498,397 for the 2019-20 school year.

Total revenues are budgeted to decrease \$25,345,839 in 2019-20 mostly due to the issuance of \$30 million in general obligation bonds during the 2018-19 school year. The bonds were issued to fund various projects including the completion the new middle school anticipated to open in the fall of 2020 and additions and renovations at Locust Street and Rock Bridge Elementary Schools and Jefferson Middle School. Local revenues are anticipated to increase 3.64% due to the expected increase in assessed valuation.



# COLUMBIA PUBLIC SCHOOLS

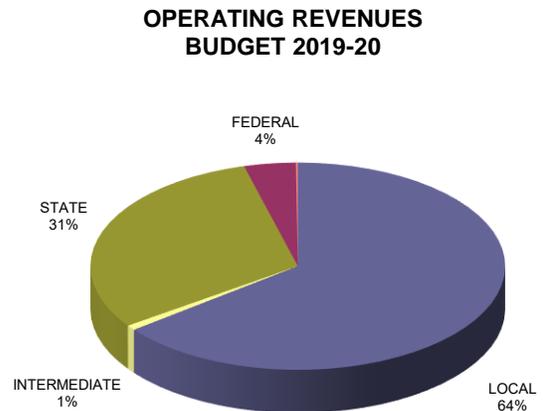
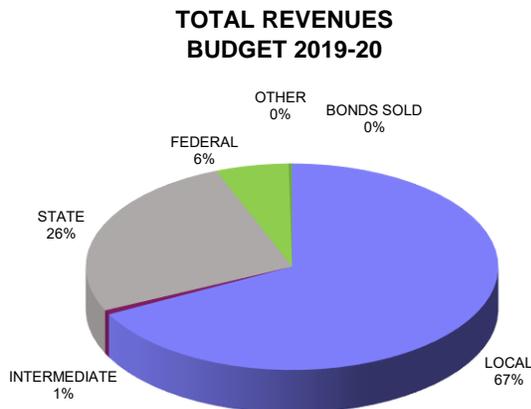
## 2019-20 BUDGET

	Projected Actual 2018-19	Budget 2019-20	% of Total Revenue	% Change
Local	\$ 182,050,777	\$ 188,674,595	67.00%	3.64%
Intermediate	\$ 1,880,128	\$ 1,880,128	0.67%	0.00%
State	\$ 72,873,822	\$ 72,694,315	25.81%	-0.25%
Federal	\$ 15,985,903	\$ 16,094,343	5.71%	0.68%
Other	\$ 34,179,544	\$ 2,280,954	0.81%	-93.33%
<b>Total Funds</b>	<b>\$ 306,970,174</b>	<b>\$ 281,624,335</b>	<b>100.00%</b>	<b>-8.26%</b>

The revenue by source chart below delineates revenue by Total Funds and by Operating Funds. Local property taxes of the District represent 55% of Total and 55% of Operating Revenues.

	Total	Operating
Property Taxes	\$ 156,086,014	\$ 128,821,509
Sales Taxes	\$ 18,236,000	\$ 18,236,000
Foundation Formula	\$ 63,158,765	\$ 63,076,067
Other - State	\$ 9,535,550	\$ 8,816,939
Federal	\$ 16,094,343	\$ 9,656,484
Sale of Bonds	\$ -	\$ -
Other	\$ 18,513,663	\$ 5,440,057
	<b>\$ 281,624,335</b>	<b>\$ 234,047,056</b>

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





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Total Revenue by Source

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Projected 2018-19	Budget 2019-20
Tax Rate	\$ 5.4656	\$ 6.0403	\$ 6.0555	\$ 6.1425	\$ 6.1425
Assessed Valuation	\$ 2,257,981,004	\$ 2,327,173,948	\$ 2,403,178,367	\$ 2,483,979,026	\$ 2,558,498,397
Revenues					
Local Sources					
Property Taxes	\$ 123,302,555	\$ 139,646,644	\$ 144,573,767	\$ 149,594,425	\$ 156,086,014
Sales Taxes	\$ 16,606,392	\$ 16,672,644	\$ 17,163,794	\$ 18,048,992	\$ 18,236,000
All Other Local	\$ 13,255,808	\$ 17,061,002	\$ 15,752,531	\$ 14,407,360	\$ 14,352,581
County Sources	\$ 2,268,298	\$ 2,191,313	\$ 2,141,963	\$ 1,880,128	\$ 1,880,128
State Sources					
Foundation					
Formula	\$ 51,896,606	\$ 55,326,601	\$ 56,204,340	\$ 63,333,445	\$ 63,158,765
All Other State	\$ 10,742,688	\$ 11,417,741	\$ 11,504,232	\$ 9,540,377	\$ 9,535,550
Federal Sources	\$ 15,657,146	\$ 16,637,174	\$ 15,051,596	\$ 15,985,903	\$ 16,094,343
Other Sources					
Sale of Bonds	\$ 36,575,000	\$ 10,000,000	\$ 72,955,000	\$ 30,000,000	\$ -
All Other Sources	\$ 5,502,751	\$ 8,913,229	\$ 8,288,968	\$ 4,179,544	\$ 2,280,954
<b>Total All Revenue Sources</b>	<b>\$ 275,807,244</b>	<b>\$ 277,866,348</b>	<b>\$ 343,636,191</b>	<b>\$ 306,970,174</b>	<b>\$ 281,624,335</b>

### 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 2019-20 by 3% to approximately \$2.558 billion based upon current information. Listed below is a summary of the District's tax rates.



	2016-17	2017-18	2018-19	Budget 2019-20
Incidental	\$2.4923	\$2.0548	\$2.0548	\$2.0548
Special Revenue (Teachers)	\$2.4788	\$2.9288	\$3.0158	\$3.0158
Capital Projects	\$0.1000	\$0.1000	\$0.1000	\$0.1000
Debt Service	\$0.9719	\$0.9719	\$0.9719	\$0.9719
<b>Total</b>	<b>\$6.0403</b>	<b>\$6.0555</b>	<b>\$6.1425</b>	<b>\$6.1425</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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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 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 2018-19 and 2019-20 should not be significant. Property taxes account for nearly 55% 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 currently budgeting the 2019-20 Foundation Formula revenue to decrease \$410,750 to \$55.9 million. Formula Weighted Average Daily Attendance (WADA) is anticipated to increase by 118 to 18,443 due to anticipated increased student enrollment. Additional factors affecting WADA are free and reduced lunch count and LEP weighting which are anticipated to continue to increase 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 \$6,250. Although the SAT set by the Department of Elementary and Secondary Education is projected to be \$6,308, historically, that number has been adjusted downward as the final ADA calculations are submitted by districts around the state. We project that to happen again in 2019, as it was the first year to allow eligible Pre-K students to be claimed in ADA.

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. In May 2019, the Department of Elementary and Secondary Education indicated that the initial estimated payment of \$414 per ADA would not be realized and that the payment would most likely be approximately \$411. The trend for gaming revenues in Missouri is estimated to remain flat. Due to this and additional WADA statewide, it is anticipated that the 2019-20 payments per ADA will decrease to \$409.

These revenue sources equate to approximately 26% 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 348 due to increasing enrollment in 2018-19 (districts are required to use the previous year's WADA when calculating Proposition C revenue). In February 2019, the Department of Elementary and Secondary Education indicated that the amount per ADA originally estimated of \$1,036 would not be attainable and a more realistic estimate would be \$1,009 per ADA. Again, in May 2019, the Department of Elementary and Secondary Education indicated that the \$1,009 may potentially be achievable, but caution should be used when determining budget estimates. Due to this, we are



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

projecting the 2019-20 payments per ADA at \$1,000. Based on these factors, the overall sales tax revenue is expected to increase \$187,008 to \$18.2 million in 2019-20. 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 2018-19	Budget 2019-20	% of Total Expenditure	% Change
General	\$ 80,857,177	\$ 86,958,948	26.35%	7.55%
Special Revenue (Teachers)	\$ 138,392,518	\$ 146,756,094	44.47%	6.04%
Debt Service	\$ 24,142,855	\$ 24,487,338	7.42%	1.43%
Capital Projects	\$ 24,683,804	\$ 55,143,147	16.71%	123.40%
Other	\$ 15,792,098	\$ 16,637,174	5.04%	5.35%
<b>Total Funds</b>	<b>\$ 283,868,452</b>	<b>\$ 329,982,701</b>	<b>100.00%</b>	<b>16.24%</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

Total current projected expenditures for the 2018-19 budget is \$283,868,452 and are budgeted to increase approximately 16.24% or \$46.1 million to \$329,982,701. This increase is primarily due to increased expenditures in the Capital Projects Fund. The District issued \$30 million in general obligation bonds in March 2019 to be spent on projects including the continuation of construction of a new middle school in the upcoming year. This is an expected increase as the timing of capital projects often varies from the timing of issuance of general obligation bonds to finance the capital projects, as noted in the table on the previous page.

Operating expenditures will increase 6.6% or \$14.5 million. This increase is primarily due to increased compensation for employees and continued 100% funding of insurance benefits for full-time employees.

#### **Expenditures by Function**

Columbia Public Schools' expenditures are broken down by the overall area that the budget dollars support. The following illustrates that 69% of the operating budget is spent to support instructional expenditures. Out of the total budget, 49% 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	\$ 161,124,664	\$ 161,124,664
Administration	\$ 27,957,491	\$ 27,957,491
Maintenance	\$ 23,560,613	\$ 23,560,613
Transportation	\$ 13,594,231	\$ 13,594,231
Community Services	\$ 5,945,776	\$ 5,945,776
Other Financing Uses	\$ 1,532,267	\$ 1,532,267
Debt Services	\$ 24,487,338	\$ -
Capital Projects	\$ 55,143,147	\$ -
Nutrition Services	\$ 9,986,666	\$ -
Student Activities	\$ 2,345,000	\$ -
Adult Education	\$ 1,006,141	\$ -
Grants and Donations	\$ 3,299,367	\$ -
<b>Total All Functions</b>	<b>\$ 329,982,701</b>	<b>\$ 233,715,042</b>

#### **Expenditures by Object**

Total expenditures by object show how the District actually spends the dollars budgeted. Salaries and Benefits account for nearly 57% of total expenditures. The increase in salaries and benefits for 2019-20 can be attributed to improved compensation schedules and continued 100% fully funded benefits for all full-time staff.

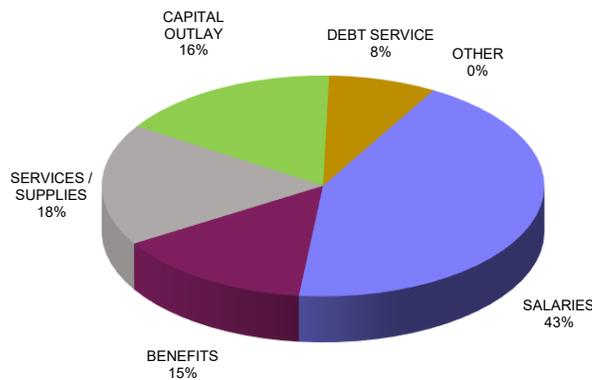


## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

Expenditure	Actual	Actual	Actual	Original	Projected	Budget
Object Category	2015-16	2016-17	2017-18	Budget	Actual	Budget
				2018-19	2019-20	2019-20
Salaries	\$ 114,004,250	\$ 126,697,823	\$ 129,237,676	\$ 135,359,044	\$ 133,762,211	\$ 142,568,171
Employee Benefits	\$ 37,397,392	\$ 42,455,653	\$ 44,214,357	\$ 45,959,805	\$ 46,036,589	\$ 47,675,169
Services/Supplies/Capital Outlay	\$ 88,726,908	\$ 91,011,377	\$ 86,170,197	\$ 114,367,164	\$ 76,990,009	\$ 113,719,756
Debt Service/Lease Purchase	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 23,404,740	\$ 24,142,855	\$ 24,487,338
Other Financing Uses	\$ 1,538,888	\$ 8,082,393	\$ 1,716,883	\$ 1,533,441	\$ 2,936,787	\$ 1,532,267
<b>Total</b>	<b>\$ 264,503,717</b>	<b>\$ 318,580,977</b>	<b>\$ 284,410,958</b>	<b>\$ 320,624,194</b>	<b>\$ 283,868,451</b>	<b>\$ 329,982,701</b>

### EXPENDITURES BUDGET 2019-20



### Total Operating Expenditures by Object

Total operating expenditures (General and Teachers Funds) by object show that 79% of the operating fund is budgeted for salaries and benefits.

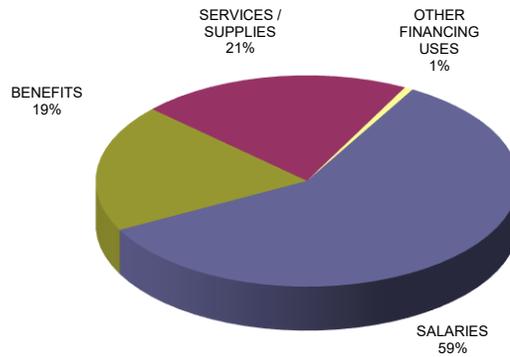
Expenditure	Actual	Actual	Actual	Original	Projected	Budget
Object Category	2015-16	2016-17	2017-18	Budget	Actual	Budget
				2018-19	2018-19	2019-20
Salaries	\$ 109,546,930	\$ 121,843,655	\$ 124,460,557	\$ 130,794,755	\$ 129,237,171	\$ 137,845,227
Employee Benefits	\$ 35,620,654	\$ 40,515,791	\$ 42,291,365	\$ 44,088,847	\$ 44,140,999	\$ 45,781,010
Services/Supplies	\$ 40,060,403	\$ 43,508,242	\$ 41,211,330	\$ 45,487,267	\$ 42,934,737	\$ 48,556,538
Other Financing Uses	\$ 1,538,888	\$ 8,082,393	\$ 1,716,883	\$ 1,533,441	\$ 2,936,787	\$ 1,532,267
<b>Total</b>	<b>\$ 186,766,875</b>	<b>\$ 213,950,081</b>	<b>\$ 209,680,135</b>	<b>\$ 221,904,310</b>	<b>\$ 219,249,694</b>	<b>\$ 233,715,042</b>



# COLUMBIA PUBLIC SCHOOLS

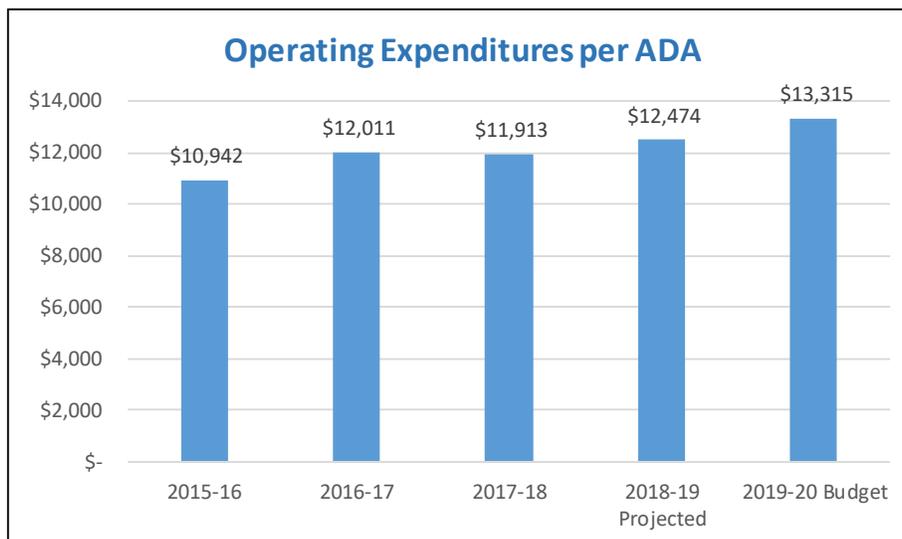
## 2019-20 BUDGET

### OPERATING EXPENDITURES BUDGET 2019-20



### Total Operating Expenditures per ADA

	2015-16	2016-17	2017-18	2018-19 Projected	2019-20 Budget
Average Daily Attendance	16,690.33	16,828.40	17,114.85	17,283.06	17,407.60
Current Operating Expenditures	\$ 182,617,935	\$ 202,132,968	\$ 203,882,757	\$ 215,597,514	\$ 231,783,702
Current Expenditures per ADA	\$ 10,942	\$ 12,011	\$ 11,913	\$ 12,474	\$ 13,315





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Debt Service

The Debt Service Fund balance is projected to be at \$69.4 million as of June 30, 2020, compared to \$67.4 as of June 30, 2019. Current state law limits the bonded indebtedness to a maximum of 15% of assessed valuation or \$383.8 million (2019-20 estimated assessed value is \$2,558,498,397). At June 30, 2019, the District currently has an outstanding bonded debt level of \$321.9 million, within the legal limits for school districts. The 2019-20 budget for Debt Service includes \$12,025,000 in principal payments and \$12,446,938 in interest payments.

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 will be used for the construction of the new middle school.



*New Middle School*

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

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>
2020	\$ 12,025,000	\$ 12,446,938	\$ 24,471,938
2021	5,645,000	12,096,220	17,741,220
2022	22,447,000	11,412,828	33,859,828
2023	13,690,000	10,739,083	24,429,083
2024	14,545,000	10,113,533	24,658,533
2025-2029	77,030,000	40,739,413	117,769,413
2030-2034	116,145,000	22,809,579	138,954,579
2035-2039	48,745,000	3,635,006	52,380,006
	<u>\$ 310,272,000</u>	<u>\$ 123,992,600</u>	<u>\$ 434,264,599</u>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

All District bonds are general obligation bonds with maturities from 2019 to 2038 and average net interest rates at issue from 1.00% to 5.19%. General obligation bonds outstanding at June 30, 2019 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, 2019</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	2011	48,275,000	2.50-5.00%	2031	1,250,000
Public Improvements/Refunding	2012	59,710,000	1.75-4.50%	2032	33,050,000
Public Improvements/Refunding	2013	9,290,000	2.00-3.50%	2033	8,780,000
Public Improvements	2014	50,000,000	3.00-5.00%	2034	48,230,000
Public Improvements	2015	71,485,000	2.00-4.00%	2035	59,765,000
Public Improvements/Refunding	2016	36,575,000	2.00-5.00%	2036	31,840,000
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	33,750,000
Public Improvements	2019	35,000,000	3.00-5.00%	2038	<u>30,000,000</u>
					\$ <u>310,272,000</u>

#### 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



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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:

<b>Year Ending June 30,</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total</b>
2020	\$ 355,000	\$ 281,861	\$ 636,861
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
2025-2029	1,645,000	1,061,261	2,706,261
2030-2034	2,155,000	756,740	2,811,740
2035-2037	1,620,000	120,516	1,740,516
	<u>\$ 6,705,000</u>	<u>\$ 3,164,178</u>	<u>\$ 9,869,178</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.

Rental payments are due in total by year as follows:

<b>Year Ending June 30,</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total</b>
2020	\$ 765,409	\$ 29,997	\$ 795,406
2021	772,872	15,071	787,943
	<u>\$ 1,538,281</u>	<u>\$ 45,068</u>	<u>\$ 1,583,349</u>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

### Total Ending Fund Balance Comparison

	Projected Actual 2018-19	Budget 2019-20	% of Total Budget	% Change
General	\$ 70,230,479	\$ 71,856,638	47.73%	2.32%
Special Revenue (Teachers)	\$ 1,294,145	\$ -	0.00%	-100.00%
Debt Service	\$ 67,448,858	\$ 69,361,966	46.07%	2.84%
Capital Projects	\$ 54,452,236	\$ 4,371,116	2.90%	-91.97%
Other	\$ 5,483,047	\$ 4,960,679	3.30%	-9.53%
<b>Total Funds</b>	<b>\$ 198,908,765</b>	<b>\$ 150,550,399</b>	<b>100.00%</b>	<b>-24.31%</b>

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 \$48.4 million in 2019-20. The majority of the fund balance decrease is attributable to the Capital Projects Fund. This 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 an increase in the Operating Funds fund balance for 2019-20. The increase is a planned increase in fund balance to cover the anticipated increase in operating expenditures due to the opening of new school buildings in future years. The opening of the new middle school is planned for the 2020-21 school year. The addition of FTE and materials for the opening of the new buildings 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 is \$71.9 million or 30.75% of budgeted fund expenditures.

The District receives nearly 55% 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



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

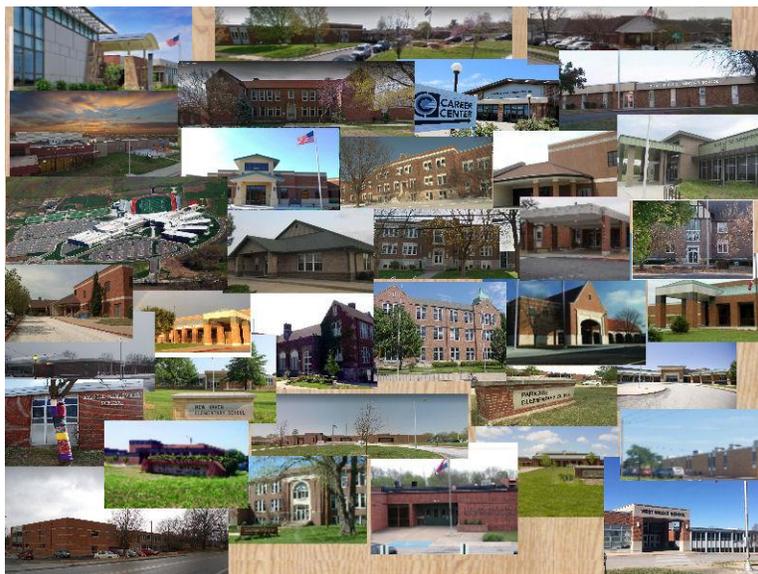
projected expenditures. The model is a continuously evolving document as new assumptions are made, and actual revenue and expenditures are determined.

Within the current model for the fiscal years of 2019-20 through 2023-24, 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 2019-20 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 2019-20 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 2019-20 TOTAL
<b>Projected Beginning Fund</b>											
<i>Balance as of 07/01/2019</i>	\$ 70,230,479	\$ 1,294,145	\$ 71,524,624	\$ 67,448,858	\$ 54,452,236	\$ 979,292	\$ 1,656,358	\$ 170,000	\$ 2,677,397	\$ 127,384,141	\$ 198,908,765
<b>REVENUES:</b>											
LOCAL	\$ 66,111,537	\$ 84,658,718	\$ 150,770,255	\$ 25,776,688	\$ 3,436,327	\$ 3,078,903	\$ 2,565,000	\$ 507,000	\$ 2,540,422	\$ 37,904,340	\$ 188,674,595
INTERMEDIATE	968,796	592,515	1,561,311	308,082	10,735	-	-	-	-	318,817	1,880,128
STATE	21,038,814	50,854,192	71,893,006	-	82,698	63,611	-	230,000	425,000	801,309	72,694,315
FEDERAL	3,222,150	6,434,334	9,656,484	315,676	-	5,663,238	-	125,000	333,945	6,437,859	16,094,343
OTHER	36,000	130,000	166,000	-	-	582,687	-	-	-	582,687	748,687
BONDS SOLD	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 91,377,297</b>	<b>\$ 142,669,759</b>	<b>\$ 234,047,056</b>	<b>\$ 26,400,446</b>	<b>\$ 3,529,760</b>	<b>\$ 9,388,439</b>	<b>\$ 2,565,000</b>	<b>\$ 862,000</b>	<b>\$ 3,299,367</b>	<b>\$ 46,045,012</b>	<b>\$ 280,092,068</b>
<b>EXPENDITURES:</b>											
SALARIES	\$ 27,290,522	\$ 110,554,705	\$ 137,845,227	\$ -	\$ -	\$ 3,398,097	\$ -	\$ 533,332	\$ 791,515	\$ 4,722,944	\$ 142,568,171
BENEFITS	10,029,621	35,751,389	45,781,010	-	-	1,514,039	-	164,768	215,352	1,894,159	47,675,169
SERVICES / SUPPLIES	48,106,538	450,000	48,556,538	-	-	5,074,530	2,345,000	308,041	2,292,500	10,020,071	58,576,609
CAPITAL OUTLAY	-	-	-	-	53,710,880	-	-	-	-	53,710,880	53,710,880
DEBT SERVICE	-	-	-	24,487,338	1,432,267	-	-	-	-	25,919,605	25,919,605
OTHER	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 85,426,681</b>	<b>\$ 146,756,094</b>	<b>\$ 232,182,775</b>	<b>\$ 24,487,338</b>	<b>\$ 55,143,147</b>	<b>\$ 9,986,666</b>	<b>\$ 2,345,000</b>	<b>\$ 1,006,141</b>	<b>\$ 3,299,367</b>	<b>\$ 96,267,659</b>	<b>\$ 328,450,434</b>
<b>EXCESS/(DEFICIT)</b>											
<b>REVENUES OVER</b>											
<b>EXPENDITURES.....</b>	<b>\$ 5,950,616</b>	<b>\$ (4,086,335)</b>	<b>\$ 1,864,281</b>	<b>\$ 1,913,108</b>	<b>\$ (51,613,387)</b>	<b>\$ (598,227)</b>	<b>\$ 220,000</b>	<b>\$ (144,141)</b>	<b>\$ -</b>	<b>\$ (50,222,647)</b>	<b>\$ (48,358,366)</b>
<b>INTERFUND TRANSFERS</b>	<b>\$ (1,532,267)</b>	<b>\$ -</b>	<b>\$ (1,532,267)</b>	<b>\$ -</b>	<b>\$ 1,532,267</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,532,267</b>	<b>\$ -</b>
<b>Projected Ending Fund</b>											
<i>Balance as of 06/30/2020</i>	\$ 74,648,828	\$ (2,792,190)	\$ 71,856,638	\$ 69,361,966	\$ 4,371,116	\$ 381,065	\$ 1,876,358	\$ 25,859	\$ 2,677,397	\$ 78,693,761	\$ 150,550,399

Note: The 06/30/20 Projected combined balance of the Operating and Teachers Funds, \$71,856,638 represents 30.75% of the budgeted expenditures and transfers for 2019-20, as compared to 32.62% projected for 06/30/19.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

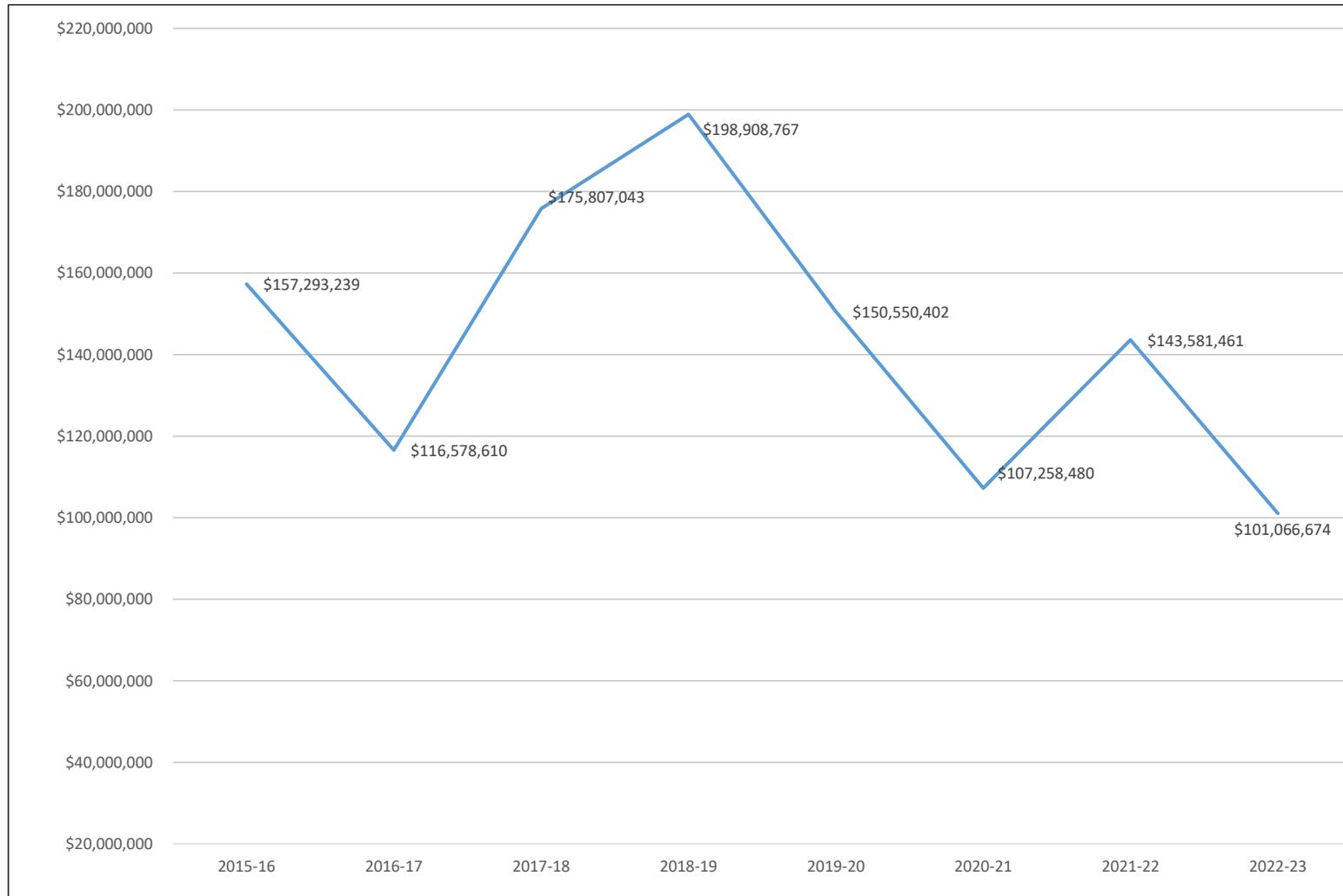
**SUMMARY OF ALL FUNDS**

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Fund Balance - All Funds</b>	\$ 145,989,712	\$ 157,293,239	\$ 116,578,610	\$ 175,807,043	\$ 198,908,767	\$ 150,550,402	\$ 150,550,402	\$ 107,258,480
<b>Revenues</b>								
Local revenue	\$ 153,163,753	\$ 170,333,290	\$ 177,490,094	\$ 182,050,777	\$ 188,674,595	\$ 192,758,158	\$ 197,709,847	\$ 202,731,987
Intermediate revenue	\$ 2,268,298	\$ 2,191,313	\$ 2,141,964	\$ 1,880,128	\$ 1,880,128	\$ 1,880,128	\$ 1,880,128	\$ 1,880,128
State revenue	\$ 62,639,294	\$ 66,744,342	\$ 67,708,569	\$ 72,873,822	\$ 72,694,315	\$ 73,241,269	\$ 73,807,805	\$ 74,375,803
Federal revenue	\$ 15,658,148	\$ 16,637,174	\$ 15,051,596	\$ 15,985,903	\$ 16,094,343	\$ 16,369,343	\$ 16,569,343	\$ 16,669,343
Other revenues	\$ 680,107	\$ 3,689,757	\$ 690,229	\$ 737,719	\$ 748,687	\$ 716,000	\$ 716,000	\$ 716,000
Sale of Bonds	\$ 36,575,000	\$ 10,000,000	\$ 72,955,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ -
Other Financing Sources	\$ 4,822,644	\$ 8,270,472	\$ 7,598,739	\$ 3,441,825	\$ 1,532,267	\$ 1,406,549	\$ 618,605	\$ 618,605
<b>Total Revenue</b>	<b>\$ 275,807,244</b>	<b>\$ 277,866,348</b>	<b>\$ 343,636,191</b>	<b>\$ 306,970,174</b>	<b>\$ 281,624,335</b>	<b>\$ 286,371,447</b>	<b>\$ 311,301,728</b>	<b>\$ 296,991,866</b>
change in revenue from prior year	\$ (29,916,023) -9.79%	\$ 2,059,104 0.75%	\$ 65,769,843 23.67%	\$ (36,666,017) -10.67%	\$ (25,345,839) -8.26%	\$ 4,747,112 1.69%	\$ 29,677,393 10.54%	\$ 10,620,419 3.71%
<b>Expenditures</b>								
Salaries	\$ 114,004,250	\$ 126,678,376	\$ 129,177,805	\$ 133,762,210	\$ 142,568,170	\$ 149,231,605	\$ 153,550,320	\$ 157,893,423
Benefits	\$ 37,397,392	\$ 42,452,611	\$ 44,183,781	\$ 46,036,589	\$ 47,675,169	\$ 49,035,375	\$ 49,785,773	\$ 51,540,392
<b>Total Salaries &amp; Benefits</b>	<b>\$ 151,401,642</b>	<b>\$ 169,130,987</b>	<b>\$ 173,361,586</b>	<b>\$ 179,798,799</b>	<b>\$ 190,243,339</b>	<b>\$ 198,266,980</b>	<b>\$ 203,336,093</b>	<b>\$ 209,433,815</b>
Total Service/Supply	\$ 50,378,251	\$ 54,279,089	\$ 52,562,761	\$ 52,306,205	\$ 58,576,609	\$ 62,167,538	\$ 59,922,538	\$ 60,666,069
Capital Outlay	\$ 38,348,657	\$ 36,754,777	\$ 33,697,883	\$ 24,683,804	\$ 55,143,147	\$ 8,806,549	\$ 20,518,605	\$ 8,021,100
Debt Service	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 24,142,855	\$ 24,487,338	\$ 59,015,753	\$ 33,874,828	\$ 24,444,083
<b>Total Expenditures</b>	<b>\$ 262,964,829</b>	<b>\$ 310,498,584</b>	<b>\$ 282,694,075</b>	<b>\$ 280,931,663</b>	<b>\$ 328,450,433</b>	<b>\$ 328,256,820</b>	<b>\$ 317,652,064</b>	<b>\$ 302,565,067</b>
<b>Transfers (to) from other funds</b>	<b>\$ (1,538,888)</b>	<b>\$ (8,082,393)</b>	<b>\$ (1,713,683)</b>	<b>\$ (2,936,787)</b>	<b>\$ (1,532,267)</b>	<b>\$ (1,406,549)</b>	<b>\$ (618,605)</b>	<b>\$ (618,605)</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 264,503,717</b>	<b>\$ 318,580,977</b>	<b>\$ 284,407,758</b>	<b>\$ 283,868,450</b>	<b>\$ 329,982,700</b>	<b>\$ 329,663,369</b>	<b>\$ 318,270,669</b>	<b>\$ 303,183,672</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ 11,303,527</b>	<b>\$ (40,714,629)</b>	<b>\$ 59,228,433</b>	<b>\$ 23,101,724</b>	<b>\$ (48,358,365)</b>	<b>\$ (43,291,922)</b>	<b>\$ (6,968,941)</b>	<b>\$ (6,191,806)</b>
<b>Ending Fund Balance - All Funds</b>	<b>\$ 157,293,239</b>	<b>\$ 116,578,610</b>	<b>\$ 175,807,043</b>	<b>\$ 198,908,767</b>	<b>\$ 150,550,402</b>	<b>\$ 107,258,480</b>	<b>\$ 143,581,461</b>	<b>\$ 101,066,674</b>



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**SUMMARY OF ALL FUNDS**





## COLUMBIA PUBLIC SCHOOLS 2019-20 BUDGET

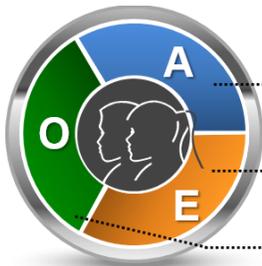
# A Message from the Superintendent

The 2019-20 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 five 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 graduate college- or career-ready

Every teacher becomes the best

Our operations make our mission possible

### 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

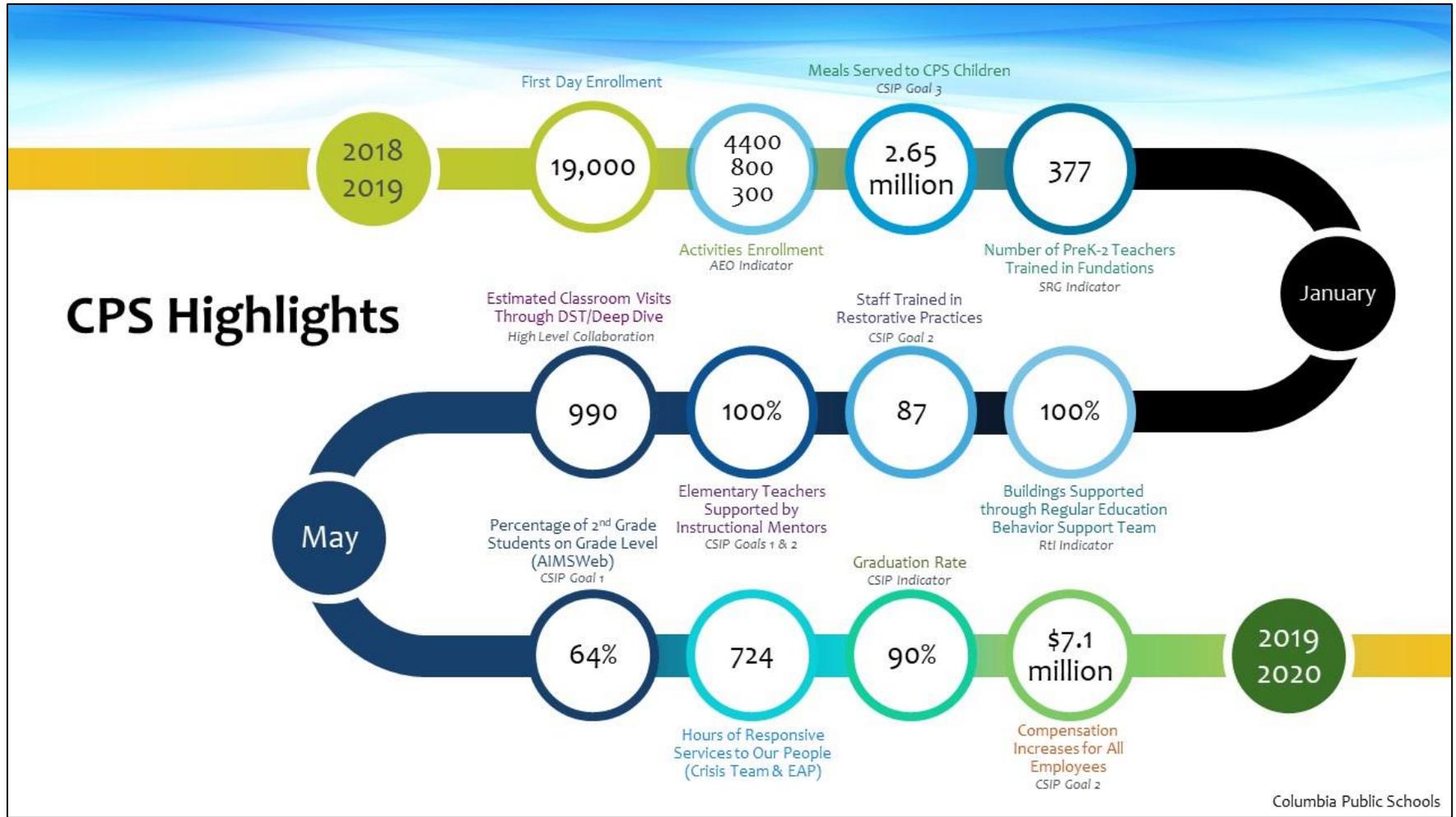
- We will be fiscally responsible with taxpayer money
- Our support staff makes it possible for us to achieve AEO for our kids

The words **A**chievement, **E**nrichment, and **O**pportunity (**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 a 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**  
**2019-20 BUDGET**





## COLUMBIA PUBLIC SCHOOLS 2019-20 BUDGET

### Vision

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

### Mission

To provide an **excellent education** for all our students by adhering to our 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**:

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



## Missouri Assessment Program (MAP)\*

% of students proficient

	Communication Arts		Math		
	<u>2016-17</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2017-18</u>	
	58.2%	49.2%		48.0%	43.9%
	61.3%	49.2%		47.1%	42.0%

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

	<u>2016-17</u>	<u>2017-18</u>
<b>ACT</b>		
AVERAGE SCORE FOR COLUMBIA	21.7	21.7
AVERAGE SCORE FOR MISSOURI	20.2	19.9
AVERAGE SCORE NATIONWIDE	21.0	20.8

## Advanced Placement (AP) Courses

Scores of 3 or higher

	<u>2016-17</u>	<u>2017-18</u>
	77.6%	75.8%
	63.9%	63.1%
	58.0%	59.0%

42

# DIFFERENT ADVANCED PLACEMENT (AP) EXAMS IN CPS IN 2017-18

1,857

# OF AP EXAMS TAKEN IN 2017-18 (1,809 in 2016-17)

1,020

# OF STUDENTS WHO TOOK AP EXAMS IN 2017-18





## Highly Qualified Staff

### Teacher and Staff Awards

- Mayor’s Climate Protection Agreement Award
- Communicator of the Year Award
- National University System Sanford Teacher Award
- National Council on Education for the Ceramic Arts Juried Cup Show Award
- National Center for Science Education Workshop on Teaching Climate Change 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



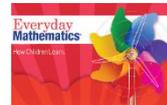
Meritorious Budget Award by Association of School Business Officials International



ASBJ Magna Award by National School Boards' Association

### Professional Development Work of Teachers

- |                          |                                |                                   |
|--------------------------|--------------------------------|-----------------------------------|
| • AVID                   | • Poverty                      | • Equity                          |
| • Everyday Math          | • Advanced Placement           | • Restorative Practices           |
| • Instructapalooza       | • Standards Referenced Grading | • Language Arts Grade Level Teams |
| • Project Lead The Way   | • Digital Citizenship          | • Math Leadership Teams           |
| • Safe Crisis Management |                                |                                   |



Teachers spend an estimated 60,000 hours in professional development and training annually

**943** teachers hold a master’s degree—that is over 66% of the total teaching staff

**18** teachers hold a doctorate degree



**12** teachers hold National Board Professional Teaching Certification

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

**10** employees hold National Certification in School Psychology



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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## 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.



**Jonathan Sessions**, Board of Education Vice President, was elected to the Columbia Board of Education in 2010. He holds a B.E.S. degree from the University of Missouri-Columbia.



**Susan Blackburn**, Board of Education Member, 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.



**Paul Cushing**, Board of Education Member, was elected to the Columbia Board of Education in 2014. He holds an Electro-Mechanical degree from Pinellas Vocational Technical Institute.



**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. Her three children are students in Columbia Public Schools.



**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.



## 2019-20 Organization

### Columbia Board of Education

- **Helen Wade**, President
- **Jonathan Sessions**, Vice President
- **Susan Blackburn**, Member
- **Paul Cushing**, Member
- **Teresa Maledy**, 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
- **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
- **Bruce Whitesides**, Director, Athletics
- **Dave Wilson**, Director, Assessment, Intervention and Data

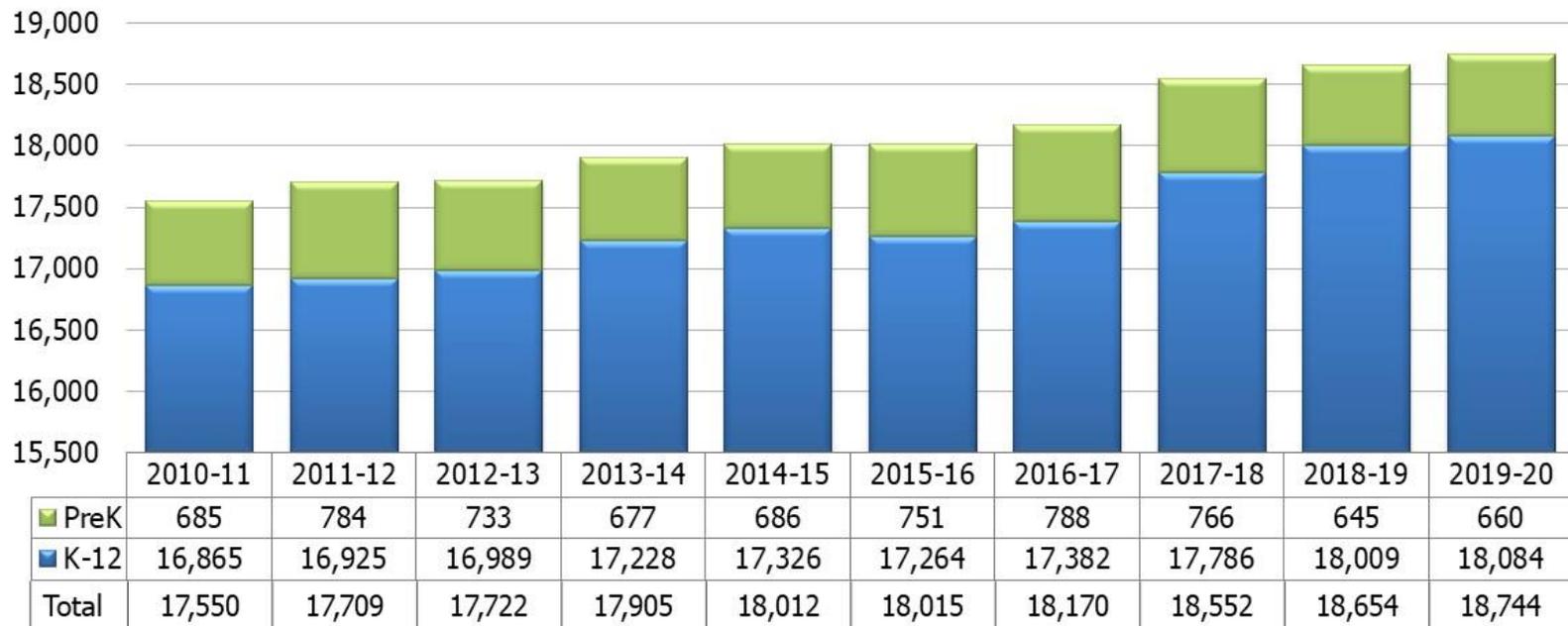
### Coordinators

- **David Bones**, Coordinator, Online Learning
- **Shequinna Collier**, Coordinator, 504 Programs
- **Bonnie Conley**, Coordinator, Summer School
- **Patricia Cornell**, Coordinator, Health/PE
- **Shanna Dale**, Coordinator, AVID Program
- **John Elliston**, Coordinator, Intervention and Assessment
- **Theresa Gaines**, Coordinator, Elementary Gifted Services
- **Betsy Jones**, Coordinator, Secondary School Counseling
- **Julie Nichols**, Coordinator, Instructional Technology
- **Lisa Nieder**, Coordinator, Mathematics
- **Lori Osborne**, Coordinator, Health Services
- **Susan Perkins**, Coordinator, Elementary School Counseling
- **Jana Schmidt**, Coordinator, Elementary Language Arts
- **Kristine Smith**, Coordinator, Parents As Teachers
- **Michael Szydlowski**, Coordinator, Science
- **Kerry Townsend**, Coordinator, Media Specialists
- **Lindsey Troutman**, Coordinator, Secondary Language Arts/Social Studies
- **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**  
**2019-20 BUDGET**

# Student Enrollment



**Increase of 1,194 students (6.80%) enrolled in 10 years**

Projected



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

## Per-Pupil Cost and Tax Levy for Comparison Districts, 2017-18



District	ADA	Current Expenditure per ADA	Tax Levy	Assessed Valuation per ADA	Assessed Valuation
Francis Howell	15,773	\$11,740	\$4.8527	\$162	\$2,560,119,212
Hazelwood	15,947	\$11,003	\$6.5867	\$105	\$1,666,792,520
<b>Columbia</b>	<b>17,115</b>	<b>\$11,913</b>	<b>\$6.0550</b>	<b>\$141</b>	<b>\$2,406,626,281</b>
Park Hill	11,050	\$11,972	\$5.4035	\$154	\$1,698,107,954
Fort Zumwalt	16,794	\$12,371	\$5.0467	\$145	\$2,428,091,641
North Kansas City	19,116	\$10,978	\$6.4280	\$113	\$2,156,754,758
Independence	13,719	\$10,254	\$5.8010	\$73	\$994,974,469
Blue Springs	13,911	\$9,818	\$5.7286	\$101	\$1,405,788,376
Wentzville	15,454	\$10,574	\$4.9801	\$126	\$1,946,271,226
Jefferson City	8,180	\$10,147	\$4.5428	\$156	\$1,276,901,629
Springfield	24,041	\$9,686	\$4.0928	\$150	\$3,601,528,129
Average of all schools above	15,555	\$10,951	\$5.4107	\$130	
St. Louis Public	20,368	\$15,628	\$5.0342	\$206	\$4,187,363,318
Kansas City	14,006	\$14,358	\$4.9599	\$227	\$3,185,224,998



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

## Average Class Size and Teacher Student Ratio for Comparison Districts, 2017-18

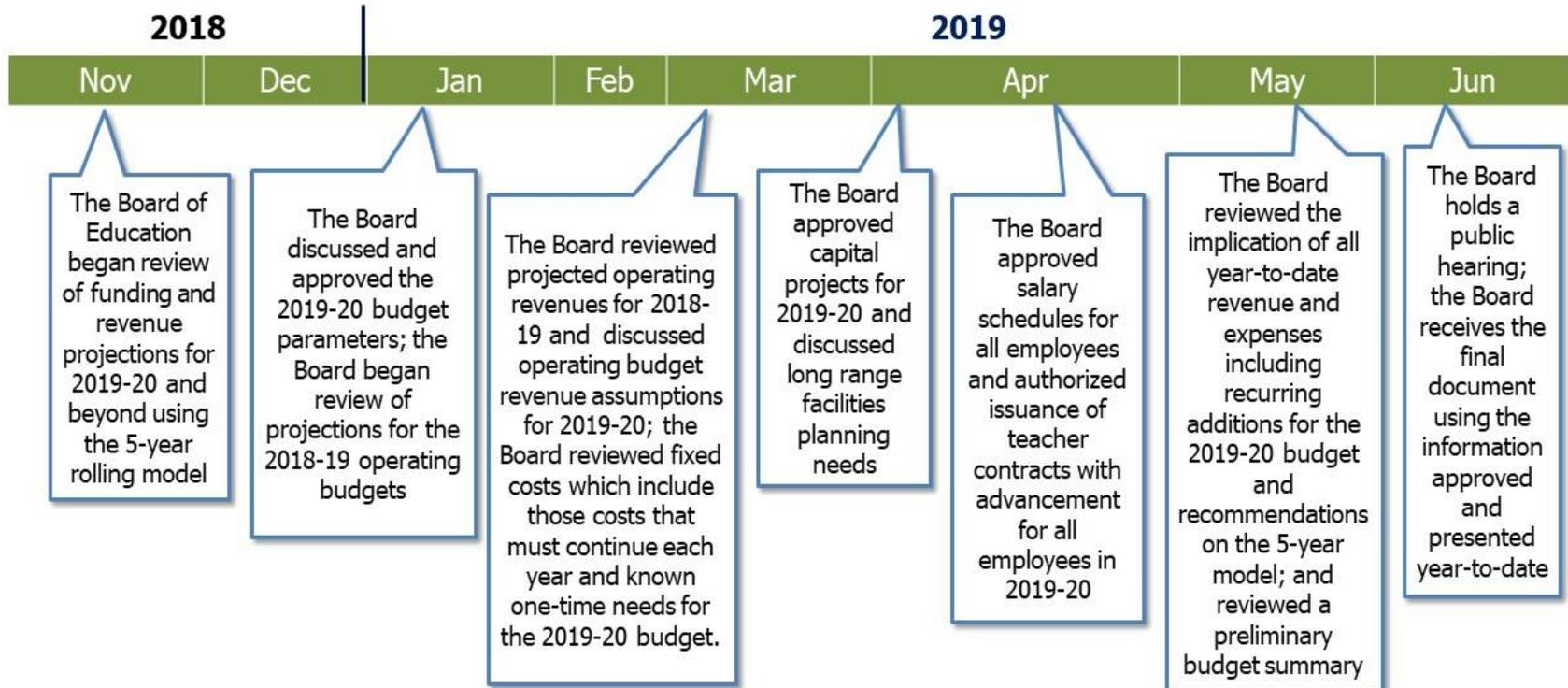


District	Student-Teacher Ratio	Average Class Size	Students per Admin Ratio
Francis Howell	15	19	236
Hazelwood	15	17	236
<b>Columbia</b>	<b>13</b>	<b>17</b>	<b>224</b>
Park Hill	14	18	240
Fort Zumwalt	13	17	239
North Kansas City	14	18	221
Independence	15	19	228
Blue Springs	16	21	240
Wentzville	15	20	289
Jefferson City	13	17	217
Springfield	15	19	260
<b>Average of all schools above</b>	<b>14.36</b>	<b>18.36</b>	<b>239.09</b>



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

# 2019-20 Budget Preparation Timeline





## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET



SALARY INCREASE

### ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

The Board of Education authorized \$7.19 million in increases for current employee compensation in the 2019-20 operating budget. With a net increase in the total expenditures and transfers of \$14.5 million, the goal to recruit and retain quality personnel remains a focus of this Board of Education. In total, salaries and benefits equal 78.56 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 \$600,000 encourages high quality continued improvement for educators.

#### Teacher Schedule – 1,480.25 FTE

- Allow steps for experience (1.82% avg.) and movement for educational credit
- Increase base pay by \$4,050 (12.11%) increasing it from \$33,450 to \$37,500
- Collapse column II into III
- Collapse column IV into V to become grandfathered column
- Change indexes to align with model salary schedule
- Number of days paid remains at 187

Average increase is \$2,366 or 4.49% (not including educational credit)

Projected average annual salary in 2019-20 is \$53,985

Total cost of steps and improvement \$3,584,875

#### Special Services Specialized Personnel – 26.87 FTE

- Allow steps for experience (1.58% avg.) and movement for educational credit
- Increase base pay by \$4,050 (12.11%) increasing it from \$33,450 to \$37,500
- Collapse column II into III
- Collapse column IV into V to become grandfathered column
- Change indexes to align with model salary schedule
- Number of days paid remains at 187

Average increase is \$2,189 or 3.69% (not including educational credit)

Projected average annual salary in 2019-20 is \$61,541

Total cost of steps and improvement \$58,828

#### Instructional Coaches, Mentors and Trainers – 9.8 FTE

- Allow steps for experience (2.04% avg.) and movement for educational credit
- Increase base pay by \$4,050 (12.11%) increasing it from \$33,450 to \$37,500
- Collapse column II into III
- Collapse column IV into V to become grandfathered column
- Change indexes to align with model salary schedule
- Number of days paid remains at 187



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

Average increase is \$3,300 or 5.66% (not including educational credit)  
Projected average annual salary in 2019-20 is \$61,629  
Total cost of steps and improvement \$32,338

#### Home School Communicators – 25.00 FTE

- Allow steps for experience (1.82% avg.) and movement for educational credit
- Increase base pay by \$4,050 (1.21%) increasing it from \$33,450 to \$37,500
- Collapse column II into III
- Collapse column IV into V to become grandfathered column
- Change indexes to align with model salary schedule
- Number of days paid remains at 187

Average increase is \$4,162 or 8.80%  
Projected average annual salary in 2019-20 is \$49,654  
Total cost of steps and improvement \$59,808

#### Outreach Counselors and Social Workers – 12.00 FTE

- Allow steps for experience
- Increase base pay by \$4,000 (11.11%) increasing it from \$36,000 to \$40,000
- Number of days paid remains at 187

Average increase is \$5,548 or 11.80%  
Projected average annual salary in 2019-20 is \$58,576  
Total cost of steps and improvement \$66,508

#### Registered Nurses – 32.50 FTE

- Allow steps for experience
- Increase base pay by \$1,200 (3.90%) increasing it from \$30,800 to \$32,000
- Number of days paid remains at 187

Average increase is \$2,327 or 5.47%  
Projected average annual salary in 2019-20 is \$47,663  
Total cost of steps and improvement \$75,627

#### Occupational Therapists and Physical Therapists – 16.79 FTE

- Allow steps for experience
- Increase base pay by \$3,000 (6.71%) increasing it from \$44,725 to \$47,725
- Number of days paid remains at 187

Average increase is \$3,736 or 5.88%  
Projected average annual salary in 2019-20 is \$67,289  
Total cost of steps and improvement \$62,731



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### School Psychologist and Psychologist Examiner – 19.21 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$1,200 (2.94%) increasing it from \$40,800 to \$42,000
- Number of days paid remains at 190

Average increase is \$3,126 or 5.39% (not including educational credit)

Projected average annual salary in 2019-20 is \$58,673

Total cost of steps and improvement is \$60,047

#### Parent Educators – 16.00 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$1,500 (4.76%) increasing it from \$31,500 to \$33,000
- Number of days paid remains at 227

Average increase is \$1,972 or 3.20%

Projected average annual salary in 2018-19 is \$50,757

Total cost of steps and improvement is \$20,347

#### Elementary Assistant Principals – 15.00 FTE

- Allow steps for experience
- Increase base pay by \$2,000 (3.23%) increasing it from \$62,000 to \$64,000
- Increase minimum in all three columns to \$68,000, \$71,000 and \$74,500
- Number of days paid remains at 210

Average increase is \$2,978 or 4.30% (not including educational credit)

Projected average annual salary in 2019-20 is \$72,163

Total cost of steps and improvement \$44,672

#### Elementary Principals – 21.00 FTE

- Allow steps for experience
- Increase base pay by \$2,000 (2.76%) increasing it from \$72,350 to \$74,350
- Number of days paid remains at 215

Average increase is \$3,905 or 4.16% (not including educational credit)

Projected average annual salary in 2019-20 is \$97,804

Total cost of steps and improvement \$81,997



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### Middle School Assistant Principals – 6.00 FTE

- Allow steps for experience
- Increase base pay by \$2,000 (2.76%) increasing it from \$72,350 to \$74,350
- Number of days paid remains at 233

Average increase is \$4,173 or 4.67% (not including educational credit)

Projected average annual salary in 2019-20 is \$93,582

Total cost of steps and improvement \$25,038

#### Middle School Principals – 6.00 FTE

- Allow steps for experience
- Increase base pay by \$2,000 (2.33%) increasing it from \$82,600 to \$84,600
- Number of days paid remains at 233

Average increase is \$4,580 or 4.11% (not including educational credit)

Projected average annual salary in 2019-20 is \$116,030

Total cost of steps and improvement \$27,480

#### High School Assistant Principals – 18.00 FTE

- Allow steps for experience
- Increase base pay by \$2,000 (2.50%) increasing it from \$80,000 to \$82,000
- Number of days paid remains at 233

Average increase is \$4,017 or 3.97% (not including educational credit)

Projected average annual salary in 2019-20 is \$105,321

Total cost of steps and improvement \$72,305

#### High School Principals – 3.00 FTE

- Allow steps for experience
- Increase base pay by \$2,000 (2.20%) increasing it from \$89,000 to \$91,000
- Number of days paid remains at 233

Average increase is \$4,039 or 3.19% (not including educational credit)

Projected average annual salary in 2019-20 is \$130,722

Total cost of steps and improvement \$12,116



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### Summary of Building Assistant Principals and Principals – 70.00 FTE

- Allow steps for experience
- Increase base by an average of 2.54%

Average increase of \$3,793 or 4.05%

Projected average annual salary in 2019-20 is \$97,399

Total cost of steps and improvement is \$265,539

#### Curriculum Coordinators – 13.30 FTE

- Allow steps for experience
- Increase base pay by \$1,835 (2.62%) increasing it from \$70,165 to \$73,000
- Number of days paid remains at 225

Average increase is \$3,393 or 3.85% (not including educational credit)

Projected average annual salary in 2019-20 is \$91,446

Total cost of steps and improvement \$45,130

#### Salaried not on a Schedule – 105.46 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 4.39% or \$3,279

Number of days ranges from 187 to 261 and averages 240

Projected average annual salary in 2019-20 is \$77,992

Total cost of steps and improvement \$345,826

#### Classroom Aides – 69.06 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by 50 cents per hour or 4.61%

Average increase is \$1,139 or 7.30%

Projected average annual salary in 2019-20 is \$16,736

Total cost of steps and improvement \$78,679



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### Instructional Aides - 100.49 FTE

- Allow steps for experience
- Number of days paid remains at 189
- Increase base by 60 cents per hour or 4.51%

Average increase is \$1,539 or 7.04%

Projected average annual salary in 2019-20 is \$23,393

Total cost of steps and improvement \$154,627

#### Paraprofessionals – 150.00 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by 50 cents per hour or 4.46%

Average increase is \$1,203 or 6.64%

Projected average annual salary in 2019-20 is \$19,331

Total cost of steps and improvement \$180,486

#### Custodians – 144.90 FTE

- Allow steps for experience
- Number of days paid remains at 260
- Increase base by 50 cents per hour or 4.74%

Average increase is \$1,940 or 6.83%

Projected average annual salary in 2019-20 is \$30,325

Total cost of steps and improvement \$281,091

#### Nutrition Services Hourly - 118.22 FTE

- Allow steps for experience
- Number of days paid remains at 180
- Increase base by 50 cents per hour or 4.74%

Average increase is \$1,410 or 6.64%

Projected average annual salary in 2019-20 is \$22,637

Total cost of steps and improvement \$166,633



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### Technology Services Hourly – 19.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase base by 50 cents per hour or 3.32%

Average increase is \$2,369 or 5.18%

Projected average annual salary in 2019-20 is \$48,059

Total cost of steps and improvement \$45,011

#### Hourly Support Staff – 196.79 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by 50 cents per hour or 4.46%

Average increase is \$1,961 or 6.29%

Projected average annual salary in 2019-20 is \$33,162

Total cost of steps and improvement \$386,002

#### Hourly Facilities & Construction – 48.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by 50 cents per hour or 4.46%

Average increase is \$2,409 or 6.00%

Projected average annual salary in 2019-20 is \$42,586

Total cost of steps and improvement \$115,648





## COLUMBIA PUBLIC SCHOOLS

2019-20 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 2018–2019.

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



**Charles E. Peterson, Jr. MBA, PRSBA, SFO**  
President

**John D. Musso, CAE, RSBA**  
Executive Director



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

#### FOR IMMEDIATE RELEASE

Contact: Molly Barrie  
866.682.2729 x7075  
[mbarrie@asbointl.org](mailto:mbarrie@asbointl.org)

#### ASBO Awards School District for Budget Presentation

Ashburn, VA – October 3, 2018 – 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 2018–2019 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 their community needs to be able to easily find and understand important district financial information,” ASBO International Executive Director John Musso, CAE, RSBA, explains. “Awarded budget documents are accurate, easy to read, and communicate the district’s goals and objectives. Reviewer comments help districts continually improve their budget presentation—which is one reason districts apply each year.”

The MBA and Pathway to the MBA are sponsored by ASBO International Strategic Partner Voya Financial®. Learn more at [asbointl.org/MBA](http://asbointl.org/MBA).

###

#### 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](http://asbointl.org).





# COLUMBIA PUBLIC SCHOOLS

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## 2019-20 BUDGET



**Columbia**  
PUBLIC SCHOOLS



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

# Buildings

#### **Battle High School**

7575 East St. Charles Road  
Columbia, MO 65202  
Principal: Dr. Kim Presko  
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: Mr. Tony Gagnani  
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: Brandon Russell  
Phone: (573) 214-3800  
Fax: (573) 214-3801

#### **Gentry Middle School**

4200 Bethel Street  
Columbia, MO 65203  
Principal: Dr. Fairouz Bishara-Rantisi  
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

#### **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. Theresa Gaines  
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  
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

### 2019-20 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. Angie Chandler  
Phone: (573) 214-3880  
Fax: (573) 214-3881

#### **Derby Ridge Elementary School**

4000 Derby Ridge Drive  
Columbia, MO 65202  
Principal: Ms. Mary Korth-Llyod  
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. Tabetha 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. Kristen Palmer  
Phone: (573) 214-3560  
Fax: (573) 214-3561

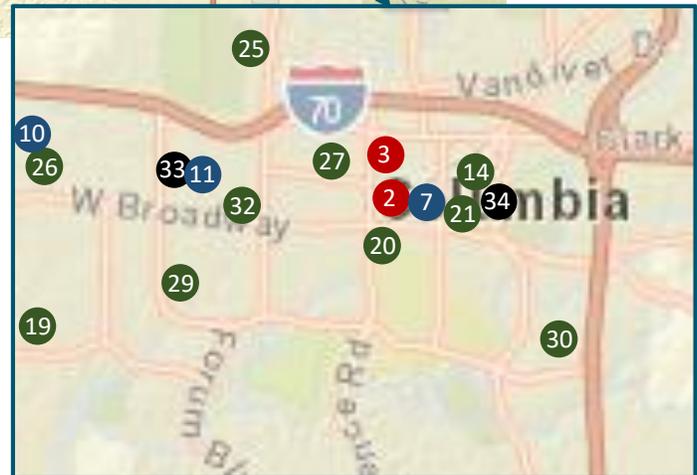
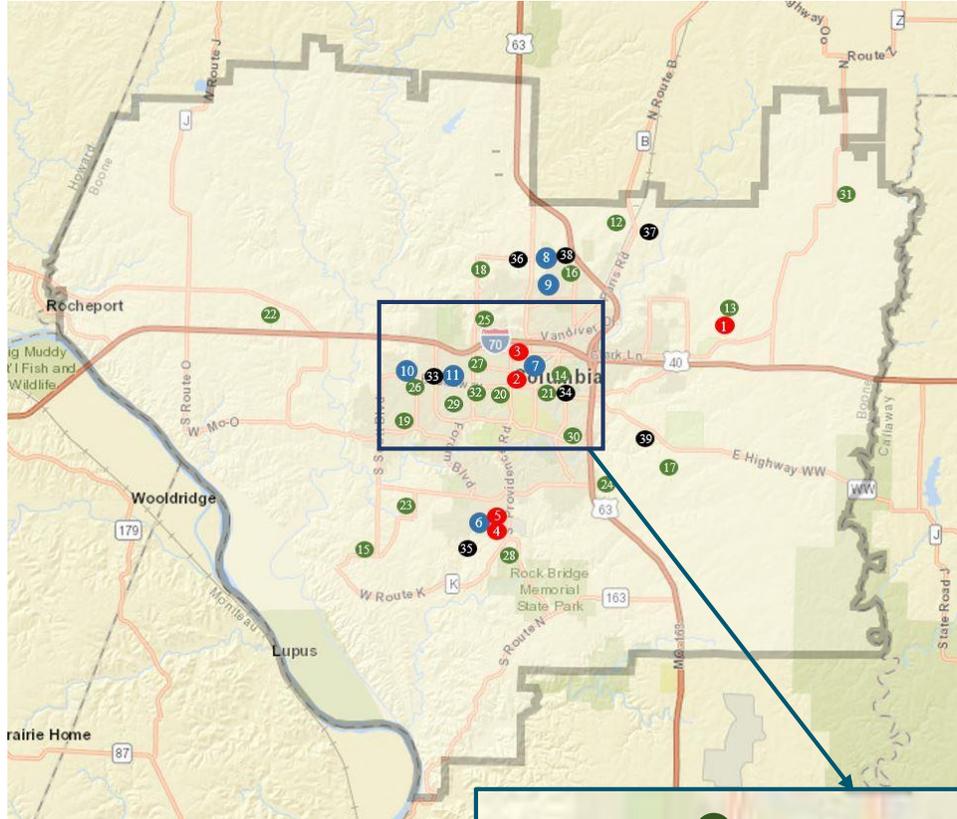
#### **West Boulevard Elementary School**

319 West Boulevard North  
Columbia, MO 65203  
Principal: Melissa Galloway  
Phone: (573) 214-3670  
Fax: (573) 214-3671



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 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 Lange
- 9 Oakland
- 10 Smithton
- 11 West

**Elementary Schools**

- |                     |                      |
|---------------------|----------------------|
| 12 Alpha Hart Lewis | 23 Mill Creek        |
| 13 Battle           | 24 New Haven         |
| 14 Benton           | 25 Parkade           |
| 15 Beulah Ralph     | 26 Paxton Keeley     |
| 16 Blue Ridge       | 27 Ridgeway          |
| 17 Cedar Ridge      | 28 Rock Bridge       |
| 18 Derby Ridge      | 29 Russell Boulevard |
| 19 Fairview         | 30 Shepard Boulevard |
| 20 Grant            | 31 Two Mile Prairie  |
| 21 Locust Street    | 32 West Boulevard    |
| 22 Midway Heights   |                      |

**Other Buildings**

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



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2010</u>	
<b>Elementary</b>											
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	N/A
Capacity	650	650	650	650	650	650	650	650	650	650	N/A
Enrollment	433	447	469	516	752	602	659	700	731		N/A
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	29,527
Trailer Square Feet	5,040	5,040	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032
Capacity (with trailers)	385	385	360	360	360	360	360	360	360	360	360
Capacity (without trailers)	260	260	260	260	260	260	260	260	260	260	260
Enrollment	245	309	319	316	316	288	299	294	244		249
Beulah Ralph (2017)											
Building Square Feet	89,796	89,796	89,796	N/A	N/A						
Capacity	650	650	600	N/A	N/A						
Enrollment	657	592	508	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	54,925
Trailer Square Feet	0	0	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	9,072
Capacity (with trailers)	N/A	N/A	524	524	500	500	500	500	500	500	700
Capacity (without trailers)	500	500	524	524	630	630	630	630	630	630	500
Enrollment	442	425	472	543	523	483	512	478	436		541
Cedar Ridge (2018)											
Building Square Feet	89,400	N/A	N/A								
Capacity	650	N/A	N/A								
Enrollment	398	N/A	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	79,310
Trailer Square Feet	0	0	7,650	7,650	9,072	10,080	10,080	10,080	10,080	10,080	14,112
Capacity (with trailers)	N/A	N/A	656	656	745	795	795	795	795	795	875
Capacity (without trailers)	556	556	556	556	600	600	600	600	600	600	600
Enrollment	427	457	510	582	548	564	552	569	544		691
Eliot Battle (2016)											
Building Square Feet	77,035	77,035	77,035	77,035	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	450	450	450	450	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	453	414	411	398	N/A	N/A	N/A	N/A	N/A	N/A	N/A



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2010</u>	
<b>Elementary (cont.)</b>											
<b>Fairview (1964)</b>											
Building Square Feet	55,410	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	3,418
Capacity (with trailers)	635	635	620	620	650	650	650	650	650	650	650
Capacity (without trailers)	550	550	550	550	550	550	550	550	550	550	550
Enrollment	514	525	528	553	601	583	565	561	552	561	
<b>Grant (1910)</b>											
Building Square Feet	46,762	46,762	29,566	29,566	28,222	28,222	28,222	28,222	28,222	28,222	26,926
Trailer Square Feet	0	0	4,032	4,032	5,040	5,040	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	375	375	375	375	375	375	375	375	375
Capacity (without trailers)	375	302	302	302	250	250	250	250	250	250	250
Enrollment	314	306	336	394	394	333	281	315	304	303	
<b>Locust Street (1934)</b>											
Building Square Feet	29,265	29,265	29,265	29,265	29,265	29,265	29,265	29,265	29,265	29,265	29,265
Trailer Square Feet	7,056	7,056	7,056	7,056	6,048	6,048	6,048	6,048	6,048	6,048	5,040
Capacity (with trailers)	358	358	358	358	375	375	375	375	375	375	375
Capacity (without trailers)	250	250	235	235	250	250	250	250	250	250	250
Enrollment	255	354	333	335	336	313	294	297	305	347	
<b>Midway Heights (1956)</b>											
Building Square Feet	34,885	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	375	375	375	375	375	375	375
Enrollment	212	222	225	243	275	265	268	313	295	295	
<b>Mill Creek (1988)</b>											
Building Square Feet	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067
Trailer Square Feet	0	0	7,056	7,056	7,056	6,048	6,048	6,048	6,048	6,048	6,048
Capacity (with trailers)	N/A	N/A	748	748	900	850	850	850	850	850	850
Capacity (without trailers)	673	673	673	673	700	700	700	700	700	700	700
Enrollment	660	648	645	752	743	859	864	844	769	765	
<b>New Haven (1954)</b>											
Building Square Feet	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170
Trailer Square Feet	0	0	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Capacity (with trailers)	N/A	N/A	293	293	350	350	350	350	350	350	350
Capacity (without trailers)	293	293	293	293	325	325	325	325	325	325	325
Enrollment	258	263	246	268	308	306	287	302	329	325	



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2010</u>	
<b>Elementary (cont.)</b>											
<b>Parkade (1958)</b>											
Building Square Feet	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800
Trailer Square Feet	0	0	3,024	3,024	3,024	4,032	4,032	4,032	4,032	4,032	4,032
Capacity (with trailers)	N/A	N/A	525	525	525	575	575	575	575	575	575
Capacity (without trailers)	478	478	478	478	450	450	450	450	450	450	450
Enrollment	463	428	420	476	469	482	527	463	565	522	
<b>Paxton Keeley (2001)</b>											
Building Square Feet	98,060	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	650	650	650	650	650	650	650
Enrollment	699	693	691	726	737	676	682	649	695	690	
<b>Ridgeway (1922)</b>											
Building Square Feet	32,353	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	280	280	280	280	280	280	280
Enrollment	234	240	240	239	238	242	243	251	261	259	
<b>Rock Bridge Elementary (1957)</b>											
Building Square Feet	47,535	47,535	50,235	50,235	50,235	50,235	50,235	50,235	50,235	50,235	47,535
Trailer Square Feet	7,488	7,488	6,048	6,048	4,464	4,464	4,464	4,464	4,464	4,464	3,168
Capacity (with trailers)	602	602	602	602	620	620	620	620	620	620	620
Capacity (without trailers)	502	502	502	502	520	520	520	520	520	520	520
Enrollment	506	552	499	635	625	605	594	563	524	506	
<b>Russell Boulevard (1957)</b>											
Building Square Feet	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435
Trailer Square Feet	0	0	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	N/A	N/A	582	582	625	625	625	625	625	625	625
Capacity (without trailers)	482	482	482	482	500	500	500	500	500	500	500
Enrollment	421	417	403	569	558	545	589	570	601	588	
<b>Shepard Boulevard (1968)</b>											
Building Square Feet	69,863	69,863	69,863	69,863	42,185	42,185	42,185	42,185	42,185	42,185	42,185
Trailer Square Feet	0	0	0	0	12,960	12,960	12,960	12,960	12,960	12,960	12,960
Capacity (with trailers)	N/A	N/A	N/A	N/A	650	650	650	650	650	650	650
Capacity (without trailers)	652	652	652	652	300	300	300	300	300	300	300
Enrollment	495	556	557	548	586	592	597	549	504	588	



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	Fiscal Year									
	<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>	<u>2010</u>
<b>Elementary (cont.)</b>										
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	5,040	5,040	9,072	6,048	6,048	6,048	6,048	5,040
Capacity (with trailers)	275	275	245	245	425	325	325	325	325	325
Capacity (without trailers)	195	195	195	195	200	200	200	200	200	200
Enrollment	175	171	177	226	339	329	336	366	327	327
West Boulevard (1949)										
Building Square Feet	62,498	62,498	62,498	62,498	41,725	41,725	41,725	41,725	41,725	41,725
Trailer Square Feet	0	0	0	0	6,480	6,480	6,480	6,480	6,480	6,480
Capacity (with trailers)	N/A	N/A	N/A	N/A	475	475	475	475	475	475
Capacity (without trailers)	438	438	438	438	300	300	300	300	300	300
Enrollment	358	338	357	358	391	369	375	386	365	330
<b>Middle</b>										
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	14,112	14,112	14,300	14,300	13,104	13,104	13,104	13,104	13,104	13,536
Capacity (with trailers)	1,125	1,125	871	871	850	1,100	1,100	1,100	1,100	1,100
Capacity (without trailers)	706	706	706	706	706	775	775	775	775	775
Enrollment	944	906	868	812	837	843	899	776	787	798
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	900	900	900	900	900	900
Enrollment	674	622	597	543	543	512	817	826	812	819
Lange Middle School (1997)										
Building Square Feet	123,359	123,359	123,359	123,359	118,335	118,335	118,335	118,335	118,335	118,335
Trailer Square Feet	0	0	0	0	0	12,096	12,096	12,096	12,096	12,096
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	1,075	1,075	1,075	1,075	1,075
Capacity (without trailers)	715	715	715	715	775	775	775	775	775	775
Enrollment	643	629	626	610	588	656	777	855	781	776



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2010</u>	
<b>Middle (cont.)</b>											
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	106,785
Trailer Square Feet	3,024	3,024	3,024	3,024	4,032	10,080	10,080	10,080	10,080	10,080	11,088
Capacity (with trailers)	675	675	677	677	875	875	875	875	875	875	875
Capacity (without trailers)	642	642	642	642	600	600	600	600	600	600	600
Enrollment	542	569	529	528	511	490	798	753	774	739	
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	123,627
Trailer Square Feet	9,072	9,072	16,128	16,128	15,120	15,120	15,120	15,120	15,120	15,120	17,360
Capacity (with trailers)	960	960	806	806	1,175	1,175	1,175	1,175	1,175	1,175	1,175
Capacity (without trailers)	704	704	704	704	775	775	775	775	775	775	775
Enrollment	719	723	714	748	732	748	918	932	893	903	
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	130,225
Trailer Square Feet	0	0	0	0	0	8,064	8,064	8,064	8,064	8,064	7,056
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	1,200	1,200	1,200	1,200	1,200	1,200
Capacity (without trailers)	777	777	777	777	1,025	1,025	1,025	1,025	1,025	1,025	1,025
Enrollment	640	634	646	636	576	594	875	936	910	896	
<b>High</b>											
Battle High School (2013)											
Building Square Feet	316,740	316,740	316,740	316,740	310,296	310,296	310,296	N/A	N/A	N/A	
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	N/A	N/A	N/A	
Enrollment	1,493	1,506	1,412	1,393	1,417	1,080	N/A	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	188	176	189	148	146	166	160	215	140	
Hickman High School (1925)											
Building Square Feet	327,555	327,555	327,555	327,555	278,364	278,364	278,364	278,364	278,364	276,444	
Trailer Square Feet	0	0	0	0	0	7,056	7,056	7,056	7,056	7,056	
Capacity (with trailers)	N/A	N/A	N/A	N/A	N/A	2,300	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	1,741	1,712	1,658	1,689	1,676	1,813	1,920	1,882	1,942	2,016	



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2010</u>
<b>High (cont.)</b>										
Rock Bridge High School (1970)										
Building Square Feet	324,275	324,275	324,275	324,275	302,115	302,115	302,115	302,115	302,115	298,275
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment	2,026	1,985	1,966	1,906	1,866	2,011	1,715	1,790	1,820	1,811
<b>Other</b>										
Administration (1981)										
Square Feet	56,284	56,284	56,284	56,284	56,284	56,284	56,284	56,284	12,606	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	74,092
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	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
Center for Early Learning - North (2017)										
Square Feet	53,743	53,743	53,743	N/A						
Capacity	311	311	N/A							
Enrollment	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	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
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	0	0	5,040	5,040	5,040	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	N/A	N/A	375	375	375	425	425	425	425	425
Capacity (without trailers)	250	250	250	250	250	250	250	250	250	250
Enrollment	48	54	65	65	N/A	N/A	N/A	N/A	N/A	299



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2010</u>	
<b>Other (cont.)</b>											
Ground Shop (1985)											
Square Feet	N/A	N/A	N/A	N/A	5,320	5,320	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	N/A
Enrollment	N/A	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	N/A
Capacity	N/A	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	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	18,095
Trailer Square Feet	0	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	N/A	275	275	275	275	275	275	275	275	275	275
Capacity (without trailers)	N/A	100	100	100	100	100	100	100	100	100	100
Enrollment	N/A	205	220	212	197	177	193	192	196	205	
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	18,500
Capacity	N/A	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	N/A
Transportation Facility (1966)											
Square Feet	15,801	15,801	15,801	15,801	13,768	13,768	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	N/A
Enrollment	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Source: School District Records

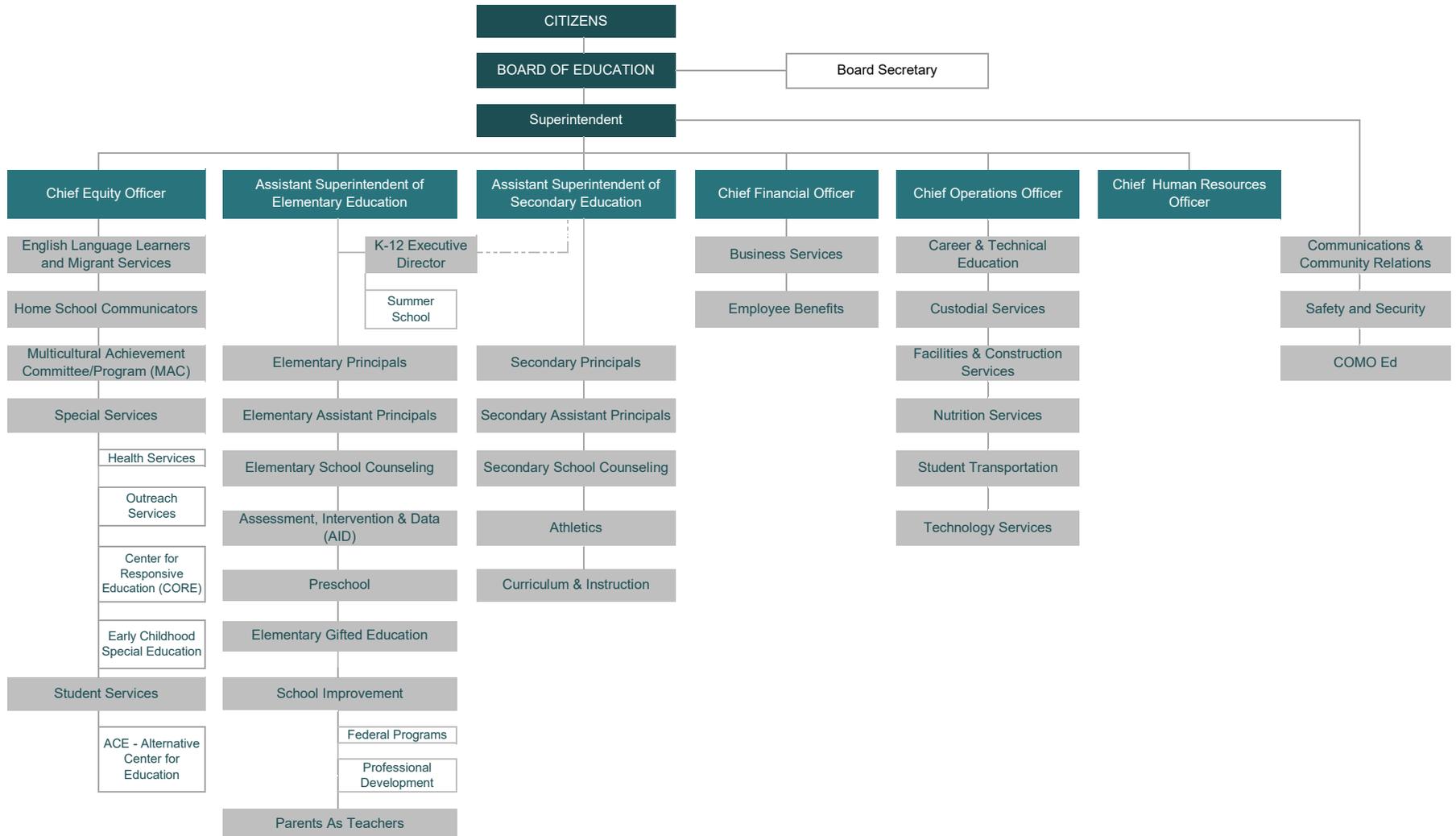
Note: In 2016, a capacity study was performed and the capacity numbers above have been reflected to show the adjustments.

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



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**Columbia Public Schools**  
**2019-2020**



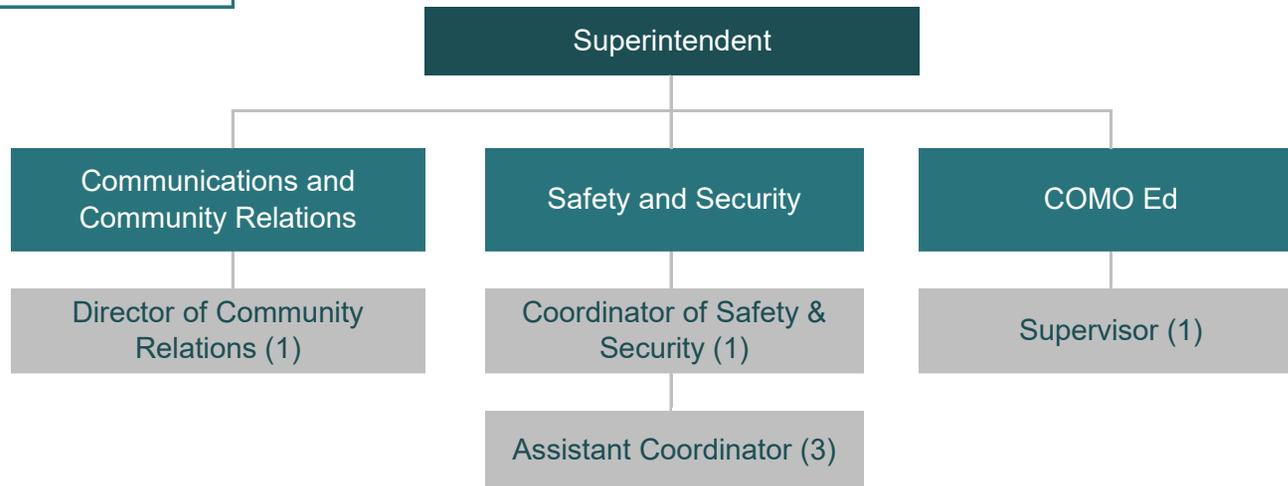


**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

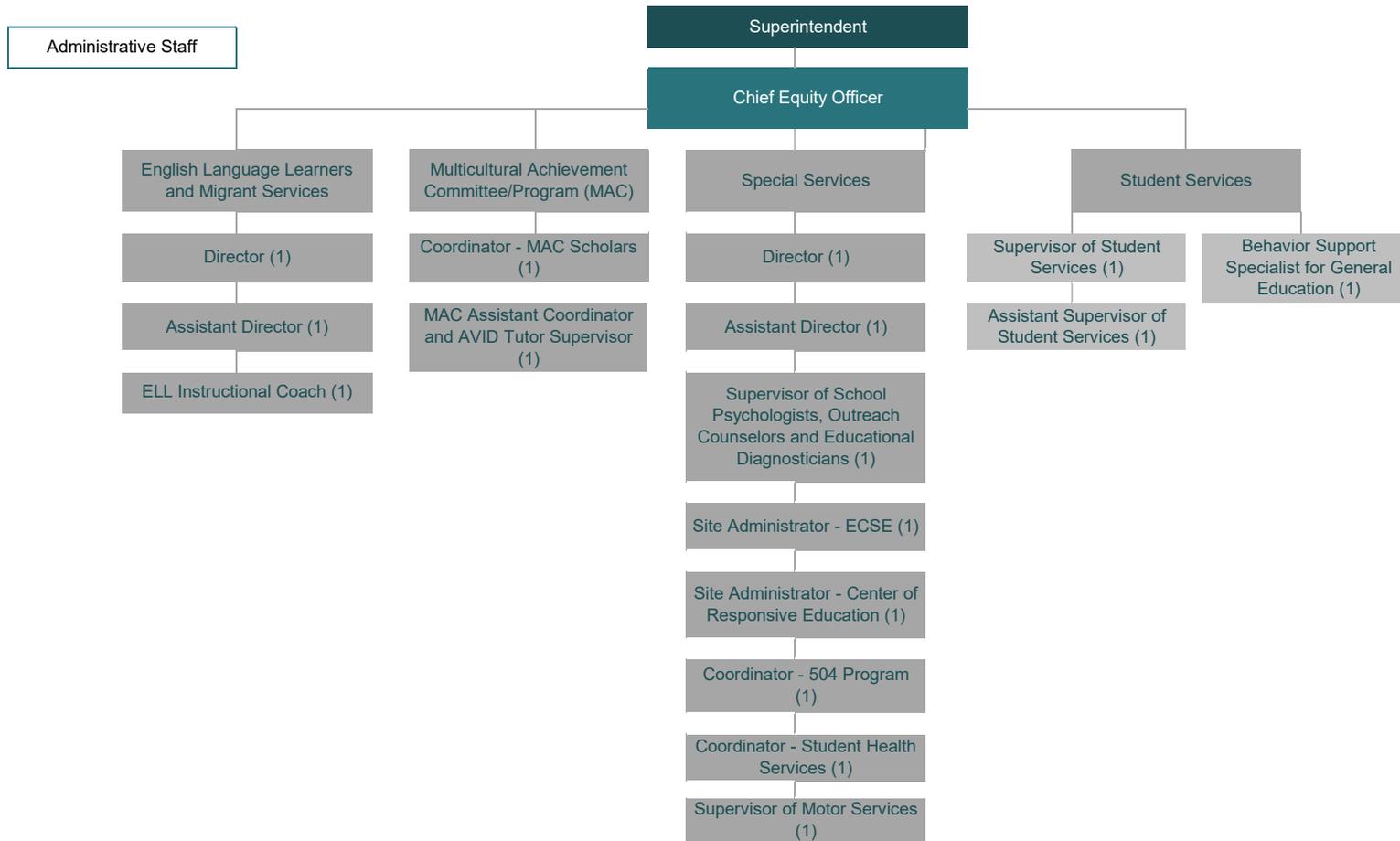
**Columbia Public Schools  
2019-2020**

Administrative Staff





## Columbia Public Schools 2019-2020

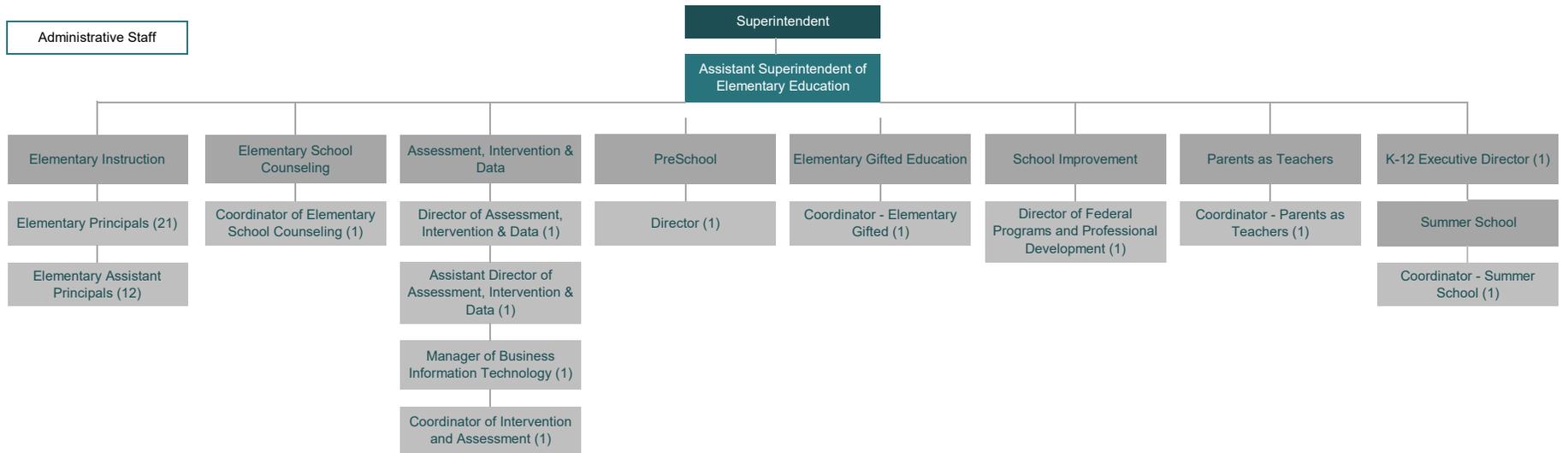




**COLUMBIA PUBLIC SCHOOLS**

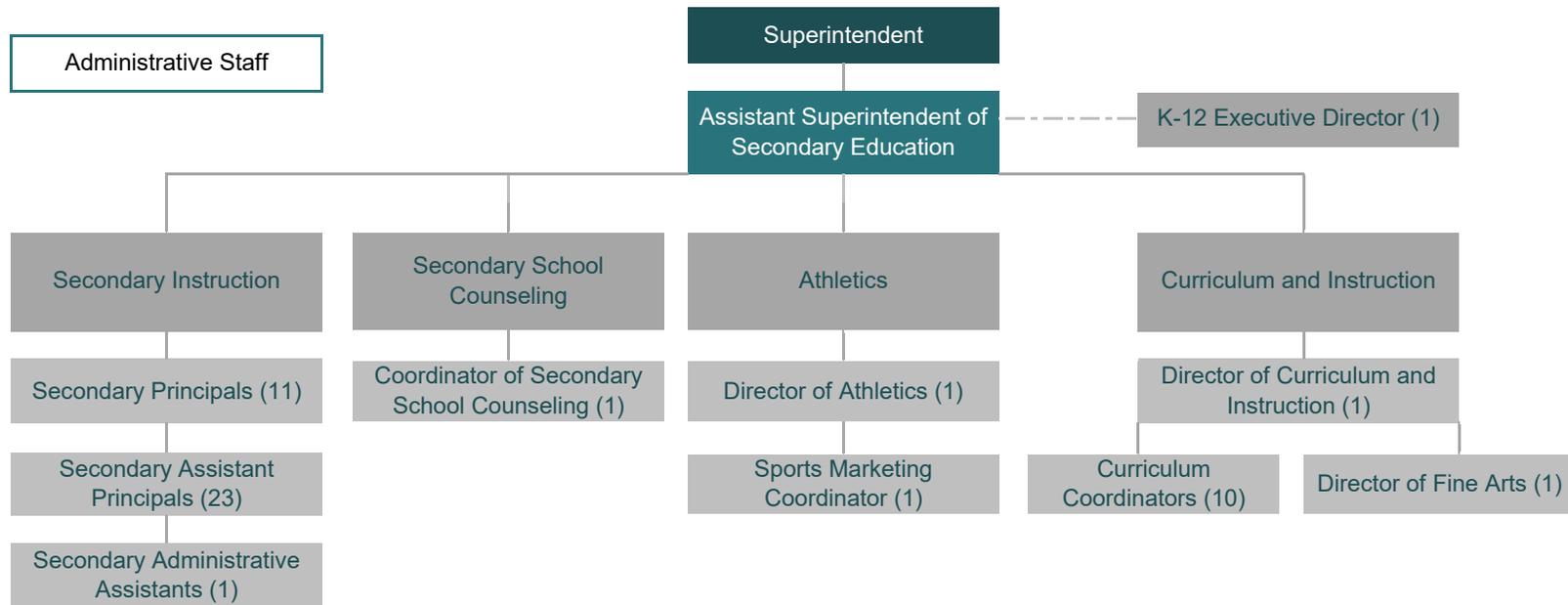
**2019-20 BUDGET**

**Columbia Public Schools  
2019-2020**





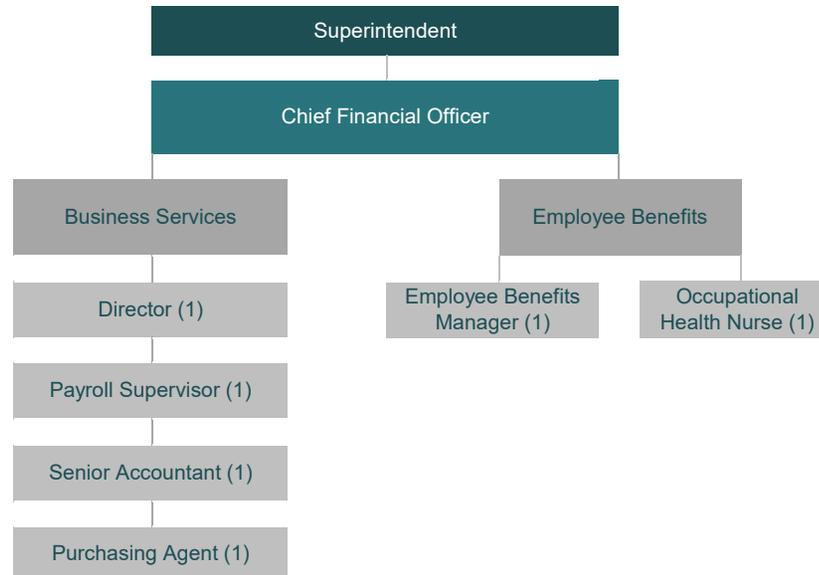
## Columbia Public Schools 2019-2020





## Columbia Public Schools 2019-2020

Administrative Staff





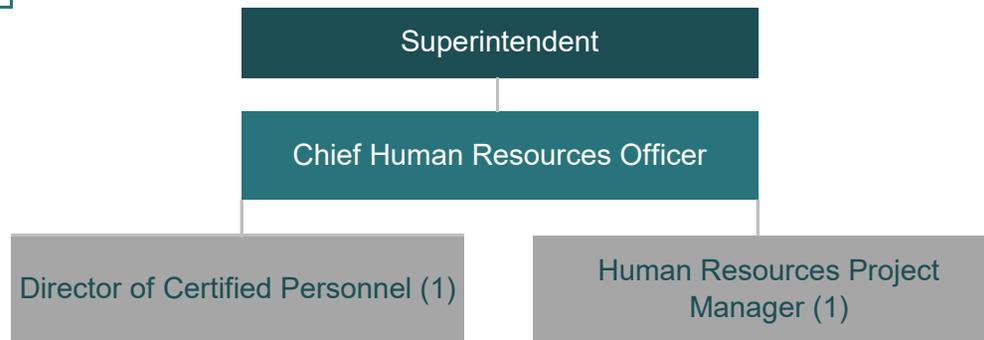
**Columbia Public Schools**  
**2019-2020**





## Columbia Public Schools 2019-2020

Administrative Staff





## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### Columbia Board of Education

- Helen Wade, President
- Jonathan Sessions, Vice President
- Susan Blackburn, Member
- Paul Cushing, Member
- Teresa Maledy, Member
- Della Streaty-Wilhoit, Member
- Blake Willoughby, Member

## 2019-20 Board of Education Committee Assignments

Committee	Board Members	Administrators
Finance Committee	<b>Teresa Maledy</b> Chair  <b>Susan Blackburn</b> Member  <b>Blake Willoughby</b> Member	<b>Heather McArthur</b> Chief Financial Officer  <b>Randall Gooch</b> Chief Operations Officer  <b>Peter Stiepleman (Ex-officio)</b> Superintendent  <b>James Cherrington (Ex-officio)</b> Director of Business Services
Long-range Facilities Planning Committee	<b>Teresa Maledy</b> Chair  <b>Jonathan Sessions</b> Member  <b>Blake Willoughby</b> Member	<b>Randall Gooch</b> Chief Operations Officer  <b>Heather McArthur</b> Chief Financial Officer  <b>Peter Stiepleman (Ex-officio)</b> Superintendent
Policy Committee	<b>Susan Blackburn</b> Chair  <b>Helen Wade</b> Member  <b>Della Streaty-Wilhoit</b> Member	<b>Carla London</b> Chief Equity Officer  <b>Peter Stiepleman</b> Superintendent
Missouri School Boards Association Delegates	<b>Susan Blackburn</b> Delegate  <b>Teresa Maledy</b> Delegate  <b>Blake Willoughby</b> Alternate	
Chapter 100	<b>Paul Cushing</b> Representative	
TIF Commission	<b>Teresa Maledy</b> Representative  <b>Blake Willoughby</b> Representative	
Digital Security	<b>Paul Cushing</b> Representative	



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



# Columbia PUBLIC SCHOOLS

## Comprehensive School Improvement Plan (CSIP) 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; transparency; collaboration; empathy; grace

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

### “WE ARE ONE” MEANS . . .

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

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

**GOAL 1 ACTION:**  
Develop a 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 8<sup>th</sup> grade students will enter high school with a 2.5 GPA and zero out-of-school suspensions

#### 1.3 Catch them up

1.3.1 Student readiness in literacy and math, particularly in 3<sup>rd</sup> grade

1.3.2 Students taking algebra in 8<sup>th</sup> 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
- Response to Intervention
- 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, AIMSweb, 8<sup>th</sup> grade graduation trajectory data
- AASA “Redefining Ready!” Guide
- AVID College Readiness System schoolwide
- Implementation of Foundations K-2
- Implementation of Everyday Math K-5





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

**GOAL 2:**  
Every teacher becomes the best

**GOAL 2 ACTION:**  
Develop a 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**
  - 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 feedback 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:**  
Develop 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% to 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



05/01/19



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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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 2019, the District includes 21 elementary schools, six 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 18,654 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.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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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



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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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### 2019-20 BUDGET

#### BOARD OF EDUCATION 2019-20 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, however, the assessed valuation growth over the most recent five years, has averaged only 2.99%. The assessed valuation growth for 2019-20 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 an operating levy increase of 65 cents in April of 2016 and the voters responded favorably. This increase allows for sustained operations, opening of new buildings and recruiting and retaining quality personnel. During 2016-17, the District decided to voluntarily rollback 9 cents of the 60-cent operating levy approved. The remaining 9 cents was taken during 2018-19 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 2019-20 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.
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 through the budget and negotiation processes, using comparative data locally and statewide. Continued movement toward the model salary schedule (a three-column schedule) 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  
2019-20 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 2019-20 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 2019-20 budget was developed using a collaborative process which prioritized the following areas in the 2019-20 through 2023-24 financial model.

1. Improved compensation for all employee groups including planned steps for experience each year, with specific approval of those for 2019-20 is a priority in the five-year model. Compensation was enhanced further by improved salary schedules as included in this document for the 2019-20 fiscal year. The model allows for more enhancements to those schedules in 2019-20 and beyond, should the Board continue those efforts.

Total salary increases for all employee groups in the 2019-20 budget is estimated at \$5,712,302. The breakdown of compensation increases by employee group can be seen on the Allocation of Human and Financial Resources on pages 36-42.

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 2019-20 budget is estimated at \$892,355.

3. The Board of Education prioritized having experienced teachers in the classroom. Additionally, mentor teachers will focus their efforts on instructional and assessment support district-wide through the 2019-20 fiscal year.

Additions of 2.0 FTE for Instruction Mentor teachers, one at the elementary level and one at the middle school level, are included in the 2019-20 budget for a total estimated increase of \$120,000.

4. Support of growing populations of English Language Learner students is prioritized in the five-year model with the addition two teachers in the 2019-20 fiscal year and one teacher in the 2020-21 fiscal year.



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Additions of 2.0 teacher FTE for English Language are included in the 2019-20 budget for a total estimated increase \$120,000.

5. Support of growing populations of students enrolling in career and technical education, foreign language and fine arts courses is prioritized in the 2019-20 fiscal year through additional teaching staff.

Additions of 1.17 teacher FTE for world language, addition of 1.0 teacher FTE for fine arts and addition of 1.0 teacher FTE for career and technical education are included in the 2019-20 budget for a total estimated increase of \$190,200.

6. The Board of Education prioritizes elementary class size in 2019-20 through additional teaching staff.

Additions of 6.0 teacher FTE at the elementary level is included in the 2019-20 budget for a total increase of approximately \$360,000.

7. 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 2019-20 fiscal year, elementary language arts comprehension materials are planned and funded. The total cost of the curriculum is estimated at \$250,000.

8. Support of growing populations of Special Education students is prioritized in the 2019-20 school year through additional teaching staff.

The addition of in-district classrooms at the Center for Responsive Education (CORE) through High Roads is included in the 2019-20 budget at an estimated increase of \$300,000.

9. 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 2019-20 school year through additional teaching, support and administrative staff.

Additions of 2.0 teacher FTE, 1.0 administrative FTE and 1.0 support FTE for Battle High School is included in the 2019-20 budget totaling \$265,000.

An addition of 1.0 administrative FTE for Lange Middle School is included in the 2019-20 budget totaling \$65,000.

10. The Board of Education has prioritized a 1:1 laptop program for high school students beginning in 2019-20 by allocating additional funds for the purchase of the devices and training for teachers.



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An increase of \$1,000,000 is included in the Technology Services operating budget for the purchase of devices for all 9<sup>th</sup> grade students in the 2019-20 school year.

11. The five-year model plans for the operating budgets necessary for one time purchases as well as permanent operating costs of the opening of the Locust Street Expressive Arts Elementary School addition in 2021-22 and a new middle school in 2020-21.

A budget of \$500,000 is included in the 2019-20 budget for the one-time purchase of furniture, fixtures, and equipment (FFE) for the new middle school.

12. 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 2019-20 budget for an estimated increase of \$60,000.

Continued funding of fixed costs including utilities, transportation, and insurance is included in the 2019-20 operating budget for an estimated increase of \$852,857.

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

An addition of 1.0 FTE for an Assistant Director of Safety and Security to be housed at Battle High School is included in the 2019-20 budget for an estimated increase of \$65,000.

These priorities are made in the final budget for 2019-20 with a focus on their sustainability throughout the coming five years and beyond.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

### 2019-20 BUDGET PREPARATION TIMELINE

11/12/2018	The Board of Education began review of funding and revenue projections for 2018-19 and beyond using five year rolling model in order to accurately project the baseline for the 2019-20 budget work.
01/14/2019	The Board discussed and approved the 2019-20 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 2018	The administration met with departmental and school building administrators and started receiving and discussing preliminary requests.
03/11/2019	The Board Finance Committee established the operating fund local and state revenue assumptions for 2019-20.
03/11/2019	The Board Finance Committee and Board of Education reviewed projections for the 2018-19 operating expenses and established the assumptions for fixed costs for 2019-20. One-time additions for 2019-20 were approved by the Board of Education.
03/11/2019	The Board of Education reviewed and established funding available for compensation increases during the negotiation process with employee groups.
Mar-Apr 2019	Building and department level capital requests were received and reviewed by administration, prioritizing use of local capital funds for small projects and equipment needs.
04/08/2019	The Board Finance Committee and Long-Range Facilities Planning Committee reviewed capital projects for 2019-20 and discussed long-range facilities planning needs.
04/18/2019	The Board of Education reviewed salary and benefit expenditure assumptions for 2019-20 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.
04/18/2019	The Board of Education authorized the issuance of teacher contracts with advancement for all employees. Salary improvements were authorized for all employee groups.
05/23/2019	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.
06/05/2019	The Board of Education held a public hearing for final review of the budget projections and assumptions and received public comment.
06/10/2019	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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### 2019-20 BUDGET

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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 \$6.1425 tax levy for 2019-20 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 55% of the total revenue and 55% of the operating revenue. Assessed valuations are expected to increase approximately 3% for 2019-20. 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 \$1,009; however, the State has indicated that this amount still may not be achieved for 2018-19. The District is projecting \$1,000 for the per pupil distribution for 2019-20. Payment is based on the previous years' Weighted Average Daily Attendance (WADA). The District is estimating this amount to increase approximately 348 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 2019-20.

**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 2019-20.

**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 increase slightly in 2019-20 due to rising interest rates.

**5191 Rentals** – These revenues are from rental of school facilities. The District does not expect any significant changes in these revenues in 2019-20.

**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 2019-20.

**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 2019-20.

**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 2019-20.

#### 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 27% 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 \$6,250 per Weighted Average Daily Attendance (WADA) of 18,443, Dollar Value Modified (DVM) of 1.035, and Classroom Trust payment of \$410 per WADA. The estimated factors are projected to generate approximately \$63,158,765 in revenue in 2019-20.

**5312 Transportation** – These revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2019-20, the District estimates that revenue will remain stable as the state projects to continue to fully fund transportation.

**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.

**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 2019-20.



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**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 2019-20.

**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 2019-20.

**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 2019-20. The District’s preliminary federal allocation is stable compared to 2018-19, however, the District plans to spend down accumulated carryover funds from previous years.

**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 2019-20 as the District has prioritized spending of federal carryover dollars.



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### 2019-20 BUDGET

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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.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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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 or 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.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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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.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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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.



## COLUMBIA PUBLIC SCHOOLS

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### 2019-20 BUDGET

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.



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**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.

<b>DESE Object Code</b>	<b>Description</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
5113	Proposition C Sales Tax	\$ 16,606,392	\$ 16,672,644	\$ 17,163,794	\$ 18,048,992	\$ 18,236,000
5114	Financial Institution/Intangible Tax	166,198	348,689	451,044	261,223	261,223
5115	M&M Surtax	2,170,784	2,288,724	2,301,137	2,149,904	2,149,904
5116	Payment in Lieu of Taxes (City)	248,542	197,974	476,192	414,616	414,616
5221	State Assessed Utilities	1,320,412	1,320,206	1,399,543	1,334,863	1,334,863
5234	County Stock Insurance	461,466	334,011	318,310	83,684	83,684
	<b>Total Alternative/Other Taxes</b>	<b>\$ 20,973,794</b>	<b>\$ 21,162,248</b>	<b>\$ 22,110,020</b>	<b>\$ 22,293,282</b>	<b>\$ 22,480,290</b>

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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.





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

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## 2019-20 Forecast and Budgeting Discussion

The 2019-20 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 2019-20



#### Revenue

1. The forecasted assumption for 2019-20, is an estimated increase in assessed valuation of 3% with the current operating tax levy of \$5.0706 remaining, as well as \$0.1000 for the Capital Projects Fund and \$0.9719 for the Debt Service Fund. The total revenues, net of fees and delinquencies, from current local property is estimated to be \$151,511,013, which is an estimated increase of \$6,270,590.
2. Proposition C sales tax revenues are forecasted to be paid at \$1,000 per Weighted Average Daily Attendance (WADA) in the 2019-20 fiscal year based on early estimations provided by the Department of Elementary and Secondary Education (DESE). This amount per WADA, if realized, will result in estimated total revenue of \$18,236,000.
3. The Foundation Formula and Classroom Trust Fund revenues forecast factors include the following.
  - a. State Adequacy Target (SAT) of \$6,250, below the currently projected SAT for 2018-19 of \$6,308
  - b. Dollar Value Modifier (DVM) of 1.035, equal to the currently projected DVM for 2018-19
  - c. Classroom Trust Fund payment per WADA of \$409, equal to the currently projected amount for 2018-19.
  - d. WADA of 18,443 which is an increase of 118 from the projected final 2018-19 amount.

Collectively, these factors combined are projected to provide for operating fund revenues totaling \$63,153,765, which is a decrease of \$174,670 from the projected final 2018-19 revenue under the Foundation Formula and Classroom Trust Fund.

4. Revenues for the Capital Projects Fund are forecasted at over \$5 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 2019-20 at this time.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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 2019-20. The total increase in salaries for all employees across all funds is forecast to be \$8,805,960 with an increase in benefits of \$1,638,580. These increases include recognition of



experience steps on salary schedules as well as improvements to most schedules. Teachers will experience an average increase of 4.49% or \$2,366 and other salaried personnel will experience an average increase of 4.60% or \$3,228. Hourly staff will experience an average increase of an estimated 6.52% or \$1,705. The budget provides for no increase in the cost of medical

benefits for the calendar year of 2020. 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. The total increase in salaries and all benefits (retirement, FICA/Medicare and insurances) of all funds is expected to be \$10,444,540.

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 2019-20, these expenses are forecast to increase from the 2018-19 projections by \$852,857.
3. Primary lines of service and supply increases budgeted for 2019-20 provide for the continued 1:1 laptop program at high schools and the implementation of new elementary language arts reading comprehension curriculum. In addition, furniture, fixture and equipment budgets for the new middle school are also noted in the 2019-20 budget.
4. The Capital Projects Fund is projected at a higher total expense in 2019-20 due to planned projects including the continued construction of the new middle school. Other significant projects budgeted in 2019-20 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 and the Oakland Middle School renovation project, among others.





## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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Total revenues and transfers in for this budget are forecasted at \$281,624,335 and expenditures are \$329,982,701 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 18.16% 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

### 2019-20 BUDGET

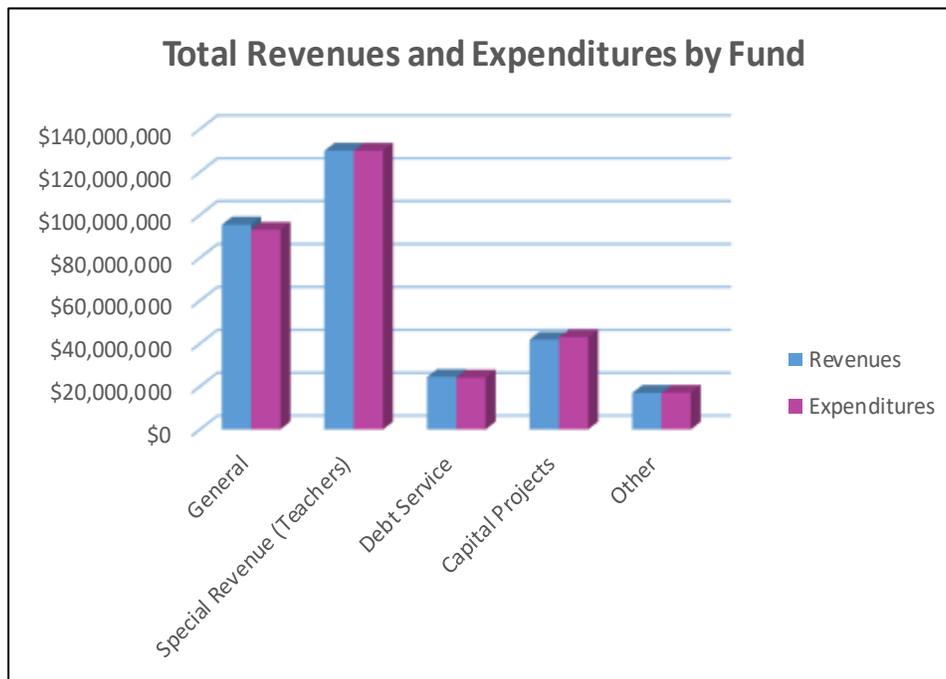
#### MAJOR FUND EXPLANATIONS

**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

### 2019-20 BUDGET

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#### 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 \$67,419,357 and \$69,250,089 on June 30, 2019 and June 30, 2020, 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

### 2019-20 BUDGET

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

	Governmental Fund Types					
	General	Teachers	Debt Service	Capital Projects	Total Nonmajor	Total
					Governmental Funds	Governmental Funds
<b>ESTIMATED FUND BALANCES</b>						
Nonspendable						
Inventories	\$ 383,820	\$ -	\$ -	\$ -	\$ -	\$ 383,820
Prepaid Expenditures	995,035	-	-	-	-	995,035
Restricted for						
Retirement of Debt - Crossover Refunded Bonds	-	-	37,955,000	-	-	37,955,000
Retirement of Debt - General Obligation Bonds	-	-	29,493,858	-	-	29,493,858
Capital Improvements-Bond Proceeds	-	-	-	52,320,084	-	52,320,084
Teachers Salaries and Benefits	-	1,294,145	-	-	-	1,294,145
Grants and Donations	-	-	-	-	5,483,047	5,483,047
Committed to						
Capital Lease Payments	636,861	-	-	-	-	636,861
Technology Lease Lease	795,406	-	-	-	-	795,406
Assigned to						
Other Capital Projects	-	-	-	2,132,152	-	2,132,152
Unassigned	67,419,357	-	-	-	-	67,419,357
<b>Total Fund Balances - June 30, 2019</b>	<b>\$ 70,230,479</b>	<b>\$ 1,294,145</b>	<b>\$ 67,448,858</b>	<b>\$ 54,452,236</b>	<b>\$ 5,483,047</b>	<b>\$ 198,908,765</b>
<b>ESTIMATED FUND BALANCES</b>						
Nonspendable						
Inventories	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Prepaid Expenditures	950,000	-	-	-	-	950,000
Restricted for						
Retirement of Debt - Crossover Refunded Bonds	-	-	37,955,000	-	-	37,955,000
Retirement of Debt - General Obligation Bonds	-	-	31,406,966	-	-	31,406,966
Capital Improvements - Bond Proceeds	-	-	-	1,973,846	-	1,973,846
Teachers Salaries and Benefits	-	-	-	-	-	-
Grants and Donations	-	-	-	-	4,960,679	4,960,679
Committed to						
Capital Lease Payments	518,605	-	-	-	-	518,605
Technology Lease Lease	787,944	-	-	-	-	787,944
Assigned to						
Other Capital Projects	-	-	-	2,397,270	-	2,397,270
Unassigned	69,250,089	-	-	-	-	69,250,089
<b>Total Fund Balances - June 30, 2020</b>	<b>\$ 71,856,638</b>	<b>\$ -</b>	<b>\$ 69,361,966</b>	<b>\$ 4,371,116</b>	<b>\$ 4,960,679</b>	<b>\$ 150,550,399</b>

The District implemented GASB 45 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2019-20 budget. As of July 1, 2019, the actuarial accrued liability for benefits was \$34,347,435, 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**  
**2019-20 BUDGET**

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**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**SUMMARY OF ALL FUNDS**

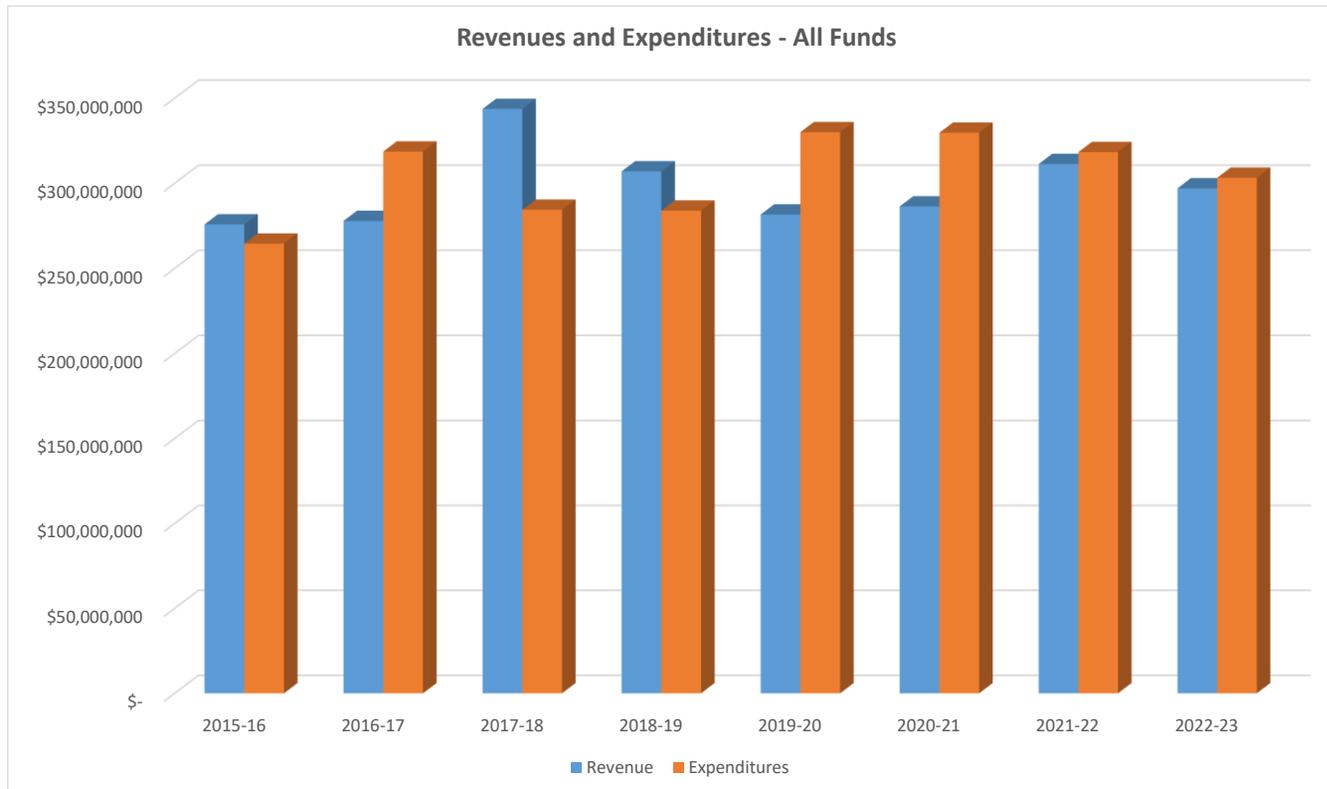
	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Fund Balance - All Funds</b>	\$ 145,989,712	\$ 157,293,239	\$ 116,578,610	\$ 175,807,043	\$ 198,908,767	\$ 150,550,402	\$ 150,550,402	\$ 107,258,480
<b>Revenues</b>								
Local revenue	\$ 153,163,753	\$ 170,333,290	\$ 177,490,094	\$ 182,050,777	\$ 188,674,595	\$ 192,758,158	\$ 197,709,847	\$ 202,731,987
Intermediate revenue	\$ 2,268,298	\$ 2,191,313	\$ 2,141,964	\$ 1,880,128	\$ 1,880,128	\$ 1,880,128	\$ 1,880,128	\$ 1,880,128
State revenue	\$ 62,639,294	\$ 66,744,342	\$ 67,708,569	\$ 72,873,822	\$ 72,694,315	\$ 73,241,269	\$ 73,807,805	\$ 74,375,803
Federal revenue	\$ 15,658,148	\$ 16,637,174	\$ 15,051,596	\$ 15,985,903	\$ 16,094,343	\$ 16,369,343	\$ 16,569,343	\$ 16,669,343
Other revenues	\$ 680,107	\$ 3,689,757	\$ 690,229	\$ 737,719	\$ 748,687	\$ 716,000	\$ 716,000	\$ 716,000
Sale of Bonds	\$ 36,575,000	\$ 10,000,000	\$ 72,955,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ -
Other Financing Sources	\$ 4,822,644	\$ 8,270,472	\$ 7,598,739	\$ 3,441,825	\$ 1,532,267	\$ 1,406,549	\$ 618,605	\$ 618,605
<b>Total Revenue</b>	<b>\$ 275,807,244</b>	<b>\$ 277,866,348</b>	<b>\$ 343,636,191</b>	<b>\$ 306,970,174</b>	<b>\$ 281,624,335</b>	<b>\$ 286,371,447</b>	<b>\$ 311,301,728</b>	<b>\$ 296,991,866</b>
change in revenue from prior year	\$ (29,916,023) -9.79%	\$ 2,059,104 0.75%	\$ 65,769,843 23.67%	\$ (36,666,017) -10.67%	\$ (25,345,839) -8.26%	\$ 4,747,112 1.69%	\$ 29,677,393 10.54%	\$ 10,620,419 3.71%
<b>Expenditures</b>								
Salaries	\$ 114,004,250	\$ 126,678,376	\$ 129,177,805	\$ 133,762,210	\$ 142,568,170	\$ 149,231,605	\$ 153,550,320	\$ 157,893,423
Benefits	\$ 37,397,392	\$ 42,452,611	\$ 44,183,781	\$ 46,036,589	\$ 47,675,169	\$ 49,035,375	\$ 49,785,773	\$ 51,540,392
<b>Total Salaries &amp; Benefits</b>	<b>\$ 151,401,642</b>	<b>\$ 169,130,987</b>	<b>\$ 173,361,586</b>	<b>\$ 179,798,799</b>	<b>\$ 190,243,339</b>	<b>\$ 198,266,980</b>	<b>\$ 203,336,093</b>	<b>\$ 209,433,815</b>
Total Service/Supply	\$ 50,378,251	\$ 54,279,089	\$ 52,562,761	\$ 52,306,205	\$ 58,576,609	\$ 62,167,538	\$ 59,922,538	\$ 60,666,069
Capital Outlay	\$ 38,348,657	\$ 36,754,777	\$ 33,697,883	\$ 24,683,804	\$ 55,143,147	\$ 8,806,549	\$ 20,518,605	\$ 8,021,100
Debt Service	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 24,142,855	\$ 24,487,338	\$ 59,015,753	\$ 33,874,828	\$ 24,444,083
<b>Total Expenditures</b>	<b>\$ 262,964,829</b>	<b>\$ 310,498,584</b>	<b>\$ 282,694,075</b>	<b>\$ 280,931,663</b>	<b>\$ 328,450,433</b>	<b>\$ 328,256,820</b>	<b>\$ 317,652,064</b>	<b>\$ 302,565,067</b>
<b>Transfers (to) from other funds</b>	<b>\$ (1,538,888)</b>	<b>\$ (8,082,393)</b>	<b>\$ (1,713,683)</b>	<b>\$ (2,936,787)</b>	<b>\$ (1,532,267)</b>	<b>\$ (1,406,549)</b>	<b>\$ (618,605)</b>	<b>\$ (618,605)</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 264,503,717</b>	<b>\$ 318,580,977</b>	<b>\$ 284,407,758</b>	<b>\$ 283,868,450</b>	<b>\$ 329,982,700</b>	<b>\$ 329,663,369</b>	<b>\$ 318,270,669</b>	<b>\$ 303,183,672</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ 11,303,527</b>	<b>\$ (40,714,629)</b>	<b>\$ 59,228,433</b>	<b>\$ 23,101,724</b>	<b>\$ (48,358,365)</b>	<b>\$ (43,291,922)</b>	<b>\$ (6,968,941)</b>	<b>\$ (6,191,806)</b>
<b>Ending Fund Balance - All Funds</b>	<b>\$ 157,293,239</b>	<b>\$ 116,578,610</b>	<b>\$ 175,807,043</b>	<b>\$ 198,908,767</b>	<b>\$ 150,550,402</b>	<b>\$ 107,258,480</b>	<b>\$ 143,581,461</b>	<b>\$ 101,066,674</b>



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**SUMMARY OF ALL FUNDS**

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Revenue	\$ 275,807,244	\$ 277,866,348	\$ 343,636,191	\$ 306,970,174	\$ 281,624,335	\$ 286,371,447	\$ 311,301,728	\$ 296,991,866
Change versus prior year	\$ (29,955,578)	\$ 2,059,104	\$ 65,769,843	\$ (36,666,017)	\$ (25,345,839)	\$ 4,747,112	\$ 24,930,281	\$ (14,309,862)
% change versus prior year	-9.80%	0.75%	23.67%	-10.67%	-8.26%	1.69%	8.71%	-4.60%
Expenditures	\$ 264,503,717	\$ 318,580,977	\$ 284,407,758	\$ 283,868,450	\$ 329,982,700	\$ 329,663,369	\$ 318,270,669	\$ 303,183,672
Change versus prior year	\$ 1,383,596	\$ 54,077,260	\$ (34,173,219)	\$ (539,308)	\$ 46,114,250	\$ (319,331)	\$ (11,392,700)	\$ (15,086,997)
% change versus prior year	0.53%	20.44%	-10.73%	-0.19%	16.24%	-0.10%	-3.46%	-4.74%





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>All Funds - Revenues</b>									
5100 Local Sources									
5111 Current Tax	\$ 119,630,780	\$ 135,795,625	\$ 140,377,585	\$ 146,652,576	\$ 145,240,424	\$ 151,511,014	\$ 155,632,559	\$ 160,264,248	\$ 165,086,388
5112 Delinquent Tax	3,671,775	3,851,019	4,196,182	3,895,000	4,354,001	4,575,000	4,775,000	4,775,000	4,775,000
5113 Proposition C Sales Tax	16,606,392	16,672,644	17,163,794	17,301,872	18,048,992	18,236,000	18,494,540	18,644,540	18,794,540
5114 Intangible Tax	166,198	348,689	451,044	451,035	261,223	261,223	261,223	261,223	261,223
5115 Surtax	2,170,784	2,288,724	2,301,137	2,301,132	2,149,904	2,149,904	2,149,904	2,149,904	2,149,904
5116 In Lieu of Tax Payments	248,542	197,974	476,192	337,083	414,616	414,616	414,616	414,616	414,616
5121 Tuition - K-12	41,102	50,209	34,815	50,780	50,000	50,000	50,000	50,000	50,000
5122 Summer School Tuition	48,845	41,716	39,109	45,000	40,000	40,000	40,900	40,900	40,900
5123 Tuition - Adult Ed	1,516,607	1,223,466	1,182,240	1,115,000	750,000	500,000	500,000	500,000	500,000
5141 Interest - Daily Account	51,930	79,777	157,167	71,000	233,295	223,500	223,500	223,500	223,500
5142 Interest - Investments	590,607	1,074,551	1,722,478	790,000	2,450,508	1,905,000	1,525,000	1,545,000	1,545,000
5144 Interest - Collector	22,938	82,552	37,021	49,429	37,140	36,513	36,513	36,513	36,513
5145 Interest - Escrow Agent	136,806	164,453	250,446	30,000	30,000	30,000	30,000	30,000	30,000
5151 Food Sales - Program	1,848,578	1,804,748	1,875,118	1,908,891	1,894,973	1,951,822	2,151,822	2,351,822	2,401,822
5165 Food Sales - Non Program	1,249,682	1,287,722	1,219,358	1,376,354	1,037,308	1,068,427	1,068,427	1,068,427	1,068,427
5171 Student Activities	2,014,933	2,968,362	2,939,777	3,020,444	2,882,000	2,915,000	2,695,000	2,695,000	2,695,000
5172 Vending Revenue	25,508	61,653	57,974	50,599	65,000	65,000	65,000	65,000	65,000
5189 Enrichment Tuition	1,118	-	-	-	-	-	-	-	-
5190 Other Local	702,552	3,371,948	205,107	171,169	180,000	180,000	180,000	180,000	180,000
5191 Rentals	179,455	48,496	166,567	180,000	165,000	165,000	165,000	165,000	165,000
5192 Donations	869,659	1,151,826	1,014,917	819,618	1,025,000	1,580,422	1,580,422	1,530,422	1,530,422
5193 Offset Printing	130,362	157,014	172,493	190,000	175,000	180,000	180,000	180,000	180,000
5195 Refund of Expenditure	119,339	71,466	100,593	46,000	109,835	113,220	113,220	113,220	113,220
5197 Sale of Misc. Items	101,751	35,144	362,480	35,075	41,500	37,360	37,360	37,360	37,360
5198 Fundraising Activities	461,087	43,700	56,743	36,190	30,000	30,000	30,000	30,000	30,000
5199 Misc. Local Revenue	229,813	255,303	704,610	154,969	135,058	205,574	108,152	108,152	108,152
- Project Construct	324,158	243,675	224,545	200,000	250,000	250,000	250,000	250,000	250,000
- Moving on Together	3,454	7,834	600	-	-	-	-	-	-
<b>51XX Local Sources</b>	<b>\$ 153,164,755</b>	<b>\$ 173,380,290</b>	<b>\$ 177,490,092</b>	<b>\$ 181,279,216</b>	<b>\$ 182,050,777</b>	<b>\$ 188,674,595</b>	<b>\$ 192,758,158</b>	<b>\$ 197,709,847</b>	<b>\$ 202,731,987</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2015-16	2016-17	2017-18	2018-19	Actual 2018-19	2019-20	2020-21	2021-22	2022-23
<b>All Funds - Revenues</b>									
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 486,420	\$ 537,096	\$ 424,110	\$ 424,110	\$ 461,581	\$ 461,581	\$ 461,581	\$ 461,581	\$ 461,581
5221 State Assessed Utilities	1,320,412	1,320,206	1,399,543	1,394,989	1,334,863	1,334,863	1,334,863	1,334,863	1,334,863
5234 County Stock Insurance	461,466	334,011	318,310	318,310	83,684	83,684	83,684	83,684	83,684
<b>52XX Intermediate Sources</b>	<b>\$ 2,268,298</b>	<b>\$ 2,191,313</b>	<b>\$ 2,141,963</b>	<b>\$ 2,137,409</b>	<b>\$ 1,880,128</b>				
5300 State Sources									
5311 Basic Formula - State Aid	\$ 45,409,402	\$ 48,571,781	\$ 49,228,821	\$ 52,244,095	\$ 56,310,043	\$ 55,899,292	\$ 56,388,819	\$ 56,899,317	\$ 57,409,815
5312 Transportation	2,295,138	1,908,607	2,073,946	2,000,000	2,255,945	2,000,000	2,000,000	2,000,000	2,000,000
5314 Early Childhood, Spec Ed	3,718,780	4,119,842	4,428,105	4,300,000	4,550,000	4,600,000	4,600,000	4,600,000	4,600,000
5319 Classroom Trust Fund	6,487,204	6,754,820	6,975,519	7,033,401	7,023,392	7,259,473	7,290,511	7,321,549	7,354,049
5324 Parents as Teachers	498,215	528,723	561,712	500,000	550,000	550,000	550,000	550,000	550,000
5332 State Career and Technical Education	1,022,244	974,857	945,665	612,000	450,000	625,000	625,000	625,000	625,000
5333 School Lunch Assistance	60,011	59,366	60,966	61,146	61,758	63,611	65,000	65,000	65,000
5337 Adult Basic Education	69,507	213,309	145,192	102,211	25,000	25,000	25,000	25,000	25,000
5359 Vocational Enhancement Grant	463,760	319,552	452,407	453,044	-	-	-	-	-
5362 A+ Schools	1,204	-	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	483,791	510,776	263,741	263,740	149,742	149,742	149,742	149,742	149,742
5371 Readers for the Blind	1,791	1,717	1,483	-	-	-	-	-	-
5381 Extraordinary Cost	1,528,661	1,947,110	1,802,021	1,987,465	1,067,197	1,092,197	1,117,197	1,142,197	1,167,197
5397 Other State Revenue	66,998	115,251	144,427	61,605	30,745	30,000	30,000	30,000	30,000
- Project Construct	501,457	718,631	578,351	450,000	400,000	400,000	400,000	400,000	400,000
- Lewis & Clark Conservation	31,131	-	46,216	-	-	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 62,639,294</b>	<b>\$ 66,744,342</b>	<b>\$ 67,708,572</b>	<b>\$ 70,087,457</b>	<b>\$ 72,873,822</b>	<b>\$ 72,694,315</b>	<b>\$ 73,241,269</b>	<b>\$ 73,807,805</b>	<b>\$ 74,375,803</b>
5400 Federal Sources									
5412 Medicaid	\$ 395,657	\$ 928,188	\$ 487,392	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
5427 Career Education Federal Perkins Grant	272,833	311,492	-	274,301	501,899	274,301	274,301	274,301	274,301
5436 Adult Basic Education	328,909	271,411	55,479	289,835	75,000	75,000	75,000	75,000	75,000
5437 IDEA Grants	154,381	152,132	44,255	8,585	31,097	30,000	30,000	30,000	30,000
5441 Entitlement PL 94-142	3,391,213	3,580,020	3,564,178	3,600,000	3,600,000	3,650,000	3,700,000	3,700,000	3,700,000
5442 Early Childhood, Spec Ed	481,833	457,760	617,807	650,000	650,000	650,000	650,000	650,000	650,000



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	Forecast		
							2020-21	2021-22	2022-23
<b>All Funds - Revenues</b>									
5400 Federal Sources (cont.)									
5444 NLSP Federal Revenue	-	12,350	5,722	-	-	-	-	-	-
5445 School Lunch - Federal	3,470,408	3,632,195	3,724,493	3,741,161	3,786,405	3,899,997	4,049,997	4,199,997	4,274,997
5446 School Breakfast	1,253,553	1,316,042	1,329,352	1,355,524	1,335,974	1,376,053	1,426,053	1,476,053	1,501,053
5447 School Milk	6,324	7,078	7,889	7,290	-	-	-	-	-
5448 After School Snacks	1,599	1,271	1,625	1,309	974	1,003	1,003	1,003	1,003
5449 School Fruits & Veggies	67,801	-	89,222	-	78,602	80,960	80,960	80,960	80,960
5451 Title I	3,714,616	3,956,797	3,043,608	3,162,348	3,193,200	3,350,000	3,350,000	3,350,000	3,350,000
5461 Drug Program	-	-	370	207,357	-	-	-	-	-
5462 Title III	176,373	183,895	139,190	174,172	204,216	205,000	205,000	205,000	205,000
5465 Title II	664,444	254,543	296,250	553,944	697,183	947,183	997,183	997,183	997,183
5472 Child Care Development	59,632	57,741	76,796	58,352	44,727	44,727	44,727	44,727	44,727
5481 USDA-Summer Program	-	239,619	518,293	246,808	482,000	303,598	303,598	303,598	303,598
5484 Pell Funds	314,518	299,535	184,867	130,000	65,000	25,000	25,000	25,000	25,000
5496 E Rate Funds	102,837	153,019	308,601	150,000	349,802	300,000	300,000	300,000	300,000
5497 Other Federal Revenue	45,952	13,678	43,894	1,580	15,798	15,845	15,845	15,845	15,845
- Direct Lending	343,987	279,864	329,128	316,636	108,350	100,000	75,000	75,000	75,000
- US Fish and Wildlife	69,137	16,908	4,200	-	-	-	-	-	-
- Forestry Grant	28,482	42,986	22,321	35,414	-	-	-	-	-
- Parent Involvement	312,657	468,650	156,664	312,657	315,676	315,676	315,676	315,676	315,676
<b>54XX Federal Sources</b>	<b>\$ 15,657,146</b>	<b>\$ 16,637,174</b>	<b>\$ 15,051,596</b>	<b>\$ 15,727,273</b>	<b>\$ 15,985,903</b>	<b>\$ 16,094,343</b>	<b>\$ 16,369,343</b>	<b>\$ 16,569,343</b>	<b>\$ 16,669,343</b>
5500 Donated Commodities									
5510 Donated Commodities	\$ 459,730	\$ 476,426	\$ 524,943	\$ 490,719	\$ 552,842	\$ 582,687	\$ 550,000	\$ 550,000	\$ 550,000
<b>55XX Donated Commodities</b>	<b>\$ 459,730</b>	<b>\$ 476,426</b>	<b>\$ 524,943</b>	<b>\$ 490,719</b>	<b>\$ 552,842</b>	<b>\$ 582,687</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>
5600 Other Sources									
5611 Sale of Bonds	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 15,000,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ -
5631 Insurance Recoveries	32,313	11,638	23,563	-	3,877	-	-	-	-
5692 Proceeds - Bond Refunding	1,575,000	-	37,955,000	-	-	-	-	-	-
<b>56XX Other Sources</b>	<b>\$ 36,607,313</b>	<b>\$ 10,011,638</b>	<b>\$ 72,978,563</b>	<b>\$ 15,000,000</b>	<b>\$ 30,003,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SUMMARY REVENUE ALL OBJECTS

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	Forecast		
							2020-21	2021-22	2022-23
<b>All Funds - Revenues</b>									
5800 Tuition									
5810 Tuition - Other Districts	\$ 100,564	\$ 104,831	\$ 129,286	\$ 210,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
5820 Tuition - Area Voc Fees	87,500	61,500	36,000	123,000	51,000	36,000	36,000	36,000	36,000
<b>58XX Tuition</b>	<b>\$ 188,064</b>	<b>\$ 166,331</b>	<b>\$ 165,286</b>	<b>\$ 333,000</b>	<b>\$ 181,000</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 4,822,644	\$ 8,258,834	\$ 7,575,176	\$ 1,533,441	\$ 3,441,825	\$ 1,532,267	\$ 1,406,549	\$ 618,605	\$ 618,605
<b>59XX Other Financing Sources</b>	<b>\$ 4,822,644</b>	<b>\$ 8,258,834</b>	<b>\$ 7,575,176</b>	<b>\$ 1,533,441</b>	<b>\$ 3,441,825</b>	<b>\$ 1,532,267</b>	<b>\$ 1,406,549</b>	<b>\$ 618,605</b>	<b>\$ 618,605</b>
<b>All Funds - Revenues</b>	<b><u>\$ 275,807,244</u></b>	<b><u>\$ 277,866,348</u></b>	<b><u>\$ 343,636,191</u></b>	<b><u>\$ 286,588,515</u></b>	<b><u>\$ 306,970,174</u></b>	<b><u>\$ 281,624,335</u></b>	<b><u>\$ 286,371,447</u></b>	<b><u>\$ 311,301,728</u></b>	<b><u>\$ 296,991,866</u></b>



**COLUMBIA PUBLIC SCHOOLS**

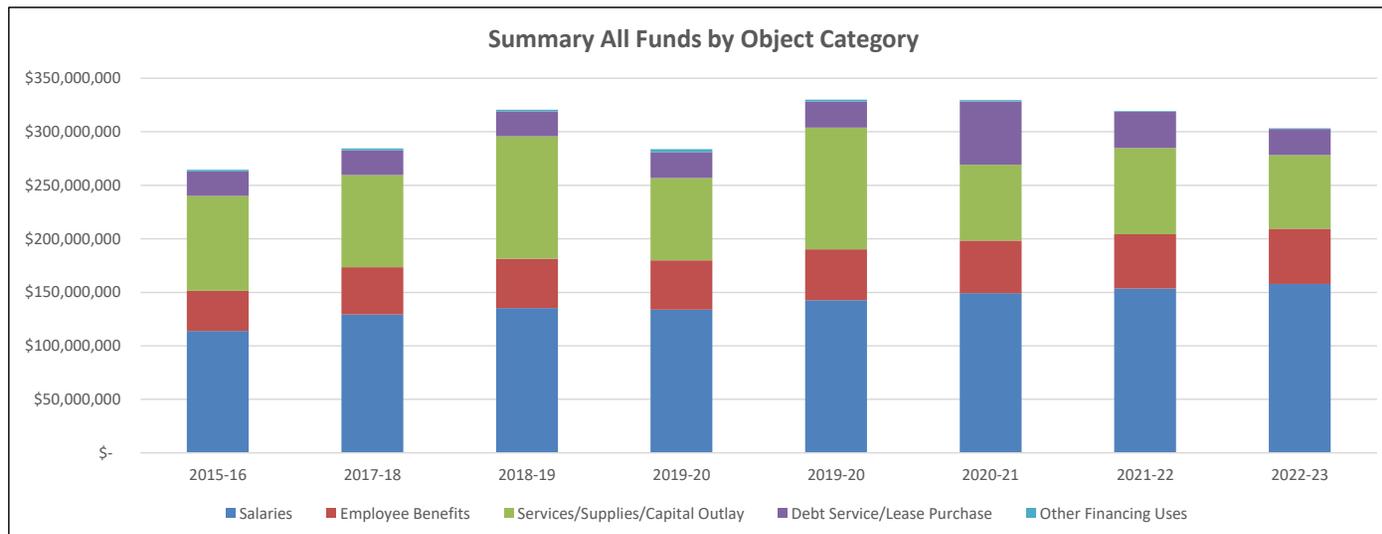
**2019-20 BUDGET**

**Program: Summary Expenditures Budget**

**Function(s): Total All Functions**

<b>Expenditure Object Category</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2019-20</b>	<b>Budget 2019-20</b>	<b>2020-21</b>	<b>Forecast 2021-22</b>	<b>2022-23</b>
Salaries	\$ 114,004,250	\$ 126,697,823	\$ 129,237,676	\$ 135,359,044	\$ 133,762,211	\$ 142,568,171	\$ 149,231,605	\$ 153,550,320	\$ 157,893,423
Employee Benefits	\$ 37,397,392	\$ 42,455,653	\$ 44,214,357	\$ 45,959,805	\$ 46,036,589	\$ 47,675,169	\$ 49,035,375	\$ 50,785,773	\$ 51,540,392
Services/Supplies/Capital Outlay	\$ 88,726,908	\$ 91,011,377	\$ 86,170,197	\$ 114,367,164	\$ 76,990,009	\$ 113,719,756	\$ 70,974,087	\$ 80,441,143	\$ 68,687,169
Debt Service/Lease Purchase	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 23,404,740	\$ 24,142,855	\$ 24,487,338	\$ 59,015,753	\$ 33,874,828	\$ 24,444,083
Other Financing Uses	\$ 1,538,888	\$ 8,082,393	\$ 1,716,883	\$ 1,533,441	\$ 2,936,787	\$ 1,532,267	\$ 1,406,549	\$ 618,605	\$ 618,605
<b>Total</b>	<b>\$ 264,503,717</b>	<b>\$ 318,580,977</b>	<b>\$ 284,410,958</b>	<b>\$ 320,624,194</b>	<b>\$ 283,868,451</b>	<b>\$ 329,982,701</b>	<b>\$ 329,663,369</b>	<b>\$ 319,270,669</b>	<b>\$ 303,183,672</b>

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**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SUMMARY EXPENDITURES ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Elementary Instruction	\$ 32,373,239	\$ 35,636,322	\$ 36,623,291	\$ 38,054,605	\$ 37,129,785	\$ 39,326,910
Middle Instruction	\$ 17,121,761	\$ 18,944,660	\$ 19,897,718	\$ 20,627,207	\$ 20,505,559	\$ 21,829,158
Senior High Instruction	\$ 19,035,111	\$ 20,341,539	\$ 21,170,795	\$ 21,764,827	\$ 21,559,535	\$ 23,189,281
Summer School Instruction	\$ 2,675,181	\$ 2,556,762	\$ 2,661,901	\$ 2,682,899	\$ 2,800,663	\$ 2,854,958
Douglass High Instruction	\$ 854,781	\$ 876,665	\$ 960,793	\$ 995,796	\$ 918,621	\$ 969,886
General Instruction	\$ 314,655	\$ 315,869	\$ 262,722	\$ 1,135,476	\$ 1,096,741	\$ 1,112,227
Special Education Instruction	\$ 22,424,284	\$ 24,522,333	\$ 24,962,222	\$ 24,849,588	\$ 16,350,185	\$ 17,005,580
Early Childhood Special Education	\$ 3,824,881	\$ 4,368,641	\$ 4,312,581	\$ 4,455,967	\$ 2,504,029	\$ 2,672,438
Gifted Program	\$ 1,178,686	\$ 1,279,353	\$ 1,419,250	\$ 1,576,594	\$ 1,519,517	\$ 1,602,821
Title I	\$ 1,207,396	\$ 1,416,428	\$ 1,710,126	\$ 1,859,365	\$ 1,742,008	\$ 1,814,094
English-Second Language	\$ 1,956,176	\$ 2,229,948	\$ 2,322,819	\$ 2,584,935	\$ 2,617,129	\$ 2,855,021
Vocational Instruction	\$ 3,874,300	\$ 4,030,419	\$ 4,021,441	\$ 4,153,101	\$ 3,948,473	\$ 4,147,385
Student Activities-Athletics	\$ 2,202,844	\$ 2,545,406	\$ 2,554,006	\$ 2,534,353	\$ 2,365,123	\$ 2,444,449
Adult Basic Education	\$ 11,652	\$ 11,980	\$ -	\$ 13,980	\$ 13,980	\$ 13,980
Tuition Payments	\$ 443,452	\$ 486,434	\$ 494,088	\$ 1,450,000	\$ 1,450,000	\$ 2,150,000
Guidance	\$ 4,261,453	\$ 4,699,817	\$ 4,706,588	\$ 4,899,236	\$ 5,070,340	\$ 5,354,879
Pupil Services	\$ 4,473,679	\$ 5,127,340	\$ 5,249,596	\$ 6,134,427	\$ 14,390,048	\$ 15,073,013
Educational Media Services	\$ 3,214,508	\$ 3,696,481	\$ 3,922,872	\$ 4,139,904	\$ 594,797	\$ 619,005
Support Services and Instructional Staff	\$ 9,070,130	\$ 11,117,148	\$ 8,450,294	\$ 10,676,551	\$ 13,360,184	\$ 16,089,579
Administrative Services	\$ 3,125,750	\$ 3,836,846	\$ 3,390,670	\$ 5,968,119	\$ 9,617,262	\$ 10,468,050
Other Administrative Services	\$ 11,439,950	\$ 13,105,244	\$ 13,355,465	\$ 13,908,182	\$ 13,640,376	\$ 14,695,791
Business Services	\$ 1,171,626	\$ 1,101,588	\$ 1,134,017	\$ 1,217,453	\$ 1,394,277	\$ 1,400,058
Maintenance, Security & Construction Mgmt.	\$ 16,707,180	\$ 19,912,598	\$ 20,038,629	\$ 21,763,382	\$ 21,140,584	\$ 22,579,787
Security Services	\$ 709,850	\$ 778,117	\$ 744,731	\$ 738,954	\$ 731,195	\$ 980,826
Transportation Services	\$ 12,402,247	\$ 12,399,416	\$ 12,505,266	\$ 13,147,757	\$ 12,897,929	\$ 13,594,231
Research and Information Systems	\$ 4,569,175	\$ 5,209,714	\$ 5,678,531	\$ 3,521,688	\$ 1,316,070	\$ 1,393,592
Community Services	\$ 762,658	\$ 869,648	\$ 860,843	\$ 937,299	\$ 936,826	\$ 1,041,896
Early Childhood Title I	\$ 2,662,656	\$ 3,221,610	\$ 3,376,047	\$ 3,366,328	\$ 3,509,083	\$ 3,666,653
PAT	\$ 1,158,726	\$ 1,229,362	\$ 1,175,950	\$ 1,212,896	\$ 1,192,588	\$ 1,237,227
Other Financing Uses	\$ 1,538,888	\$ 8,082,393	\$ 1,716,883	\$ 1,533,441	\$ 2,936,787	\$ 1,532,267
Debt Services	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 23,404,740	\$ 24,142,855	\$ 24,487,338
Capital Projects	\$ 38,348,657	\$ 36,754,777	\$ 33,697,883	\$ 58,493,369	\$ 24,683,804	\$ 55,143,147
Nutrition Services	\$ 8,115,019	\$ 8,634,112	\$ 9,085,642	\$ 8,821,760	\$ 9,587,979	\$ 9,986,666
Student Activities	\$ 2,191,932	\$ 2,472,063	\$ 2,418,905	\$ 2,225,000	\$ 2,191,000	\$ 2,345,000
Adult Education	\$ 2,248,565	\$ 2,133,019	\$ 2,303,844	\$ 2,277,382	\$ 1,310,402	\$ 1,006,141
Grants and Donations Fund	\$ 3,996,390	\$ 4,303,194	\$ 4,152,704	\$ 3,497,633	\$ 2,702,717	\$ 3,299,367
<b>Total</b>	<b>\$264,503,717</b>	<b>\$318,580,977</b>	<b>\$284,410,958</b>	<b>\$320,624,194</b>	<b>\$283,868,451</b>	<b>\$329,982,701</b>



COLUMBIA PUBLIC SCHOOLS

2019-20 BUDGET

# District Operating Funds

General Operating Fund  
Teachers Fund





**COLUMBIA PUBLIC SCHOOLS**

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**2019-20 BUDGET**





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Combined Fund Balance</b>	\$ 48,111,430	\$ 52,433,198	\$ 54,915,437	\$ 62,094,592	\$ 71,524,626	\$ 71,856,641	\$ 65,483,226	\$ 61,706,076
<b>Revenue</b> AV incr assumption/actual (after TIF)	2.84%	3.07%	3.27%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Local revenue before any additions or reductions</b>	\$ 119,104,404	\$ 134,801,256	\$ 140,684,827	\$ 140,684,827	\$ 145,381,776	\$ 150,770,255	\$ 154,981,840	\$ 158,996,549
Current Property Taxes	\$ -	\$ -	\$ -	\$ 4,369,662	\$ 5,193,471	\$ 3,752,145	\$ 3,864,709	\$ 3,980,650
Increase in Operating Levy - Current Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase due to Chapter 100 Bond Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Delinquent Property Taxes	\$ -	\$ -	\$ -	\$ 106,234	\$ 200,000	\$ 200,000	\$ -	\$ -
Proposition C Sales Tax	\$ -	\$ -	\$ -	\$ 885,198	\$ 187,008	\$ 258,540	\$ 150,000	\$ 150,000
Other	\$ -	\$ -	\$ -	\$ (664,145)	\$ (192,000)	\$ 900	\$ -	\$ -
<b>Intermediate revenue before any additions or reductions</b>	\$ 1,869,113	\$ 1,824,147	\$ 1,758,921	\$ 1,758,921	\$ 1,561,311	\$ 1,561,311	\$ 1,561,311	\$ 1,561,311
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ 37,471	\$ -	\$ -	\$ -	\$ -
SARRU	\$ -	\$ -	\$ -	\$ (42,196)	\$ -	\$ -	\$ -	\$ -
County Stock Insurance	\$ -	\$ -	\$ -	\$ (192,885)	\$ -	\$ -	\$ -	\$ -
<b>State revenue before any additions or reductions</b>	\$ 61,102,931	\$ 64,935,996	\$ 66,056,560	\$ 66,056,560	\$ 72,074,366	\$ 71,893,006	\$ 72,438,571	\$ 73,005,107
State Funding Formula	\$ -	\$ -	\$ -	\$ 7,081,222	\$ (410,751)	\$ 489,527	\$ 510,498	\$ 510,498
Transportation	\$ -	\$ -	\$ -	\$ 181,999	\$ (255,945)	\$ -	\$ -	\$ -
Classroom Trust Fund	\$ -	\$ -	\$ -	\$ 49,062	\$ 236,081	\$ 31,038	\$ 31,038	\$ 32,500
Other	\$ -	\$ -	\$ -	\$ (1,294,477)	\$ 249,255	\$ 25,000	\$ 25,000	\$ 25,000
<b>Federal revenue before any additions or reductions</b>	\$ 8,824,131	\$ 9,623,441	\$ 8,190,496	\$ 8,190,496	\$ 9,477,397	\$ 9,656,484	\$ 9,756,484	\$ 9,756,484
Title I	\$ -	\$ -	\$ -	\$ 314,457	\$ 156,800	\$ -	\$ -	\$ -
Part B (IDEA)	\$ -	\$ -	\$ -	\$ 35,822	\$ 50,000	\$ 50,000	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 936,622	\$ (27,713)	\$ 50,000	\$ -	\$ -
<b>Other revenues before any additions or reductions</b>	\$ 188,064	\$ 166,331	\$ 165,286	\$ 165,286	\$ 184,877	\$ 166,000	\$ 166,000	\$ 166,000
Tuition other districts	\$ -	\$ -	\$ -	\$ 714	\$ -	\$ -	\$ -	\$ -
Tuition vocational schools	\$ -	\$ -	\$ -	\$ 15,000	\$ (15,000)	\$ -	\$ -	\$ -
Insurance Recovery	\$ -	\$ -	\$ -	\$ 3,877	\$ (3,877)	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in to Teachers Fund	\$ -	\$ 5,081,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 191,088,643	\$ 216,432,320	\$ 216,856,090	\$ 228,679,727	\$ 234,047,056	\$ 238,904,206	\$ 243,485,451	\$ 248,184,099
change in revenue from prior year	\$ 6,184,478	\$ 25,343,677	\$ 423,770	\$ 11,823,637	\$ 5,367,329	\$ 4,857,150	\$ 4,581,245	\$ 4,698,648
	3.34%	13.26%	0.22%	5.45%	2.35%	2.08%	1.92%	1.93%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

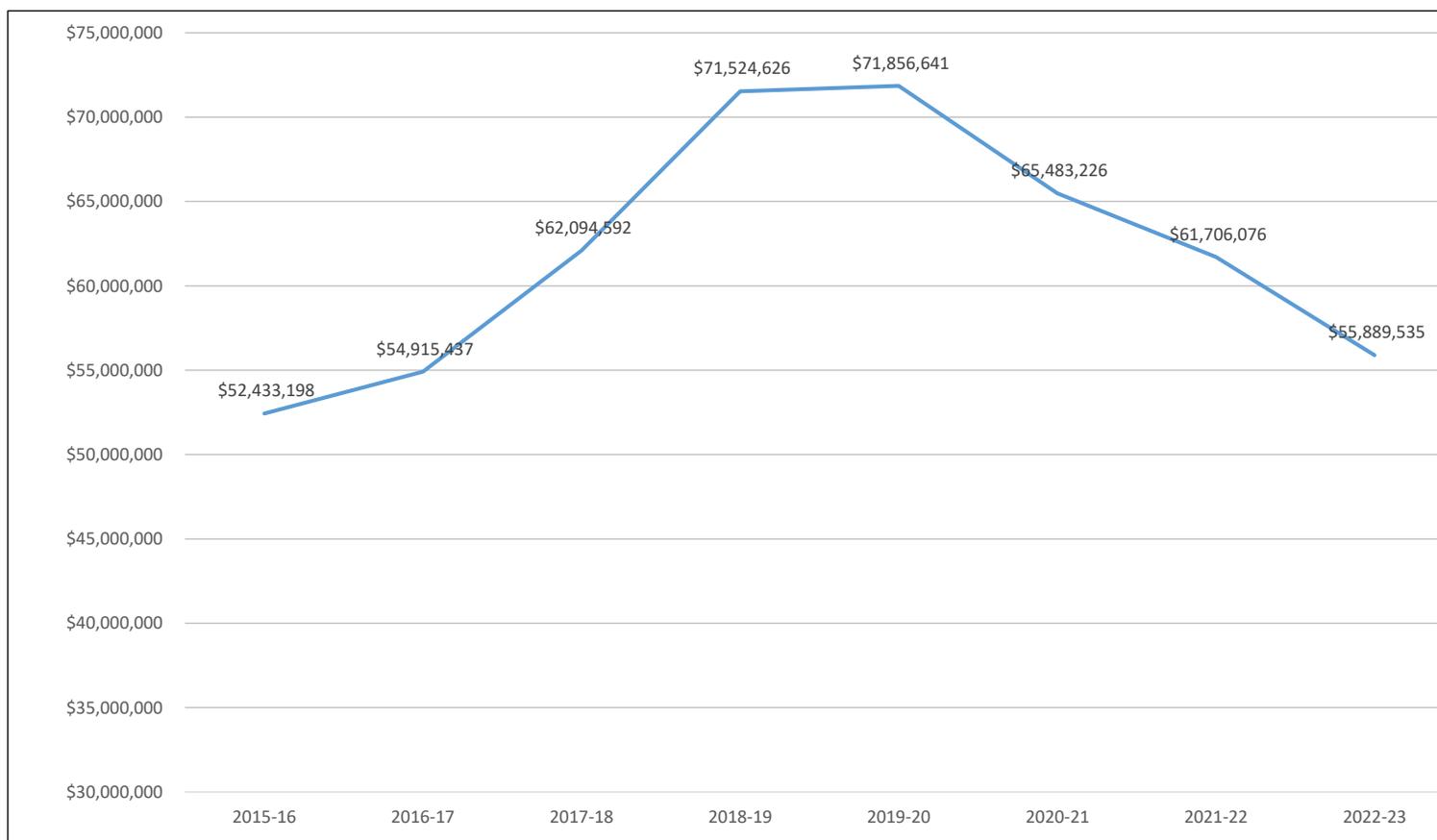
### DISTRICT OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Expenditures</b>								
<b>Salaries and Benefits</b>	\$ 145,167,584	\$ 162,359,446	\$ 166,751,923	\$ 166,751,923	\$ 173,378,169	\$ 183,626,236	\$ 191,548,534	\$ 196,516,458
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ 579,750	\$ 579,750	\$ 579,750	\$ 579,750	\$ 579,750
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ 2,440,251	\$ 2,555,232	\$ 2,606,338	\$ 2,658,464	\$ 2,685,048
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	\$ -	\$ -	\$ -	\$ 664,852	\$ -	\$ 1,849,000	\$ -	\$ -
Estimated increased cost for increase in insurance premium incl WC	\$ -	\$ -	\$ -	\$ 780,504	\$ -	\$ -	\$ -	\$ 1,000,000
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ 2,136,750	\$ -	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ 1,504,750	\$ 4,051,250	\$ 2,893,750	\$ 1,736,250	\$ 1,736,250
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ (1,474,071)	\$ 3,068,375	\$ -	\$ -	\$ -
<b>Services/Supplies before any additions or reductions</b>	\$ 40,060,403	\$ 43,508,242	\$ 41,211,329	\$ 41,211,329	\$ 41,831,268	\$ 46,605,069	\$ 48,581,069	\$ 49,601,069
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases	\$ -	\$ -	\$ -	\$ 400,000	\$ 852,857	\$ 900,000	\$ 900,000	\$ 900,000
Estimated incr in operating and maint budgets for new schools and reorg	\$ -	\$ -	\$ -	\$ 315,750	\$ -	\$ 611,000	\$ -	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ (95,811)	\$ 3,920,944	\$ 465,000	\$ 120,000	\$ 120,000
One time needs (see tab for one time)	\$ -	\$ -	\$ -	\$ 1,103,469	\$ 1,951,469	\$ 3,741,469	\$ 526,469	\$ 250,000
Total Service and Supply increase	\$ -	\$ -	\$ -	\$ 1,723,408	\$ 6,725,270	\$ 5,717,469	\$ 1,546,469	\$ 1,270,000
<b>Total Projected Svc/Supply after adjustments</b>	\$ 40,060,403	\$ 43,508,242	\$ 41,211,329	\$ 42,934,737	\$ 48,556,538	\$ 52,322,538	\$ 50,127,538	\$ 50,871,069
<b>Total Expenditures</b>	\$ 185,227,987	\$ 205,867,688	\$ 207,963,252	\$ 216,312,906	\$ 232,182,774	\$ 243,871,072	\$ 246,643,996	\$ 253,382,035
<b>Transfers (to) from other funds</b>	\$ (1,538,888)	\$ (8,082,393)	\$ (1,713,683)	\$ (2,936,787)	\$ (1,532,267)	\$ (1,406,549)	\$ (618,605)	\$ (618,605)
<b>Total Expenditures + Transfers</b>	\$ 186,766,875	\$ 213,950,081	\$ 209,676,935	\$ 219,249,693	\$ 233,715,041	\$ 245,277,621	\$ 247,262,601	\$ 254,000,640
<b>Increase (decrease) in fund balance</b>	\$ 4,321,768	\$ 2,482,239	\$ 7,179,155	\$ 9,430,034	\$ 332,015	\$ (6,373,415)	\$ (3,777,150)	\$ (5,816,541)
<b>Ending Operating Fund Balance</b>	\$ 52,433,198	\$ 54,915,437	\$ 62,094,592	\$ 71,524,626	\$ 71,856,641	\$ 65,483,226	\$ 61,706,076	\$ 55,889,535
Fund Balance as Percentage of Expenses and Transfers	28.07%	25.67%	29.61%	32.62%	30.75%	26.70%	24.96%	22.00%
Average Monthly expenses	\$ 15,435,666	\$ 17,155,641	\$ 17,330,271	\$ 18,026,076	\$ 19,348,565	\$ 20,322,589	\$ 20,553,666	\$ 21,115,170
Number of months fund balance will cover avg monthly exp	3.40	3.20	3.58	3.97	3.71	3.22	3.00	2.65



## COLUMBIA PUBLIC SCHOOLS 2019-20 BUDGET

### DISTRICT OPERATING FUNDS SUMMARY





**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**BUDGET 2019-20**  
**District Operating Funds**

	<b><u>GENERAL OPERATING</u></b>	<b><u>TEACHERS</u></b>	<b><u>TOTAL OPERATING FUNDS</u></b>
<b>REVENUES:</b>			
LOCAL	\$ 66,111,537	\$ 84,658,718	\$ 150,770,255
INTERMEDIATE	\$ 968,796	\$ 592,515	\$ 1,561,311
STATE	\$ 21,038,814	\$ 50,854,192	\$ 71,893,006
FEDERAL	\$ 3,222,150	\$ 6,434,334	\$ 9,656,484
OTHER	\$ 36,000	\$ 130,000	\$ 166,000
<b>TOTAL REVENUES</b>	<b>\$ 91,377,297</b>	<b>\$ 142,669,759</b>	<b>\$ 234,047,056</b>
<b>EXPENDITURES:</b>			
SALARIES	\$ 27,290,522	\$ 110,554,705	\$ 137,845,227
BENEFITS	\$ 10,029,621	\$ 35,751,389	\$ 45,781,010
SERVICES / SUPPLIES	\$ 48,106,538	\$ 450,000	\$ 48,556,538
<b>TOTAL EXPENDITURES</b>	<b>\$ 85,426,681</b>	<b>\$ 146,756,094</b>	<b>\$ 232,182,775</b>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 5,950,616	\$ (4,086,335)	\$ 1,864,281
INTERFUND TRANSFERS	\$ (1,532,267)	\$ -	\$ (1,532,267)
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 4,418,349	\$ (4,086,335)	\$ 332,014

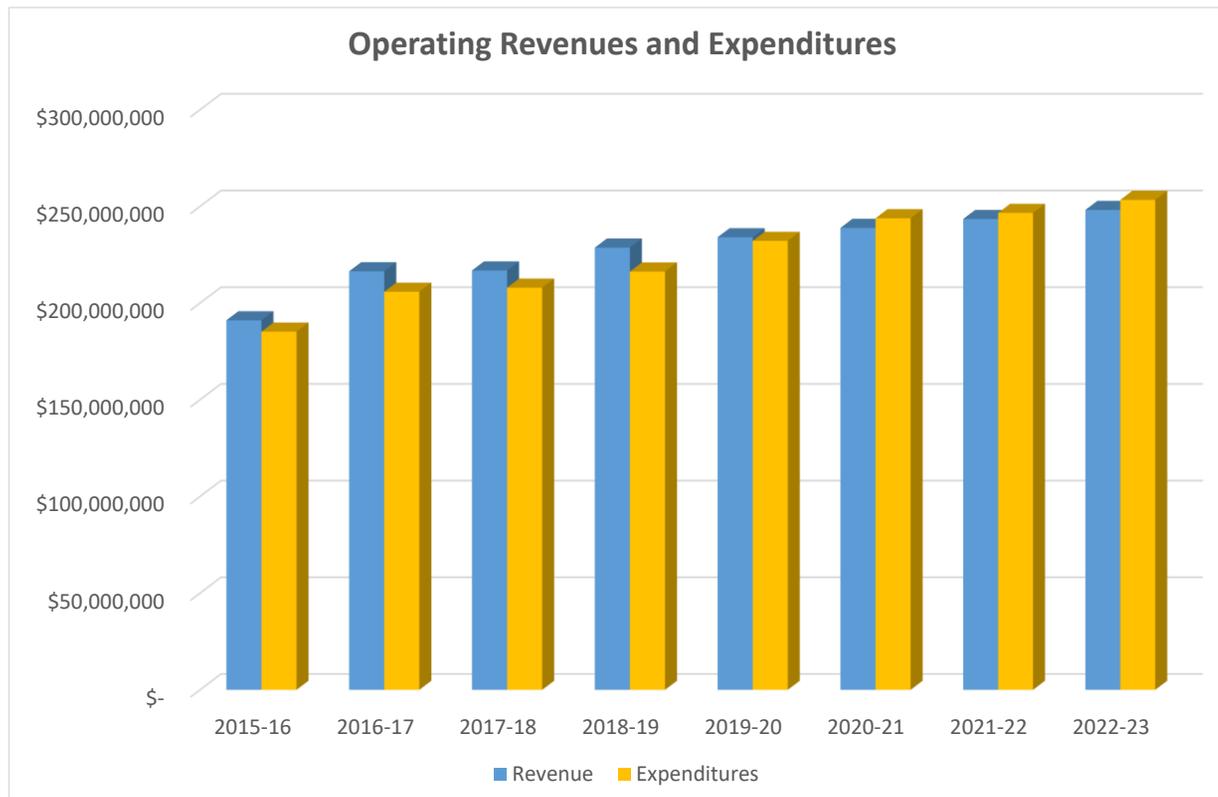


# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Revenue	\$ 191,088,643	\$ 216,432,320	\$ 216,856,090	\$ 228,679,727	\$ 234,047,056	\$ 238,904,206	\$ 243,485,451	\$ 248,184,099
Change versus prior year	\$ 6,184,478	\$ 25,343,677	\$ 423,770	\$ 11,823,637	\$ 5,367,329	\$ 4,857,150	\$ 4,581,245	\$ 4,698,648
% change versus prior year	3.34%	13.26%	0.20%	5.45%	2.35%	2.08%	1.92%	1.93%
Expenditures	\$ 185,227,987	\$ 205,867,688	\$ 207,963,252	\$ 216,312,906	\$ 232,182,774	\$ 243,871,072	\$ 246,643,996	\$ 253,382,035
Change versus prior year	\$ 5,014,194	\$ 20,639,701	\$ 2,095,564	\$ 8,349,654	\$ 15,869,868	\$ 11,688,298	\$ 2,772,924	\$ 6,738,039
% change versus prior year	2.78%	11.14%	1.02%	4.01%	7.34%	5.03%	1.14%	2.73%





## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	Forecast		
							2020-21	2021-22	2022-23
<b>District Operating Funds - Revenues</b>									
5100 Local Sources									
5111 Current Tax	\$ 96,726,929	\$ 111,686,765	\$ 115,508,376	\$ 121,073,388	\$ 119,878,038	\$ 125,071,509	\$ 128,823,654	\$ 132,688,363	\$ 136,669,013
Less: Estimate of Uncollectible Taxes									
Less: Estimate of County Fees									
5111 Net Current Tax	96,726,929	111,686,765	115,508,376	121,073,388	119,878,038	125,071,509	128,823,654	132,688,363	136,669,013
5112 Delinquent Tax	2,970,373	3,145,523	3,443,766	3,150,000	3,550,000	3,750,000	3,950,000	3,950,000	3,950,000
5113 Proposition C Sales Tax	16,606,392	16,672,644	17,163,794	17,301,872	18,048,992	18,236,000	18,494,540	18,644,540	18,794,540
5114 Intangible Tax	134,406	285,925	369,856	369,847	214,202	214,202	214,202	214,202	214,202
5115 Surtax	1,755,535	1,882,750	1,893,813	1,893,807	1,767,519	1,767,519	1,767,519	1,767,519	1,767,519
5122 Summer School Tuition	48,845	41,716	39,109	45,000	40,000	40,000	40,900	40,900	40,900
5141 Interest - Daily Account	22,547	35,490	90,977	29,000	104,000	104,000	104,000	104,000	104,000
5142 Interest - Investments	273,287	511,963	986,802	425,000	1,225,000	1,025,000	1,025,000	1,025,000	1,025,000
5144 Interest - Collector	18,550	67,907	30,468	42,887	17,025	17,025	17,025	17,025	17,025
5171 Student Activities	-	508	-	-	-	-	-	-	-
5180 Summer School Tuition	1,118	-	-	-	-	-	-	-	-
5190 Other Local	204	30	-	-	-	-	-	-	-
5191 Rentals	178,433	47,994	166,317	180,000	165,000	165,000	165,000	165,000	165,000
5192 Donations	411	1,607	2,243	1,500	-	-	-	-	-
5193 Offset Printing	130,362	157,014	172,493	190,000	175,000	180,000	180,000	180,000	180,000
5195 Refund of Expenditure	116,586	67,799	75,545	30,000	77,000	80,000	80,000	80,000	80,000
5197 Sale of Misc. Items	46,098	25,524	344,444	30,000	20,000	20,000	20,000	20,000	20,000
5199 Misc. Local Revenue	74,328	170,097	396,823	100,000	100,000	100,000	100,000	100,000	100,000
<b>51XX Local Sources</b>	<b>\$ 119,104,404</b>	<b>\$ 134,801,256</b>	<b>\$ 140,684,826</b>	<b>\$ 144,862,301</b>	<b>\$ 145,381,776</b>	<b>\$ 150,770,255</b>	<b>\$ 154,981,840</b>	<b>\$ 158,996,549</b>	<b>\$ 163,127,199</b>
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 486,420	\$ 537,096	\$ 424,110	\$ 424,110	\$ 461,581	\$ 461,581	\$ 461,581	\$ 461,581	\$ 461,581
5221 State Assessed Utilities	1,009,501	1,012,287	1,072,845	1,068,291	1,030,649	1,030,649	1,030,649	1,030,649	1,030,649
5234 County Stock Insurance	373,192	274,764	261,966	261,966	69,081	69,081	69,081	69,081	69,081
<b>52XX Intermediate Sources</b>	<b>\$ 1,869,113</b>	<b>\$ 1,824,147</b>	<b>\$ 1,758,921</b>	<b>\$ 1,754,367</b>	<b>\$ 1,561,311</b>	<b>\$ 1,561,311</b>	<b>\$ 1,561,311</b>	<b>\$ 1,561,311</b>	<b>\$ 1,561,311</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2015-16	2016-17	2017-18	Budget 2018-19	Actual 2018-19	2019-20	2020-21	2021-22	2022-23
5300 State Sources									
5311 Basic Formula - State Aid	\$ 45,409,402	\$ 48,571,781	\$ 49,228,821	\$ 52,244,095	\$ 56,310,043	\$ 55,899,292	\$ 56,388,819	\$ 56,899,317	\$ 57,409,815
5312 Transportation	2,295,138	1,908,607	2,073,946	2,000,000	2,255,945	2,000,000	2,000,000	2,000,000	2,000,000
5314 Early Childhood, Spec Ed	3,718,780	4,119,842	4,428,105	4,300,000	4,550,000	4,600,000	4,600,000	4,600,000	4,600,000
5319 Classroom Trust Fund	6,407,030	6,668,489	6,891,632	6,950,703	6,940,694	7,176,775	7,207,813	7,238,851	7,271,351
5324 Parents as Teachers	498,215	528,723	561,712	500,000	550,000	550,000	550,000	550,000	550,000
5332 State Career and Technical Education	733,056	677,763	731,613	425,000	250,000	425,000	425,000	425,000	425,000
5369 Resid Place/Excess Cost	483,791	510,776	263,741	263,740	149,742	149,742	149,742	149,742	149,742
5371 Readers for the Blind	1,791	1,717	1,483	-	-	-	-	-	-
5381 Extraordinary Cost - High Needs Fund	1,528,661	1,947,110	1,802,021	1,987,465	1,067,197	1,092,197	1,117,197	1,142,197	1,167,197
5397 Other State Revenue	27,067	1,188	73,488	-	745	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 61,102,931</b>	<b>\$ 64,935,996</b>	<b>\$ 66,056,562</b>	<b>\$ 68,671,003</b>	<b>\$ 72,074,366</b>	<b>\$ 71,893,006</b>	<b>\$ 72,438,571</b>	<b>\$ 73,005,107</b>	<b>\$ 73,573,105</b>
5400 Federal Sources									
5412 Medicaid	\$ 395,657	\$ 928,188	\$ 487,392	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
5427 Career Education Federal Perkins Grant	272,833	296,271	-	274,301	501,899	274,301	274,301	274,301	274,301
5437 IDEA Grants	154,381	143,229	38,337	-	31,097	30,000	30,000	30,000	30,000
5441 Entitlement PL 94-142	3,391,213	3,580,020	3,564,178	3,600,000	3,600,000	3,650,000	3,700,000	3,700,000	3,700,000
5442 Early Childhood, Spec Ed	481,833	457,760	617,807	650,000	650,000	650,000	650,000	650,000	650,000
5451 Title I	3,396,571	3,799,101	2,873,145	3,162,348	3,193,200	3,350,000	3,350,000	3,350,000	3,350,000
5461 Title IV A	-	-	-	207,357	-	-	-	-	-
5462 Title III	4,842	5,598	-	5,000	4,216	5,000	5,000	5,000	5,000
5465 Title II A	664,444	254,543	296,250	553,944	697,183	947,183	997,183	997,183	997,183
5472 Child Care Development	3,439	3,568	3,699	-	-	-	-	-	-
5484 Pell Funds	-	-	330	-	-	-	-	-	-
5496 E Rate Funds	58,873	153,019	308,601	150,000	349,802	300,000	300,000	300,000	300,000
5497 Other Federal Revenue	45	2,144	756	-	-	-	-	-	-
<b>54XX Federal Sources</b>	<b>\$ 8,824,131</b>	<b>\$ 9,623,441</b>	<b>\$ 8,190,495</b>	<b>\$ 9,052,950</b>	<b>\$ 9,477,397</b>	<b>\$ 9,656,484</b>	<b>\$ 9,756,484</b>	<b>\$ 9,756,484</b>	<b>\$ 9,756,484</b>
5600 Other Sources									
5631 Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ 3,877	\$ -	\$ -	\$ -	\$ -
<b>56XX Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,877</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast			
	2015-16	2016-17	2017-18	Budget 2018-19	Actual 2018-19	2019-20	2020-21	2021-22	2022-23	
5800 Tuition										
5810 Tuition - Other Districts	\$ 100,564	\$ 104,831	\$ 129,286	\$ 210,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
5820 Tuition - Area Voc Fees	87,500	61,500	36,000	123,000	51,000	36,000	36,000	36,000	36,000	36,000
<b>58XX Tuition</b>	<b>\$ 188,064</b>	<b>\$ 166,331</b>	<b>\$ 165,286</b>	<b>\$ 333,000</b>	<b>\$ 181,000</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>	<b>\$ 166,000</b>
5900 Other Financing Sources										
5999 Other Financing Sources	\$ -	\$ 5,081,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>59XX Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,081,149</b>	<b>\$ -</b>	<b>\$ -</b>						
<b>All Funds - Revenues</b>	<b>\$ 191,088,643</b>	<b>\$ 216,432,320</b>	<b>\$ 216,856,090</b>	<b>\$ 224,673,621</b>	<b>\$ 228,679,727</b>	<b>\$ 234,047,056</b>	<b>\$ 238,904,206</b>	<b>\$ 243,485,451</b>	<b>\$ 248,184,099</b>	



## COLUMBIA PUBLIC SCHOOLS

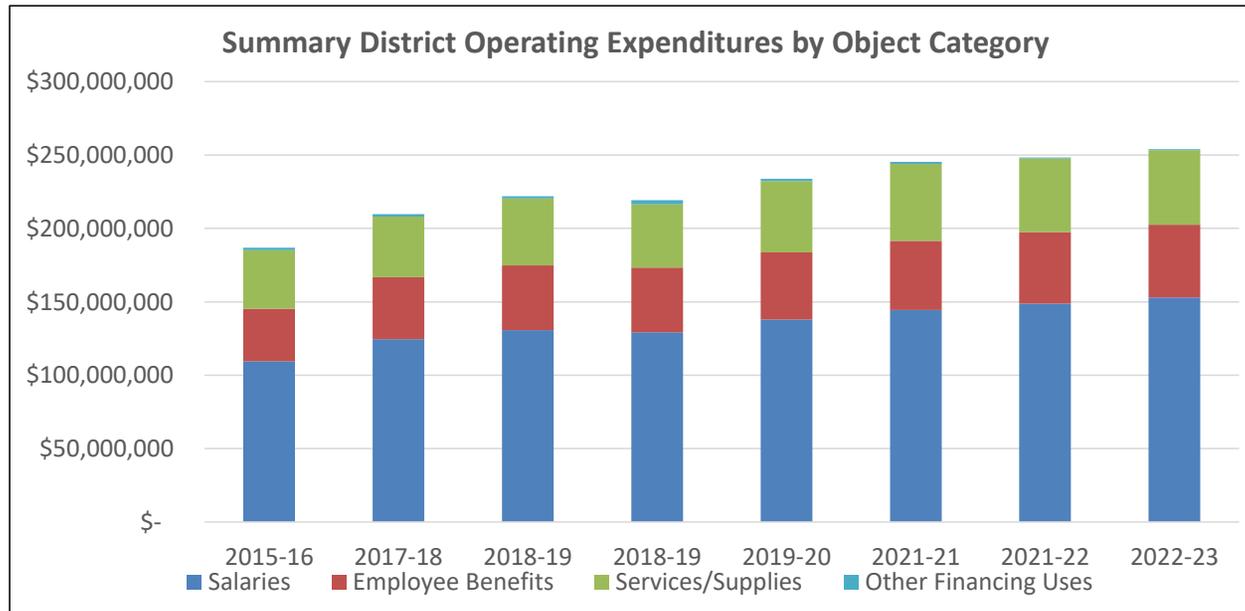
### 2019-20 BUDGET

**Program:** Summary Expenditures Budget

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

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2015-16	2016-17	2017-18	Budget 2018-19	Actual 2018-19	2019-20	2021-21	2021-22	2022-23
Salaries	\$ 109,546,930	\$ 121,843,655	\$ 124,460,557	\$ 130,794,755	\$ 129,237,171	\$ 137,845,227	\$ 144,435,619	\$ 148,684,334	\$ 152,956,036
Employee Benefits	\$ 35,620,654	\$ 40,515,791	\$ 42,291,365	\$ 44,088,847	\$ 44,140,999	\$ 45,781,010	\$ 47,112,915	\$ 48,832,124	\$ 49,554,930
Services/Supplies	\$ 40,060,403	\$ 43,508,242	\$ 41,211,330	\$ 45,487,267	\$ 42,934,737	\$ 48,556,538	\$ 52,322,538	\$ 50,127,538	\$ 50,871,069
Other Financing Uses	\$ 1,538,888	\$ 8,082,393	\$ 1,716,883	\$ 1,533,441	\$ 2,936,787	\$ 1,532,267	\$ 1,406,549	\$ 618,605	\$ 618,605
<b>Total</b>	<b>\$ 186,766,875</b>	<b>\$ 213,950,081</b>	<b>\$ 209,680,135</b>	<b>\$ 221,904,310</b>	<b>\$ 219,249,694</b>	<b>\$ 233,715,042</b>	<b>\$ 245,277,621</b>	<b>\$ 248,262,601</b>	<b>\$ 254,000,640</b>

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## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

<u>Program</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Original Budget 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Elementary Instruction	\$ 32,373,239	\$ 35,636,322	\$ 36,623,291	\$ 38,054,605	\$ 37,129,785	\$ 39,326,910
Middle Instruction	\$ 17,121,761	\$ 18,944,660	\$ 19,897,718	\$ 20,627,207	\$ 20,505,559	\$ 21,829,158
Senior High Instruction	\$ 19,035,111	\$ 20,341,539	\$ 21,170,795	\$ 21,764,827	\$ 21,559,535	\$ 23,189,281
Summer School Instruction	\$ 2,675,181	\$ 2,556,762	\$ 2,661,901	\$ 2,682,899	\$ 2,800,663	\$ 2,854,958
Douglass High Instruction	\$ 854,781	\$ 876,665	\$ 960,793	\$ 995,796	\$ 918,621	\$ 969,886
General Instruction	\$ 314,655	\$ 315,869	\$ 262,722	\$ 1,135,476	\$ 1,096,741	\$ 1,112,227
Special Education Instruction	\$ 22,424,284	\$ 24,522,333	\$ 24,962,222	\$ 24,849,588	\$ 16,350,185	\$ 17,005,580
Early Childhood Special Education	\$ 3,824,881	\$ 4,368,641	\$ 4,312,581	\$ 4,455,967	\$ 2,504,029	\$ 2,672,438
Gifted Program	\$ 1,178,686	\$ 1,279,353	\$ 1,419,250	\$ 1,576,594	\$ 1,519,517	\$ 1,602,821
Title I	\$ 1,207,396	\$ 1,416,428	\$ 1,710,126	\$ 1,859,365	\$ 1,742,008	\$ 1,814,094
English-Second Language	\$ 1,956,176	\$ 2,229,948	\$ 2,322,819	\$ 2,584,935	\$ 2,617,129	\$ 2,855,021
Vocational Instruction	\$ 3,874,300	\$ 4,030,419	\$ 4,021,441	\$ 4,153,101	\$ 3,948,473	\$ 4,147,385
Student Activities-Athletics	\$ 2,202,844	\$ 2,545,406	\$ 2,554,006	\$ 2,534,353	\$ 2,365,123	\$ 2,444,449
Adult Basic Education	\$ 11,652	\$ 11,980	\$ -	\$ 13,980	\$ 13,980	\$ 13,980
Tuition Payments	\$ 443,452	\$ 486,434	\$ 494,088	\$ 1,450,000	\$ 1,450,000	\$ 2,150,000
Guidance	\$ 4,261,453	\$ 4,699,817	\$ 4,706,588	\$ 4,899,236	\$ 5,070,340	\$ 5,354,879
Pupil Services	\$ 4,473,679	\$ 5,127,340	\$ 5,249,596	\$ 6,134,427	\$ 14,390,048	\$ 15,073,013
Educational Media Services	\$ 3,214,508	\$ 3,696,481	\$ 3,922,872	\$ 4,139,904	\$ 594,797	\$ 619,005
Support Services and Instructional Staff	\$ 9,070,130	\$ 11,117,148	\$ 8,450,294	\$ 10,676,551	\$ 13,360,184	\$ 16,089,579
Administrative Services	\$ 3,125,750	\$ 3,836,846	\$ 3,390,670	\$ 5,968,119	\$ 9,617,262	\$ 10,468,050
Other Administrative Services	\$ 11,439,950	\$ 13,105,244	\$ 13,355,465	\$ 13,908,182	\$ 13,640,376	\$ 14,695,791
Business Services	\$ 1,171,626	\$ 1,101,588	\$ 1,134,017	\$ 1,217,453	\$ 1,394,277	\$ 1,400,058
Maintenance & Facilities Mgmt.	\$ 16,707,180	\$ 19,912,598	\$ 20,038,629	\$ 21,763,382	\$ 21,140,584	\$ 22,579,787
Security Services	\$ 709,850	\$ 778,117	\$ 744,731	\$ 738,954	\$ 731,195	\$ 980,826
Transportation Services	\$ 12,402,247	\$ 12,399,416	\$ 12,505,266	\$ 13,147,757	\$ 12,897,929	\$ 13,594,231
Research and Information Systems	\$ 4,569,175	\$ 5,209,714	\$ 5,678,531	\$ 3,521,688	\$ 1,316,070	\$ 1,393,592
Community Services	\$ 762,658	\$ 869,648	\$ 860,843	\$ 937,299	\$ 936,826	\$ 1,041,896
Early Childhood Title I	\$ 2,662,656	\$ 3,221,610	\$ 3,376,047	\$ 3,366,328	\$ 3,509,083	\$ 3,666,653
Parents as Teachers	\$ 1,158,726	\$ 1,229,362	\$ 1,175,950	\$ 1,212,896	\$ 1,192,588	\$ 1,237,227
Other Financing Uses	\$ <u>1,538,888</u>	\$ <u>8,082,393</u>	\$ <u>1,716,883</u>	\$ <u>1,533,441</u>	\$ <u>2,936,787</u>	\$ <u>1,532,267</u>
Total	\$ <u>186,766,875</u>	\$ <u>213,950,081</u>	\$ <u>209,680,135</u>	\$ <u>221,904,310</u>	\$ <u>219,249,694</u>	\$ <u>233,715,042</u>

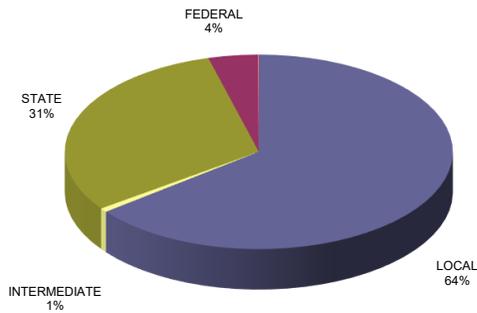


# COLUMBIA PUBLIC SCHOOLS

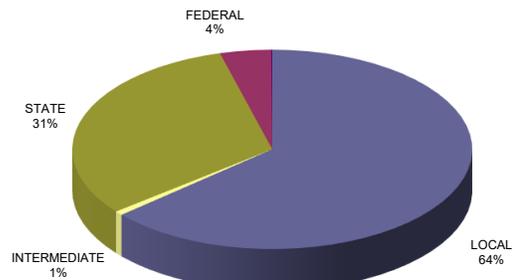
## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS

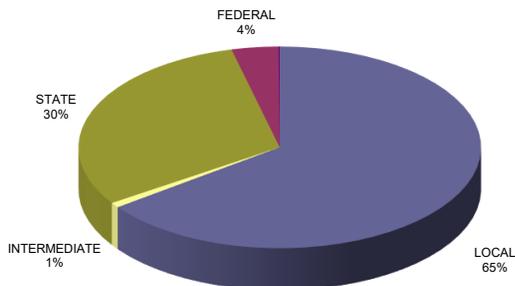
**OPERATING REVENUES  
BUDGET 2019-20**



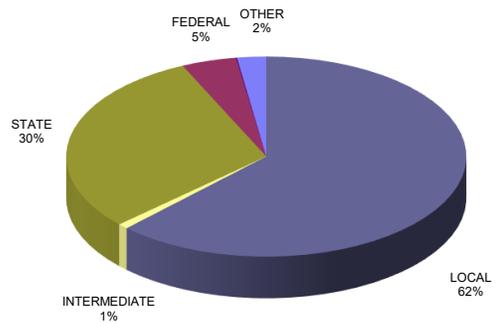
**OPERATING REVENUES  
PROJECTED ACTUAL 2018-19**



**OPERATING REVENUES  
ACTUAL 2017-18**



**OPERATING REVENUES  
ACTUAL 2016-17**



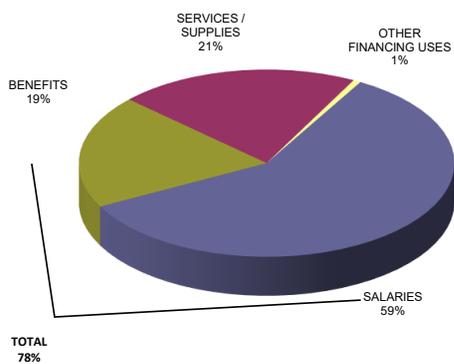


# COLUMBIA PUBLIC SCHOOLS

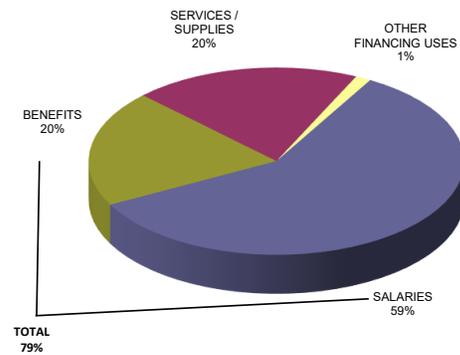
## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS

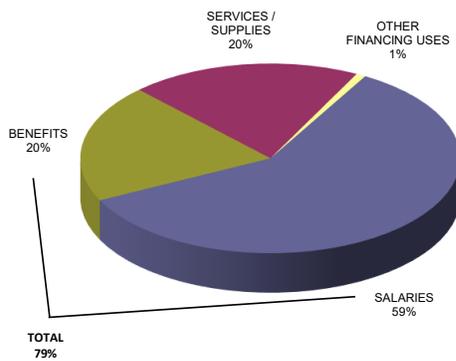
**OPERATING EXPENDITURES  
BUDGET 2019-20**



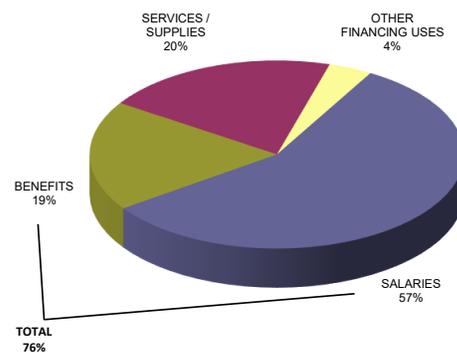
**OPERATING EXPENDITURES  
PROJECTED ACTUAL 2018-19**



**OPERATING EXPENDITURES  
ACTUAL 2017-18**



**OPERATING EXPENDITURES  
ACTUAL 2016-17**





**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**Program:** Elementary School Instruction

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

<b>Expenditure Object Category</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$ 21,291,661	\$ 23,297,663	\$ 24,459,669	\$ 25,877,673	\$ 25,202,522	\$ 26,737,894
Employee Benefits	\$ 7,154,639	\$ 8,299,628	\$ 9,032,954	\$ 9,429,363	\$ 9,228,996	\$ 9,535,756
Services/Supplies	\$ 3,926,939	\$ 4,039,031	\$ 3,130,668	\$ 2,747,569	\$ 2,698,267	\$ 3,053,260
<b>Total</b>	<b>\$ 32,373,239</b>	<b>\$ 35,636,322</b>	<b>\$ 36,623,291</b>	<b>\$ 38,054,605</b>	<b>\$ 37,129,785</b>	<b>\$ 39,326,910</b>

<b>Program Data:</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>
Number of Schools	21	21	21	21	21	21
Number of Students						
September membership	8,247	8,214	8,408	8,423	8,438	8,448
February membership	8,224	8,222	8,480	8,495	8,442	8,452
Average membership	8,236	8,218	8,444	8,459	8,440	8,450
Per Pupil Cost Instructional Expense Only	\$ 3,931	\$ 4,336	\$ 4,337	\$ 4,499	\$ 4,399	\$ 4,654
Enrollment (September head counts)	8,261	8,287	8,428	8,443	8,458	8,468
Staff FTE:						
Teachers	431.60	445.46	470.57	475.57	470.71	476.71
Title IIA Teachers	10.42	-	-	-	-	-
Fellows (cost in 2201-2299 Student Support)	17.00	26.00	-	-	-	-
Instructional/Classroom Aides	22.00	86.99	85.99	87.99	83.06	84.06
Playground Monitors	26.26	-	0.20	-	-	-
<b>Total</b>	<b>507.28</b>	<b>558.45</b>	<b>556.76</b>	<b>563.56</b>	<b>553.77</b>	<b>560.77</b>

Membership per FTE	16.23	14.72	15.17	15.01	15.24	15.07
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**Costs Specific to location:**

Note - does not include district wide costs							18-19 Average Membership	18-19 Avg Cost Per Member	
Alpha Hart Lewis	Title	\$ 1,679,625	\$ 1,686,926	\$ 1,727,095	\$ 1,778,180	\$ 1,447,812	\$ 1,504,493	391	\$ 3,848
Battle	Title	\$ 1,500,759	\$ 1,726,573	\$ 1,630,011	\$ 1,694,204	\$ 1,737,423	\$ 1,842,641	458	\$ 4,028
Benton	Title	\$ 1,032,436	\$ 1,226,430	\$ 1,389,297	\$ 1,427,812	\$ 1,171,303	\$ 1,213,813	244	\$ 4,985
Beulah Ralph		\$ 436,169	\$ 2,334,103	\$ 1,998,974	\$ 2,081,609	\$ 2,303,128	\$ 2,501,804	663	\$ 3,773
Blue Ridge	Title	\$ 1,533,243	\$ 1,581,138	\$ 1,799,365	\$ 1,864,645	\$ 1,781,725	\$ 1,838,398	447	\$ 4,113
Cedar Ridge	Title	\$ 760,031	\$ 843,462	\$ 955,879	\$ 1,220,947	\$ 1,531,504	\$ 1,668,089	397	\$ 4,202
Derby Ridge	Title	\$ 1,505,921	\$ 1,658,691	\$ 1,724,924	\$ 1,837,003	\$ 1,605,424	\$ 1,667,698	432	\$ 3,860
Fairview		\$ 1,800,577	\$ 2,002,890	\$ 2,052,068	\$ 2,138,624	\$ 2,104,577	\$ 2,205,427	481	\$ 4,590
Grant		\$ 1,339,034	\$ 1,225,863	\$ 1,330,032	\$ 1,386,060	\$ 1,318,805	\$ 1,375,362	315	\$ 4,366
Locust		\$ 1,342,733	\$ 1,455,737	\$ 1,756,306	\$ 1,790,691	\$ 1,391,198	\$ 1,434,110	252	\$ 5,691
Midway Heights		\$ 1,041,051	\$ 1,157,601	\$ 1,181,711	\$ 1,234,817	\$ 1,253,405	\$ 1,304,778	214	\$ 6,111
Mill Creek		\$ 2,509,045	\$ 2,499,084	\$ 2,578,318	\$ 2,686,732	\$ 2,728,576	\$ 2,829,768	661	\$ 4,284
New Haven		\$ 1,159,610	\$ 1,250,353	\$ 1,220,486	\$ 1,259,886	\$ 1,249,028	\$ 1,300,927	264	\$ 4,937
Parkade	Title	\$ 1,489,381	\$ 1,571,238	\$ 1,616,675	\$ 1,727,773	\$ 1,738,344	\$ 1,882,873	462	\$ 4,075
Paxton Keeley		\$ 2,276,209	\$ 2,417,683	\$ 2,515,361	\$ 2,621,823	\$ 2,690,679	\$ 2,962,608	690	\$ 4,297
Ridgeway		\$ 889,707	\$ 1,012,328	\$ 1,068,879	\$ 1,140,309	\$ 1,090,258	\$ 1,136,364	233	\$ 4,877
Rockbridge		\$ 1,810,410	\$ 1,762,703	\$ 1,891,437	\$ 1,988,100	\$ 1,922,794	\$ 2,000,496	471	\$ 4,247
Russell		\$ 1,930,200	\$ 1,693,958	\$ 1,770,673	\$ 1,896,266	\$ 1,860,099	\$ 1,942,333	395	\$ 4,917
Shepard		\$ 2,098,667	\$ 2,047,734	\$ 2,202,406	\$ 2,299,838	\$ 2,253,199	\$ 2,344,279	471	\$ 4,983
Two Mile Prairie		\$ 744,241	\$ 934,861	\$ 919,134	\$ 940,581	\$ 933,436	\$ 976,394	173	\$ 5,644
West Boulevard	Title	\$ 1,422,626	\$ 1,549,619	\$ 1,510,927	\$ 1,582,940	\$ 1,623,474	\$ 1,684,034	326	\$ 5,166
All Elementary Costs		\$ 2,071,564	\$ 1,997,347	\$ 1,783,333	\$ 1,455,765	\$ 1,393,594	\$ 1,710,221		
Total Instructional Expense		\$ 32,373,239	\$ 35,636,322	\$ 36,623,291	\$ 38,054,605	\$ 37,129,785	\$ 39,326,910	8,436	\$ 4,511



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 medical insurance rates paid for employees
- Addition for purchase of new elementary math curriculum
- Addition for purchase of reading comprehension curriculum for elementary language arts
- Increase for addition of 6.0 teacher FTE for growth
- Increase for addition of 1.0 instructional aide FTE for Parkade Elementary



**Funding Sources:** District operating funds.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

**Program:** Middle School Instruction  
**Function(s):** Middle School Instruction  
 1130 through 1149

Expenditure Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20
Salaries	\$ 11,702,505	\$ 13,092,032	\$ 13,494,084	\$ 14,368,251	\$ 14,322,127	\$ 15,159,907
Employee Benefits	\$ 3,809,794	\$ 4,368,430	\$ 4,537,332	\$ 4,772,224	\$ 4,806,269	\$ 4,969,568
Services/Supplies	\$ 1,609,462	\$ 1,484,198	\$ 1,866,302	\$ 1,486,732	\$ 1,377,163	\$ 1,699,683
<b>Total</b>	<b>\$ 17,121,761</b>	<b>\$ 18,944,660</b>	<b>\$ 19,897,718</b>	<b>\$ 20,627,207</b>	<b>\$ 20,505,559</b>	<b>\$ 21,829,158</b>

Program Data:	Grades 6-8 2015-16	Grades 6-8 2016-17	Grades 6-8 2017-18	Grades 6-8 2018-19	Grades 6-8 2018-19	Grades 6-8 2019-20
Number of Schools	6	6	6	6	6	6
Number of Students						
September membership	3,859	3,970	4,061	4,111	4,162	4,212
February membership	3,827	3,960	4,068	4,118	4,151	4,201
Average membership	3,843	3,965	4,065	4,115	4,157	4,207
Per Pupil Cost Instructional Expense Only	\$ 4,455	\$ 4,778	\$ 4,895	\$ 5,013	\$ 4,933	\$ 5,189
Enrollment (September head counts)	3,877	3,983	4,086	4,186	4,162	4,262
Staff FTE:						
Teachers	233.19	241.95	245.69	251.69	254.68	264.87
Fellows (cost in 2201-2299 Student Support)	2.00	-	-	-	-	-
Instructional Aides	8.00	11.00	8.00	8.00	7.00	8.00
AVID Tutors	9.00	9.00	9.00	9.00	9.00	9.00
Lunch Monitors	0.59	0.69	0.69	0.69	0.69	0.69
<b>Total</b>	<b>252.78</b>	<b>262.64</b>	<b>263.38</b>	<b>269.38</b>	<b>271.37</b>	<b>282.56</b>
Membership per FTE	15.20	15.10	15.43	15.27	15.32	14.89

**Costs Specific to Location**

	Note - does not include district wide costs						18-19 Average Membership	18-19 Avg Cost Per Member
Gentry Middle	\$ 3,411,307	\$ 3,852,482	\$ 4,173,058	\$ 4,344,352	\$ 4,330,851	\$ 4,633,891	934	\$ 4,637
Jefferson Middle	\$ 2,583,774	\$ 2,839,080	\$ 2,881,940	\$ 3,088,861	\$ 3,135,696	\$ 3,305,810	680	\$ 4,615
Lange Middle	\$ 2,369,734	\$ 2,587,689	\$ 2,690,043	\$ 2,887,493	\$ 2,917,775	\$ 3,031,119	640	\$ 4,559
Oakland Middle	\$ 2,200,533	\$ 2,624,101	\$ 2,684,862	\$ 2,802,860	\$ 2,739,721	\$ 2,879,314	538	\$ 5,092
Smithton Middle	\$ 3,011,889	\$ 3,418,044	\$ 3,507,337	\$ 3,639,067	\$ 3,601,360	\$ 3,788,812	720	\$ 5,002
West Middle	\$ 2,702,630	\$ 2,912,683	\$ 2,955,930	\$ 3,163,934	\$ 3,136,545	\$ 3,267,415	635	\$ 4,943
All Middle Costs	\$ 841,894	\$ 710,581	\$ 1,004,548	\$ 700,640	\$ 643,611	\$ 922,797		
<b>Total Instructional Expense</b>	<b>\$ 17,121,761</b>	<b>\$ 18,944,660</b>	<b>\$ 19,897,718</b>	<b>\$ 20,627,207</b>	<b>\$ 20,505,559</b>	<b>\$ 21,829,158</b>	<b>4,146</b>	<b>\$ 4,975</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 medical insurance rates paid for employees
- Increase in 6.34 teacher FTE to address enrollment needs at the middle school level
- Increase in 1.17 teacher FTE for World Languages
- Increase in 1.0 teacher FTE for Fine Arts
- Increase in 1.0 teacher FTE for Family and Consumer Sciences
- Increase in .68 teacher FTE for Drama
- Increase in 1.0 instructional aide FTE for support
- Increase in middle school language arts service and supply budget for online reading curriculum



**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**Program:** High School Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 12,566,610	\$ 13,765,538	\$ 14,259,588	\$ 14,864,867	\$ 14,845,990	\$ 15,886,468
Employee Benefits	\$ 4,078,370	\$ 4,573,501	\$ 4,774,185	\$ 4,944,442	\$ 4,931,638	\$ 5,166,548
Services/Supplies	\$ 2,390,131	\$ 2,002,500	\$ 2,137,022	\$ 1,955,518	\$ 1,781,907	\$ 2,136,265
<b>Total</b>	<b>\$ 19,035,111</b>	<b>\$ 20,341,539</b>	<b>\$ 21,170,795</b>	<b>\$ 21,764,827</b>	<b>\$ 21,559,535</b>	<b>\$ 23,189,281</b>

<b>Program Data:</b>	<b>Grades 9-12 2015-16</b>	<b>Grades 9-12 2016-17</b>	<b>Grades 9-12 2017-18</b>	<b>Grades 9-12 2018-19</b>	<b>Grades 9-12 2018-19</b>	<b>Grades 9-12 2019-20</b>
Number of Schools	3	3	3	3	3	3
Number of Students						
September membership	4,756	4,786	5,226	5,271	4,994	5,014
February membership	4,551	4,656	5,123	5,168	4,829	4,849
Average membership	4,654	4,721	5,175	5,220	4,912	4,932
Per Pupil Cost Instructional Expense Only	\$ 4,090	\$ 4,309	\$ 4,091	\$ 4,170	\$ 4,390	\$ 4,702
Enrollment (September head counts)	4,742	4,972	5,260	5,305	5,138	5,188
Staff FTE:						
Teachers	247.97	249.31	256.18	256.18	259.88	264.88
Fellows (cost in 2201-2299 Student Support)	11.00	5.00	-	-	-	-
Permanent Substitutes	7.00	9.00	9.00	9.00	8.00	8.00
Instructional Aides	5.00	1.00	1.00	1.00	1.00	2.00
<b>Total</b>	<b>270.97</b>	<b>264.31</b>	<b>266.18</b>	<b>266.18</b>	<b>268.88</b>	<b>274.88</b>

3 fellows at no cost	3 fellows at no cost	N/A	N/A	N/A	N/A
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Membership per FTE	17.17	17.86	19.44	19.61	18.27	17.94	18-19 Average Membership	18-19 Avg Cost Per Member
<b>Costs Specific to location</b>	Note - does not include district wide costs							
Battle	\$ 4,792,107	\$ 5,394,543	\$ 5,542,597	\$ 5,780,589	\$ 5,644,535	\$ 6,075,357	1,375	\$ 4,105
Hickman	\$ 6,597,683	\$ 7,342,471	\$ 7,318,820	\$ 7,594,224	\$ 7,609,091	\$ 7,998,471	1,617	\$ 4,707
Rock Bridge	\$ 6,209,180	\$ 6,525,952	\$ 6,861,976	\$ 7,146,457	\$ 7,146,882	\$ 7,676,557	1,920	\$ 3,722
All Sr. High Costs	\$ 1,436,141	\$ 1,078,573	\$ 1,447,402	\$ 1,243,557	\$ 1,159,027	\$ 1,438,896		
<b>Total Instructional Expense</b>	<b>\$ 19,035,111</b>	<b>\$ 20,341,539</b>	<b>\$ 21,170,795</b>	<b>\$ 21,764,827</b>	<b>\$ 21,559,535</b>	<b>\$ 23,189,281</b>	<b>4,912</b>	<b>\$ 4,431</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 medical insurance rates paid for employees
- Increase in 4.5 teacher FTE to address enrollment needs at the high school level
- Increase in 1.0 instructional aide FTE for support
- Increase in 0.5 teacher FTE for World Languages at the high school level



**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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

<b>Expenditure Object Category</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$ 1,865,287	\$ 1,792,421	\$ 1,853,084	\$ 1,827,558	\$ 1,940,549	\$ 2,004,384
Employee Benefits	\$ 302,202	\$ 289,880	\$ 300,411	\$ 299,116	\$ 303,889	\$ 316,849
Services/Supplies	\$ 507,692	\$ 474,461	\$ 508,406	\$ 556,225	\$ 556,225	\$ 533,725
<b>Total</b>	<b>\$ 2,675,181</b>	<b>\$ 2,556,762</b>	<b>\$ 2,661,901</b>	<b>\$ 2,682,899</b>	<b>\$ 2,800,663</b>	<b>\$ 2,854,958</b>

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

<b>Program Data:</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>
Summer School Enrollment	8,932	9,307	9,025	9,050	8,866	9,000
Summer School ADA (Avg. Daily Attend)	799.64	821.57	778.28	809.64	750.00	775.00

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	\$ 3,345	\$ 3,112	\$ 3,420	\$ 3,314	\$ 3,734	\$ 3,684
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

### 2019-20 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 2018-19 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

- Continue 2018-19 increases to allow for expanded programming and course offerings

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 615,951	\$ 630,337	\$ 673,810	\$ 701,695	\$ 653,411	\$ 686,196
Employee Benefits	\$ 183,958	\$ 208,132	\$ 227,905	\$ 236,936	\$ 215,408	\$ 220,662
Services/Supplies	\$ 54,872	\$ 38,196	\$ 59,078	\$ 57,165	\$ 49,802	\$ 63,028
<b>Total</b>	<b>\$ 854,781</b>	<b>\$ 876,665</b>	<b>\$ 960,793</b>	<b>\$ 995,796</b>	<b>\$ 918,621</b>	<b>\$ 969,886</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Number of Students						
September membership	108	120	128	138	127	130
February membership	160	123	150	160	159	160
Average membership	134	122	139	149	143	145
Per Pupil Cost	\$ 6,379	\$ 7,215	\$ 6,912	\$ 6,683	\$ 6,424	\$ 6,689
Enrollment (September head counts)	189	176	188	198	185	185
Number of Students Served in MoOptions Program	72	56	56	66	55	55
Staff FTE:						
Teachers	11.42	11.42	11.42	11.42	10.42	10.42
Instructional Aides	-	1.00	2.00	2.00	2.00	2.00
<b>Total</b>	<b>11.42</b>	<b>12.42</b>	<b>13.42</b>	<b>13.42</b>	<b>12.42</b>	<b>12.42</b>
Membership per FTE	11.73	9.78	10.36	11.10	11.51	11.67



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 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 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 228,209	\$ 230,014	\$ 160,848	\$ 199,033	\$ 192,098	\$ 201,172
Employee Benefits	\$ 74,182	\$ 73,031	\$ 59,016	\$ 75,653	\$ 69,074	\$ 70,665
Services/Supplies	\$ 12,264	\$ 12,824	\$ 42,858	\$ 860,790	\$ 835,569	\$ 840,390
<b>Total</b>	<b>\$ 314,655</b>	<b>\$ 315,869</b>	<b>\$ 262,722</b>	<b>\$ 1,135,476</b>	<b>\$ 1,096,741</b>	<b>\$ 1,112,227</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Number of Students						
September	81	70	88	88	91	91
February	57	69	74	74	81	81
Average	69	70	81	81	86	86
Per Pupil Cost	\$ 4,560	\$ 4,545	\$ 3,243	\$ 14,018	\$ 12,753	\$ 12,933
Staff FTE:						
ACE (Suspension Center)	2.00	2.00	1.00	1.00	1.00	1.00
Juvenile Justice Center	1.00	1.00	1.00	1.00	2.00	2.00
CFSP Program	1.00	1.00	1.00	3.00	-	-
Instructional Aide - ACE	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>	<b>6.00</b>	<b>4.00</b>	<b>4.00</b>

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

Average number of students per FTE	13.80	13.90	20.25	13.50	21.50	21.50
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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

### 2019-20 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 2018-19 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 medical insurance rates paid for employees

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**Program:** Special Education Instruction  
**Function(s):** Special Education Instruction  
 1210

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 15,639,909	\$ 17,044,888	\$ 17,051,456	\$ 17,949,884	\$ 11,404,584	\$ 11,982,571
Employee Benefits	\$ 5,521,243	\$ 6,111,111	\$ 6,297,444	\$ 6,582,871	\$ 4,628,893	\$ 4,721,759
Services/Supplies	\$ 1,263,132	\$ 1,366,334	\$ 1,613,322	\$ 316,833	\$ 316,708	\$ 301,250
<b>Total</b>	<b>\$ 22,424,284</b>	<b>\$ 24,522,333</b>	<b>\$ 24,962,222</b>	<b>\$ 24,849,588</b>	<b>\$ 16,350,185</b>	<b>\$ 17,005,580</b>

Summer School included above

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Number of Students						
December Count - SPED	1,636	1,684	1,740	1,760	1,792	1,812
Per Pupil Cost	\$ 13,707	\$ 14,562	\$ 14,346	\$ 14,119	\$ 9,124	\$ 9,385
Staff FTE:						
Teachers	162.32	156.41	162.81	165.81	160.48	160.48
School Psych Interns	Moved from Pupil Services (2100-2199)	2.00	2.00	2.00	-	-
Instructional Aides	9.00	7.00	5.00	3.00	6.00	6.00
Braille Transcriber	1.00	1.00	1.00	1.00	1.00	1.00
Special Needs Nurse	1.00	1.00	1.00	1.00	-	-
Social Worker	-	4.00	3.00	3.00	-	-
OTPT/SLP/Psychologists/Diagnosticians	Moved from Pupil Services (2100-2199)	71.74	71.22	71.22	-	-
Paraprofessionals	<u>145.28</u>	<u>142.78</u>	<u>151.00</u>	<u>151.00</u>	<u>147.00</u>	<u>147.00</u>
<b>Total</b>	<b>318.60</b>	<b>385.93</b>	<b>397.03</b>	<b>398.03</b>	<b>314.48</b>	<b>314.48</b>

Some professional staff and costs in 2100 Pupil Support

December student count per FTE	5.13	4.36	4.38	4.42	5.70	5.76
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## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 decrease as compared to 2018-19 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 medical insurance rates paid for employees

**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**  
**2019-20 BUDGET**

**Program:** Early Childhood Special Education  
**Function(s):** Early Childhood Special Education  
 1292

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 2,686,493	\$ 3,086,920	\$ 3,093,219	\$ 3,227,279	\$ 1,761,664	\$ 1,855,032
Employee Benefits	\$ 918,479	\$ 1,080,035	\$ 1,084,562	\$ 1,134,263	\$ 647,940	\$ 662,406
Services/Supplies	\$ 219,909	\$ 201,686	\$ 134,800	\$ 94,425	\$ 94,425	\$ 155,000
<b>Total</b>	<b>\$ 3,824,881</b>	<b>\$ 4,368,641</b>	<b>\$ 4,312,581</b>	<b>\$ 4,455,967</b>	<b>\$ 2,504,029</b>	<b>\$ 2,672,438</b>

Summer School included above

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Number of Students						
December Count - ECSE	180	186	190	190	201	210
Per Pupil Cost	\$ 21,249	\$ 23,487	\$ 22,698	\$ 23,452	\$ 12,458	\$ 12,726
Staff FTE:						
Teachers	22.00	25.00	22.58	22.58	23.29	23.29
Instructional Aides	14.52	16.00	14.52	14.52	15.03	15.03
Paraprofessionals	1.00	2.00	2.00	2.00	2.00	2.00
Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	0.80	1.80	1.80	1.80	1.80	1.80
Nurse/OTPT/SLPs/Psychs/Diagnosticians	25.00	21.40	30.00	30.00	-	-
<b>Total</b>	<b>64.32</b>	<b>67.20</b>	<b>71.90</b>	<b>71.90</b>	<b>43.12</b>	<b>43.12</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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
- Increase in medical insurance rates paid for employees

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



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 855,764	\$ 925,061	\$ 1,035,873	\$ 1,141,768	\$ 1,099,796	\$ 1,153,771
Employee Benefits	\$ 247,741	\$ 276,474	\$ 305,712	\$ 336,065	\$ 331,011	\$ 339,825
Services/Supplies	\$ 75,181	\$ 77,818	\$ 77,665	\$ 98,761	\$ 88,710	\$ 109,225
<b>Total</b>	<b>\$ 1,178,686</b>	<b>\$ 1,279,353</b>	<b>\$ 1,419,250</b>	<b>\$ 1,576,594</b>	<b>\$ 1,519,517</b>	<b>\$ 1,602,821</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Number of Students						
Students Served (as per the October Student Assignment File reported to DESE)	1,510	1,526	1,626	1,631	1,629	1,630
Per Pupil Cost \$	\$ 781	\$ 838	\$ 873	\$ 967	\$ 933	\$ 983
Staff FTE:						
Elementary Teachers	8.30	8.00	8.50	9.00	9.00	9.00
Instructional Aide	-	-	1.00	1.00	1.00	1.00
Gifted Psych Examiners	-	-	0.81	0.81	0.81	0.81
Secondary Teachers	5.69	5.83	6.52	6.52	6.52	6.52
<b>Total</b>	<b>13.99</b>	<b>13.83</b>	<b>16.83</b>	<b>17.33</b>	<b>17.33</b>	<b>17.33</b>
Students Served per FTE	107.93	110.34	96.61	94.11	94.00	94.06



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 medical insurance rates paid for employees

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 849,541	\$ 1,031,739	\$ 1,232,509	\$ 1,293,528	\$ 1,244,760	\$ 1,306,411
Employee Benefits	\$ 266,684	\$ 300,769	\$ 393,372	\$ 409,885	\$ 414,296	\$ 424,731
Services/Supplies	\$ 91,171	\$ 83,920	\$ 84,245	\$ 155,952	\$ 82,952	\$ 82,952
<b>Total</b>	<b>\$ 1,207,396</b>	<b>\$ 1,416,428</b>	<b>\$ 1,710,126</b>	<b>\$ 1,859,365</b>	<b>\$ 1,742,008</b>	<b>\$ 1,814,094</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Number of Title Buildings	8	9	9	9	9	9
Number of Students:						
Regular School Program	2,765	2,941	3,046	3,096	3,643	3,650
(as per the October Student Core Data Files reported to DESE)						
Cost per Pupil	\$ 437	\$ 482	\$ 561	\$ 601	\$ 478	\$ 497
Staff FTE:						
Teach	12.80	13.30	22.22	22.22	20.80	20.80
Juvenile Justice Center	0.42	0.42	0.42	0.42	-	-
Instructional Aides	2.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>15.22</b>	<b>14.72</b>	<b>23.64</b>	<b>23.64</b>	<b>21.80</b>	<b>21.80</b>
Students Served per FTE	181.67	199.80	128.85	130.96	167.11	167.43

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

### 2019-20 BUDGET



**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 2018-19 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 medical insurance rates paid for employees

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



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**Program:** English Language Learners  
**Function(s):** English Language Learners  
1271

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 1,416,296	\$ 1,668,716	\$ 1,717,349	\$ 1,902,193	\$ 1,929,416	\$ 2,113,419
Employee Benefits	\$ 437,032	\$ 516,087	\$ 551,752	\$ 605,992	\$ 618,318	\$ 664,252
Services/Supplies	\$ 102,848	\$ 45,145	\$ 53,718	\$ 76,750	\$ 69,395	\$ 77,350
<b>Total</b>	<b>\$ 1,956,176</b>	<b>\$ 2,229,948</b>	<b>\$ 2,322,819</b>	<b>\$ 2,584,935</b>	<b>\$ 2,617,129</b>	<b>\$ 2,855,021</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Number of Students October Count as reported to DESE	1,002	1,058	1,224	1,249	1,251	1,266
Per Pupil Cost Students official count per teacher	\$ 1,952 38.54	\$ 2,108 36.48	\$ 1,898 38.66	\$ 2,070 37.11	\$ 2,092 38.20	\$ 2,255 36.43
Staff FTE:						
Teacher	26.00	29.00	31.66	33.66	32.75	34.75
Instructional Aides	-	-	-	-	0.50	-
<b>Total</b>	<b>26.00</b>	<b>29.00</b>	<b>31.66</b>	<b>33.66</b>	<b>33.25</b>	<b>34.75</b>
Students Served per FTE	38.54	36.48	38.66	37.11	37.62	36.43



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 in medical insurance rates paid for employees
- Increase of 2.0 teacher FTE due to increasing student enrollment

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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**Program:** Vocational Instruction

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 2,574,780	\$ 2,689,107	\$ 2,656,603	\$ 2,706,701	\$ 2,616,542	\$ 2,777,433
Employee Benefits	\$ 780,645	\$ 826,104	\$ 844,771	\$ 870,900	\$ 825,097	\$ 861,652
Services/Supplies	\$ 518,875	\$ 515,208	\$ 520,067	\$ 575,500	\$ 506,834	\$ 508,300
<b>Total</b>	<b>\$ 3,874,300</b>	<b>\$ 4,030,419</b>	<b>\$ 4,021,441</b>	<b>\$ 4,153,101</b>	<b>\$ 3,948,473</b>	<b>\$ 4,147,385</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Number of Students Served (as per the June Student Files of students enrolled in courses)	2,041	2,258	2,312	2,337	2,176	2,250
Per Pupil Cost	\$ 1,898	\$ 1,785	\$ 1,739	\$ 1,777	\$ 1,815	\$ 1,843
Staff FTE:						
Teacher	45.25	42.00	45.49	44.49	42.02	43.02
Total	45.25	42.00	45.49	44.49	42.02	43.02
Students Served per FTE	45.10	53.76	50.82	52.53	51.78	52.30



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 medical insurance rates paid for employees
- Increase 1.0 teacher FTE for growing enrollment in EMT courses

**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**  
**2019-20 BUDGET**

**Program:** Student Activities & Athletics

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 1,214,610	\$ 1,660,733	\$ 1,605,839	\$ 1,632,146	\$ 1,474,206	\$ 1,480,831
Employee Benefits	\$ 321,969	\$ 265,887	\$ 259,001	\$ 229,782	\$ 226,521	\$ 235,412
Services/Supplies	\$ 666,265	\$ 618,786	\$ 689,166	\$ 672,425	\$ 664,396	\$ 728,206
<b>Total</b>	<b>\$ 2,202,844</b>	<b>\$ 2,545,406</b>	<b>\$ 2,554,006</b>	<b>\$ 2,534,353</b>	<b>\$ 2,365,123</b>	<b>\$ 2,444,449</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00

<u>Athletic Expenditures by School:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
All Secondary Schools	\$ 215,340	\$ 415,507	\$ 361,710	\$ 427,676	\$ 314,990	\$ 378,100
Hickman High School	\$ 454,582	\$ 484,222	\$ 511,270	\$ 501,688	\$ 480,378	\$ 484,697
Rock Bridge High School	\$ 428,801	\$ 482,723	\$ 504,200	\$ 501,266	\$ 489,156	\$ 493,390
Battle High School	\$ 431,454	\$ 460,770	\$ 483,343	\$ 487,819	\$ 471,733	\$ 475,884
Douglass High School	\$ 1,166	\$ 3,963	\$ 8,232	\$ 8,581	\$ 10,348	\$ 10,376
All Middle Schools	\$ 530	\$ -	\$ -	\$ 700	\$ -	\$ 700
Jefferson Middle School	\$ 114,758	\$ 127,592	\$ 124,705	\$ 113,433	\$ 111,005	\$ 111,547
Oakland Middle School	\$ 101,642	\$ 100,785	\$ 90,780	\$ 89,537	\$ 93,767	\$ 94,235
West Middle School	\$ 102,491	\$ 96,676	\$ 98,599	\$ 98,787	\$ 94,217	\$ 94,646
Gentry Middle School	\$ 97,038	\$ 95,153	\$ 89,877	\$ 98,904	\$ 99,099	\$ 99,533
Lange Middle School	\$ 98,202	\$ 106,465	\$ 102,795	\$ 100,429	\$ 92,154	\$ 92,570
Smithton Middle School	\$ 99,391	\$ 89,642	\$ 99,416	\$ 99,858	\$ 102,949	\$ 103,407
All Elementary Schools	\$ 57,449	\$ 81,908	\$ 79,079	\$ 5,675	\$ 5,327	\$ 5,364
<b>Total</b>	<b>\$ 2,202,844</b>	<b>\$ 2,545,406</b>	<b>\$ 2,554,006</b>	<b>\$ 2,534,353</b>	<b>\$ 2,365,123</b>	<b>\$ 2,444,449</b>

Athletic travel budgets are included in transportation function 2551



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 in medical insurance rates paid for employees

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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**Program:** Adult Basic Education

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 11,652	\$ 11,980	\$ -	\$ 13,980	\$ 13,980	\$ 13,980
Total	\$ 11,652	\$ 11,980	\$ -	\$ 13,980	\$ 13,980	\$ 13,980



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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**  
**2019-20 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ 443,452	\$ 486,434	\$ 494,088	\$ 1,450,000	\$ 1,450,000	\$ 2,150,000
Total	\$ 443,452	\$ 486,434	\$ 494,088	\$ 1,450,000	\$ 1,450,000	\$ 2,150,000



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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.

**Variance Discussion:** Reductions

- None

Improvements/Increases

- Increase of professional service budget for additional students placed with High Road School (formally referred to as SESI) - moved from Special Education Instruction to Supplemental Instruction during 2018-19 per Department of Elementary and Secondary Education recommended coding changes. Additional students will also be served by High Roads during 2019-20 in district classrooms at the Center for Responsive Education.

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Program:** Guidance & Counseling Services

**Function(s):** Guidance & Counseling Services  
2122

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 3,196,454	\$ 3,511,450	\$ 3,502,819	\$ 3,654,717	\$ 3,795,422	\$ 4,021,367
Employee Benefits	\$ 1,003,860	\$ 1,133,181	\$ 1,152,227	\$ 1,201,669	\$ 1,242,716	\$ 1,288,905
Services/Supplies	\$ 61,139	\$ 55,186	\$ 51,542	\$ 42,850	\$ 32,202	\$ 44,607
<b>Total</b>	<b>\$ 4,261,453</b>	<b>\$ 4,699,817</b>	<b>\$ 4,706,588</b>	<b>\$ 4,899,236</b>	<b>\$ 5,070,340</b>	<b>\$ 5,354,879</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
Guidance Counselors	55.07	54.16	57.70	57.70	58.90	59.90
Support Staff	6.00	6.00	6.00	6.00	6.00	6.00
<b>Total</b>	<b>61.07</b>	<b>60.16</b>	<b>63.70</b>	<b>63.70</b>	<b>64.90</b>	<b>65.90</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 in medical insurance rates paid for employees
- Increase 1.0 FTE for Secondary Counselor

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 3,285,397	\$ 3,747,690	\$ 3,825,699	\$ 4,228,359	\$ 10,489,305	\$ 11,081,640
Employee Benefits	\$ 1,034,755	\$ 1,234,635	\$ 1,301,114	\$ 1,396,766	\$ 3,424,767	\$ 3,510,085
Services/Supplies	\$ 153,527	\$ 145,015	\$ 122,783	\$ 509,302	\$ 475,976	\$ 481,288
<b>Total</b>	<u>\$ 4,473,679</u>	<u>\$ 5,127,340</u>	<u>\$ 5,249,596</u>	<u>\$ 6,134,427</u>	<u>\$ 14,390,048</u>	<u>\$ 15,073,013</u>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
OTPT/SLP/Psychologists/Diagnosticians	77.05	-----	Moved to 1210	-----	102.92	102.92
School Psych Interns	2.00	-----	Moved to 1210	-----	2.00	2.00
Home School Communicators	19.00	20.00	22.00	22.00	25.00	25.00
Outreach Counselors	10.00	7.00	10.00	10.00	14.00	14.00
Social Worker	3.00	4.00	4.00	2.00	2.00	2.00
Nursing Staff	27.70	31.30	33.30	33.80	32.50	32.50
Student Advocate/Parent Liaison	2.00	2.00	1.00	1.00	1.00	1.00
Administrative Staff	1.00	1.00	1.40	1.40	2.00	2.00
Support Staff	19.14	21.14	23.96	24.96	23.78	23.78
<b>Total</b>	<u>160.89</u>	<u>86.44</u>	<u>95.66</u>	<u>95.16</u>	<u>205.20</u>	<u>205.20</u>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 136-137 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 in medical insurance rates paid for employees

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 2,231,144	\$ 2,556,063	\$ 2,723,180	\$ 2,834,838	\$ 258,195	\$ 267,513
Employee Benefits	\$ 773,079	\$ 927,033	\$ 991,966	\$ 1,034,235	\$ 69,916	\$ 71,911
Services/Supplies	\$ 210,285	\$ 213,385	\$ 207,726	\$ 270,831	\$ 266,686	\$ 279,581
<b>Total</b>	<b>\$ 3,214,508</b>	<b>\$ 3,696,481</b>	<b>\$ 3,922,872</b>	<b>\$ 4,139,904</b>	<b>\$ 594,797</b>	<b>\$ 619,005</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
Professional	32.17	33.00	34.33	34.33	2.00	2.00
Instructional Aides	19.33	20.00	21.00	21.00	-	-
Support Staff	11.91	13.65	13.65	13.65	1.00	1.00
<b>Total</b>	<b>63.41</b>	<b>66.65</b>	<b>68.98</b>	<b>68.98</b>	<b>3.00</b>	<b>3.00</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 medical insurance rates paid for employees

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Program: Support Services and Instructional Staff**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 4,783,481	\$ 5,241,789	\$ 4,786,897	\$ 5,120,991	\$ 7,333,844	\$ 8,204,648
Employee Benefits	\$ 1,366,321	\$ 1,498,745	\$ 1,377,471	\$ 1,441,306	\$ 2,344,040	\$ 2,511,986
Services/Supplies	\$ 2,920,328	\$ 4,376,614	\$ 2,285,926	\$ 4,114,254	\$ 3,682,300	\$ 5,372,945
<b>Total</b>	<b>\$ 9,070,130</b>	<b>\$ 11,117,148</b>	<b>\$ 8,450,294</b>	<b>\$ 10,676,551</b>	<b>\$ 13,360,184</b>	<b>\$ 16,089,579</b>

<b>Program Data:</b>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
Manager & Instruct Tech Trainers	7.33	8.33	8.33	6.33	5.00	1.00
Media Specialists	-----	Previously charged to 2221	-----	-----	34.33	35.33
Media Instructional Aides	-----	Previously charged to 2221	-----	-----	23.00	23.00
Media Clerks	-----	Previously charged to 2221	-----	-----	14.06	14.06
Curriculum & Program Coordinators	17.88	17.88	20.30	20.30	23.30	24.30
Clinical Associates - Fellow Mentors	17.60	17.43	-	-	-	-
Building Dept Chairs & Coordinators	10.07	9.98	14.69	14.69	7.46	8.46
Instructional Mentor	2.00	2.00	5.50	5.50	5.80	7.80
Title I Trainer/STEM Specialist	-	-	-	-	1.50	1.50
Support Staff	17.67	19.17	20.50	20.50	19.33	19.33
<b>Total</b>	<b>72.55</b>	<b>74.79</b>	<b>69.32</b>	<b>67.32</b>	<b>133.78</b>	<b>134.78</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 158-159 of this document.

#### Reductions

- Decrease 4.0 FTE for instructional technology support

#### Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees
- Increase in salaries to pay special payroll for professional development due to discontinued movement for professional development credit on the salary schedule
- Increase 1.0 FTE for elementary instructional mentor
- Increase 1.0 FTE for middle school instructional mentor
- Increase 1.0 FTE for media specialist to split time at Paxton Keeley and Beulah Ralph Elementary Schools due to large enrollment
- Increase 1.0 FTE for CACC Curriculum Coordinator to assist with standards referenced grading initiatives at that building
- Increase 1.0 FTE to work to MAC/AVID programs
- Increase in technology refresh/extinction funds to maintain 1:1 device implementation for high schools

**Funding Sources:** District operating funds.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

**Program:** Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 1,833,464	\$ 2,173,521	\$ 2,051,331	\$ 2,167,530	\$ 5,222,675	\$ 5,695,821
Employee Benefits	\$ 481,099	\$ 552,635	\$ 556,932	\$ 588,529	\$ 1,551,402	\$ 1,621,454
Services/Supplies	\$ 811,187	\$ 1,110,690	\$ 782,407	\$ 3,212,060	\$ 2,843,185	\$ 3,150,775
Total	<u>\$ 3,125,750</u>	<u>\$ 3,836,846</u>	<u>\$ 3,390,670</u>	<u>\$ 5,968,119</u>	<u>\$ 9,617,262</u>	<u>\$ 10,468,050</u>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
Professional	10.26	10.26	11.26	11.26	11.26	13.26
Special Services Administrative Staff	-----	Previously charged to 1210	-----	-----	14.00	14.00
Technology Services Administrative Staff	-----	Previously charged to 2631	-----	-----	11.00	11.00
Technicians	-----	Previously charged to 2631	-----	-----	19.00	20.00
Support Staff	<u>17.08</u>	<u>17.33</u>	<u>16.50</u>	<u>17.50</u>	<u>25.17</u>	<u>25.17</u>
Total	27.34	27.59	27.76	28.76	80.43	83.43

**Service/supply costs specific to Budget Manager:**

Board of Education	\$ 548,823	\$ 674,313	\$ 452,876	\$ 654,000	\$ 524,572	\$ 650,000
Superintendent	\$ 26,224	\$ 28,262	\$ 31,614	\$ 25,847	\$ 32,154	\$ 56,995
CFO/COO	\$ 42,188	\$ 143,330	\$ 44,429	\$ 64,457	\$ 51,032	\$ 68,705
Asst Superintendent Elementary	\$ 14,470	\$ 14,183	\$ 13,860	\$ 14,800	\$ 15,944	\$ 20,000
Asst Superintendent Secondary	\$ 22,982	\$ 19,581	\$ 16,802	\$ 19,800	\$ 28,088	\$ 29,800
Chief Equity Officer	\$ 17,685	\$ 18,130	\$ 15,151	\$ 14,969	\$ 9,885	\$ 14,100
Human Resources	\$ 132,124	\$ 194,674	\$ 146,773	\$ 161,800	----- Moved to 2643 -----	-----
Student Family Advocacy	\$ 6,691	\$ 4,926	\$ 17,064	\$ 14,000	\$ 4,125	\$ 14,700
Technology Services	-----	Previously charged to 2631	-----	-----	<u>\$ 2,115,985</u>	<u>\$ 2,250,575</u>
	<u>\$ 811,187</u>	<u>\$ 1,097,399</u>	<u>\$ 738,569</u>	<u>\$ 969,673</u>	<u>\$ 2,781,785</u>	<u>\$ 3,104,875</u>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET



<b>Program:</b>	<b>Administrative Services</b>
<b>Function(s):</b>	<b>Administrative Services 2301 through 2399</b>
<b>Mission:</b>	Administrative Services include Board of Education operations, and District central office administration.
<b>Program Information:</b>	<p>This program represents District expenditures for activities associated with establishing and administering policy for the District. In 2019-20, this includes the positions of and support staff for:</p> <ul style="list-style-type: none"><li>Superintendent</li><li>Assistant Superintendents – Elementary and Secondary</li><li>Chief Equity Officer</li><li>Chief Financial Officer</li><li>Chief Human Resources Officer</li><li>Chief Operations Officer</li><li>Director of Certified Personnel</li><li>Human Resources Project Manager</li><li>Supervisor of Student Services (Family and Student Advocacy)</li><li>Assistant Supervisor of Student Services</li><li>Coordinator of Summer Programs</li><li>Behavior Support Specialist</li><li>K-12 Executive Director</li></ul>
<b>Variance Discussion:</b>	<p>Expenditures have a net increase as compared to 2018-19 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 174-175 of this document.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none"><li>• None</li></ul> <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none"><li>• Increased compensation for experience</li><li>• Increase in medical insurance rates paid for employees</li><li>• Increases in compensation due to improvements to salary schedules</li><li>• Increase 1.0 FTE for addition of K-12 Executive Director</li><li>• Increase 1.0 FTE for addition of Assistant Supervisor of Student Services</li><li>• Increase 1.0 FTE for Student Information System support</li><li>• Increase in Board of Education budget for projected increases in liability and property insurance, legal and election expenses</li><li>• Increase in service and supply budget for elementary attendance area review</li></ul>
<b>Funding Sources:</b>	District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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**Program:** Other Administrative Services

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 8,626,698	\$ 9,873,010	\$ 10,064,413	\$ 10,470,723	\$ 10,221,528	\$ 11,047,571
Employee Benefits	\$ 2,541,599	\$ 2,941,344	\$ 2,998,232	\$ 3,113,046	\$ 3,137,879	\$ 3,299,418
Services/Supplies	\$ 271,653	\$ 290,890	\$ 292,820	\$ 324,413	\$ 280,969	\$ 348,802
Total	<u>\$ 11,439,950</u>	<u>\$ 13,105,244</u>	<u>\$ 13,355,465</u>	<u>\$ 13,908,182</u>	<u>\$ 13,640,376</u>	<u>\$ 14,695,791</u>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
Professional	83.00	74.00	74.00	74.00	76.00	80.00
Support Staff	97.39	96.78	86.28	86.28	88.96	89.96
Total	<u>180.39</u>	<u>170.78</u>	<u>160.28</u>	<u>160.28</u>	<u>164.96</u>	<u>169.96</u>
September Membership per Administrator	204.54	231.23	231.23	231.23	233.08	223.93
January Membership per Administrator	201.98	229.56	230.91	229.56	231.45	220.57



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 medical insurance rates paid for employees
- Increase 1.0 FTE for Associate Principal for Battle High School
- Increase 1.0 FTE for Administrative Assistant for Lange Middle School
- Increase 1.0 FTE for the Principal for the new middle school
- Increase 1.0 FTE for the Hickman High Dean
- Increase 1.0 FTE for clerical support at Beulah Ralph and West Boulevard Elementary schools (0.5 FTE at each school)

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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**Program:** Business Services

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 762,909	\$ 787,222	\$ 831,805	\$ 826,625	\$ 976,281	\$ 1,005,293
Employee Benefits	\$ 204,525	\$ 223,645	\$ 235,201	\$ 239,872	\$ 300,461	\$ 306,352
Services/Supplies	\$ 204,192	\$ 90,721	\$ 67,011	\$ 150,956	\$ 117,535	\$ 88,413
Total	<u>\$ 1,171,626</u>	<u>\$ 1,101,588</u>	<u>\$ 1,134,017</u>	<u>\$ 1,217,453</u>	<u>\$ 1,394,277</u>	<u>\$ 1,400,058</u>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:	13.00	13.00	13.00	13.00	14.00	14.00



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET



**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 2018-19 projected actual after the following reductions and improvements.

Reductions

- Decreased service and supply budget for movement of annual software fees to Research and Information Systems

Improvements/Increases

- Increased compensation for experience
- Increases in compensation due to improvements to salary schedules
- Increase in medical insurance rates paid for employees

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**Program: Maintenance Services**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 6,018,759	\$ 6,814,370	\$ 7,088,241	\$ 7,447,445	\$ 7,605,459	\$ 8,122,229
Employee Benefits	\$ 2,440,418	\$ 2,841,455	\$ 2,978,738	\$ 3,077,300	\$ 3,265,098	\$ 3,329,314
Services/Supplies	\$ 8,248,003	\$ 10,256,773	\$ 9,971,650	\$ 11,238,637	\$ 10,270,027	\$ 11,128,244
<b>Total</b>	<b>\$ 16,707,180</b>	<b>\$ 19,912,598</b>	<b>\$ 20,038,629</b>	<b>\$ 21,763,382</b>	<b>\$ 21,140,584</b>	<b>\$ 22,579,787</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
<b>Staff FTE:</b>						
Administration	15.00	16.00	15.00	15.00	10.00	10.00
Support Staff	4.00	4.00	4.00	4.00	5.00	5.00
Maintenance Service Staff	35.00	36.00	36.00	36.00	45.00	46.00
Warehouse Staff	2.00	3.00	3.00	3.00	3.00	3.00
Custodial Service Staff	<u>130.16</u>	<u>142.13</u>	<u>150.36</u>	<u>151.36</u>	<u>144.90</u>	<u>144.90</u>
<b>Total</b>	<b>186.16</b>	<b>201.13</b>	<b>208.36</b>	<b>209.36</b>	<b>207.90</b>	<b>208.90</b>
<b>Utilities:</b>						
Electric	\$ 3,231,942	\$ 3,464,813	\$ 3,447,239	\$ 3,733,862	\$ 3,805,119	\$ 4,033,426
Natural Gas	\$ 703,726	\$ 555,796	\$ 538,750	\$ 612,800	\$ 568,324	\$ 602,423
Water/Sewer	\$ 428,822	\$ 467,495	\$ 526,227	\$ 602,930	\$ 610,775	\$ 647,422
Refuse Removal	\$ <u>302,740</u>	\$ <u>344,258</u>	\$ <u>342,343</u>	\$ <u>422,958</u>	\$ <u>433,185</u>	\$ <u>459,176</u>
	\$ 4,667,230	\$ 4,832,362	\$ 4,854,559	\$ 5,372,550	\$ 5,417,403	\$ 5,742,447
Building Rental Expense - WACO	\$ 108,324	\$ 110,496	\$ -	\$ -	\$ -	\$ -



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 in medical insurance rates paid for employees
- Increase 1.0 FTE for Facilities and Construction Services
- Increases in utility budgets for expected rate increases
- Increase in districtwide fuel budget for possible rate increases
- Increase in FFE budget for the opening of the new middle school

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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**Program:** Security Services

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 210,822	\$ 248,785	\$ 240,563	\$ 224,887	\$ 224,886	\$ 373,882
Employee Benefits	\$ 50,541	\$ 73,428	\$ 65,768	\$ 60,755	\$ 60,197	\$ 106,544
Services/Supplies	\$ 448,487	\$ 455,904	\$ 438,400	\$ 453,312	\$ 446,112	\$ 500,400
<b>Total</b>	<b>\$ 709,850</b>	<b>\$ 778,117</b>	<b>\$ 744,731</b>	<b>\$ 738,954</b>	<b>\$ 731,195</b>	<b>\$ 980,826</b>

<u>Program Data:</u>	<u>2014-15</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
Professional Staff	3.00	3.00	3.00	3.00	3.00	4.00
Support Staff	-	-	-	-	-	3.00
Crossing Guards	2.75	-	-	-	-	-



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 1.0 FTE for Assistant Director of Security Services
- Increase 3.0 FTE for door monitors and student support at Hickman and Rock Bridge High Schools due to security renovations

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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**Program:** Transportation Services

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 98,179	\$ 102,135	\$ 104,094	\$ 107,162	\$ 107,242	\$ 111,475
Employee Benefits	\$ 22,006	\$ 23,106	\$ 23,781	\$ 24,680	\$ 24,462	\$ 25,107
Services/Supplies	<u>\$ 12,282,062</u>	<u>\$ 12,274,175</u>	<u>\$ 12,377,391</u>	<u>\$ 13,015,915</u>	<u>\$ 12,766,225</u>	<u>\$ 13,457,649</u>
Total	<u>\$ 12,402,247</u>	<u>\$ 12,399,416</u>	<u>\$ 12,505,266</u>	<u>\$ 13,147,757</u>	<u>\$ 12,897,929</u>	<u>\$ 13,594,231</u>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
<u>Contracted Services:</u>						
Number of Buses	194	188	182	182	182	184
Eligible Miles	2,566,910	2,475,163	2,460,021	2,504,000	2,438,923	2,450,000
Total Miles	3,142,771	3,180,593	3,074,557	3,300,000	3,050,000	3,100,000
Cost per Mile	\$ 3.95	\$ 3.90	\$ 4.07	\$ 3.98	\$ 4.23	\$ 4.39
Eligible Riders (Average Daily) Includes those less than 1 mile (estimated 165)	9,391	9,372	9,427	9,395	9,450	9,500
Staff FTE:	1.25	1.25	1.25	1.25	1.00	1.00



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 medical insurance rates paid for employees
- Increase as per contract for all transportation services
- Increase in fuel budget for buses

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 2,029,452	\$ 2,453,027	\$ 2,475,930	\$ 2,529,744	\$ 702,238	\$ 787,335
Employee Benefits	\$ 587,220	\$ 709,151	\$ 734,964	\$ 759,304	\$ 192,316	\$ 212,157
Services/Supplies	\$ 1,952,503	\$ 2,047,536	\$ 2,467,637	\$ 232,640	\$ 421,516	\$ 394,100
Total	<u>\$ 4,569,175</u>	<u>\$ 5,209,714</u>	<u>\$ 5,678,531</u>	<u>\$ 3,521,688</u>	<u>\$ 1,316,070</u>	<u>\$ 1,393,592</u>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
Professional	18.92	19.38	19.67	19.67	8.00	8.00
Technician Staff	14.75	18.00	18.00	18.00	-	-
Support Staff	5.17	4.67	3.38	3.38	1.00	1.00
Total	<u>38.84</u>	<u>42.05</u>	<u>41.05</u>	<u>41.05</u>	<u>9.00</u>	<u>9.00</u>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 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 162-163 of this document.

#### Reductions

- None

#### Improvements/Increases

- Increased compensation for experience
- Increased compensation due to improvement of salary schedules
- Increase in medical and dental insurance rates paid for employees

**Funding Sources:** District operating funds.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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**Program:** Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 278,332	\$ 329,296	\$ 299,437	\$ 319,579	\$ 372,903	\$ 384,734
Employee Benefits	\$ 76,973	\$ 86,558	\$ 79,791	\$ 80,268	\$ 89,396	\$ 91,710
Services/Supplies	\$ 407,353	\$ 453,794	\$ 481,615	\$ 537,452	\$ 474,527	\$ 565,452
 Total	 <u>\$ 762,658</u>	 <u>\$ 869,648</u>	 <u>\$ 860,843</u>	 <u>\$ 937,299</u>	 <u>\$ 936,826</u>	 <u>\$ 1,041,896</u>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
Staff FTE:						
Community Relations	3.33	3.33	3.00	3.00	3.00	3.00
Infant and Toddler Program - DHS	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	5.33	5.33	4.00	4.00	4.00	4.00



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

### Community Services

<b>Program:</b>	<b>Community Services</b>
<b>Function(s):</b>	<b>Community Services 3001 through 3999 (Excluding PAT – 3842 and Preschool – 3512 &amp; 3525)</b>
<b>Mission:</b>	Community Services encompass Community Relations Programs, Print Center, Enrichment Summer School and other family/student services.
<b>Program Information:</b>	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.
<b>Variance Discussion:</b>	Expenditures have a net increase as compared to 2018-19 projected actual after the following reductions and improvements.  <u>Reductions</u> <ul style="list-style-type: none"><li>• None</li></ul> <u>Improvements/Increases</u> <ul style="list-style-type: none"><li>• Increased compensation for experience</li><li>• Increased compensation due to improvement to salary schedules</li><li>• Increase in medical insurance rates paid for employees</li></ul>
<b>Funding Sources:</b>	District operating funds.





## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET



<b>Program:</b>	<b>Early Childhood Education (Title Funded and Locally Funded)</b>
<b>Function(s):</b>	<b>Early Childhood Education 3512, 3525 and 3912</b>
<b>Mission:</b>	Early Childhood programming includes locally funded and Title I funded pre-kindergarten and Missouri Preschool Project programs.
<b>Program Information:</b>	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.
<b>Variance Discussion:</b>	Expenditures have a net increase as compared to 2018-19 projected actual after the following reductions and improvements.  <u>Reductions</u> <ul style="list-style-type: none"><li>• None</li></ul> <u>Improvements/Increases</u> <ul style="list-style-type: none"><li>• Increased compensation for experience</li><li>• Increased compensation due to improvement to salary schedules</li><li>• Educational credit compensation allowance</li><li>• Increase in medical insurance rates paid for employees</li></ul>
<b>Funding Sources:</b>	District operating funds and Title I funds are used and reflected in this budget.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 846,568	\$ 903,371	\$ 853,639	\$ 878,603	\$ 858,424	\$ 882,484
Employee Benefits	\$ 253,050	\$ 267,002	\$ 265,793	\$ 275,273	\$ 275,144	\$ 280,743
Services/Supplies	\$ 59,108	\$ 58,989	\$ 56,518	\$ 59,020	\$ 59,020	\$ 74,000
<b>Total</b>	<b>\$ 1,158,726</b>	<b>\$ 1,229,362</b>	<b>\$ 1,175,950</b>	<b>\$ 1,212,896</b>	<b>\$ 1,192,588</b>	<b>\$ 1,237,227</b>
 <b>Children Served</b>	 1,339	 1,395	 1,447	 1,450	 1,379	 1,350
 <b>Program Data:</b>	 <u>2015-16</u>	 <u>2016-17</u>	 <u>2017-18</u>	 <u>2018-19</u>	 <u>2018-19</u>	 <u>2019-20</u>
Staff FTE:						
Teachers	17.20	17.20	15.14	15.14	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
<b>Total</b>	<u>19.20</u>	<u>19.20</u>	<u>17.14</u>	<u>17.14</u>	<u>18.00</u>	<u>18.00</u>
 State Funding	 \$ 499,185	 \$ 528,723	 \$ 561,712	 \$ 499,185	 \$ 598,030	 \$ 550,000
Percentage funded	43.08%	43.01%	47.77%	41.16%	50.15%	44.45%



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 2018-19 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increased compensation to improvements to salary schedules
- Increase in medical insurance rates paid for employees

**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>Actu 2014-</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 1,538,888</u>	<u>\$ 8,082,393</u>	<u>\$ 1,716,883</u>	<u>\$ 1,533,441</u>	<u>\$ 2,936,787</u>	<u>\$ 1,532,267</u>	
Total	<u>\$ 1,538,888</u>	<u>\$ 8,082,393</u>	<u>\$ 1,716,883</u>	<u>\$ 1,533,441</u>	<u>\$ 2,936,787</u>	<u>\$ 1,532,267</u>	
 <b>Interfund Transfers</b>							
To Cap Proj Fund various	\$ 691,569	\$ 70,848	\$ 283,228	\$ 100,000	\$ 1,503,346	\$ 100,000	\$ 100,000
To Cap Proj Energy Lease Payment	\$ 227,710	\$ 2,072,710	\$ -	\$ -	\$ -	\$ -	\$ -
To Cap Proj Technology Equip Lease Purchase	\$ -	\$ -	\$ 801,835	\$ 802,797	\$ 802,797	\$ 802,797	\$ 795,406
To Cap Proj Admin Bldg Lease Purchase	\$ 496,714	\$ 505,402	\$ 508,407	\$ 511,084	\$ 511,084	\$ 511,084	\$ 515,271
To Cap Proj Rainforest Bldg Lease Purchase	\$ 122,895	\$ 119,458	\$ 123,413	\$ 119,560	\$ 119,560	\$ 119,560	\$ 121,590
To Teachers Fund	<u>\$ -</u>	<u>\$ 5,313,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$ 1,538,888</u>	<u>\$ 8,082,393</u>	<u>\$ 1,716,883</u>	<u>\$ 1,533,441</u>	<u>\$ 2,936,787</u>	<u>\$ 1,532,267</u>	



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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

### 2019-20 BUDGET

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**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

# Summary of Locations





**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Program: Summary Budget by Location**

**Function(s): Total All Functions - Operating**

<u>Expenditure Location</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
All Schools	\$ 13,466,087	\$ 16,480,739	\$ 15,775,633	\$ 25,807,698	\$ 23,817,023	\$ 27,370,123
All Secondary Schools	\$ 1,960,439	\$ 1,554,802	\$ 2,006,599	\$ 1,895,464	\$ 1,582,012	\$ 2,120,458
Hickman High	\$ 13,212,013	\$ 14,593,639	\$ 14,336,000	\$ 14,074,020	\$ 14,168,322	\$ 14,769,231
Rock Bridge High	\$ 11,846,316	\$ 12,910,776	\$ 13,161,814	\$ 13,160,760	\$ 13,098,257	\$ 14,364,533
Battle High	\$ 10,830,993	\$ 12,146,237	\$ 12,280,730	\$ 12,413,817	\$ 12,487,835	\$ 13,364,114
Douglass High	\$ 2,043,215	\$ 2,371,060	\$ 2,410,162	\$ 2,291,299	\$ 2,233,418	\$ 2,347,056
All Middle Schools	\$ 833,627	\$ 701,801	\$ 981,669	\$ 673,435	\$ 635,782	\$ 932,366
Jefferson Middle	\$ 4,709,889	\$ 5,167,127	\$ 5,049,859	\$ 5,195,976	\$ 5,255,837	\$ 5,514,298
Oakland Middle	\$ 4,655,546	\$ 5,305,906	\$ 5,360,545	\$ 5,434,376	\$ 5,396,881	\$ 5,703,959
West Middle	\$ 5,135,514	\$ 5,217,155	\$ 5,402,058	\$ 5,455,584	\$ 5,384,586	\$ 5,596,153
Gentry Middle	\$ 5,659,930	\$ 6,568,739	\$ 6,626,492	\$ 6,717,316	\$ 6,643,813	\$ 7,272,999
Lange Middle	\$ 4,394,419	\$ 4,782,291	\$ 4,701,752	\$ 4,832,989	\$ 4,988,708	\$ 5,259,984
Smithton Middle	\$ 5,621,946	\$ 6,185,010	\$ 6,166,917	\$ 6,176,296	\$ 6,061,827	\$ 6,367,890
New SW Middle School	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 648,223
Juvenile Justice Center	\$ 110,226	\$ 128,455	\$ 130,181	\$ 146,543	\$ 174,928	\$ 176,035
CORE-Quest	\$ 1,700,289	\$ 1,835,206	\$ 1,928,475	\$ 2,022,205	\$ 1,917,091	\$ 1,991,546
CORE-BGTM	\$ 268,609	\$ 274,211	\$ 91,722	\$ 92,264	\$ 108,586	\$ 113,472
Park Avenue Head Start	\$ 216,311	\$ 236,602	\$ 259,733	\$ 276,844	\$ 283,715	\$ 296,801
ECSE-WACO	\$ 1,853,990	\$ 1,947,581	\$ -	\$ -	\$ -	\$ -
Elementary Gifted	\$ 1,838,014	\$ 2,072,972	\$ 1,034,194	\$ 1,074,603	\$ 1,109,560	\$ 1,145,177
All Elementary	\$ 2,743,754	\$ 2,770,692	\$ 2,353,778	\$ 2,500,635	\$ 2,421,147	\$ 2,823,721
Benton Elementary	\$ 2,124,690	\$ 2,598,400	\$ 2,708,141	\$ 2,926,321	\$ 2,554,826	\$ 2,644,140
Blue Ridge Elementary	\$ 3,422,655	\$ 3,499,938	\$ 3,556,330	\$ 3,570,557	\$ 3,515,440	\$ 3,703,535
Fairview Elementary	\$ 3,431,237	\$ 3,724,635	\$ 3,591,390	\$ 3,574,154	\$ 3,531,482	\$ 3,696,560
Grant Elementary	\$ 2,223,454	\$ 2,166,504	\$ 2,241,765	\$ 2,332,393	\$ 2,260,084	\$ 2,297,172
Locust Street Expressive Arts Elementary	\$ 2,196,293	\$ 2,424,364	\$ 2,613,952	\$ 2,605,369	\$ 2,096,267	\$ 2,175,198
Cedar Ridge Elementary	\$ 1,442,871	\$ 1,628,480	\$ 2,214,178	\$ 3,070,434	\$ 3,212,218	\$ 3,174,978
Parkade Elementary	\$ 3,374,900	\$ 3,398,390	\$ 3,487,899	\$ 3,559,667	\$ 3,634,150	\$ 3,583,519
New Haven Elementary	\$ 2,300,094	\$ 2,492,747	\$ 2,821,136	\$ 2,690,781	\$ 2,565,648	\$ 2,817,863
Ridgeway Elementary	\$ 1,605,410	\$ 1,896,508	\$ 1,861,511	\$ 1,896,327	\$ 1,939,605	\$ 2,024,171
Rock Bridge Elementary	\$ 3,328,051	\$ 3,313,294	\$ 3,364,426	\$ 3,332,033	\$ 3,372,314	\$ 3,486,285
Beulah Ralph Elementary	\$ 474,301	\$ 4,160,106	\$ 3,915,334	\$ 3,885,342	\$ 4,130,455	\$ 4,449,262
Russell Elementary	\$ 3,499,175	\$ 3,158,014	\$ 3,140,884	\$ 3,213,517	\$ 3,508,201	\$ 3,664,618
Shepard Elementary	\$ 3,355,200	\$ 3,685,193	\$ 3,739,365	\$ 3,712,545	\$ 3,732,070	\$ 3,859,609
West Blvd Elementary	\$ 2,912,776	\$ 3,341,308	\$ 3,296,952	\$ 3,268,975	\$ 3,550,318	\$ 3,694,665
Derby Ridge Elementary	\$ 3,822,421	\$ 3,965,321	\$ 4,077,951	\$ 4,147,127	\$ 3,634,150	\$ 3,781,155
Two Mile Prairie Elementary	\$ 1,589,612	\$ 1,803,226	\$ 1,862,553	\$ 1,739,513	\$ 1,642,057	\$ 1,718,313
Alpha Hart Elementary	\$ 3,973,971	\$ 3,943,146	\$ 4,098,196	\$ 4,088,554	\$ 3,505,988	\$ 3,668,242
Midway Elementary	\$ 1,769,117	\$ 1,974,885	\$ 1,925,592	\$ 1,942,592	\$ 1,914,568	\$ 1,988,459
Paxton Keeley Elementary	\$ 3,817,995	\$ 4,329,699	\$ 4,691,465	\$ 4,681,746	\$ 4,429,538	\$ 4,823,950
Mill Creek Elementary	\$ 3,818,529	\$ 3,849,449	\$ 3,909,165	\$ 3,837,157	\$ 3,904,579	\$ 4,048,935
Battle Elementary	\$ 2,929,654	\$ 3,410,503	\$ 3,484,935	\$ 3,545,547	\$ 3,540,004	\$ 3,731,098
Hospital School (Mid-MO)	\$ 103,163	\$ 102,813	\$ 99,706	\$ 103,500	\$ 150,824	\$ 157,320
Career Center	\$ 4,328,373	\$ 4,776,188	\$ 4,697,675	\$ 4,570,978	\$ 4,383,533	\$ 4,640,450
Administration	\$ 8,880,722	\$ 9,925,989	\$ 9,738,628	\$ 10,077,286	\$ 9,922,303	\$ 10,843,045
Adult Learning Center	\$ 11,652	\$ 11,980	\$ 4,420	\$ 13,980	\$ 13,980	\$ 13,980
Homebound	\$ 61,718	\$ 70,307	\$ 84,338	\$ 56,420	\$ 48,572	\$ 48,862
Center for Early Learning - North	\$ -	\$ 1,472,556	\$ 4,991,342	\$ 5,077,540	\$ 5,526,587	\$ 5,848,889
ECSE-Rainforest Pkwy	\$ 657,796	\$ 846,910	\$ 851,235	\$ 751,622	\$ 534,312	\$ 560,701
ACE (Suspension Center)	\$ 144,686	\$ 137,086	\$ 71,450	\$ 77,733	\$ 122,198	\$ 146,450
Rosetta Avenue Learning Center	\$ -	\$ -	\$ -	\$ -	\$ 20,820	\$ 20,435
Board of Education	\$ 978,357	\$ 1,160,747	\$ 946,964	\$ 1,154,000	\$ 974,572	\$ 1,100,000
Summer School	\$ 4,609,038	\$ 4,415,559	\$ 4,490,548	\$ 4,655,443	\$ 4,755,386	\$ 4,878,869
Business Office	\$ 2,927,871	\$ 9,183,966	\$ 2,850,898	\$ 2,752,894	\$ 4,104,591	\$ 2,699,928
Facilities Warehouse	\$ 4,037	\$ 8,735	\$ 5,711	\$ 8,100	\$ 171,674	\$ 174,021
Hickman Pool	\$ 23,339	\$ 8,998	\$ 28,833	\$ 6,000	\$ 6,000	\$ 6,000
Facilities and Construction	\$ 3,500,700	\$ 3,839,427	\$ 3,961,404	\$ 4,114,239	\$ 4,053,136	\$ 4,378,458
Transportation	\$ 10,021,890	\$ 9,973,709	\$ 10,195,550	\$ 10,621,800	\$ 10,507,916	\$ 10,987,768
<b>Total</b>	<b>\$ 186,766,875</b>	<b>\$ 213,950,081</b>	<b>\$ 209,680,135</b>	<b>\$ 221,904,310</b>	<b>\$ 219,249,694</b>	<b>\$ 233,715,042</b>

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**

**2019-20 BUDGET**

**Alpha Hart Lewis Elementary School**

Together Everyone Achieves More

**Mission Statement:**

*The mission of Alpha Hart Lewis Elementary School is to create a nurturing and inclusive school community where diversity is celebrated and students can achieve their personal best through empowerment and accountability.*

**Vision Statement:**

*To be known as a learning community; that embraces academic excellence, diversity, positive relationships, problem-solving, and creativity; to inspire responsible lifelong learners.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,731,956	\$2,843,932	\$2,390,183	\$2,513,980
Employee Benefits	\$1,042,461	\$1,085,166	\$956,876	\$976,526
Services/Supplies	<u>\$323,779</u>	<u>\$159,456</u>	<u>\$158,929</u>	<u>\$177,736</u>
Total	\$4,098,196	\$4,088,554	\$3,500,988	\$3,668,242

**Enrollment: 433**  
**Staff FTE: 64.19**

**Principal: De’Vion Moore**  
**Assistant Principal: Kyra Yung**

**Mascot:**  
**Huskies**



**Alpha Hart Lewis Elementary**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Eliot Battle Elementary School

An Excellent Education for All Students

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

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,338,563	\$2,449,251	\$2,439,257	\$2,564,873
Employee Benefits	\$906,249	\$946,013	\$955,141	\$975,127
Services/Supplies	<u>\$240,123</u>	<u>\$150,283</u>	<u>\$145,606</u>	<u>\$191,098</u>
Total	\$3,484,935	\$3,545,547	\$3,540,004	\$3,731,098

**Enrollment: 453**

**Staff FTE: 55.41**

Principal: Jeri Petre

Assistant Principal: Carlei Weis

**Mascot:**

**Lions**



**Eliot Battle Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$1,864,225	\$1,927,929	\$1,788,227	\$1,877,762
Employee Benefits	\$688,806	\$717,027	\$667,539	\$682,069
Services/Supplies	<u>\$155,110</u>	<u>\$81,365</u>	<u>\$99,060</u>	<u>\$84,309</u>
Total	\$2,708,141	\$2,926,321	\$2,554,826	\$2,644,140

**Enrollment: 245**  
**Staff FTE: 40.16**

**Principal: Sarah Sicht**  
**Assistant Principal: Alaina Mayfield**



**Benton STEM Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,552,414	\$2,663,875	\$2,829,855	\$3,065,291
Employee Benefits	\$1,005,304	\$1,041,504	\$1,118,581	\$1,176,993
Services/Supplies	<u>\$357,616</u>	<u>\$179,963</u>	<u>\$182,019</u>	<u>\$206,978</u>
Total	\$3,915,334	\$3,885,342	\$4,130,455	\$4,449,262

**Enrollment: 657**  
**Staff FTE: 69.01**

**Principal: Seth Woods**  
**Assistant Principal: Amy Rogers**

**Mascot:**   
**Timberwolves**



**Beulah Ralph Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,433,034	\$2,522,936	\$2,444,238	\$2,611,982
Employee Benefits	\$880,131	\$913,608	\$933,395	\$968,591
Services/Supplies	<u>\$243,166</u>	<u>\$134,013</u>	<u>\$137,806</u>	<u>\$122,962</u>
Total	\$3,556,331	\$3,570,557	\$3,515,439	\$3,703,535

**Enrollment: 442**  
**Staff FTE: 51.36**

**Principal: Mark Burlison**  
**Assistant Principal: Kristina Contrades**

**Mascot:**



**Mustangs**



**Blue Ridge Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$1,224,572	\$1,382,971	\$2,074,441	\$2,225,821
Employee Benefits	\$438,664	\$585,780	\$787,199	\$819,112
Services/Supplies	<u>\$543,725</u>	<u>\$797,191</u>	<u>\$350,578</u>	<u>\$130,045</u>
Total	\$2,206,961	\$3,070,434	\$3,212,218	\$3,174,978

**Enrollment: 398**  
**Staff FTE: 50.26**

**Principal: Angie Chandler**  
**Assistant Principal: Jacqui Smith**

**Mascot:**  
**Cardinals**



**Cedar Ridge Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,723,982	\$2,864,217	\$2,498,141	\$2,625,683
Employee Benefits	\$1,069,421	\$1,123,004	\$971,143	\$991,603
Services/Supplies	<u>\$284,549</u>	<u>\$159,906</u>	<u>\$164,866</u>	<u>163,869</u>
Total	\$4,077,952	\$4,147,127	\$3,634,150	\$3,781,155

**Enrollment: 427**  
**Staff FTE: 65.44**

**Principal: Mary Korth-Lloyd**  
**Assistant Principal: Tonya Henry**

**Mascot:**

**Dragons**



**Derby Ridge Elementary**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 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.

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$2,478,454	\$2,577,094	\$2,534,334	\$2,661,142
Employee Benefits	\$861,859	\$893,466	\$881,704	\$902,296
Services/Supplies	<u>\$251,077</u>	<u>\$103,594</u>	<u>\$115,445</u>	<u>\$133,122</u>
Total	\$3,591,390	\$3,574,154	\$3,531,483	\$3,696,560

**Enrollment: 514**  
**Staff FTE: 48.95**

Principal: Dianna Demoss  
Assistant Principal: Tyler Simmons



Fairview Elementary



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 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.

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$1,533,478	\$1,602,841	\$1,573,339	\$1,652,250
Employee Benefits	\$539,476	\$559,567	\$555,566	\$568,181
Services/Supplies	<u>\$168,811</u>	<u>\$169,985</u>	<u>\$131,178</u>	<u>\$76,741</u>
Total	\$2,241,765	\$2,332,393	\$2,260,083	\$2,297,172

Enrollment: 314

Staff FTE: 34.86

Principal: Dr. Jennifer Wingert

Mascot:

Generals



Grant Elementary



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 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.

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$1,824,798	\$1,874,244	\$1,474,662	\$1,548,830
Employee Benefits	\$624,736	\$649,820	\$539,115	\$551,262
Services/Supplies	<u>\$164,418</u>	<u>\$91,305</u>	<u>\$82,490</u>	<u>\$75,106</u>
Total	\$2,613,952	\$2,605,369	\$2,096,267	\$2,175,198

**Enrollment: 255**  
**Staff FTE: 32.03**

Principal: Julia Coggins

Mascot:



Explorers



Locust Street Elementary



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$1,332,207	\$1,387,209	\$1,375,356	\$1,442,903
Employee Benefits	\$471,137	\$489,352	\$471,890	\$482,905
Services/Supplies	<u>\$122,248</u>	<u>\$66,031</u>	<u>\$67,322</u>	<u>\$62,651</u>
Total	\$1,925,592	\$1,942,592	\$1,914,568	\$1,988,459

**Enrollment: 212**  
**Staff FTE: 27.99**

Principal: Angie Gerzen

Mascot:

Eagles



**Midway Heights Elementary**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,610,035	\$2,724,080	\$2,765,569	\$2,903,501
Employee Benefits	\$932,185	\$969,898	\$975,896	\$998,222
Services/Supplies	<u>\$366,945</u>	<u>\$143,179</u>	<u>\$163,114</u>	<u>\$147,212</u>
Total	\$3,909,165	\$3,837,157	\$3,904,579	\$4,048,935

**Enrollment: 660**  
**Staff FTE: 59.59**

Principal: Tabettha Rawlings  
Assistant Principal: Allen Miles

Mascot:



Cougars



Mill Creek Elementary



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$1,819,546	\$1,896,466	\$1,804,070	\$1,913,652
Employee Benefits	\$670,804	\$698,759	\$649,428	\$669,040
Services/Supplies	<u>\$330,785</u>	<u>\$95,556</u>	<u>\$112,150</u>	<u>\$235,171</u>
Total	\$2,821,135	\$2,690,781	\$2,565,648	\$2,817,863

**Enrollment: 258**  
**Staff FTE: 35.91**

Principal: Carole Garth

**Mascot:**

**Stars**



**New Haven Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,329,906	\$2,455,866	\$2,300,207	\$2,461,724
Employee Benefits	\$894,021	\$937,125	\$902,169	\$936,291
Services/Supplies	<u>\$263,972</u>	<u>\$166,676</u>	<u>\$160,349</u>	<u>\$185,504</u>
Total	\$3,487,899	\$3,559,667	\$3,362,725	\$3,584,019

**Enrollment: 463**  
**Staff FTE: 55.20**

**Principal: Amy Watkins**  
**Assistant Principal: Brian Rehg**

**Mascot:**

**Panthers**



**Parkade Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$3,200,285	\$3,339,988	\$3,147,099	\$3,455,221
Employee Benefits	\$1,156,610	\$1,201,598	\$1,138,299	\$1,198,912
Services/Supplies	<u>\$334,570</u>	<u>\$140,160</u>	<u>\$144,140</u>	<u>\$169,817</u>
Total	\$4,691,465	\$4,681,746	\$4,429,538	\$4,823,950

**Enrollment: 699**  
**Staff FTE: 64.99**

Principal: Adrienne Patton  
Assistant Principal: David Stallo

Mascot:



Comets



**Paxton Keeley Elementary**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Ridgeway Elementary School

Success Teaches Success

#### Mission Statement:

*The mission of Ridgeway IGE School is to help each student become a self-directed, self-motivated, lifelong learner, capable of meeting the challenges faced during a lifetime.*

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$1,276,119	\$1,355,547	\$1,401,786	\$1,470,927
Employee Benefits	\$448,252	\$473,715	\$477,663	\$488,796
Services/Supplies	<u>\$137,140</u>	<u>\$67,065</u>	<u>\$60,156</u>	<u>\$64,448</u>
Total	\$1,861,511	\$1,896,327	\$1,939,605	\$2,024,171

**Enrollment: 234**

**Staff FTE: 22.17**

Principal: Shari Lawson

Mascot:



Rams



**Ridgeway Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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: Be committed to growth for all, embrace teamwork, Achieve through engagement, Respect differences and diversity, and Share responsibility for school success.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,233,740	\$2,341,322	\$2,366,970	\$2,455,093
Employee Benefits	\$838,636	\$872,979	\$882,735	\$901,940
Services/Supplies	<u>\$292,051</u>	<u>\$117,732</u>	<u>\$122,609</u>	<u>\$129,252</u>
Total	\$3,364,427	\$3,332,033	\$3,372,314	\$3,486,285

**Enrollment: 506**  
**Staff FTE: 51.50**

**Principal: Dr. Ryan Link**

**Assistant Principal: Morgan Neale**

**Mascot:**

**Bears**



**Rock Bridge Elementary**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 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*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,185,199	\$2,308,108	\$2,510,172	\$2,635,072
Employee Benefits	\$770,110	\$808,079	\$899,764	\$920,103
Services/Supplies	<u>\$185,575</u>	<u>\$97,330</u>	<u>\$98,265</u>	<u>\$109,443</u>
Total	\$3,140,884	\$3,213,517	\$3,508,201	\$3,664,618

**Enrollment: 421**  
**Staff FTE: 51.22**

**Principal: Candace Fowler**

**Assistant Principal: Amanda Ruyle**

**Mascot:**

**Ravens**



**Russell Boulevard Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,534,445	\$2,642,719	\$2,653,838	\$2,755,612
Employee Benefits	\$908,090	\$946,121	\$944,299	\$965,862
Services/Supplies	<u>\$296,830</u>	<u>\$123,705</u>	<u>\$133,933</u>	<u>\$138,135</u>
Total	\$3,739,365	\$3,712,545	\$3,732,070	\$3,859,609

**Enrollment: 495**  
**Staff FTE: 57.61**

**Principal: Jill Edwards**  
**Assistant Principal: Taylor Drennan**

**Mascot:**  
**Stallions**




**Shepard Boulevard Elementary**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Two Mile Prairie Elementary School

An Excellent Education for All Students

#### Vision Statement:

To support each student in attaining their maximum potential for academic and social success.

#### Mission Statement:

We empower students through skill development, knowledge attainment, and learning application to become capable, responsible, and kind citizens in an ever-changing world.

<u>Expenditure Object Category</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$1,216,907	\$1,223,851	\$1,162,372	\$1,221,663
Employee Benefits	\$436,256	\$452,979	\$422,348	\$431,715
Services/Supplies	<u>\$209,389</u>	<u>\$62,683</u>	<u>\$57,337</u>	<u>\$64,935</u>
Total	\$1,862,552	\$1,739,513	\$1,642,057	\$1,718,313

**Enrollment: 175**  
**Staff FTE: 22.84**

Principal: Kristen Palmer

#### Mascot:



Prairie Dogs



Two Mile Prairie Elementary



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### West Boulevard Elementary School

We Are One

**Mission Statement:** *Developing the skills and talents of our learners to become empowered, compassionate and proactive leaders in their schools, homes and communities.*

**School Quote:** *All growth depends upon activity. There is no development physically or intellectually without effort and effort means work. Calvin Coolidge*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,212,041	\$2,301,733	\$2,483,241	\$2,609,031
Employee Benefits	\$822,892	\$855,684	\$944,060	\$964,271
Services/Supplies	<u>\$262,019</u>	<u>\$111,558</u>	<u>\$123,017</u>	<u>\$121,363</u>
Total	\$3,296,952	\$3,268,975	\$3,550,318	\$3,694,665

**Enrollment: 358**

**Staff FTE: 53.71**

**Principal: Melissa Galloway**

**Assistant Principal: Marekka Nickens**

**Mascot:**

**Bobcats**



**West Boulevard Elementary**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$4,508,234	\$4,751,539	\$4,659,982	\$4,955,333
Employee Benefits	\$1,539,142	\$1,619,478	\$1,618,133	\$1,683,829
Services/Supplies	<u>\$579,115</u>	<u>\$346,299</u>	<u>\$365,698</u>	<u>\$633,837</u>
Total	\$6,626,491	\$6,717,316	\$6,643,813	\$7,272,999

**Enrollment: 944**  
**Staff FTE: 80.18**

**Principal: Dr. Fairouz Bishara**  
**Assistant Principal: Aly Galbreath**

**Mascot:**

**Jaguars**



**Gentry Middle**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$3,451,978	\$3,665,735	\$3,711,668	\$3,933,005
Employee Benefits	\$1,155,290	\$1,214,217	\$1,248,227	\$1,285,435
Services/Supplies	<u>\$442,591</u>	<u>\$316,024</u>	<u>\$295,941</u>	<u>\$295,858</u>
Total	\$5,050,489	\$5,195,976	\$5,255,836	\$5,514,298

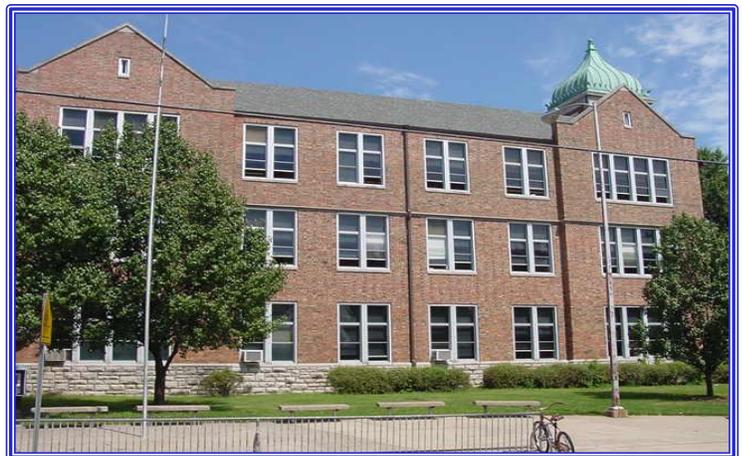
**Enrollment: 674**  
**Staff FTE: 63.09**

**Principal: Greg Caine**  
**Assistant Principal: Kerri Graham**

**Mascot:**



**Cyclones**



**Jefferson Middle**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$3,163,510	\$3,366,477	\$3,450,065	\$3,683,770
Employee Benefits	\$1,097,802	\$1,163,818	\$1,218,022	\$1,261,301
Services/Supplies	<u>\$440,440</u>	<u>\$302,694</u>	<u>\$320,621</u>	<u>\$314,913</u>
Total	\$4,701,752	\$4,832,989	\$4,988,708	\$5,259,984

**Enrollment: 643**  
**Staff FTE: 63.05**

**Principal: Dr. Bernard Solomon**  
**Assistant Principal: Rhonda Jackson**

**Mascot:**



**Leopards**



**Lange Middle**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Oakland Middle School

Achievement, Enrichment, and Opportunity

#### Mission Statement:

*At Oakland Middle School, each learner will develop intellectually and socially in a caring community where everyone is important, productive, and safe.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$3,663,640	\$3,835,035	\$3,816,898	\$4,069,166
Employee Benefits	\$1,262,640	\$1,317,432	\$1,317,278	\$1,368,822
Services/Supplies	<u>\$434,265</u>	<u>\$281,909</u>	<u>\$262,706</u>	<u>\$265,971</u>
Total	\$5,360,545	\$5,434,376	\$5,396,882	\$5,703,959

**Enrollment: 542**

**Staff FTE: 78.08**

**Principal: Dr. Helen Porter**

**Assistant Principal: Jeff Mielke**

**Mascot:**



**Eagles**



**Oakland Middle**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Smithton Middle School

Education, Problem Solving, Relationships, Respectful, Teamwork, Character

**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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$4,150,557	\$4,335,726	\$4,249,412	\$4,456,271
Employee Benefits	\$1,438,861	\$1,499,059	\$1,489,958	\$1,524,630
Services/Supplies	<u>\$577,499</u>	<u>\$341,511</u>	<u>\$322,457</u>	<u>\$386,989</u>
Total	\$6,166,917	\$6,176,296	\$6,061,827	\$6,367,890

**Enrollment: 719**  
**Staff FTE: 86.30**

Principal: Chris Drury  
Assistant Principal: Kelly Turnbough

Mascot:



Wildcats



Smithton Middle



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 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	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20
Salaries	\$3,646,056	\$3,835,044	\$3,754,278	\$3,933,414
Employee Benefits	\$1,248,332	\$1,309,397	\$1,310,864	\$1,341,228
Services/Supplies	<u>\$507,672</u>	<u>\$311,143</u>	<u>\$319,444</u>	<u>\$321,511</u>
Total	\$5,402,060	\$5,455,584	\$5,384,586	\$5,596,153

Enrollment: 640

Staff FTE: 73.18

Principal: Dr. Melita Walker

Assistant Principal: Courtney Lewis

Mascot:



Vikings



West Middle



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$8,163,224	\$8,512,432	\$8,561,412	\$9,263,069
Employee Benefits	\$2,855,763	\$2,975,645	\$2,995,393	\$3,131,136
Services/Supplies	<u>\$1,261,744</u>	<u>\$925,740</u>	<u>\$931,030</u>	<u>\$966,909</u>
Total	\$12,280,731	\$12,413,817	\$12,487,835	\$13,361,114

**Enrollment: 1,493**  
**Staff FTE: 156.88**

Principal: Dr. Kim Presko

Mascot:  
  
Spartans



**Battle High**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$9,673,967	\$9,927,342	\$9,848,605	\$10,434,269
Employee Benefits	\$3,163,477	\$3,252,543	\$3,261,743	\$3,390,452
Services/Supplies	<u>\$1,498,556</u>	<u>\$894,135</u>	<u>\$1,057,973</u>	<u>\$944,510</u>
Total	\$14,336,000	\$14,074,020	\$14,168,321	\$14,769,231

**Enrollment: 1,741**

**Staff FTE: 164.61**

**Principal: Tony Gagnani**

**Mascot:**

**Kewpies**



**Hickman High**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Rock Bridge High School**

Where Learning is for Life

*The unique culture at Rock Bridge High School features a commitment to shared decision-making, collaboration, and a focus on student learning.*

**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.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$8,840,353	\$9,244,121	\$9,186,718	\$9,850,573
Employee Benefits	\$2,904,078	\$3,024,906	\$3,037,263	\$3,192,360
Services/Supplies	<u>\$1,417,383</u>	<u>\$891,733</u>	<u>\$874,277</u>	<u>\$1,321,600</u>
Total	\$13,161,814	\$13,160,760	\$13,098,258	\$14,364,533

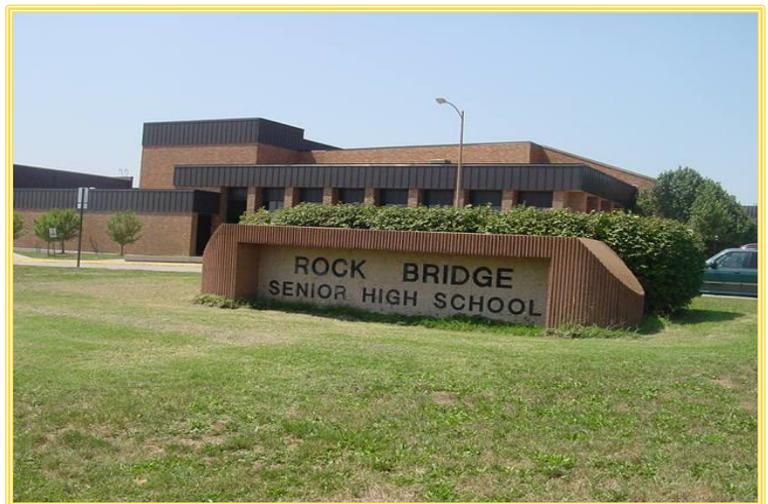
**Enrollment: 2,026**  
**Staff FTE: 167.13**

**Principal: Jacob Sirna**



Mascot:

Bruins



**Rock Bridge High**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Douglass High School**

Your Small School Alternative

**Mission Statement:**

*Douglass High School will create a variety of effective learning environments in an effort to meet the needs of those students that function more effectively in a non-traditional setting.*



<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$1,562,455	\$1,613,107	\$1,589,011	\$1,671,224
Employee Benefits	\$521,514	\$542,638	\$520,148	\$532,588
Services/Supplies	<u>\$326,194</u>	<u>\$135,554</u>	<u>\$124,259</u>	<u>\$143,244</u>
<b>Total</b>	<b>\$2,410,163</b>	<b>\$2,291,299</b>	<b>\$2,233,418</b>	<b>\$2,347,056</b>

**Enrollment: 185**  
**Staff FTE: 29.48**

**Principal: Dr. Eryca Neville**  
**Assistant Principal: Kerri Hesse**

**Mascot:**



**Bulldogs**



**Douglass High**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Center of Responsive Education  
(CORE)**

**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.*

**Vision Statement:** *To assist all students in becoming positive contributing members of our school and community.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$1,287,144	\$1,384,686	\$1,310,852	\$1,380,968
Employee Benefits	\$473,916	\$502,019	\$486,685	\$496,698
Services/Supplies	<u>\$165,043</u>	<u>\$115,500</u>	<u>\$117,650</u>	<u>\$111,880</u>
Total	\$1,926,103	\$2,002,205	\$1,915,187	\$1,989,546

**Staff FTE: 29.50**

**Director: Tina Woods**



**CORE Building**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Center for Gifted Education**

Enrichment and Extension

**Our Services:**

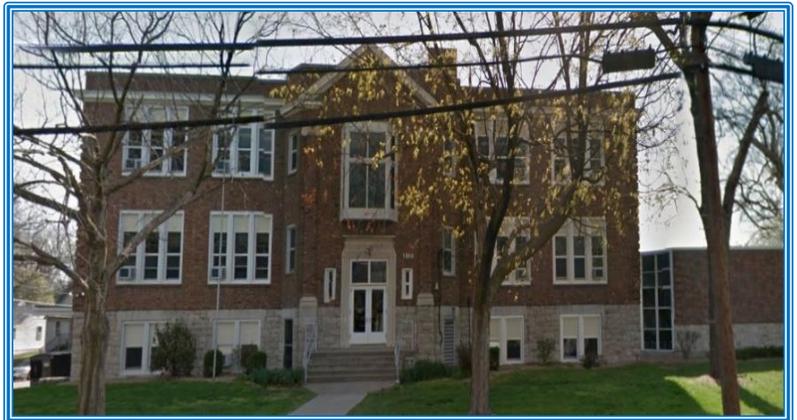
- **Extended Educational Experiences (EEE)**
- Creativity and critical thinking lessons for Kindergarten classrooms
- A one-day-a-week program at the Gifted Center for grades 1-5
- A research and problem-solving course for grades 6-8
- Coaching for long-term projects in 8<sup>th</sup> grade English
- A resource room and resource teacher at each high school
- Sponsorship of for-credit internships outside of school

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$625,914	\$676,340	\$672,954	\$706,015
Employee Benefits	\$181,444	\$195,384	\$198,759	\$204,059
Services/Supplies	<u>\$109,014</u>	<u>\$112,935</u>	<u>\$132,097</u>	<u>\$127,525</u>
Total	\$916,372	\$984,659	\$1,003,810	\$1,037,599

**Enrollment: 1,629**  
**Staff FTE: 13.62**

**Director: Terry Gaines**

**EEE**



**Field Building - Center for Gifted Education**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Early Childhood Discovery Center**

**Our Services:**

- *Traditional Early Childhood Special Education classroom*
- *Language Enrichment & Articulation Preschool (LEAP) classroom*
- *Hearing Impaired Program classrooms.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$577,191	\$547,867	\$388,789	\$407,261
Employee Benefits	\$199,440	\$189,305	\$128,609	\$131,571
Services/Supplies	<u>\$20,651</u>	<u>\$14,450</u>	<u>\$11,450</u>	<u>\$16,650</u>
Total	\$797,282	\$751,622	\$528,848	\$555,482

**Enrollment: 62**  
**Staff FTE: 11.49**

Director: Amy Wilson



**Discovery Center**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Center for Early Learning-North  
(CELN)**

**Our Services:**

*Early Childhood Special Education (ECSE) services, Title One Preschool, and Parents As Teachers (PAT).*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$3,623,976	\$3,750,367	\$3,987,272	\$4,198,633
Employee Benefits	\$1,232,222	\$1,279,673	\$1,436,002	\$1,467,588
Services/Supplies	<u>\$135,144</u>	<u>\$47,500</u>	<u>\$103,314</u>	<u>\$182,668</u>
Total	\$4,991,342	\$5,077,540	\$5,526,588	\$5,848,889

**Enrollment: 366**  
**Staff FTE: 95.82**

**Director: Nicole Langston**



**Center for Early Learning-North**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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 education programs to a variety of ages including, but not limited to, career and technical education, personal enrichment, literacy advancement, workforce development and summer camps.*

<b>Expenditure Object Category</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$2,648,742	\$2,690,685	\$2,671,152	\$2,900,391
Employee Benefits	\$819,841	\$841,586	\$821,011	\$872,392
Services/Supplies	<u>\$1,229,092</u>	<u>\$1,038,707</u>	<u>\$891,370</u>	<u>\$867,667</u>
Total	\$4,697,675	\$4,570,978	\$4,383,533	\$4,640,450

**Enrollment: 2,176**  
**Staff FTE: 54.98**

Director: Brandon Russell

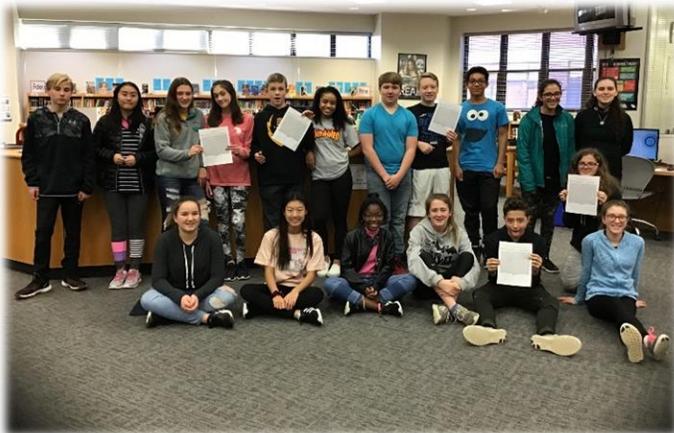


**Career Center**



# 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**  
**2019-20 BUDGET**

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**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**SUMMARY SPECIAL FUNDED PROGRAMS**

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Combined Fund Balance</b>	\$ 97,878,282	\$ 104,860,041	\$ 61,663,173	\$ 113,712,451	\$ 127,384,141	\$ 78,693,761	\$ 41,775,254	\$ 38,583,463
<b>Revenue</b>								
<b>Local revenue</b>	\$ 34,059,349	\$ 35,532,034	\$ 36,805,267	\$ 36,669,001	\$ 37,904,340	\$ 37,776,318	\$ 38,713,298	\$ 39,604,788
<b>Intermediate revenue</b>	\$ 399,185	\$ 367,166	\$ 383,043	\$ 318,817	\$ 318,817	\$ 318,817	\$ 318,817	\$ 318,817
<b>State revenue</b>	\$ 1,536,363	\$ 1,808,346	\$ 1,652,009	\$ 799,456	\$ 801,309	\$ 802,698	\$ 802,698	\$ 802,698
<b>Federal revenue</b>	\$ 6,834,017	\$ 7,013,733	\$ 6,861,100	\$ 6,508,506	\$ 6,437,859	\$ 6,612,859	\$ 6,812,859	\$ 6,912,859
<b>Other revenues</b>	\$ 492,043	\$ 3,523,426	\$ 524,943	\$ 552,842	\$ 582,687	\$ 550,000	\$ 550,000	\$ 550,000
<b>Sale of Bonds</b>	\$ 36,575,000	\$ 10,000,000	\$ 72,955,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ -
<b>Other Financing Sources</b>	\$ 4,822,644	\$ 3,189,323	\$ 7,598,739	\$ 3,441,825	\$ 1,532,267	\$ 1,406,549	\$ 618,605	\$ 618,605
<b>Total Revenue</b>	\$ 84,718,601	\$ 61,434,028	\$ 126,780,101	\$ 78,290,447	\$ 47,577,279	\$ 47,467,241	\$ 67,816,277	\$ 48,807,767
change in revenue from prior year	\$ (36,100,501) -29.88%	\$ (23,284,573) -27.48%	\$ 65,346,073 106.37%	\$ (48,489,654) -38.25%	\$ (30,713,168) -39.23%	\$ (110,038) -0.23%	\$ 20,238,998 42.54%	\$ 1,340,526 2.82%
<b>Expenditures</b>								
<b>Salaries</b>	\$ 4,457,320	\$ 4,834,721	\$ 4,717,244	\$ 4,525,040	\$ 4,722,944	\$ 4,795,986	\$ 4,865,986	\$ 4,937,387
<b>Benefits</b>	\$ 1,776,738	\$ 1,936,820	\$ 1,892,419	\$ 1,895,590	\$ 1,894,159	\$ 1,922,460	\$ 1,953,649	\$ 1,985,462
<b>Services/Supplies/Capital Outlay/Debt Service</b>	\$ 71,502,784	\$ 97,859,355	\$ 68,121,160	\$ 58,198,127	\$ 89,650,556	\$ 77,667,302	\$ 64,188,433	\$ 42,260,183
<b>Total Expenditures</b>	\$ 77,736,842	\$ 104,630,896	\$ 74,730,823	\$ 64,618,757	\$ 96,267,659	\$ 84,385,748	\$ 71,008,068	\$ 49,183,032
<b>Transfers (to) from other funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures + Transfers</b>	\$ 77,736,842	\$ 104,630,896	\$ 74,730,823	\$ 64,618,757	\$ 96,267,659	\$ 84,385,748	\$ 71,008,068	\$ 49,183,032
<b>Increase (decrease) in fund balance</b>	\$ 6,981,759	\$ (43,196,868)	\$ 52,049,278	\$ 13,671,690	\$ (48,690,380)	\$ (36,918,507)	\$ (3,191,791)	\$ (375,265)
<b>Ending Fund Balance</b>	\$ 104,860,041	\$ 61,663,173	\$ 113,712,451	\$ 127,384,141	\$ 78,693,761	\$ 41,775,254	\$ 38,583,463	\$ 38,208,198



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### BUDGET 2019-20 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>
<b>REVENUES:</b>							
LOCAL	\$ 25,776,688	\$ 3,436,327	\$ 3,078,903	\$ 2,565,000	\$ 507,000	\$ 2,540,422	\$ 37,904,340
INTERMEDIATE	\$ 308,082	\$ 10,735	\$ -	\$ -	\$ -	\$ -	\$ 318,817
STATE	\$ -	\$ 82,698	\$ 63,611	\$ -	\$ 230,000	\$ 425,000	\$ 801,309
FEDERAL	\$ 315,676	\$ -	\$ 5,663,238	\$ -	\$ 125,000	\$ 333,945	\$ 6,437,859
OTHER	\$ -	\$ -	\$ 582,687	\$ -	\$ -	\$ -	\$ 582,687
BONDS SOLD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 26,400,446</b>	<b>\$ 3,529,760</b>	<b>\$ 9,388,439</b>	<b>\$ 2,565,000</b>	<b>\$ 862,000</b>	<b>\$ 3,299,367</b>	<b>\$ 46,045,012</b>
<b>EXPENDITURES:</b>							
SALARIES	\$ -	\$ -	\$ 3,398,097	\$ -	\$ 533,332	\$ 791,515	\$ 4,722,944
BENEFITS	\$ -	\$ -	\$ 1,514,039	\$ -	\$ 164,768	\$ 215,352	\$ 1,894,159
SERVICES / SUPPLIES	\$ -	\$ -	\$ 5,074,530	\$ 2,345,000	\$ 308,041	\$ 2,292,500	\$ 10,020,071
CAPITAL OUTLAY	\$ -	\$ 55,143,147	\$ -	\$ -	\$ -	\$ -	\$ 55,143,147
DEBT SERVICE	\$ 24,487,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,487,338
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,487,338</b>	<b>\$ 55,143,147</b>	<b>\$ 9,986,666</b>	<b>\$ 2,345,000</b>	<b>\$ 1,006,141</b>	<b>\$ 3,299,367</b>	<b>\$ 96,267,659</b>
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 1,913,108	\$ (51,613,387)	\$ (598,227)	\$ 220,000	\$ (144,141)	\$ -	\$ (50,222,647)
INTERFUND TRANSFERS	\$ -	\$ 1,532,267	\$ -	\$ -	\$ -	\$ -	\$ 1,532,267
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 1,913,108	\$ (50,081,120)	\$ (598,227)	\$ 220,000	\$ (144,141)	\$ -	\$ (48,690,380)



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	Forecast		
							2020-21	2021-22	2022-23
<b>Special Funded Programs - Revenues</b>									
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>									
5100 Local Sources									
5111 Current Tax	\$ 22,903,851	\$ 24,108,860	\$ 24,869,209	\$ 25,579,188	\$ 25,362,386	\$ 26,439,505	\$ 26,808,905	\$ 27,575,885	\$ 28,417,375
5112 Delinquent Tax	701,402	705,496	752,416	745,000	804,001	825,000	825,000	825,000	825,000
5114 Intangible Tax	31,792	62,764	81,188	81,188	47,021	47,021	47,021	47,021	47,021
5115 Surtax	415,249	405,974	407,324	407,325	382,385	382,385	382,385	382,385	382,385
5116 In Lieu of Tax Payments	248,542	197,974	476,192	337,083	414,616	414,616	414,616	414,616	414,616
5121 Tuition - K-12	41,102	50,209	34,815	50,780	50,000	50,000	50,000	50,000	50,000
5123 Tuition - Adult Ed	1,516,607	1,223,466	1,182,240	1,115,000	750,000	500,000	500,000	500,000	500,000
5141 Interest - Daily Account	29,383	44,287	66,190	42,000	129,295	119,500	119,500	119,500	119,500
5142 Interest - Investments	317,320	562,588	735,676	365,000	1,225,508	880,000	500,000	520,000	520,000
5144 Interest - Collector	4,388	14,645	6,553	6,542	20,115	19,488	19,488	19,488	19,488
5145 Interest - Escrow Agent	136,806	164,453	250,446	30,000	30,000	30,000	30,000	30,000	30,000
5151 Food Sales - Program	1,848,578	1,804,748	1,875,118	1,908,891	1,894,973	1,951,822	2,151,822	2,351,822	2,401,822
5165 Food Sales - Non Program	1,249,682	1,287,722	1,219,358	1,376,354	1,037,308	1,068,427	1,068,427	1,068,427	1,068,427
5171 Student Activities	2,014,933	2,967,854	2,939,777	3,020,444	2,882,000	2,915,000	2,695,000	2,695,000	2,695,000
5172 Vending Revenue	25,508	61,653	57,974	50,599	65,000	65,000	65,000	65,000	65,000
5190 Other Local	702,348	3,371,918	205,107	171,169	180,000	180,000	180,000	180,000	180,000
5191 Rentals	1,022	502	250	-	-	-	-	-	-
5192 Donations	869,248	1,150,219	1,012,674	818,118	1,025,000	1,580,422	1,580,422	1,530,422	1,530,422
5195 Refund of Expenditure	2,753	3,667	25,048	16,000	32,835	33,220	33,220	33,220	33,220
5197 Sale of Misc. Items	55,653	9,620	18,036	5,075	21,500	17,360	17,360	17,360	17,360
5198 Fundraising Activities	461,087	43,700	56,743	36,190	30,000	30,000	30,000	30,000	30,000
5199 Misc. Local Revenue	155,485	85,206	307,787	54,969	35,058	105,574	8,152	8,152	8,152
- Project Construct	324,158	243,675	224,545	200,000	250,000	250,000	250,000	250,000	250,000
- Moving on Together	3,454	7,834	600	-	-	-	-	-	-
<b>51XX Local Sources</b>	<b>\$ 34,060,351</b>	<b>\$ 38,579,034</b>	<b>\$ 36,805,266</b>	<b>\$ 36,416,915</b>	<b>\$ 36,669,001</b>	<b>\$ 37,904,340</b>	<b>\$ 37,776,318</b>	<b>\$ 38,713,298</b>	<b>\$ 39,604,788</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast			
	2015-16	2016-17	2017-18	Budget 2018-19	Actual 2018-19	2019-20	2020-21	2021-22	2022-23	
5200 Intermediate Sources										
5221 State Assessed Utilities	\$ 310,911	\$ 307,919	\$ 326,698	\$ 326,698	\$ 304,214	\$ 304,214	\$ 304,214	\$ 304,214	\$ 304,214	\$ 304,214
5234 County Stock Insurance	88,274	59,247	56,344	56,344	14,603	14,603	14,603	14,603	14,603	14,603
<b>52XX Intermediate Sources</b>	<b>\$ 399,185</b>	<b>\$ 367,166</b>	<b>\$ 383,042</b>	<b>\$ 383,042</b>	<b>\$ 318,817</b>					
5300 State Sources										
5319 Classroom Trust Fund	\$ 80,174	\$ 86,331	\$ 83,887	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
5332 State Career and Technical Education	289,188	297,094	214,052	187,000	200,000	200,000	200,000	200,000	200,000	200,000
5333 School Lunch Assistance	60,011	59,366	60,966	61,146	61,758	63,611	65,000	65,000	65,000	65,000
5337 Adult Basic Education	69,507	213,309	145,192	102,211	25,000	25,000	25,000	25,000	25,000	25,000
5359 Vocational Enhancement Grant	463,760	319,552	452,407	453,044	-	-	-	-	-	-
5362 A+ Schools	1,204	-	-	-	-	-	-	-	-	-
5397 Other State Revenue	39,931	114,063	70,939	61,605	30,000	30,000	30,000	30,000	30,000	30,000
- Project Construct/Moving on Together	501,457	718,631	578,351	450,000	400,000	400,000	400,000	400,000	400,000	400,000
- Career Center Non Traditional Awareness Grant	-	-	-	18,750	-	-	-	-	-	-
- Conservation Grants	31,131	-	46,216	-	-	-	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 1,536,363</b>	<b>\$ 1,808,346</b>	<b>\$ 1,652,010</b>	<b>\$ 1,416,454</b>	<b>\$ 799,456</b>	<b>\$ 801,309</b>	<b>\$ 802,698</b>	<b>\$ 802,698</b>	<b>\$ 802,698</b>	<b>\$ 802,698</b>
5400 Federal Sources										
5427 Career Education Federal Perkins Grant	\$ -	\$ 15,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5436 Adult Basic Education	328,909	271,411	55,479	289,835	75,000	75,000	75,000	75,000	75,000	75,000
5437 IDEA Grants	-	8,903	5,918	8,585	-	-	-	-	-	-
5444 NLSP Federal Revenue	-	12,350	5,722	-	-	-	-	-	-	-
5445 School Lunch - Federal	3,470,408	3,632,195	3,724,493	3,741,161	3,786,405	3,899,997	4,049,997	4,199,997	4,274,997	4,274,997
5446 School Breakfast	1,253,553	1,316,042	1,329,352	1,355,524	1,335,974	1,376,053	1,426,053	1,476,053	1,501,053	1,501,053
5447 School Milk	6,324	7,078	7,889	7,290	-	-	-	-	-	-
5448 After School Snacks	1,599	1,271	1,625	1,309	974	1,003	1,003	1,003	1,003	1,003
5449 School Fruits & Veggies	67,801	-	89,222	-	78,602	80,960	80,960	80,960	80,960	80,960
5451 Title I	318,045	157,696	170,463	-	-	-	-	-	-	-
5461 Drug Program	-	-	370	-	-	-	-	-	-	-
5462 Title III	171,531	178,297	139,190	169,172	200,000	200,000	200,000	200,000	200,000	200,000



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	Forecast		
							2020-21	2021-22	2022-23
5400 Federal Sources (cont.)									
5472 Child Care Development	56,193	54,173	73,097	58,352	44,727	44,727	44,727	44,727	44,727
5481 USDA-Summer Program	-	239,619	518,293	246,808	482,000	303,598	303,598	303,598	303,598
5484 Pell Funds	314,518	299,535	184,537	130,000	65,000	25,000	25,000	25,000	25,000
5496 E Rate Funds	43,964	-	-	-	-	-	-	-	-
5497 Other Federal Revenue	45,907	11,534	43,138	1,580	15,798	15,845	15,845	15,845	15,845
- Direct Lending	343,987	279,864	329,128	316,636	108,350	100,000	75,000	75,000	75,000
- Farm to School Grant	69,137	16,908	4,200	-	-	-	-	-	-
- Indian Hills MPEC Grant	28,482	42,986	22,321	35,414	-	-	-	-	-
- Interest on Qualified School Construction Bonds	312,657	468,650	156,664	312,657	315,676	315,676	315,676	315,676	315,676
<b>54XX Federal Sources</b>	<b>\$ 6,833,015</b>	<b>\$ 7,013,733</b>	<b>\$ 6,861,101</b>	<b>\$ 6,674,323</b>	<b>\$ 6,508,506</b>	<b>\$ 6,437,859</b>	<b>\$ 6,612,859</b>	<b>\$ 6,812,859</b>	<b>\$ 6,912,859</b>
5500 Donated Commodities									
5510 Donated Commodities	\$ 459,730	\$ 476,426	\$ 524,943	\$ 490,719	\$ 552,842	\$ 582,687	\$ 550,000	\$ 550,000	\$ 550,000
<b>55XX Donated Commodities</b>	<b>\$ 459,730</b>	<b>\$ 476,426</b>	<b>\$ 524,943</b>	<b>\$ 490,719</b>	<b>\$ 552,842</b>	<b>\$ 582,687</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>
5600 Other Sources									
5611 Sale of Bonds	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 15,000,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ -
5631 Insurance Recoveries	32,313	11,638	23,563	-	-	-	-	-	-
5692 Proceeds - Bond Refunding	1,575,000	-	37,955,000	-	-	-	-	-	-
<b>56XX Other Sources</b>	<b>\$ 36,607,313</b>	<b>\$ 10,011,638</b>	<b>\$ 72,978,563</b>	<b>\$ 15,000,000</b>	<b>\$ 30,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 4,822,644	\$ 3,177,685	\$ 7,575,176	\$ 1,533,441	\$ 3,441,825	\$ 1,532,267	\$ 1,406,549	\$ 618,605	\$ 618,605
<b>59XX Other Financing Sources</b>	<b>\$ 4,822,644</b>	<b>\$ 3,177,685</b>	<b>\$ 7,575,176</b>	<b>\$ 1,533,441</b>	<b>\$ 3,441,825</b>	<b>\$ 1,532,267</b>	<b>\$ 1,406,549</b>	<b>\$ 618,605</b>	<b>\$ 618,605</b>
<b>All Funds - Revenues</b>	<b>\$ 84,718,601</b>	<b>\$ 61,434,028</b>	<b>\$ 126,780,101</b>	<b>\$ 61,914,894</b>	<b>\$ 78,290,447</b>	<b>\$ 47,577,279</b>	<b>\$ 47,467,241</b>	<b>\$ 67,816,277</b>	<b>\$ 48,807,767</b>



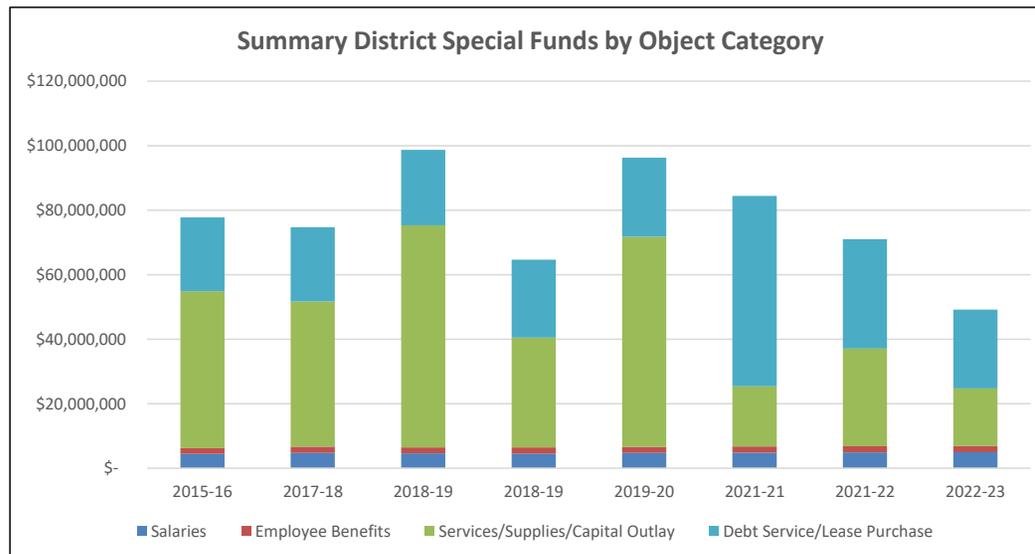
## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

Program: Summary Expenditures Budget

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

Expenditure Object Category	Actual	Actual	Actual	Original	Projected	Budget	Forecast		
	2015-16	2016-17	2017-18	2018-19	Actual 2018-19	2019-20	2020-21	2021-22	2022-23
Salaries	\$ 4,457,320	\$ 4,854,168	\$ 4,777,119	\$ 4,564,289	\$ 4,525,040	\$ 4,722,944	\$ 4,795,986	\$ 4,865,986	\$ 4,937,387
Employee Benefits	\$ 1,776,738	\$ 1,939,862	\$ 1,922,992	\$ 1,870,958	\$ 1,895,590	\$ 1,894,159	\$ 1,922,460	\$ 1,953,649	\$ 1,985,462
Services/Supplies/Capital Outlay	\$ 48,666,505	\$ 47,503,135	\$ 44,958,867	\$ 68,879,897	\$ 34,055,272	\$ 65,163,218	\$ 18,651,549	\$ 30,313,605	\$ 17,816,100
Debt Service/Lease Purchase	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 23,404,740	\$ 24,142,855	\$ 24,487,338	\$ 59,015,753	\$ 33,874,828	\$ 24,444,083
<b>Total</b>	<b>\$ 77,736,842</b>	<b>\$ 104,630,896</b>	<b>\$ 74,730,823</b>	<b>\$ 98,719,884</b>	<b>\$ 64,618,757</b>	<b>\$ 96,267,659</b>	<b>\$ 84,385,748</b>	<b>\$ 71,008,068</b>	<b>\$ 49,183,032</b>





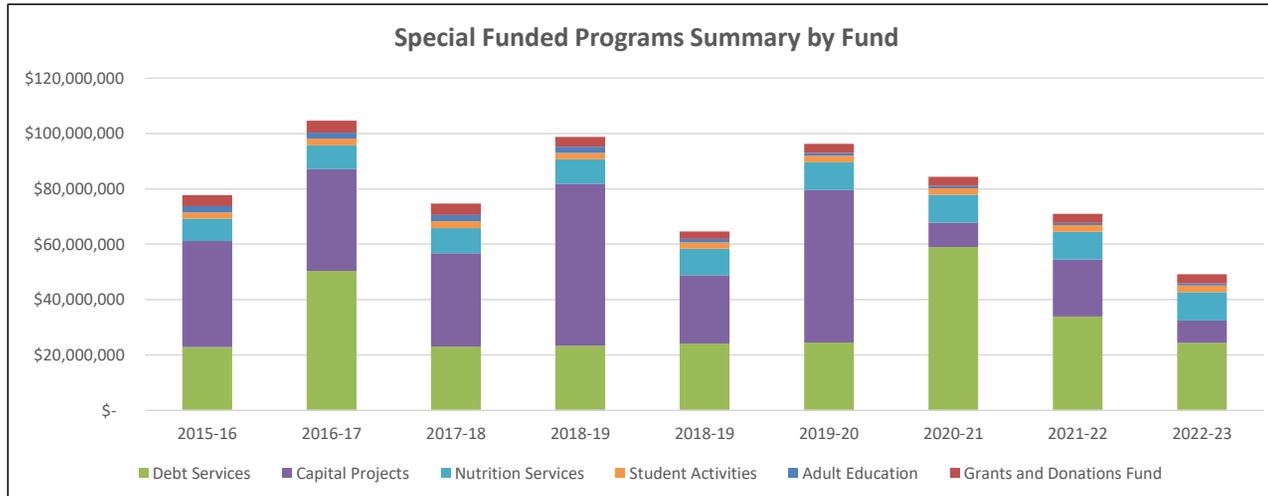
**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY**

<u>Programs</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Projected</u>	<u>Budget</u>	<u>Forecast</u>		
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Debt Services	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 23,404,740	\$ 24,142,855	\$ 24,487,338	\$ 59,015,753	\$33,874,828	\$24,444,083
Capital Projects	\$ 38,348,657	\$ 36,754,777	\$ 33,697,883	\$ 58,493,369	\$ 24,683,804	\$ 55,143,147	\$ 8,806,549	\$20,518,605	\$ 8,021,100
Nutrition Services	\$ 8,115,019	\$ 8,634,112	\$ 9,085,642	\$ 8,821,760	\$ 9,587,979	\$ 9,986,666	\$ 10,059,501	\$10,160,690	\$10,263,904
Student Activities	\$ 2,191,932	\$ 2,472,063	\$ 2,418,905	\$ 2,225,000	\$ 2,191,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000
Adult Education	\$ 2,248,565	\$ 2,133,019	\$ 2,303,844	\$ 2,277,382	\$ 1,310,402	\$ 1,006,141	\$ 850,000	\$ 850,000	\$ 850,000
Grants and Donations Fund	\$ 3,996,390	\$ 4,303,194	\$ 4,152,704	\$ 3,497,633	\$ 2,702,717	\$ 3,299,367	\$ 3,308,945	\$ 3,258,945	\$ 3,258,945
<b>Total</b>	<b>\$ 77,736,842</b>	<b>\$ 104,630,896</b>	<b>\$ 74,730,823</b>	<b>\$ 98,719,884</b>	<b>\$ 64,618,757</b>	<b>\$ 96,267,659</b>	<b>\$ 84,385,748</b>	<b>\$71,008,068</b>	<b>\$49,183,032</b>

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**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**DEBT SUMMARY  
AS OF JUNE 30, 2019**

The District issues general obligation bonds and certificates of participation as authorized by the voters. Page 273 details the repayment schedule for the current outstanding debt balances.



The District will begin fiscal year 2019-20 with an estimated Debt Service Fund balance of \$67,448,858 and repay principal and interest of \$24,487,338 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 currently 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.

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 2019-20, the total debt service on the COPS is budgeted at \$636,861.

**OUTSTANDING DEBT OF THE DISTRICT**

<u>Type of Debt</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>
Current Outstanding	\$310,272,000	\$6,825,000
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 2019 debt capacity is \$383,774,760. The current allowable debt capacity for which voters could be asked to approve is \$73,502,760.



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**DEBT SERVICE FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Fund Balance - Debt Service Fund</b>	\$ 45,481,106	\$ 47,844,848	\$ 21,733,684	\$ 66,152,839	\$ 67,448,858	\$ 69,361,966	\$ 36,662,061	\$ 29,843,843
<b>Revenues</b>								
Local revenue	\$ 22,735,064	\$ 23,401,963	\$ 24,509,919	\$ 24,815,116	\$ 25,776,688	\$ 25,692,090	\$ 26,432,852	\$ 27,195,838
Intermediate revenue	\$ 384,212	\$ 351,954	\$ 367,497	\$ 308,082	\$ 308,082	\$ 308,082	\$ 308,082	\$ 308,082
State revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal revenue	\$ 312,657	\$ 468,650	\$ 156,664	\$ 315,676	\$ 315,676	\$ 315,676	\$ 315,676	\$ 315,676
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ 1,575,000	\$ -	\$ 37,955,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 193,088	\$ -	\$ 4,501,920	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 25,200,021</b>	<b>\$ 24,222,567</b>	<b>\$ 67,491,000</b>	<b>\$ 25,438,874</b>	<b>\$ 26,400,446</b>	<b>\$ 26,315,848</b>	<b>\$ 27,056,610</b>	<b>\$ 27,819,596</b>
change in revenue from prior year	\$ (31,521,775)	\$ (977,454)	\$ 43,268,433	\$ (42,052,126)	\$ 961,572	\$ (84,598)	\$ 656,164	\$ 1,503,748
	-55.57%	-3.88%	178.63%	-62.31%	3.78%	-0.32%	2.49%	5.71%
<b>Expenditures</b>								
Debt Service	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 24,142,855	\$ 24,487,338	\$ 59,015,753	\$ 33,874,828	\$ 24,444,083
<b>Total Expenditures</b>	<b>\$ 22,836,279</b>	<b>\$ 50,333,731</b>	<b>\$ 23,071,845</b>	<b>\$ 24,142,855</b>	<b>\$ 24,487,338</b>	<b>\$ 59,015,753</b>	<b>\$ 33,874,828</b>	<b>\$ 24,444,083</b>
<b>Transfers (to) from other funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 22,836,279</b>	<b>\$ 50,333,731</b>	<b>\$ 23,071,845</b>	<b>\$ 24,142,855</b>	<b>\$ 24,487,338</b>	<b>\$ 59,015,753</b>	<b>\$ 33,874,828</b>	<b>\$ 24,444,083</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ 2,363,742</b>	<b>\$ (26,111,164)</b>	<b>\$ 44,419,155</b>	<b>\$ 1,296,019</b>	<b>\$ 1,913,108</b>	<b>\$ (32,699,905)</b>	<b>\$ (6,818,218)</b>	<b>\$ 3,375,513</b>
<b>Ending Fund Balance - Debt Service</b>	<b>\$ 47,844,848</b>	<b>\$ 21,733,684</b>	<b>\$ 66,152,839</b>	<b>\$ 67,448,858</b>	<b>\$ 69,361,966</b>	<b>\$ 36,662,061</b>	<b>\$ 29,843,843</b>	<b>\$ 33,219,356</b>



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Program:** Debt Services

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

<b>Expenditure Object Category</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service/Lease Purchase	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 23,404,740	\$ 24,142,855	\$ 24,487,338
<b>Total</b>	<b>\$ 22,836,279</b>	<b>\$ 50,333,731</b>	<b>\$ 23,071,845</b>	<b>\$ 23,404,740</b>	<b>\$ 24,142,855</b>	<b>\$ 24,487,338</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### Debt Services

**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.



**COLUMBIA PUBLIC SCHOOLS**

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**2019-20 BUDGET**





**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**CAPITAL PROJECTS FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Fund Balance - Capital Projects Fund</b>	\$ 47,863,154	\$ 51,692,135	\$ 34,217,425	\$ 42,017,733	\$ 54,452,236	\$ 4,371,116	\$ 474,874	\$ 4,154,850
<b>Revenues</b>								
Local revenue	\$ 2,420,622	\$ 2,857,878	\$ 3,295,417	\$ 3,583,049	\$ 3,436,327	\$ 3,410,325	\$ 3,486,543	\$ 3,565,047
Intermediate revenue	\$ 14,974	\$ 15,212	\$ 15,546	\$ 10,735	\$ 10,735	\$ 10,735	\$ 10,735	\$ 10,735
State revenue	\$ 80,173	\$ 158,304	\$ 84,687	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
Federal revenue	\$ -	\$ 12,350	\$ 5,722	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues	\$ 32,313	\$ 3,047,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 30,000,000	\$ -	\$ -	\$ 20,000,000	\$ -
Other Financing Sources	\$ 4,629,556	\$ 3,189,323	\$ 3,096,819	\$ 3,441,825	\$ 1,532,267	\$ 1,406,549	\$ 618,605	\$ 618,605
<b>Total Revenue</b>	<b>\$ 42,177,638</b>	<b>\$ 19,280,067</b>	<b>\$ 41,498,191</b>	<b>\$ 37,118,307</b>	<b>\$ 5,062,027</b>	<b>\$ 4,910,307</b>	<b>\$ 24,198,581</b>	<b>\$ 4,277,085</b>
change in revenue from prior year	\$ (5,598,602) -11.72%	\$ (22,897,571) -54.29%	\$ 22,218,124 115.24%	\$ (4,379,884) -10.55%	\$ (32,056,280) -86.36%	\$ (151,720) -3.00%	\$ 19,136,554 378.04%	\$ (633,222) -12.90%
<b>Expenditures</b>								
Capital Outlay	\$ 37,310,141	\$ 33,835,872	\$ 32,684,068	\$ 23,109,413	\$ 53,710,880	\$ 7,500,000	\$ 20,000,000	\$ 7,500,000
Debt Service	\$ 1,038,516	\$ 2,918,905	\$ 1,013,815	\$ 1,574,391	\$ 1,432,267	\$ 1,306,549	\$ 518,605	\$ 521,100
<b>Total Expenditures</b>	<b>\$ 38,348,657</b>	<b>\$ 36,754,777</b>	<b>\$ 33,697,883</b>	<b>\$ 24,683,804</b>	<b>\$ 55,143,147</b>	<b>\$ 8,806,549</b>	<b>\$ 20,518,605</b>	<b>\$ 8,021,100</b>
<b>Transfers (to) from other funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 38,348,657</b>	<b>\$ 36,754,777</b>	<b>\$ 33,697,883</b>	<b>\$ 24,683,804</b>	<b>\$ 55,143,147</b>	<b>\$ 8,806,549</b>	<b>\$ 20,518,605</b>	<b>\$ 8,021,100</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ 3,828,981</b>	<b>\$ (17,474,710)</b>	<b>\$ 7,800,308</b>	<b>\$ 12,434,503</b>	<b>\$ (50,081,120)</b>	<b>\$ (3,896,242)</b>	<b>\$ 3,679,976</b>	<b>\$ (3,744,015)</b>
<b>Ending Fund Balance - Capital Projects Fund</b>	<b>\$ 51,692,135</b>	<b>\$ 34,217,425</b>	<b>\$ 42,017,733</b>	<b>\$ 54,452,236</b>	<b>\$ 4,371,116</b>	<b>\$ 474,874</b>	<b>\$ 4,154,850</b>	<b>\$ 410,835</b>



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

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

<b>Expenditure Object Category</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 38,348,657	\$ 36,754,777	\$ 33,697,883	\$ 58,493,369	\$ 24,683,804	\$ 55,143,147
<b>Total</b>	<b>\$ 38,348,657</b>	<b>\$ 36,754,777</b>	<b>\$ 33,697,883</b>	<b>\$ 58,493,369</b>	<b>\$ 24,683,804</b>	<b>\$ 55,143,147</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 March 2019. Even though the District anticipates spending the 2019 bond issue over a two-year period, the District has elected to budget the full amount of the projects in the 2019-20 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 243 and 244.



**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

### 2019-20 BUDGET

### CAPITAL REVENUE AND EXPENDITURE PLANNING

	Local, State, and Federal Revenue	Bond Revenues					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	
<b>Projected balances 7/1/2019</b>	\$ 2,132,152	\$ 84,479	\$ 2,399,642	\$ 4,085,076	\$ 15,369,677	\$ 30,381,210	\$ 54,452,236
<b>2019-20 Projected Revenues</b>							
Current Tax	\$ 2,466,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,466,602
Delinquent Tax	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Surtax	\$ 35,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,673
In Lieu of Tax Payments	\$ 207,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,308
Interest - Daily Account	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Interest - Investments	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Interest - Collector	\$ 1,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,744
Misc Local Revenue	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
State Assessed Utilities	\$ 9,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,373
County Stock Insurance	\$ 1,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,362
State Aid Line 14-B Funds	\$ 82,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,698
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources (premiums & transfers)	\$ 1,532,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,532,267
<b>Projected Revenue for 2019-20</b>	\$ 5,062,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,062,027

#### Projects 2019-20

Aslin Lease purchase payment	\$ 515,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,271
Athletic Improvements - Middle School Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,554,490	\$ 1,554,490
Bathroom partitions - middle schools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
BHS Air Conditioning to Room A101	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
BHS - Electronic Theater Controls on Lightboard	\$ 1,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875
BHS - Equipment for Scene Shop, (one (1) drill press and one (1) b	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900
BHS -Security Gates in East Hallway, upper and lower level	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Blue Ridge abatement, replace flooring and casework throughout	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Boiler Replacements - GMS, LMS, SMS, CACC, DRE, MCE	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ 800,000
CACC Foundation Repairs	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000
CACC Match	\$ 161,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,431
CFO/COO - Unallocated	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Community Relations - Video Camcorder and accessories	\$ 9,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,150
Custodial Services - Equipment	\$ 16,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,225
Discovery Rainforest Lease	\$ 121,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,590



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**CAPITAL REVENUE AND EXPENDITURE PLANNING**

	Local, State, and Federal Revenue	Bond Revenues					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	
Fairview Roof	\$ -	\$ -	\$ -	\$ 319,500	\$ -	\$ -	\$ 319,500
Fairview Tuckpointing	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000
FCS Grounds - salt spreader, snow mount, snow plow	\$ 27,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,016
FCS Knuckle Lift	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000
FCS - Vehicles	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000
Field tuckpointing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000
GMS Replace Basketball goals with electric hoists	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
GMS Chiller and Cooling Tower Replacement	\$ -	\$ -	\$ -	\$ 430,000	\$ -	\$ -	\$ 430,000
HHS LED Lights for CYC	\$ 12,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,600
JMS Addition and Renovation Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000
Locust Street Elementary Addition Design and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000	\$ 6,500,000
LMS Replace Basketball goals with electric hoists	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Middle School #7	\$ -	\$ -	\$ -	\$ -	\$ 12,500,000	\$ 5,000,000	\$ 17,500,000
Middle School Shop Ventilation (Smithton)	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,000
Midway Flooring Upgrades and parking lot repairs	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Midway Tuckpointing	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Music - Choral Risers for Elementary	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000
Music - Various Instruments	\$ 185,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,688
New Haven Foundation	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000
Nutrition Services Pickup truck for warehouse	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Nutrition Services Equipment	\$ 38,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,100
Oakland Upgrades	\$ -	\$ -	\$ -	\$ 1,675,000	\$ 1,825,000	\$ 429,748	\$ 3,929,748
Oakland Tuckpointing	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 450,000
Paxton Keeley foundation	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Practical Arts - draft table, drum sander, CNC machine	\$ 25,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,417
Rock Bridge Elementary Addition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000	\$ 6,500,000
RBHS Replace basketball goal system in main gym (6 goals)	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Russell Flooring and Renovation Project	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ 1,200,000
Security enhancements and upgrades (RBHS and HHS)	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 400,000
Security - replace digital security cameras district wide	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Security equipment	\$ 38,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000
Student Health Services - 2 Vision Screeners	\$ 6,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,240
Technology Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,062,500	\$ 1,062,500
Technology Services- Equipment Lease	\$ 795,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 795,406
Technology Services - Security intrusion and protection solution	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**CAPITAL REVENUE AND EXPENDITURE PLANNING**

	Local, State, and Federal Revenue	Bond Revenues					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	
Technology Services - Storage replacement for data center	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
West Middle Refurbish Lockers	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
West Middle State Curtains	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
WMS kitchen abatement and floor tile replacement	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
<b>Projected Expenditures 2019-20</b>	<b>\$ 4,796,909</b>	<b>\$ 50,000</b>	<b>\$ 2,300,000</b>	<b>\$ 3,974,500</b>	<b>\$ 15,325,000</b>	<b>\$ 28,696,738</b>	<b>\$ 55,143,147</b>
<b>Projected Ending Fund Balance 6/30/2020</b>	<b>\$ 2,397,270</b>	<b>\$ 34,479</b>	<b>\$ 99,642</b>	<b>\$ 110,576</b>	<b>\$ 44,677</b>	<b>\$ 1,684,472</b>	<b>\$ 4,371,116</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

CAPITAL PROJECTS FUND			
Local and State Funding - New Projects 2019-20			
	LOCATION/DEPARTMENT	CAPITAL EXPENDITURE ITEM	BUDGET
1	Administration Building	Lease purchase payment	\$ 515,271
2	Battle High School	Air Conditioning to Room A101	\$ 50,000
3	Battle High School	Security Gates for East Hallway	\$ 25,000
4	Chief Financial Officer	Unallocated allowance for additional projects	\$ 250,000
5	Columbia Area Career Center	Grant matching funds	\$ 161,431
6	Community Relations	Camcorder and accessories	\$ 9,150
7	Custodial Services	Equipment	\$ 16,225
8	Discovery Early Childhood Center	Lease purchase payment	\$ 121,590
9	Facilities and Construction Services	Vehicles	\$ 145,000
10	Facilities and Construction Services	Knuckle Lift	\$ 48,000
11	Facilities and Construction Services	Grounds Equipment (salt spreader, snow mount, snow plow)	\$ 27,016
12	Fine Arts - Music	Instruments for various locations	\$ 185,688
13	Fine Arts - Music	Choral risers for elementary schools	\$ 48,000
14	Fine Arts - Theater	Equipment for Battle Scene Shop (drill press and bandsaw)	\$ 2,900
15	Fine Arts - Theater	Electronic Theater Controls on Lightboard	\$ 1,875
16	Fine Arts - Theater	LED Lights for Hickmans CYC	\$ 12,600
17	Gentry Middle School	Replace Basketball goals with Electric Hoist	\$ 12,000
18	Lange Middle School	Replace Basketball goals with Electric Hoist	\$ 12,000
19	Nutrition Services	Equipment	\$ 38,100
20	Nutrition Services	Pickup Truck for warehouse	\$ 9,000
21	Practical Arts	CNC machine (7)	\$ 17,493
22	Practical Arts	Double Drum Sander (2)	\$ 5,660
23	Practical Arts	Long down draft table	\$ 2,264
24	Rock Bridge High School	Replace Basketball goals with Electric Hoist (6 goals)	\$ 36,000
25	Safety and Security	Equipment	\$ 38,000
26	Smithton Middle School	Shop Ventilation System	\$ 145,000
27	Student Health Services	Vision screener (2)	\$ 6,240
28	Technology Services	Equipment lease purchase payment	\$ 795,406
29	Technology Services	Intrusion and Protection Solution	\$ 100,000
30	West Middle School	Refurbish Lockers	\$ 20,000
31	West Middle School	Stage Curtains	\$ 10,000
<b>Total Local Capital Allocation - New Projects</b>			<b>\$ 2,866,909</b>
Local and State Funding - Project Carry Forward from 2018-19			
	Location/Department	Capital Expenditure Item	Budget
1	Blue Ridge Elementary School	Flooring replacement, abatement, and security upgrades	\$ 800,000
2	Midway Heights Elementary School	Flooring replacement, abatement, and security upgrades	\$ 350,000
3	Midway Heights Elementary School	Tuckpointing	\$ 400,000
4	New Haven Elementary School	Foundation Repairs	\$ 380,000
<b>Total Local Capital Carry Forward from Prior Year</b>			<b>\$ 1,930,000</b>
<b>Total Local Capital Budget for 2019-20</b>			<b>\$ 4,796,909</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

New Bond Projects in 2019-20			
	Location/Department	Capital Expenditure Item	Budget
1	Fairview Elementary School	Roof	\$ 319,500
2	Fairview Elementary School	Tuckpointing	\$ 400,000
3	Field Building	Tuckpointing	\$ 650,000
4	Gentry Middle School	Bathroom Partition Replacement	\$ 250,000
5	Gentry Middle School	Chiller and Cooling Tower Replacement	\$ 430,000
6	Lange Middle School	Bathroom Partition Replacement	\$ 250,000
7	Paxton Keeley Elementary School	Foundation Work	\$ 350,000
8	Russell Elementary School	Flooring replacement, abatement, and security upgrades	\$ 1,200,000
9	Safety and Security	Replace Digital Security Cameras	\$ 300,000
10	Technology Services	Storage Replacement for Data Center	\$ 350,000
11	Technology Services	Various Technology Projects	\$ 1,062,500
12	West Middle School	Kitchen Floor tile and abatement	\$ 50,000
<b>Total Capital Projects Fund Bond Funding - New Bond Projects</b>			<b>\$ 5,612,000</b>

Bond Funding - Project Carry Forward from 2018-19			
	Location/Department	Capital Expenditure Item	Budget
1	Athletic Improvements	Middle School Equity	\$ 1,554,490
2	Columbia Area Career Center	Boiler Replacement	\$ 150,000
3	Columbia Area Career Center	Foundation work	\$ 1,100,000
4	Derby Ridge Elementary School	Boiler Replacement	\$ 100,000
5	Gentry Middle School	Boiler Replacement	\$ 150,000
6	Hickman High School	Safety and Security Upgrades	\$ 200,000
7	Lange Middle School	Boiler Replacement	\$ 150,000
8	Jefferson Middle School	Design and construction for expansion project	\$ 6,000,000
9	Locust Street Expressive Arts Elementary School	Design and construction for expansion project	\$ 6,500,000
10	Mill Creek Elementary School	Boiler Replacement	\$ 100,000
11	Oakland Middle School	Renovations and upgrades	\$ 3,929,748
12	Oakland Middle School	Tuckpointing	\$ 450,000
13	Rock Bridge Elementary School	Design and construction for expansion project	\$ 6,500,000
14	Rock Bridge High School	Safety and Security Upgrades	\$ 200,000
15	Smithton Middle School	Boiler Replacement	\$ 150,000
16	New Southwest Middle School	Design and construction	\$ 17,500,000
<b>Total Bond Funding Carry Forward from Prior Year</b>			<b>\$ 44,734,238</b>
<b>Total Bond Funding Capital Budget for 2019-20</b>			<b>\$ 50,346,238</b>
<b>Grand Total Capital Project Spending</b>			<b>\$ 55,143,147</b>



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**LONG RANGE CAPITAL IMPROVEMENT AND FINANCING PLAN FOR 10 YEARS  
2017-18 THROUGH 2026-27**

Currently, there are no additional voter authorizations available to the Board for issuance.

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Bond Issuance Project	Estimated Project Cost/Request	Desired Project Completion	Voter Authorization and Bond Issuance Proposal to Board of Education							Total
			April 2014 - \$50,000,000	April 2016 - \$30,000,000	April 2018 - \$30,000,000	April 2022 - \$50,000,000		April 2027 \$30,000,000		
			Spring 2018 \$ 5,000,000	Spring 2018 \$ 30,000,000	Spring 2019 \$ 30,000,000	Spring 2022 \$ 30,000,000	Spring 2024 \$ 20,000,000	Spring 2027 \$ 30,000,000		
Grant Elementary Addition	\$ 1,000,000	July 2018	\$ 1,000,000							\$ 1,000,000
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
Jefferson Middle School Renovation Project	\$ 6,000,000	July 2022			\$ 6,000,000					\$ 6,000,000
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	\$ 6,500,000	July 2022			\$ 6,500,000					\$ 6,500,000
Land Purchase for new school	\$									
Building Additions	\$ 20,000,000	July 2022				\$ 4,000,000	\$ 16,000,000			\$ 20,000,000
New School Building	\$ 46,000,000	July 2026				\$ 23,000,000	\$	23,000,000		\$ 46,000,000
Safety and Security Enhancement Projects	\$ 2,000,000		\$	\$ 250,000	\$ 750,000	\$ 500,000	\$	\$ 500,000		\$ 2,000,000
Technology Projects	\$ 6,675,000		\$ 775,000	\$ 775,000	\$ 1,625,000	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000		\$ 6,675,000
Roofs, Tuckpointing, HVAC and Other Critical Projects (Critical projects may include but are not limited to, upgrade older facilities, ADA compliance, athletic facility upgrades, outdoor processes, solar panels)	\$ 14,612,500		\$ 2,525,000	\$ 2,225,000	\$ 1,387,500	\$ 1,125,000	\$ 2,750,000	\$ 4,600,000		\$ 14,612,500
Bond Fees	\$ 1,712,500		\$ 200,000	\$ 250,000	\$ 237,500	\$ 375,000	\$ 250,000	\$ 400,000		\$ 1,712,500
<b>Total Issued</b>	<b>\$ 145,000,000</b>		<b>\$ 5,000,000</b>	<b>\$ 30,000,000</b>	<b>\$ 30,000,000</b>	<b>\$ 30,000,000</b>	<b>\$ 20,000,000</b>	<b>\$ 30,000,000</b>		<b>\$ 145,000,000</b>

**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

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## 2019-20 BUDGET





**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**NUTRITION SERVICES FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Fund Balance - Nutrition Services Fund</b>	\$ 465,056	\$ 772,753	\$ 978,871	\$ 1,273,895	\$ 979,292	\$ 381,065	\$ 78,705	\$ 25,156
<b>Revenues</b>								
Local revenue	\$ 3,103,286	\$ 3,106,700	\$ 3,121,217	\$ 2,993,241	\$ 3,078,903	\$ 3,278,903	\$ 3,428,903	\$ 3,478,903
Intermediate revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue	\$ 60,011	\$ 59,366	\$ 60,966	\$ 61,758	\$ 63,611	\$ 65,000	\$ 65,000	\$ 65,000
Federal revenue	\$ 4,799,689	\$ 5,197,738	\$ 5,673,540	\$ 5,685,535	\$ 5,663,238	\$ 5,863,238	\$ 6,063,238	\$ 6,163,238
Other revenues	\$ 459,730	\$ 476,426	\$ 524,943	\$ 552,842	\$ 582,687	\$ 550,000	\$ 550,000	\$ 550,000
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 8,422,716</b>	<b>\$ 8,840,230</b>	<b>\$ 9,380,666</b>	<b>\$ 9,293,376</b>	<b>\$ 9,388,439</b>	<b>\$ 9,757,141</b>	<b>\$ 10,107,141</b>	<b>\$ 10,257,141</b>
change in revenue from prior year	\$ 387,454 4.82%	\$ 417,514 4.96%	\$ 540,436 6.11%	\$ (87,290) -0.93%	\$ 95,063 1.02%	\$ 368,702 3.93%	\$ 718,702 7.66%	\$ 500,000 5.12%
<b>Expenditures</b>								
Salaries	\$ 2,627,551	\$ 2,952,191	\$ 3,078,715	\$ 3,194,549	\$ 3,398,097	\$ 3,500,041	\$ 3,570,041	\$ 3,641,442
Benefits	\$ 1,212,117	\$ 1,353,652	\$ 1,395,906	\$ 1,493,899	\$ 1,514,039	\$ 1,559,460	\$ 1,590,649	\$ 1,622,462
<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,839,668</b>	<b>\$ 4,305,843</b>	<b>\$ 4,474,621</b>	<b>\$ 4,688,448</b>	<b>\$ 4,912,136</b>	<b>\$ 5,059,501</b>	<b>\$ 5,160,690</b>	<b>\$ 5,263,904</b>
Total Service/Supply	\$ 4,275,351	\$ 4,328,269	\$ 4,611,021	\$ 4,899,531	\$ 5,074,530	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
<b>Total Expenditures</b>	<b>\$ 8,115,019</b>	<b>\$ 8,634,112</b>	<b>\$ 9,085,642</b>	<b>\$ 9,587,979</b>	<b>\$ 9,986,666</b>	<b>\$ 10,059,501</b>	<b>\$ 10,160,690</b>	<b>\$ 10,263,904</b>
<b>Transfers (to) from other funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 8,115,019</b>	<b>\$ 8,634,112</b>	<b>\$ 9,085,642</b>	<b>\$ 9,587,979</b>	<b>\$ 9,986,666</b>	<b>\$ 10,059,501</b>	<b>\$ 10,160,690</b>	<b>\$ 10,263,904</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ 307,697</b>	<b>\$ 206,118</b>	<b>\$ 295,024</b>	<b>\$ (294,603)</b>	<b>\$ (598,227)</b>	<b>\$ (302,360)</b>	<b>\$ (53,549)</b>	<b>\$ (6,763)</b>
<b>Ending Fund Balance - Nutrition Services Fund</b>	<b>\$ 772,753</b>	<b>\$ 978,871</b>	<b>\$ 1,273,895</b>	<b>\$ 979,292</b>	<b>\$ 381,065</b>	<b>\$ 78,705</b>	<b>\$ 25,156</b>	<b>\$ 18,393</b>
Fund Balance as Percentage of Expenses and Transfers	9.52%	11.34%	14.02%	10.21%	3.82%	0.78%	0.25%	0.18%
Average Monthly expenses	\$ 676,252	\$ 719,509	\$ 757,137	\$ 798,998	\$ 832,222	\$ 838,292	\$ 846,724	\$ 855,325
Number of months fund balance will cover avg monthly exp	1.14	1.36	1.68	1.23	0.46	0.09	0.03	0.02



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Program: Nutrition Services**

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

<b>Expenditure Object Category</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$ 2,627,551	\$ 2,952,191	\$ 3,078,715	\$ 3,054,810	\$ 3,194,549	\$ 3,398,097
Employee Benefits	\$ 1,212,117	\$ 1,353,652	\$ 1,395,906	\$ 1,402,824	\$ 1,493,899	\$ 1,514,039
Services/Supplies/Capital Outlay	\$ 4,275,351	\$ 4,328,269	\$ 4,611,021	\$ 4,364,126	\$ 4,899,531	\$ 5,074,530
<b>Total</b>	<b>\$ 8,115,019</b>	<b>\$ 8,634,112</b>	<b>\$ 9,085,642</b>	<b>\$ 8,821,760</b>	<b>\$ 9,587,979</b>	<b>\$ 9,986,666</b>

<b>Program Data:</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Staff FTE:</b>						
Administrative	4.50	4.87	4.37	4.87	4.37	4.37
Support Staff/Technology Staff	4.94	5.00	2.94	2.94	2.94	2.94
Warehouse/Maintenance Staff	3.66	4.75	4.75	4.75	4.75	4.75
Kitchen Staff	<u>108.82</u>	<u>104.96</u>	<u>113.48</u>	<u>113.48</u>	<u>116.22</u>	<u>116.22</u>
<b>Total</b>	<b>121.92</b>	<b>119.58</b>	<b>125.54</b>	<b>126.04</b>	<b>128.28</b>	<b>128.28</b>
Free & Reduced Lunch Population (January Count as reported to DESE)	7,632.00	7,791.00	7,758.00	8,213.00	8,033.00	8,083.00
Free & Reduced Lunch Population (October head counts)						
Free	6,850	7,379	7,266	7,310	7,410	7,430
Reduced	<u>1,078</u>	<u>898</u>	<u>937</u>	<u>938</u>	<u>1,003</u>	<u>1,003</u>
Total Free & Reduced	7,928	8,277	8,203	8,248	8,413	8,433
Percentage of enrollment	43.60%	43.80%	43.60%	46.00%	44.70%	45.00%
Meals Served	2,517,708	2,469,097	2,481,946	2,465,000	2,650,000	2,650,000
Average Daily Participation	12,047	13,541	14,264	13,950	15,230	15,230
Program Average Cost per Meal	\$ 3.22	\$ 3.50	\$ 3.66	\$ 3.58	\$ 3.62	\$ 3.77



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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 benefits for medical and dental insurance premiums, as well as increases in compensation of support and administrative staff based on experience.



Due to continued excess expenditures over revenues in 2012-13 and 2013-14, significant measures were taken during 2014-15 to reduce expenditures where possible. This included a freeze on capital and equipment purchases for one year, reduction in kitchen hours and a chef position, as well as elimination of the contract for secured deposit pickup. These reductions have resulted in reduced expenditures in 2014-15 and in 2015-16.

During 2018-19 and 2019-20 and beyond, expenditures are expected to increase due to the increase in compensation for all employees to help recruit and retain highly qualified staff as part of the operating levy plan and the increase in staff as additional buildings are opened within the District. In addition, during 2016-17, the District began serving dinner to students participating in after school activities. A grant was received to cover the additional cost of this program.

**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**

**2019-20 BUDGET**

**STUDENT ACTIVITIES FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Fund Balance - Student Activities Fund</b>	\$ 1,043,051	\$ 1,207,494	\$ 1,266,085	\$ 1,315,358	\$ 1,656,358	\$ 1,876,358	\$ 1,876,358	\$ 1,876,358
<b>Revenues</b>								
Local revenue	\$ 2,356,375	\$ 2,530,654	\$ 2,468,178	\$ 2,532,000	\$ 2,565,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000
<b>Total Revenue</b>	\$ 2,356,375	\$ 2,530,654	\$ 2,468,178	\$ 2,532,000	\$ 2,565,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000
change in revenue from prior year	\$ 237,606 11.21%	\$ 174,279 7.40%	\$ (62,476) -2.47%	\$ 63,822 2.59%	\$ 33,000 1.30%	\$ (220,000) -8.58%	\$ (220,000) -8.58%	\$ - 0.00%
<b>Expenditures</b>								
Salaries	\$ 77,736	\$ 28,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	\$ 34,245	\$ 17,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries & Benefits	\$ 111,981	\$ 45,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Service/Supply	\$ 2,079,951	\$ 2,426,073	\$ 2,418,905	\$ 2,191,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 2,191,932	\$ 2,472,063	\$ 2,418,905	\$ 2,191,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000
<b>Transfers (to) from other funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures + Transfers</b>	\$ 2,191,932	\$ 2,472,063	\$ 2,418,905	\$ 2,191,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000	\$ 2,345,000
<b>Increase (decrease) in fund balance</b>	\$ 164,443	\$ 58,591	\$ 49,273	\$ 341,000	\$ 220,000	\$ -	\$ -	\$ -
<b>Ending Fund Balance - Student Activities Fund</b>	\$ 1,207,494	\$ 1,266,085	\$ 1,315,358	\$ 1,656,358	\$ 1,876,358	\$ 1,876,358	\$ 1,876,358	\$ 1,876,358



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

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

<u>Expenditure Object Category</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
Salaries	\$ 77,736	\$ 47,979	\$ 60,685	\$ -	\$ -	\$ -
Employee Benefits	\$ 34,245	\$ 20,500	\$ 30,702	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	\$ 2,079,951	\$ 2,403,584	\$ 2,327,518	\$ 2,225,000	\$ 2,191,000	\$ 2,345,000
<b>Total</b>	<b>\$ 2,191,932</b>	<b>\$ 2,472,063</b>	<b>\$ 2,418,905</b>	<b>\$ 2,225,000</b>	<b>\$ 2,191,000</b>	<b>\$ 2,345,000</b>

<u>Program Data:</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
<u>Expenditure by School:</u>						
All Secondary Schools	\$ 375,935	\$ 414,795	\$ 586,440	\$ 400,000	\$ 471,000	\$ 500,000
Hickman High School	\$ 507,694	\$ 643,636	\$ 561,702	\$ 500,000	\$ 500,000	\$ 500,000
Rock Bridge High School	\$ 467,827	\$ 474,007	\$ 378,492	\$ 485,000	\$ 325,000	\$ 450,000
Battle High School	\$ 441,356	\$ 522,468	\$ 439,555	\$ 400,000	\$ 450,000	\$ 450,000
Douglass High School	\$ 1,149	\$ 5,574	\$ 5,698	\$ 5,000	\$ 5,000	\$ 5,000
Columbia Career Center	\$ 265,966	\$ 245,051	\$ 256,874	\$ 250,000	\$ 250,000	\$ 250,000
Jefferson Middle School	\$ 24,653	\$ 25,897	\$ 23,462	\$ 25,000	\$ 35,000	\$ 35,000
Oakland Middle School	\$ 31,297	\$ 33,085	\$ 41,264	\$ 35,000	\$ 40,000	\$ 40,000
West Middle School	\$ 13,652	\$ 16,844	\$ 26,222	\$ 25,000	\$ 20,000	\$ 20,000
Gentry Middle School	\$ 11,925	\$ 16,867	\$ 21,138	\$ 25,000	\$ 25,000	\$ 25,000
Lange Middle School	\$ 21,992	\$ 30,488	\$ 40,044	\$ 35,000	\$ 25,000	\$ 25,000
Smithton Middle School	\$ 28,486	\$ 43,351	\$ 38,014	\$ 40,000	\$ 45,000	\$ 45,000
	<b>\$ 2,191,932</b>	<b>\$ 2,472,063</b>	<b>\$ 2,418,905</b>	<b>\$ 2,225,000</b>	<b>\$ 2,191,000</b>	<b>\$ 2,345,000</b>

Staff FTE						
Parking Lot Attendant - High Schools	3.00	3.00	3.00	-	-	-



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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**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

### 2019-20 BUDGET

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**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**ADULT EDUCATION FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Fund Balance - Adult Education Fund</b>	\$ 577,120	\$ 738,104	\$ 659,257	\$ 316,457	\$ 170,000	\$ 25,859	\$ 5,859	\$ 5,859
<b>Revenues</b>								
Local revenue	\$ 1,522,094	\$ 1,235,565	\$ 1,159,734	\$ 760,595	\$ 507,000	\$ 500,000	\$ 520,000	\$ 520,000
Intermediate revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State revenue	\$ 220,322	\$ 239,208	\$ 267,951	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000
Federal revenue	\$ 667,133	\$ 579,399	\$ 533,359	\$ 173,350	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total Revenue</b>	<b>\$ 2,409,549</b>	<b>\$ 2,054,172</b>	<b>\$ 1,961,044</b>	<b>\$ 1,163,945</b>	<b>\$ 862,000</b>	<b>\$ 830,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>
change in revenue from prior year	\$ 537,125 28.69%	\$ (355,377) -14.75%	\$ (93,128) -4.53%	\$ (797,099) -40.65%	\$ (301,945) -25.94%	\$ (32,000) -3.71%	\$ (12,000) -1.39%	\$ 20,000 2.41%
<b>Expenditures</b>								
Salaries	\$ 870,479	\$ 909,852	\$ 977,328	\$ 632,003	\$ 533,332	\$ 500,000	\$ 500,000	\$ 500,000
Benefits	\$ 252,524	\$ 268,437	\$ 295,062	\$ 189,962	\$ 164,768	\$ 150,000	\$ 150,000	\$ 150,000
Total Salaries & Benefits	\$ 1,123,003	\$ 1,178,289	\$ 1,272,390	\$ 821,965	\$ 698,100	\$ 650,000	\$ 650,000	\$ 650,000
Total Service/Supply	\$ 1,125,562	\$ 954,730	\$ 1,031,454	\$ 488,437	\$ 308,041	\$ 200,000	\$ 200,000	\$ 200,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,248,565</b>	<b>\$ 2,133,019</b>	<b>\$ 2,303,844</b>	<b>\$ 1,310,402</b>	<b>\$ 1,006,141</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>
<b>Transfers (to) from other funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 2,248,565</b>	<b>\$ 2,133,019</b>	<b>\$ 2,303,844</b>	<b>\$ 1,310,402</b>	<b>\$ 1,006,141</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ 160,984</b>	<b>\$ (78,847)</b>	<b>\$ (342,800)</b>	<b>\$ (146,457)</b>	<b>\$ (144,141)</b>	<b>\$ (20,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - Adult Education Fund</b>	<b>\$ 738,104</b>	<b>\$ 659,257</b>	<b>\$ 316,457</b>	<b>\$ 170,000</b>	<b>\$ 25,859</b>	<b>\$ 5,859</b>	<b>\$ 5,859</b>	<b>\$ 5,859</b>



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

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

<b>Expenditure Object Category</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$ 870,479	\$ 909,852	\$ 977,328	\$ 984,172	\$ 632,003	\$ 533,332
Employee Benefits	\$ 252,524	\$ 268,437	\$ 295,062	\$ 288,475	\$ 189,962	\$ 164,768
Services/Supplies/Capital Outlay	\$ 1,125,562	\$ 954,730	\$ 1,031,454	\$ 1,004,735	\$ 488,437	\$ 308,041
<b>Total</b>	<b>\$ 2,248,565</b>	<b>\$ 2,133,019</b>	<b>\$ 2,303,844</b>	<b>\$ 2,277,382</b>	<b>\$ 1,310,402</b>	<b>\$ 1,006,141</b>

<b>Program Data:</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2019-20</b>
Staff FTE:						
Admin & Admin Support	11.80	9.80	10.80	10.80	7.80	7.80
Adult Teachers	13.21	11.40	13.28	13.28	6.58	5.58
<b>Total</b>	<b>25.01</b>	<b>21.20</b>	<b>24.08</b>	<b>24.08</b>	<b>14.38</b>	<b>13.38</b>



## COLUMBIA PUBLIC SCHOOLS

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### 2019-20 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 in medical and dental insurance premiums are included in this budget. The full time adult education coordinator began to be fully funded by the program rather than the incidental budget beginning in fiscal year 2010-11. Annually, expenses are increased or decreased to match the grant allocation for the coming year. In 2014-15, the program moved out of Douglass High School and into leased space. The District operating budget has added the cost of 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

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### 2019-20 BUDGET





**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**GRANTS AND DONATIONS FUND SUMMARY**

	ACTUAL			BUDGET		FORECAST		
	2015-16	2016-17	2017-18	Projected 2018-19	Budget 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
<b>Beginning Fund Balance - Grants and Donations Fund</b>	\$ 2,448,795	\$ 2,604,707	\$ 2,807,851	\$ 2,636,169	\$ 2,677,397	\$ 2,677,397	\$ 2,677,397	\$ 2,677,397
<b>Revenues</b>								
Local revenue	\$ 1,921,908	\$ 2,399,274	\$ 2,250,802	\$ 1,985,000	\$ 2,540,422	\$ 2,550,000	\$ 2,500,000	\$ 2,500,000
State revenue	\$ 1,175,855	\$ 1,351,468	\$ 1,238,405	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000
Federal revenue	\$ 1,054,539	\$ 755,596	\$ 491,815	\$ 333,945	\$ 333,945	\$ 333,945	\$ 333,945	\$ 333,945
<b>Total Revenue</b>	<b>\$ 4,152,302</b>	<b>\$ 4,506,338</b>	<b>\$ 3,981,022</b>	<b>\$ 2,743,945</b>	<b>\$ 3,299,367</b>	<b>\$ 3,308,945</b>	<b>\$ 3,258,945</b>	<b>\$ 3,258,945</b>
change in revenue from prior year	\$ (142,308) -3.31%	\$ 354,036 8.53%	\$ (525,316) -11.66%	\$ (1,237,077) -31.07%	\$ 555,422 20.24%	\$ 9,578 0.29%	\$ (50,000) -1.52%	\$ - 0.00%
<b>Expenditures</b>								
Salaries	\$ 881,554	\$ 944,146	\$ 661,201	\$ 698,488	\$ 791,515	\$ 795,945	\$ 795,945	\$ 795,945
Benefits	\$ 277,852	\$ 297,273	\$ 201,451	\$ 211,729	\$ 215,352	\$ 213,000	\$ 213,000	\$ 213,000
Total Salaries & Benefits	\$ 1,159,406	\$ 1,241,419	\$ 862,652	\$ 910,217	\$ 1,006,867	\$ 1,008,945	\$ 1,008,945	\$ 1,008,945
Total Service/Supply	\$ 2,836,984	\$ 3,061,775	\$ 3,290,052	\$ 1,792,500	\$ 2,292,500	\$ 2,300,000	\$ 2,250,000	\$ 2,250,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 3,996,390</b>	<b>\$ 4,303,194</b>	<b>\$ 4,152,704</b>	<b>\$ 2,702,717</b>	<b>\$ 3,299,367</b>	<b>\$ 3,308,945</b>	<b>\$ 3,258,945</b>	<b>\$ 3,258,945</b>
<b>Transfers (to) from other funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures + Transfers</b>	<b>\$ 3,996,390</b>	<b>\$ 4,303,194</b>	<b>\$ 4,152,704</b>	<b>\$ 2,702,717</b>	<b>\$ 3,299,367</b>	<b>\$ 3,308,945</b>	<b>\$ 3,258,945</b>	<b>\$ 3,258,945</b>
<b>Increase (decrease) in fund balance</b>	<b>\$ 155,912</b>	<b>\$ 203,144</b>	<b>\$ (171,682)</b>	<b>\$ 41,228</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - Grants and Donations Fund</b>	<b>\$ 2,604,707</b>	<b>\$ 2,807,851</b>	<b>\$ 2,636,169</b>	<b>\$ 2,677,397</b>	<b>\$ 2,677,397</b>	<b>\$ 2,677,397</b>	<b>\$ 2,677,397</b>	<b>\$ 2,677,397</b>



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**Program:** Grants and Donations Fund

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

<b>Expenditure Object Category</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Original Budget 2018-19</b>	<b>Projected Actual 2018-19</b>	<b>Budget 2019-20</b>
Salaries	\$ 881,554	\$ 944,146	\$ 660,391	\$ 525,307	\$ 698,488	\$ 791,515
Employee Benefits	\$ 277,852	\$ 297,273	\$ 201,322	\$ 179,659	\$ 211,729	\$ 215,352
Services/Supplies/Capital Outlay	\$ 2,836,984	\$ 3,061,775	\$ 3,290,991	\$ 2,792,667	\$ 1,792,500	\$ 2,292,500
<b>Total</b>	<b>\$ 3,996,390</b>	<b>\$ 4,303,194</b>	<b>\$ 4,152,704</b>	<b>\$ 3,497,633</b>	<b>\$ 2,702,717</b>	<b>\$ 3,299,367</b>

**Staff FTE:**

Adult Basic Education Grant	14.96	9.05	4.21	4.21	1.65	1.65
DHS School Improvement Grant	2.00	-	-	-	-	-
Montessori PreSchool	2.00	1.00	1.00	1.00	1.00	1.00
MO-T Grant	2.00	3.25	3.50	3.50	3.50	4.50
Title III Language Learners Grant	4.00	5.00	2.00	2.00	5.00	5.00
Sports Marketing	-	1.00	1.00	1.00	1.00	1.00
Missouri Career Center Leadership	1.00	1.00	-	-	-	-
	<u>25.96</u>	<u>20.30</u>	<u>11.71</u>	<u>11.71</u>	<u>12.15</u>	<u>13.15</u>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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**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, School Improvement, Family Literacy Enhancement, Vocational Enhancement and Title III Immigrant programs. 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

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## 2019-20 BUDGET



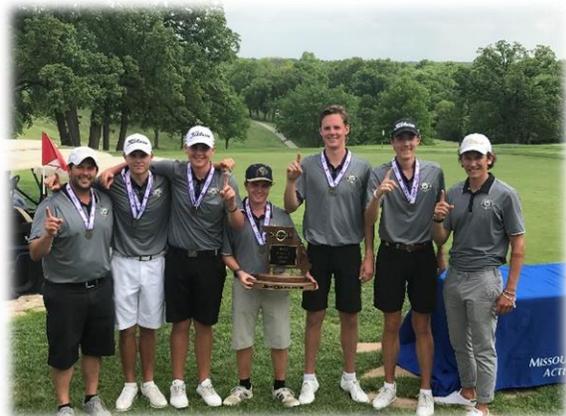
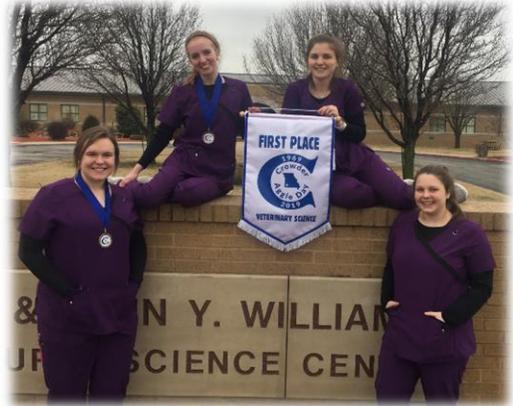




# COLUMBIA PUBLIC SCHOOLS

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## 2019-20 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 8<sup>th</sup> 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: Planned opening of new middle school**

Planned opening of new middle school



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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>
2010	\$4.7717	\$ 1,992,198,228	\$ 9,842,458	0.50%	94.72%
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%
<b>2020 Budget</b>	<b>\$6.1455</b>	<b>\$ 2,558,498,397</b>	<b>\$ 74,519,371</b>	<b>3.00%</b>	<b>96.55%</b>
2021 Forecast	\$6.1455	\$ 2,635,253,349	\$ 76,754,952	3.00%	96.55%
2022 Forecast	\$6.1455	\$ 2,714,310,949	\$ 79,057,600	3.00%	96.55%
2023 Forecast	\$6.1455	\$ 2,795,740,278	\$ 81,429,328	3.00%	96.55%
Previous 5 Years Averages			\$ 70,680,892	3.12%	96.64%
Previous 3 Years Averages			\$ 75,332,674	3.23%	96.57%

**Note: In fiscal years 2002 and 2006 there were increases in assessed valuation primarily due to reassessment and they were offset, as required by state law, by a reduction in the District's tax rate. Fiscal years 2010 and 2014 were also reassessment years, however property values did not increase at a typical rate during reassessment. 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.**



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 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					
2010	\$ 1,152,984,288	\$ 14,113,688	\$ 500,970,395	\$ 324,129,857	\$ 1,992,198,228	\$ 4.7717	\$ 8,723,971,729	22.8%
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%
<b>2020 Budget</b>	<b>1,516,523,494</b>	<b>13,270,222</b>	<b>587,879,671</b>	<b>440,825,009</b>	<b>2,558,498,397</b>	<b>6.1425</b>	<b>11,265,245,120</b>	<b>22.7%</b>
2021 Forecast	1,562,019,199	13,668,329	605,516,061	454,049,760	2,635,253,349	6.1425	11,603,202,474	22.7%
2022 Forecast	1,608,879,775	14,078,379	623,681,543	467,671,252	2,714,310,949	6.1425	11,951,298,548	22.7%
2023 Forecast	1,657,146,168	14,500,730	642,391,989	481,701,390	2,795,740,277	6.1425	12,309,837,505	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**

**2019-20 BUDGET**

**PROPERTY TAX RATES PER \$100 ASSESSED VALUATION  
DIRECT AND OVERLAPPING GOVERNMENTS**

Year Ended June 30,	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Columbia School District</b>											
Incidental Fund	\$ 1.3917	\$ 1.4392	\$ 1.4212	\$ 1.6293	\$ 1.6413	\$ 1.8413	\$ 1.9413	\$ 2.4788	\$ 2.0548	\$ 2.0518	\$ 2.0518
Teachers Fund	2.5581	2.5581	2.5581	2.7000	2.7500	2.6000	2.4788	2.4923	2.9288	3.0188	3.0188
Debt Service	0.8019	0.8019	0.8019	0.9219	0.9319	0.9719	0.9719	0.9719	0.9719	0.9719	0.9719
Capital Projects	0.0200	0.0500	0.1000	0.1507	0.1007	0.0736	0.0736	0.1000	0.1000	0.1000	0.1000
Total Columbia School District	<u>4.7717</u>	<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>6.1425</u>
<b>Overlapping Rates</b>											
<b>City Residents:</b>											
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	.0475	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Library	.5221	.5221	.5221	.5271	.5382	.5382	.5224	.5088	.3091	.3091	.3091
Group Home	.1127	.1130	.1130	.1146	.1146	.1146	.1146	.1146	.1146	.1146	.1146
Subtotal City Residents	<u>6.0140</u>	<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>7.1762</u>
<b>County Residents:</b>											
Fire District	\$ .6010	\$ .6010	\$ .6010	\$ .6010	\$ .6010	\$ .6342	\$ .6342	\$ .6342	\$ .6342	\$ .6342	\$ .6342
Fire Dispatch Fund	.0283	.0289	.0289	.0289	.0000	.0000	.0000	.0000	.0000	.0000	.0000
Fire Bond	.0000	.0000	.0000	.0000	.0000	.2451	.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>(.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>
Total County Residents	<u>\$ 6.0098</u>	<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>\$ 7.6504</u>

Tax rates are reported on a calendar year basis. The 2016 calendar year tax levy was the rate levied to produce tax revenues for fiscal year 2017. 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

### 2019-20 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
2010	\$ 95,061,723	\$ 90,040,741	94.72%	\$ 5,008,401	\$ 95,049,142	99.99%
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%	4,492,515	99,720,321	99.92%
2013	112,895,941	108,846,848	96.41%	3,944,906	112,791,754	99.91%
2014	115,586,122	110,577,100	95.67%	4,855,144	115,432,244	99.87%
2015	120,441,564	116,144,412	96.43%	3,893,308	120,037,720	99.66%
2016	123,223,767	119,630,781	97.08%	3,483,120	123,113,901	99.91%
2017	140,422,771	135,795,625	96.70%	1,743,934	137,539,559	97.95%
2018	144,665,474	140,377,584	97.04%	1,521,880	141,899,464	98.09%
2019 Projected	152,366,631	145,240,424	95.32%	550,000	145,790,424	95.68%
2020 Forecast	156,924,923	151,511,013	96.55%	550,000	152,061,013	96.90%

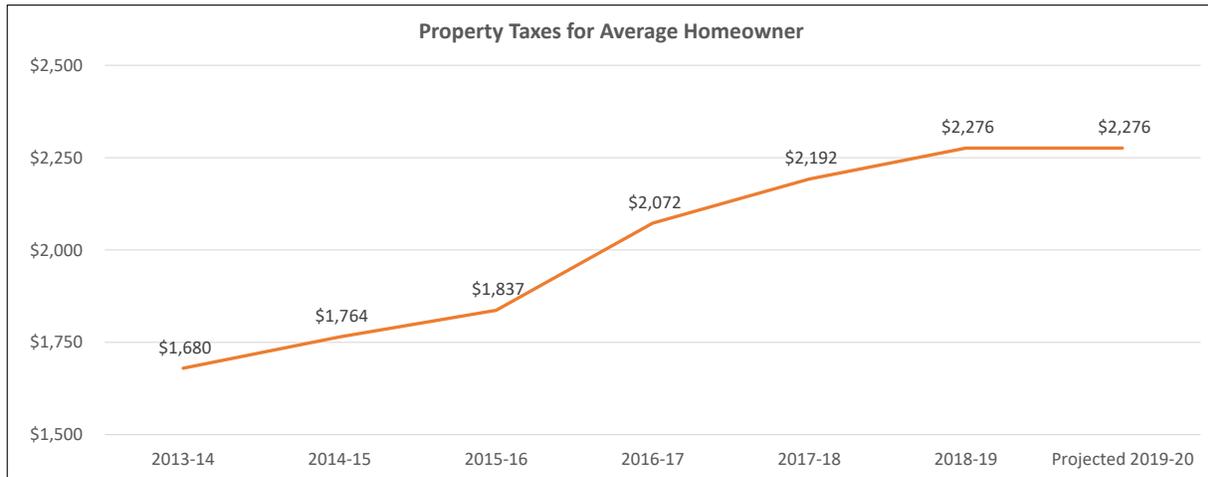
Source: Boone County Clerk  
Accounting Data



**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.

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Projected 2019-20
Average Value of a Home in Boone County	\$ 163,000	\$ 169,250	\$ 176,850	\$ 180,500	\$ 190,500	\$ 195,000	\$ 195,000
x the level of assessment for residential property	0.19	0.19	0.19	0.19	0.19	0.19	0.19
= Assessed Valuation	\$ 30,970	\$ 32,158	\$ 33,602	\$ 34,295	\$ 36,195	\$ 37,050	\$ 37,050
/ by \$100 to determine tax base	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
= Value upon which the property tax is calculated	\$ 310	\$ 322	\$ 336	\$ 343	\$ 362	\$ 371	\$ 371
<b>Tax Rate as set by the Board of Education</b>							
Incidental Fund	\$ 1.6413	\$ 1.8413	\$ 1.9413	\$ 2.4923	\$ 2.0548	\$ 2.0518	\$ 2.0518
Teacher's Fund	\$ 2.7500	\$ 2.6000	\$ 2.4788	\$ 2.4788	\$ 2.9288	\$ 3.0188	\$ 3.0188
Capital Proejcts Fund	\$ 0.1007	\$ 0.0736	\$ 0.0736	\$ 0.1000	\$ 0.1000	\$ 0.1000	\$ 0.1000
Debt Service Fund	\$ 0.9319	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719
Total Tax Levy	\$ 5.4239	\$ 5.4868	\$ 5.4656	\$ 6.0430	\$ 6.0555	\$ 6.1425	\$ 6.1425
Annual Property Tax	\$ 1,680	\$ 1,764	\$ 1,837	\$ 2,072	\$ 2,192	\$ 2,276	\$ 2,276





## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### TAX LEVY AND COST DATA FOR COMPARISON DISTRICTS

Comparison District	Expenditures per ADA 2017-18	Assessed Valuation per ADA 2017-18	Total Tax Levy		
			2016-17	2017-18	Change
Francis Howell	\$11,740	\$162	\$5.0185	\$4.8527	\$0.1658
Hazelwood	\$11,003	\$105	\$6.5874	\$6.5867	\$0.0007
Columbia **	\$11,913	\$141	\$6.0430	\$6.0555	\$0.0125
Park Hill	\$11,972	\$154	\$5.5290	\$5.4035	\$0.1255
Fort Zumwalt	\$12,371	\$145	\$5.2465	\$5.0467	\$0.1998
North Kansas City	\$10,978	\$113	\$6.4284	\$6.4280	\$0.0004
Independence	\$10,254	\$73	\$5.9130	\$5.8010	\$0.1120
Blue Springs **	\$9,818	\$101	\$5.7286	\$5.7286	\$0.0000
Wentzville	\$10,574	\$126	\$5.2117	\$4.9801	\$0.2316
Jefferson City **	\$10,147	\$156	\$3.6928	\$4.5428	\$0.8500
Springfield	\$9,686	\$150	\$4.1110	\$4.0928	\$0.0182
Average for all schools	\$10,951	\$130	\$5.4100	\$5.4108	\$0.0008

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**  
**2019-20 BUDGET**

**BOND SCHEDULE**  
**SUMMARY OF GENERAL OBLIGATION BONDS**  
**BONDS OUTSTANDING AS OF JUNE 30, 2019**

<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>
2020	\$ 12,025,000	\$ 6,186,178	\$ 6,260,760	\$ 12,446,938	\$ 12,025,000	\$ 24,471,938
2021	\$ 5,645,000	\$ 6,048,110	\$ 6,048,110	\$ 12,096,220	\$ 5,645,000	\$ 17,741,220
2022	\$ 22,447,000	\$ 5,706,414	\$ 5,706,414	\$ 11,412,828	\$ 22,447,000	\$ 33,859,828
2023	\$ 13,690,000	\$ 5,369,541	\$ 5,369,541	\$ 10,739,083	\$ 13,690,000	\$ 24,429,083
2024	\$ 14,545,000	\$ 5,056,766	\$ 5,056,766	\$ 10,113,533	\$ 14,545,000	\$ 24,658,533
2025	\$ 15,030,000	\$ 4,739,391	\$ 4,739,391	\$ 9,478,783	\$ 15,030,000	\$ 24,508,783
2026	\$ 15,990,000	\$ 4,383,266	\$ 4,383,266	\$ 8,766,533	\$ 15,990,000	\$ 24,756,533
2027	\$ 16,970,000	\$ 4,029,832	\$ 4,029,832	\$ 8,059,664	\$ 16,970,000	\$ 25,029,664
2028	\$ 17,195,000	\$ 3,745,999	\$ 3,745,999	\$ 7,491,999	\$ 17,195,000	\$ 24,686,999
2029	\$ 11,845,000	\$ 3,471,218	\$ 3,471,218	\$ 6,942,435	\$ 11,845,000	\$ 18,787,435
2030	\$ 25,905,000	\$ 3,230,249	\$ 3,230,249	\$ 6,460,498	\$ 25,905,000	\$ 32,365,498
2031	\$ 20,620,000	\$ 2,695,406	\$ 2,695,406	\$ 5,390,813	\$ 20,620,000	\$ 26,010,813
2032	\$ 22,640,000	\$ 2,291,963	\$ 2,291,963	\$ 4,583,925	\$ 22,640,000	\$ 27,223,925
2033	\$ 23,780,000	\$ 1,831,116	\$ 1,831,116	\$ 3,662,231	\$ 23,780,000	\$ 27,442,231
2034	\$ 23,200,000	\$ 1,356,056	\$ 1,356,056	\$ 2,712,113	\$ 23,200,000	\$ 25,912,113
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
Totals	\$ 310,272,000	\$ 61,959,008	\$ 62,033,591	\$ 123,992,599	\$ 310,272,000	\$ 434,264,599

NOTE: Excludes amounts to be paid from refunding escrows and COPS.





## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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
2010	\$ 1,992,198,228	\$ 139,352,458	\$ 13,947,413	\$ 125,405,045	.063	942	2.66%
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 Projected	2,483,979,026	350,072,000	67,448,858	282,623,142	.114	1,945	1.59%
2020 Forecast	2,558,498,397	338,047,000	39,361,966	298,685,034	.117	2,056	1.50%

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**  
**2019-20 BUDGET**

**RATIO OF OUTSTANDING DEBT BY TYPE**

<u>Year Ended June 30,</u>	<u>General Obligation Bonds (1)</u>	<u>Certificates of Participation - Energy Lease</u>	<u>Certificates of Participation - Capital Leases</u>	<u>Total Certificates of Participation</u>	<u>Total Outstanding Debt</u>	<u>Debt As A Percentage of Personal Income</u>	<u>Debt Per Capita</u>
2010	\$ 139,352,458	\$ 2,690,000	\$ 212,237	\$ 2,902,237	\$ 142,254,695	2.35%	\$ 1,069
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 Projected	350,072,000	-	7,470,409	7,470,409	357,542,409	1.25%	2,461
2020 Forecast	338,047,000	-	7,122,872	7,122,872	345,169,872	1.30%	2,375

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**  
**2019-20 BUDGET**

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**LEGAL DEBT MARGIN INFORMATION**

<u>Year Ended June 30,</u>	<u>Assessed Value</u>	<u>Legal Debt Limit*</u>	<u>Indebtedness**</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable To Debt Margin As A Percentage of Debt Limit</u>
2010	\$ 1,992,198,228	\$ 298,829,734	\$ 125,079,587	\$ 173,750,147	41.9%
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 Projected	2,483,979,026	372,596,854	282,623,142	89,973,712	75.9%
2020 Forecast	2,558,498,397	383,774,760	268,685,034	115,089,726	70.0%

\* 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



# Compensation



**OUR STAFF**



# COLUMBIA PUBLIC SCHOOLS

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## 2019-20 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 2019-20.

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 2019-20 are \$142,568,171, of which \$137,845,227 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 2019-20 fiscal year.



## Highly Qualified Staff

### Teacher and Staff Awards

- Mayor’s Climate Protection Agreement Award
- Communicator of the Year Award
- National University System Sanford Teacher Award
- National Council on Education for the Ceramic Arts Juried Cup Show Award
- National Center for Science Education Workshop on Teaching Climate Change 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



ASBJ Magna Award by National School Boards' Association

### Professional Development Work of Teachers

- |                          |                                |                                   |
|--------------------------|--------------------------------|-----------------------------------|
| • AVID                   | • Poverty                      | • Equity                          |
| • Everyday Math          | • Advanced Placement           | • Restorative Practices           |
| • Instructapalooza       | • Standards Referenced Grading | • Language Arts Grade Level Teams |
| • Project Lead The Way   | • Digital Citizenship          | • Math Leadership Teams           |
| • Safe Crisis Management |                                |                                   |



Teachers spend an estimated 60,000 hours in professional development and training annually

**943** teachers hold a master’s degree—that is over 66% of the total teaching staff

**18** teachers hold a doctorate degree



**12** teachers hold National Board Professional Teaching Certification

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

**10** employees hold National Certification in School Psychology

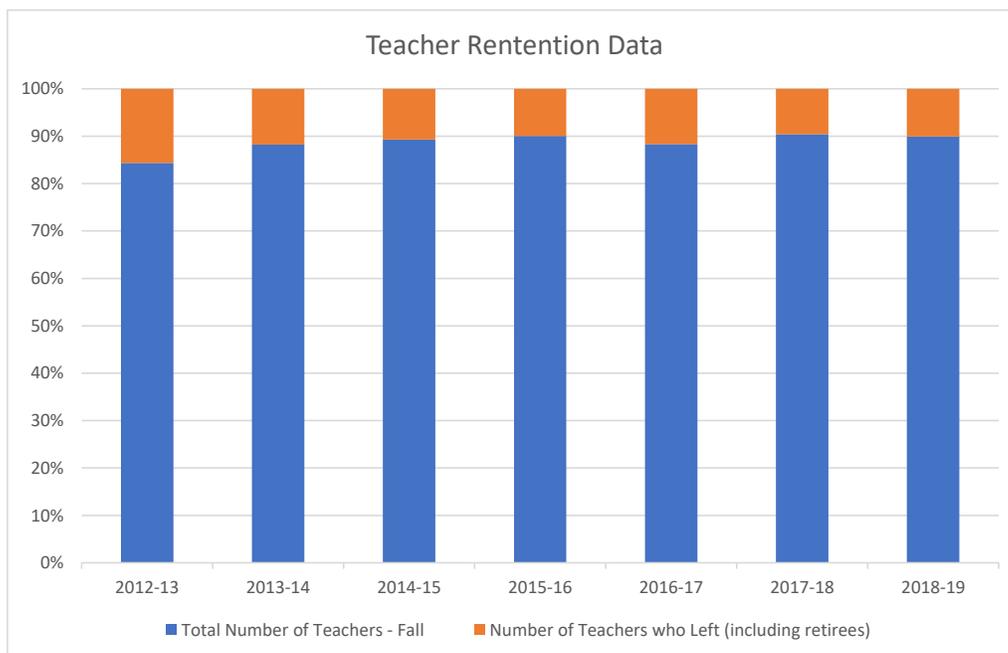


**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**TEACHER RETENTION ANALYSIS  
School Years 2012-13 to 2018-19**

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%





## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

### COMPENSATION SUMMARY - ALL FUNDS

	2018-19 Budget Total All Funds	2018-19 Projected Actual	2018-19 FTE Totals	2019-20 Budget Total All Funds	2019-20 FTE Totals	Percentage of Total
Classroom Teachers	\$ 66,311,977	\$ 65,487,787	1,231.99	\$ 70,056,889	1,254.68	49.14%
Title I Classroom Teachers	\$ 1,264,349	\$ 1,216,647	20.80	\$ 1,276,263	20.80	0.90%
Guidance Counselors	\$ 3,240,105	\$ 3,394,767	59.90	\$ 3,621,111	60.90	2.54%
Media Specialists	\$ 2,044,040	\$ 2,079,418	34.33	\$ 2,241,309	35.33	1.57%
Fellow & Instructional Mentors (Clinical Associates)	\$ 420,525	\$ 307,741	5.00	\$ 442,820	7.00	0.31%
Building Level Dept Chairs and Coordinators	\$ 944,965	\$ 893,572	14.47	\$ 1,002,357	15.47	0.70%
PreSchool Teachers - Locally funded	\$ 536,018	\$ 869,242	16.00	\$ 911,835	16.00	0.64%
PreSchool Teachers - Title I funded	\$ 944,386	\$ 579,564	12.00	\$ 607,963	12.00	0.43%
Early Childhood Special Education Teachers & Prof Support	\$ 2,226,872	\$ 1,216,974	23.29	\$ 1,276,606	23.29	0.90%
Special Education Diagnosticians & Process Coordinators	\$ 1,825,730	\$ 1,831,252	29.86	\$ 1,920,983	29.86	1.35%
Speech Language Pathologists & Audiologists	\$ 1,702,214	\$ 2,544,229	46.87	\$ 2,668,896	46.87	1.87%
School Psychologists, Psych Examiners & Psych Interns	\$ 1,205,500	\$ 1,183,803	21.21	\$ 1,247,610	21.21	0.88%
Parent Educators	\$ 843,054	\$ 791,766	16.00	\$ 817,103	16.00	0.57%
Outreach Counselors	\$ 778,541	\$ 683,697	13.00	\$ 771,620	13.00	0.54%
Social Workers (non- ECSE)	\$ 246,090	\$ 196,244	4.00	\$ 221,481	4.00	0.16%
Occupational & Physical Therapists	\$ 1,020,858	\$ 1,067,052	16.79	\$ 1,129,795	16.79	0.79%
Instructional Technology Trainers	\$ 374,366	\$ 216,924	4.00	\$ 96,660	1.00	0.07%
Home School Communicators	\$ 1,131,311	\$ 1,181,536	25.00	\$ 1,241,322	25.00	0.87%
Principals and Assistant Principals	\$ 7,042,878	\$ 6,552,420	70.00	\$ 6,937,793	71.00	4.87%
Coordinators and Supervisors	\$ 2,341,319	\$ 1,866,480	34.56	\$ 2,208,339	37.56	1.55%
Central Office Certificated Administrators	\$ 533,053	\$ 489,661	3.00	\$ 511,157	3.00	0.36%
Office & Technology Services Support Staff Hourly	\$ 7,516,324	\$ 7,008,144	215.79	\$ 7,461,166	217.79	5.23%
Nurses (LPNs in Support)	\$ 1,473,351	\$ 1,473,426	32.50	\$ 1,549,013	32.50	1.09%
Support and Professional Staff Salaried	\$ 5,102,967	\$ 5,146,014	67.20	\$ 5,371,924	67.20	3.77%
Grant, ECA and Adult Ed Funded Professionals	\$ 1,593,799	\$ 1,442,014	31.22	\$ 1,485,274	31.22	1.44%
Custodial Staff	\$ 4,459,823	\$ 4,112,944	144.90	\$ 4,112,945	144.90	2.88%
Grounds and Specialized Maintenance Staff	\$ 1,680,065	\$ 1,928,472	48.00	\$ 2,104,180	49.00	1.48%
Instructional Aides, CL Aides, LPNs, Paraprofessionals	\$ 6,487,903	\$ 6,103,553	324.54	\$ 6,583,243	326.54	4.62%
Nutrition Services Personnel	\$ 2,836,833	\$ 2,836,418	122.56	\$ 3,024,756	122.56	2.12%
Substitutes	\$ 31,500	\$ 20,000	N/A	\$ 32,373	N/A	0.02%
Playground Supervision/Crossing Guards	\$ 16,821	\$ -	N/A	\$ -	N/A	-
Extra Duty Days	\$ 515,461	\$ 508,534	N/A	\$ 511,343	N/A	0.36%
Supplemental Pay	\$ 775,000	\$ 709,500	N/A	\$ 700,000	N/A	0.49%
Summer School	\$ 2,801,029	\$ 2,956,996	N/A	\$ 3,052,584	N/A	2.14%
Category I Stipends - MSHSAA activity	\$ 530,125	\$ 1,462,480	N/A	\$ 1,472,230	N/A	1.03%
Category II Stipends - Club Sponsors	\$ 140,000	\$ 142,371	N/A	\$ 140,000	N/A	0.10%
Category III Stipends - Administrative	\$ 305,000	\$ 315,136	N/A	\$ 320,000	N/A	0.22%
Category IV Stipends - NBC/CCC and NCSP Stipend	\$ 180,000	\$ 175,500	N/A	\$ 180,000	N/A	0.13%
Category V Stipends - CTE activity	\$ 71,000	\$ 67,450	N/A	\$ 71,400	N/A	0.05%
General Supervision Stipends	\$ 62,000	\$ 62,000	N/A	\$ 62,000	N/A	0.04%
Overtime	\$ 400,000	\$ 450,000	N/A	\$ 450,000	N/A	0.32%
Temporary/Seasonal Employees	\$ 90,701	\$ 95,000	N/A	\$ 95,000	N/A	0.07%
Sick Leave/Vacation Payout for Retirees (prior year)	\$ 436,095	\$ 121,258	N/A	\$ 183,429	N/A	0.13%
Homebound Instruction	\$ 70,000	\$ 35,000	N/A	\$ 36,855	N/A	0.03%
Other Payrolls (including PD, etc.)	\$ 769,094	\$ 1,889,225	N/A	\$ 2,308,544	N/A	1.62%
Early Retirement Incentive	\$ 36,000	\$ 50,000	N/A	\$ 50,000	N/A	0.04%
<b>Totals</b>	<b>\$ 135,359,044</b>	<b>\$ 133,762,211</b>	<b>2,688.78</b>	<b>\$ 142,568,171</b>	<b>2,722.47</b>	<b>100.00%</b>

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**  
**2019-20 BUDGET**

**NUMBER OF EMPLOYEES BY FUNCTION**

Full-Time Equivalent Employees as of June 30,

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Projected 2019	Forecast 2020
<b>Instruction</b>												
Regular Instruction	1,069.88	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	1,137.63
Special Education	513.44	517.15	484.42	432.31	429.80	429.63	443.99	443.13	508.68	541.06	429.98	431.48
Vocational Instruction	47.22	41.60	39.94	43.69	37.04	46.58	26.27	45.25	42.00	45.49	42.02	43.02
<b>Total Instruction</b>	<b>1,630.54</b>	<b>1,594.20</b>	<b>1,546.61</b>	<b>1,449.55</b>	<b>1,462.43</b>	<b>1,527.77</b>	<b>1,504.34</b>	<b>1,534.33</b>	<b>1,657.00</b>	<b>1,693.79</b>	<b>1,585.44</b>	<b>1,612.13</b>
<b>Support Services</b>												
Guidance and Counseling	157.47	145.43	161.85	179.51	186.97	210.01	205.82	221.96	148.60	159.36	270.10	271.10
Improvement of Instruction	108.99	101.50	96.64	126.03	143.53	156.32	152.42	174.80	183.49	179.35	136.78	138.78
General Administration	20.50	20.00	20.00	22.34	23.47	23.59	25.25	27.34	27.59	27.76	89.43	92.43
Building Administration	152.47	156.37	151.68	167.42	173.01	176.72	176.54	180.39	170.78	158.28	164.96	169.96
Business, Central Services	13.00	13.00	13.00	15.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	14.00
Operation of Plant	201.56	200.07	207.84	205.34	210.49	210.49	209.60	191.91	204.13	211.36	210.90	215.90
Pupil Transportation	0.75	1.00	1.00	1.00	2.25	1.25	1.25	1.25	1.25	1.25	1.00	1.00
Adult Education	1.00	1.00	-	-	-	-	-	-	-	-	-	-
Community Services	36.14	35.75	41.84	70.87	74.00	71.92	75.80	75.90	80.39	77.36	80.37	80.37
Special Funded Programs	----- This information was not gathered during this time period -----							175.89	164.08	181.07	154.81	154.81
<b>Total Support Services</b>	<b>691.88</b>	<b>674.12</b>	<b>693.85</b>	<b>787.51</b>	<b>826.72</b>	<b>863.30</b>	<b>859.68</b>	<b>1,062.44</b>	<b>993.31</b>	<b>1,008.79</b>	<b>1,122.35</b>	<b>1,138.35</b>
<b>Total Employees</b>	<b>2,322.42</b>	<b>2,268.32</b>	<b>2,240.46</b>	<b>2,237.06</b>	<b>2,289.15</b>	<b>2,391.07</b>	<b>2,364.02</b>	<b>2,596.77</b>	<b>2,650.31</b>	<b>2,702.58</b>	<b>2,707.79</b>	<b>2,750.48</b>



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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## 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 \$115 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

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### 2019-20 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

## 2019-20 BUDGET

### CATEGORY I STIPENDS

Sport or Activity	Position	2018-19	2019-20	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2018-19 Total Budget	2019-20 Total Budget	Incr (Decr) in 2019-20 Budget
					#1	#2	#3	#4	#5	#6	#7	#8						
<b>HIGH SCHOOL ATHLETICS</b>																		
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	\$ 10,530	\$ 12,870	\$ 2,340
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

## 2019-20 BUDGET

### CATEGORY I STIPENDS

Sport or Activity	Position	2018-19	2019-20	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2018-19 Total Budget	2019-20 Total Budget	Incr (Decr) in 2019-20 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	\$ 14,040	\$ 16,380	\$ 2,340
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	0	0	HS	5	2	1	1	3	0	1	0	13	\$130	\$ 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 - Co-ed Team	A Head Coach	3	3	HS	10	2	5	5	4	2	5	9	42	\$130	\$ 5,460	\$ 16,380	\$ 16,380	\$ -
Wrestling - Co-ed Team	A Asst. Coach	6	6	HS	7	2	1	3	4	0	5	9	31	\$130	\$ 4,030	\$ 24,180	\$ 24,180	\$ -

#### MIDDLE SCHOOL ATHLETICS

Basketball - Boys	A Head Coach (8 <sup>th</sup> )	6	6	MS	7	2	1	5	1	0	1	1	18	\$130	\$ 2,340	\$ 14,040	\$ 14,040	\$ -
Basketball - Boys	A Asst Coach (8 <sup>th</sup> )	6	6	MS	7	2	1	4	1	0	1	0	16	\$130	\$ 2,080	\$ 12,480	\$ 12,480	\$ -
Basketball - Boys	A Head Coach (7th)	6	6	MS	6	2	1	4	1	0	0	0	14	\$130	\$ 1,820	\$ 10,920	\$ 10,920	\$ -
Basketball - Boys	A Asst Coach (7th)	6	6	MS	5	2	1	2	1	0	0	0	11	\$130	\$ 1,430	\$ 8,580	\$ 8,580	\$ -
Basketball - Girls	A Head Coach (8 <sup>th</sup> )	6	6	MS	7	2	1	5	1	0	1	1	18	\$130	\$ 2,340	\$ 14,040	\$ 14,040	\$ -
Basketball - Girls	A Asst Coach (8 <sup>th</sup> )	6	6	MS	7	2	1	4	1	0	1	0	16	\$130	\$ 2,080	\$ 12,480	\$ 12,480	\$ -
Basketball - Girls	A Head Coach (7th)	6	6	MS	6	2	1	4	1	0	0	0	14	\$130	\$ 1,820	\$ 10,920	\$ 10,920	\$ -
Basketball - Girls	A Asst Coach (7th)	6	6	MS	5	2	1	2	1	0	0	0	11	\$130	\$ 1,430	\$ 8,580	\$ 8,580	\$ -
Cheer / Winter Sports	A Coach	6	6	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 7,800	\$ 7,800	\$ -
Cheer / Winter Sports	A Asst Coach	6	6	MS	2	1	1	2	1	0	0	0	7	\$130	\$ 910	\$ 5,460	\$ 5,460	\$ -
Cheer / Fall Sports	A Coach	6	6	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 7,800	\$ 7,800	\$ -



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**CATEGORY I STIPENDS**

Sport or Activity	Position	2018-19	2019-20	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2018-19 Total Budget	2019-20 Total Budget	Incr (Decr) in 2019-20 Budget
					#1	#2	#3	#4	#5	#6	#7	#8						
Cheer / Fall Sports	A Asst Coach	6	6	MS	2	1	1	2	1	0	0	0	7	\$130	\$ 910	\$ 5,460	\$ 5,460	\$ -
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 (hired prior to 6/30/2012)	A Head Coach	1	1	MS	10	4	2	5	3	0	5	6	35	\$130	\$ 4,550	\$ 4,550	\$ 4,550	\$ -
Football - 8th Grade (hired after to 07/01/2012)	A Head Coach	5	5	MS	10	3	1	3	2	0	2	5	26	\$130	\$ 3,380	\$ 16,900	\$ 16,900	\$ -
Football - 8th Grade (hired after to 07/01/2012)	A Asst. Coach	16	16	MS	8	3	1	2	1	0	1	4	20	\$130	\$ 2,600	\$ 41,600	\$ 41,600	\$ -
Football - 8th Grade (hired prior to 07/01/2012)	A Asst. Coach	2	2	MS	10	4	1	3	2	0	2	5	27	\$130	\$ 3,510	\$ 7,020	\$ 7,020	\$ -
Track – B&G / 7th & 8th	A Head Coach	6	6	MS	5	3	1	3	2	3	1	0	18	\$130	\$ 2,340	\$ 14,040	\$ 14,040	\$ -
Track – B&G / 7th & 8th	A Asst. Coach	21	24	MS	5	3	1	1	2	0	1	0	13	\$130	\$ 1,690	\$ 35,490	\$ 40,560	\$ 5,070
Volleyball - 8th Grade	A Head Coach	6	6	MS	6	1	1	2	1	1	1	4	17	\$130	\$ 2,210	\$ 13,260	\$ 13,260	\$ -
Volleyball - 8th Grade	A Asst. Coach	6	6	MS	5	1	0	0	1	0	2	4	13	\$130	\$ 1,690	\$ 10,140	\$ 10,140	\$ -
Volleyball - 7th Grade	A Head Coach	6	6	MS	7	2	0	0	1	0	2	5	17	\$130	\$ 2,210	\$ 13,260	\$ 13,260	\$ -
Volleyball - 7th Grade	A Asst. Coach	6	6	MS	5	1	0	0	1	0	2	4	13	\$130	\$ 1,690	\$ 10,140	\$ 10,140	\$ -
6th Grade Intramurals	A Coaches	40	40	MS	Flat Amount								\$130	\$ 480	\$ 19,200	\$ 19,200	\$ -	
<b>Total Athletics</b>															<b>\$ 1,007,060</b>	<b>\$ 1,016,810</b>	<b>\$ 9,750</b>	

**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	6	MS	7	4	1	3	1	0	0	0	16	\$130	\$ 2,080	\$ 12,480	\$ 12,480	\$ -
<b>Total Speech, Debate and Competitive Theater</b>															<b>\$ 48,750</b>	<b>\$ 48,750</b>	<b>\$ -</b>	



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### CATEGORY I STIPENDS

Sport or Activity	Position	2018-19	2019-20	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2018-19 Total Budget	2019-20 Total Budget	Incr (Decr) in 2019-20 Budget
					#1	#2	#3	#4	#5	#6	#7	#8						
<b>MUSIC</b>																		
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

## 2019-20 BUDGET

### CATEGORY I STIPENDS

Sport or Activity	M	Position	2018-19	2019-20	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2018-19 Total Budget	2019-20 Total Budget	Incr (Decr) in 2019-20 Budget
						#1	#2	#3	#4	#5	#6	#7	#8						
Choral Activities	M	Director	6	6	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Orchestral Activities	M	Director	6	6	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Theatrical Activities	M	Director	6	6	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Musical	M	Director	6	6	MS	6	4	3	3	1	0	0	1	18	\$130	\$ 2,340	\$ 14,040	\$ 14,040	\$ -
Awards Band	M	Co-Director	2	2	E	1	4	3	1	1	0	0	0	10	\$130	\$ 1,300	\$ 2,600	\$ 2,600	\$ -
Choir	M	Director	20	20	E	4	4	1	3	1	0	0	0	13	\$130	\$ 1,690	\$ 33,800	\$ 33,800	\$ -
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	Accompianist	1	1	E	2	0	1	3	0	0	2	1	9	\$130	\$ 1,170	\$ 1,170	\$ 1,170	\$ -
Honors Orchestra - all elem	M	Director	1	1	E	3	4	3	3	1	0	0	0	14	\$130	\$ 1,820	\$ 1,820	\$ 1,820	\$ -
<b>Total Music</b>																<b>\$ 406,670</b>	<b>\$ 406,670</b>	<b>\$ -</b>	

**Grand Total All Stipends \$ 1,462,480 \$ 1,472,230 \$ 9,750**

**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

## 2019-20 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

## 2019-20 BUDGET

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Points Awarded	
<b>6.</b>	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	
<b>7.</b>	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	
<b>8.</b>	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**

**2019-20 BUDGET**

**CATEGORY II STIPENDS**

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Elementary School *	\$ 1,780	\$ 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>\$ 176,780</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 and secondary principals began using the formula in 2017-18.

\* Elementary Running Club stipends are funded by an ongoing donation account and are not included in this total.



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 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	5	\$ 15,000	GMS, LMS, OMS and SMS and CACC
Athletic Director & Intramural Coordinator	\$ 2,000	6	\$ 12,000	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 Center LPN Program Coordinator	\$ 2,000	1	\$ 2,000	
Career Center Surgical Technician Assistant	\$ 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
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 Coordinator - Secondary	\$ 5,000	1	\$ 5,000	
Guidance Director - High School	\$ 3,000	3	\$ 9,000	
Home School Communicator Youth Basketball Program	\$ 250	6	\$ 1,500	
Instructional Mentors	\$ 3,000	5	\$ 15,000	
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	GMS has two positions due to student population
MAC Scholar Sponsors - Elementary School	\$ 500	10	\$ 5,000	Beginning the elementary program at 10 schools only
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	
Practical Arts Lead Teacher	\$ 1,500	3	\$ 4,500	One per program
Professional Development SYOSP Intern	\$ 1,050	12	\$ 12,600	UMC Interns at Parkade Elementary



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**CATEGORY III STIPENDS**

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
Reading Recovery Certified Lead Teacher	\$ 5,000	1	\$ 5,000	Partially funded by Title I
Reading Specialist - High School	\$ 1,500	3	\$ 4,500	
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	\$ 12,075	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 - Adult Education Program	\$ 1,000	1	\$ 1,000	Funded through Adult Education Fund
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			\$ 651,840	



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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**CATEGORY IV STIPENDS**

	<u>2018-19</u>	<u>2019-20</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**

**2019-20 BUDGET**

**CATEGORY V STIPENDS**

<b>Activity</b>	<b>Position</b>	<b># of Employees 2019-20</b>	<b>Individual Stipend Base Rate</b>	<b>2019-20 Total Budget</b>
<b>Career and Technical Education Activity</b>				
Skills USA	Lead Advisor	1	\$ 3,500	\$ 3,500
Skills USA	Assistant Advisor	5	\$ 2,300	\$ 11,500
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	3	\$ 2,300	\$ 6,900
FBLA	Lead Advisor	1	\$ 3,500	\$ 3,500
FBLA	Assistant Advisor	3	\$ 2,300	\$ 6,900
DECA	Lead Advisor	1	\$ 3,500	\$ 3,500
DECA	Assistant Advisor	2	\$ 2,300	\$ 4,600
<b>Total</b>				<b>\$ 66,450</b>



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**GENERAL SUPERVISION STIPENDS**

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</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>
	<u>\$ 62,000</u>	<u>\$ 62,000</u>	<u>\$ 62,000</u>	<u>\$ 62,000</u>

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

## 2019-20 BUDGET

### EXTENDED CONTRACT DAYS

	Extended Contract Position	2018-19 Budget				2018-19 Projected Actual				2019-20 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	2.00	20.00	\$ 4,500	10	4.00	40.00	\$ 9,200	10	4.00	40.00	\$ 9,000
2	Administrative Assistant - CACC	10	1.00	10.00	\$ 2,250	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,400
3	Coordinator of Secondary Guidance	8	1.00	8.00	\$ 3,500	8	1.00	8.00	\$ 3,200	8	1.00	8.00	\$ 3,500
4	Dean	-	-	-	\$ -	-	-	-	\$ -	10	3.00	30.00	\$ 3,500
5	Family & Consumer Science Teachers	5	14.00	70.00	\$ 20,000	5	14.00	70.00	\$ 19,885	5	14.00	70.00	\$ 20,000
6	Guidance Directors - High School	27	3.00	81.00	\$ 27,250	27	3.00	81.00	\$ 23,220	27	3.00	81.00	\$ 27,250
7	Guidance Counselor - A+ Coordinator	5	3.00	15.00	\$ 5,625	5	3.00	15.00	\$ 3,450	5	3.00	15.00	\$ 3,450
8	Guidance Counselor - High School	10	20.00	200.00	\$ 53,540	10	19.00	190.00	\$ 53,610	10	20.00	200.00	\$ 56,000
9	Guidance Counselor - Middle Sch	17	13.00	221.00	\$ 61,370	17	15.00	255.00	\$ 69,969	17	15.00	255.00	\$ 61,370
10	Guidance Director - DHS	8	1.00	8.00	\$ -	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,880
11	Guidance Counselor - DHS	10	1.00	10.00	\$ 3,100	10	1.00	10.00	\$ 3,680	10	1.00	10.00	\$ 3,845
12	Guidance Counselor - CACC Job Placement	10	1.00	10.00	\$ 3,245	10	1.00	10.00	\$ 3,640	10	1.00	10.00	\$ 3,800
13	Guidance Counselor - CACC	20	1.00	20.00	\$ 4,500	20	0.75	15.00	\$ 3,450	20	1.00	20.00	\$ 4,500
14	Hospital School	3	1.00	3.00	\$ 675	3	1.00	3.00	\$ 690	3	1.00	3.00	\$ 690
15	Industrial Technology Teachers (middle & high sch)	6	12.00	72.00	\$ 17,995	6	12.50	75.00	\$ 19,383	6	12.50	75.00	\$ 20,255
16	Instructional Technology Specialists	34	4.00	136.00	\$ 34,710	34	3.18	108.00	\$ 29,632	-	-	-	\$ -
17	Media Specialists - Elementary & CORE-Quest	2	22.00	44.00	\$ 11,340	2	22.00	44.00	\$ 11,514	2	22.00	44.00	\$ 12,030
18	Media Specialists - Middle	6	6.00	36.00	\$ 9,455	6	6.00	36.00	\$ 9,414	6	6.00	36.00	\$ 9,840
19	Media Specialists - High	9	6.00	54.00	\$ 16,715	9	6.00	54.00	\$ 16,839	9	6.00	54.00	\$ 17,600
20	Media Specialists - DHS	3	1.00	3.00	\$ 675	3	1.00	3.00	\$ 690	3	1.00	3.00	\$ 725
21	Music Department - Marching Band Dir hired before 7/2016	23	3.00	69.00	\$ 21,936	23	2.50	57.50	\$ 15,122	23	3.00	69.00	\$ 21,936
22	Music Department - Marching Band Dir hired after 7/2016	15	-	-	\$ -	15	-	-	\$ -	15	-	-	\$ -
23	Music Department - High Marching Band Asst	13	3.00	39.00	\$ 9,040	13	3.00	39.00	\$ 11,037	13	3.00	39.00	\$ 12,000
24	Music Department - High Choir Director	8	3.00	24.00	\$ 5,984	8	3.50	28.00	\$ 7,464	8	3.00	24.00	\$ 6,592
25	Music Department - High Orchestra Director	4	3.00	12.00	\$ 1,800	4	2.00	8.00	\$ 1,840	4	3.00	12.00	\$ 1,800
26	Reading Recovery Lead Teacher	10	1.00	10.00	\$ -	10	1.00	10.00	\$ 2,300	10	1.00	10.00	\$ 2,500
27	Science Department - Science Chemical Disposal	2	2.00	4.00	\$ 900	2	1.00	2.00	\$ 450	2	2.00	4.00	\$ 900
28	Special Education Audiological Equipment Mgmt	-	-	-	\$ -	-	-	-	\$ -	-	-	-	\$ -
29	Special Education Building Chair - Middle	2	6.00	12.00	\$ 3,080	2	7.00	14.00	\$ 3,520	2	7.00	14.00	\$ 3,600
30	Special Education Building Chair - High	14	3.00	42.00	\$ 14,060	14	3.00	42.00	\$ 15,045	14	3.00	42.00	\$ 14,060
31	Special Education District Psych Examiner	10	1.00	10.00	\$ 3,730	10	1.00	10.00	\$ 3,780	10	1.00	10.00	\$ 3,950
32	Special Education Process Coordinator	2	2.00	4.00	\$ 900	2	1.00	2.00	\$ 460	2	2.00	4.00	\$ 900
33	Special Education SCM Training	2	1.00	2.00	\$ 594	1	1.00	1.00	\$ 230	2	1.00	2.00	\$ 460
34	Vocational Agriculture Teacher	40	5.00	200.00	\$ 51,870	40	5.00	200.00	\$ 52,160	40	5.00	200.00	\$ 52,160
35	Vocational Auto Tech Teacher	18	1.00	18.00	\$ 4,175	18	1.00	18.00	\$ 4,140	18	1.00	18.00	\$ 4,175
36	Vocational Basic Skills Teacher	4	1.00	4.00	\$ 1,500	4	1.00	4.00	\$ 1,476	4	1.00	4.00	\$ 1,500
37	Vocational Basic Skills Teacher	1	1.00	1.00	\$ 380	1	1.00	1.00	\$ -	1	1.00	1.00	\$ 380
38	Vocational Basic Skills Teacher	8	0.50	4.00	\$ -	8	0.50	4.00	\$ -	8	0.50	4.00	\$ 1,443
39	Vocational Broadcast Journalism Teacher	8	1.00	8.00	\$ -	8	0.50	4.00	\$ 920	8	1.00	8.00	\$ 1,800
40	Vocational Business Education Teacher	8	3.00	24.00	\$ 5,895	8	3.00	24.00	\$ 5,680	8	3.00	24.00	\$ 5,895
41	Vocational CAD Teacher	8	1.00	8.00	\$ 1,600	8	3.00	24.00	\$ 6,984	8	3.00	24.00	\$ 7,200
42	Vocational Career Education Coordinator (Grant funded)	15	1.00	15.00	\$ -	15	1.00	15.00	\$ 3,375	15	1.00	15.00	\$ 3,375
43	Vocational Computer Programming Teacher	8	1.00	8.00	\$ -	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
44	Vocational Computer Repair Teacher	8	1.00	8.00	\$ -	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,920
45	Vocational Construction Technology Teacher	24	1.00	24.00	\$ -	24	1.00	24.00	\$ 5,520	24	1.00	24.00	\$ 5,600
46	Vocational Culinary Arts Teacher	15	2.00	30.00	\$ 7,892	15	2.00	30.00	\$ 6,900	15	2.00	30.00	\$ 7,000
47	Vocational Culinary Arts Teacher	16	1.00	16.00	\$ 4,725	16	1.00	16.00	\$ 5,357	16	1.00	16.00	\$ 5,517
48	Vocational Culinary Arts Teacher	17	1.00	17.00	\$ 5,235	17	1.00	17.00	\$ 5,695	17	1.00	17.00	\$ 5,865
49	Vocational Culinary Arts Teacher	12	1.00	12.00	\$ 2,700	-	-	-	\$ -	-	-	-	\$ -
50	Vocational Digital Media Teacher	8	5.00	40.00	\$ 11,625	8	4.50	36.00	\$ 10,820	8	5.00	40.00	\$ 11,625
51	Vocational Early Childhood Teacher	8	1.00	8.00	\$ 2,406	8	1.00	8.00	\$ 2,400	8	1.00	8.00	\$ 2,406
52	Vocational EMT Teacher	8	1.00	8.00	\$ -	8	1.00	8.00	\$ 1,840	8	1.00	8.00	\$ 1,920
53	Vocational Electronics Teacher	8	1.50	12.00	\$ 3,060	8	1.50	12.00	\$ 3,195	8	1.50	12.00	\$ 3,290
54	Vocational Evaluation Counselor	15	1.00	15.00	\$ 5,345	15	1.00	15.00	\$ 5,835	15	1.00	15.00	\$ 6,010
55	Vocational Geospatial Teacher	24	1.00	24.00	\$ 6,420	24	1.00	24.00	\$ 6,720	24	1.00	24.00	\$ 6,720
56	Vocational Health Occupations Teacher	8	3.00	24.00	\$ 5,450	8	2.00	16.00	\$ 3,680	8	2.00	16.00	\$ 3,680
57	Vocational Horticulture Teacher	40	1.00	40.00	\$ 15,535	40	1.00	40.00	\$ 15,080	40	1.00	40.00	\$ 16,550
58	Vocational Laboratory Technician Teacher	8	1.00	8.00	\$ 2,448	8	0.50	4.00	\$ 1,256	8	0.50	4.00	\$ 1,312
59	Vocational Laser Technology Teacher	8	1.00	8.00	\$ 1,830	-	-	-	\$ -	8	1.00	8.00	\$ 1,920
60	Vocational Project Lead the Way - Biomedical	4	3.00	12.00	\$ 2,700	4	3.00	12.00	\$ 2,760	4	3.00	12.00	\$ 2,880
61	Vocational Project Lead the Way - Engineering	5	4.00	20.00	\$ 5,755	5	3.20	16.00	\$ 5,171	5	4.00	20.00	\$ 5,755
62	Vocational Resource Teacher	3	2.00	6.00	\$ 1,200	3	7.00	21.00	\$ 4,780	3	7.00	21.00	\$ 5,000
63	Vocational Sports Marketing Teacher	24	1.00	24.00	\$ 5,400	-	-	-	\$ -	-	-	-	\$ -
64	Vocational Welding Teacher	8	3.00	24.00	\$ 6,312	8	3.00	24.00	\$ 6,296	8	3.00	24.00	\$ 6,312
<b>Total</b>		<b>193.00</b>	<b>1,919.00</b>	<b>\$ 503,927</b>	<b>\$ 503,927</b>	<b>194.13</b>	<b>1,881.50</b>	<b>\$ 508,534</b>	<b>\$ 508,534</b>	<b>201.00</b>	<b>1,855.00</b>	<b>\$ 511,343</b>	<b>\$ (4,118)</b>

Effective 6/30/2010, all extra days added, whether to employees with existing extra day assignments or new, are capped at \$230 per day.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 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

### 2019-20 BUDGET

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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 at events lasting less than 3 hours is \$25.00/event
- Supervision at events 3 hours to 3 hours and 59 min is \$30.00/event
- Supervision at events 4 hours to 4 hours and 59 min is \$35.00/event
- Supervision at events 5 hours or more is \$45.00/event
- \$45.00 is the maximum stipend for supervision

##### Video board operator:

Varsity football	\$100 per event
Soccer	\$55 per event
Basketball	\$55 per event
Volleyball	\$55 per event

(These rates may not meet minimum wage standards, so it is essential to use salaried employees for events that are 5 hours or more in duration)

Hourly Pay Differential - \$2.75 – Board of Education Secretary and Support



## COLUMBIA PUBLIC SCHOOLS

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### 2019-20 BUDGET

#### 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

#### 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

## 2019-20 BUDGET



### Teacher Salary Schedule 2019-2020 187 Day

\$ 37,500  
\$ 37,500

Step	I			II			Grandfathered *		III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Incr	Salary	Index	Incr	
1	\$ 37,500	1.000		\$ 40,313	1.075		\$ 44,321		\$ 43,125	1.150		1
2	\$ 38,250	1.020	\$ 750	\$ 41,063	1.095	\$ 750	\$ 45,325	\$ 1,004	\$ 43,875	1.170	\$ 750	2
3	\$ 39,000	1.040	\$ 750	\$ 41,813	1.115	\$ 750	\$ 46,328	\$ 1,003	\$ 44,625	1.190	\$ 750	3
4	\$ 39,750	1.060	\$ 750	\$ 42,563	1.135	\$ 750	\$ 47,332	\$ 1,004	\$ 45,375	1.210	\$ 750	4
5	\$ 41,025	1.094	\$ 1,275	\$ 43,838	1.169	\$ 1,275	\$ 48,335	\$ 1,003	\$ 46,650	1.244	\$ 1,275	5
6	\$ 42,300	1.128	\$ 1,275	\$ 45,113	1.203	\$ 1,275	\$ 49,339	\$ 1,004	\$ 47,925	1.278	\$ 1,275	6
7	\$ 43,575	1.162	\$ 1,275	\$ 46,388	1.237	\$ 1,275	\$ 50,677	\$ 1,338	\$ 49,200	1.312	\$ 1,275	7
8	\$ 44,850	1.196	\$ 1,275	\$ 47,663	1.271	\$ 1,275	\$ 52,015	\$ 1,338	\$ 50,475	1.346	\$ 1,275	8
9	\$ 46,125	1.230	\$ 1,275	\$ 48,938	1.305	\$ 1,275	\$ 53,353	\$ 1,338	\$ 51,750	1.380	\$ 1,275	9
10	\$ 47,400	1.264	\$ 1,275	\$ 50,213	1.339	\$ 1,275	\$ 54,691	\$ 1,338	\$ 53,025	1.414	\$ 1,275	10
11	\$ 48,675	1.298	\$ 1,275	\$ 51,488	1.373	\$ 1,275	\$ 56,029	\$ 1,338	\$ 54,300	1.448	\$ 1,275	11
12	\$ 49,950	1.332	\$ 1,275	\$ 52,763	1.407	\$ 1,275	\$ 57,367	\$ 1,338	\$ 55,575	1.482	\$ 1,275	12
13	\$ 51,225	1.366	\$ 1,275	\$ 54,038	1.441	\$ 1,275	\$ 58,705	\$ 1,338	\$ 56,850	1.516	\$ 1,275	13
14	\$ 52,500	1.400	\$ 1,275	\$ 55,313	1.475	\$ 1,275	\$ 60,043	\$ 1,338	\$ 58,125	1.550	\$ 1,275	14
15	\$ 52,500	1.400	\$ -	\$ 56,588	1.509	\$ 1,275	\$ 61,381	\$ 1,338	\$ 59,400	1.584	\$ 1,275	15
16	\$ 52,500			\$ 57,863	1.543	\$ 1,275	\$ 62,719	\$ 1,338	\$ 60,675	1.618	\$ 1,275	16
17	\$ 52,500			\$ 59,138	1.577	\$ 1,275	\$ 64,057	\$ 1,338	\$ 61,950	1.652	\$ 1,275	17
18	\$ 52,500			\$ 60,413	1.611	\$ 1,275	\$ 65,395	\$ 1,338	\$ 63,225	1.686	\$ 1,275	18
19	\$ 52,500			\$ 61,688	1.645	\$ 1,275	\$ 66,733	\$ 1,338	\$ 64,500	1.720	\$ 1,275	19
20	\$ 52,500			\$ 62,963	1.679	\$ 1,275	\$ 68,071	\$ 1,338	\$ 65,775	1.754	\$ 1,275	20
21	\$ 52,500			\$ 64,238	1.713	\$ 1,275	\$ 69,074	\$ 1,003	\$ 67,050	1.788	\$ 1,275	21
22	\$ 52,500			\$ 65,513	1.747	\$ 1,275	\$ 70,078	\$ 1,004	\$ 68,325	1.822	\$ 1,275	22
23	\$ 52,500			\$ 66,788	1.781	\$ 1,275	\$ 71,081	\$ 1,003	\$ 69,600	1.856	\$ 1,275	23
24	\$ 52,500			\$ 68,063	1.815	\$ 1,275	\$ 72,085	\$ 1,004	\$ 70,875	1.890	\$ 1,275	24
25	\$ 52,500			\$ 68,813	1.835	\$ 750	\$ 72,754	\$ 669	\$ 71,625	1.910	\$ 750	25
26	\$ 52,500			\$ 69,563	1.855	\$ 750	\$ 73,423	\$ 669	\$ 72,375	1.930	\$ 750	26
27	\$ 52,500			\$ 70,313	1.875	\$ 750	\$ 74,092	\$ 669	\$ 73,125	1.950	\$ 750	27
28	\$ 52,500			\$ 71,063	1.895	\$ 750	\$ 74,761	\$ 669	\$ 73,875	1.970	\$ 750	28
29	\$ 52,500			\$ 71,813	1.915	\$ 750	\$ 75,430	\$ 669	\$ 74,625	1.990	\$ 750	29
30	\$ 52,500			\$ 72,563	1.935	\$ 750	\$ 76,099	\$ 669	\$ 75,375	2.010	\$ 750	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

## 2019-20 BUDGET



**Teacher Salary Schedule**  
**for extra day assignments prior to 07/01/2010**  
**2019-2020**  
**187 Day**

Step	I		II		III	
	BS/CTE I Salary	MS/CTE II Salary	Grandfathered * Salary	2nd Masters/Adv Degree/CTE III Salary	Step	
1	\$ 201	\$ 216	\$ 237	\$ 231	1	
2	\$ 205	\$ 220	\$ 242	\$ 235	2	
3	\$ 209	\$ 224	\$ 248	\$ 239	3	
4	\$ 213	\$ 228	\$ 253	\$ 243	4	
5	\$ 219	\$ 234	\$ 258	\$ 249	5	
6	\$ 226	\$ 241	\$ 264	\$ 256	6	
7	\$ 233	\$ 248	\$ 271	\$ 263	7	
8	\$ 240	\$ 255	\$ 278	\$ 270	8	
9	\$ 247	\$ 262	\$ 285	\$ 277	9	
10	\$ 253	\$ 269	\$ 292	\$ 284	10	
11	\$ 260	\$ 275	\$ 300	\$ 290	11	
12	\$ 267	\$ 282	\$ 307	\$ 297	12	
13	\$ 274	\$ 289	\$ 314	\$ 304	13	
14	\$ 281	\$ 296	\$ 321	\$ 311	14	
15	\$ 281	\$ 303	\$ 328	\$ 318	15	
16	\$ 281	\$ 309	\$ 335	\$ 324	16	
17	\$ 281	\$ 316	\$ 343	\$ 331	17	
18	\$ 281	\$ 323	\$ 350	\$ 338	18	
19	\$ 281	\$ 330	\$ 357	\$ 345	19	
20	\$ 281	\$ 337	\$ 364	\$ 352	20	
21	\$ 281	\$ 344	\$ 369	\$ 359	21	
22	\$ 281	\$ 350	\$ 375	\$ 365	22	
23	\$ 281	\$ 357	\$ 380	\$ 372	23	
24	\$ 281	\$ 364	\$ 385	\$ 379	24	
25	\$ 281	\$ 368	\$ 389	\$ 383	25	
26	\$ 281	\$ 372	\$ 393	\$ 387	26	
27	\$ 281	\$ 376	\$ 396	\$ 391	27	
28	\$ 281	\$ 380	\$ 400	\$ 395	28	
29	\$ 281	\$ 384	\$ 403	\$ 399	29	
30	\$ 281	\$ 388	\$ 407	\$ 403	30	

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# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



**Teacher Salary Schedule  
for extra day assignments made after 07/01/2010  
2019-2020  
187 Day**

Step	I		II		III		Step
	BS/CTE I Salary	MS/CTE II Salary	Grandfathered * Salary	2nd Masters/Adv Degree/CTE III Salary			
1	\$ 201	\$ 216	\$ 230	\$ 230	\$ 230	\$ 230	1
2	\$ 205	\$ 220	\$ 230	\$ 230	\$ 230	\$ 230	2
3	\$ 209	\$ 224	\$ 230	\$ 230	\$ 230	\$ 230	3
4	\$ 213	\$ 228	\$ 230	\$ 230	\$ 230	\$ 230	4
5	\$ 219	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	5
6	\$ 226	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	6
7	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	7
8	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	8
9	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	9
10	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	10
11	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	11
12	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	12
13	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	13
14	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	14
15	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	15
16	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	16
17	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	17
18	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	18
19	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	19
20	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	20
21	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	21
22	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	22
23	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	23
24	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	24
25	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	25
26	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	26
27	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	27
28	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	28
29	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	\$ 230	29
30	\$ 230	\$ 230	\$ 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**

**2019-20 BUDGET**



**Special Services Specialized Personnel Salary Schedule**  
 (for special education staff who are not a member of the bargaining unit or on another schedule)  
 2019-2020  
 187 Day

\$ 37,500  
 \$ 37,500

Step	I			II			Grandfathered *		III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Incr	Salary	Index	Incr	
1	\$ 37,500	1.000		\$ 40,313	1.075		\$ 44,321		\$ 43,125	1.150		1
2	\$ 38,250	1.020	\$ 750	\$ 41,063	1.095	\$ 750	\$ 45,325	\$ 1,004	\$ 43,875	1.170	\$ 750	2
3	\$ 39,000	1.040	\$ 750	\$ 41,813	1.115	\$ 750	\$ 46,328	\$ 1,003	\$ 44,625	1.190	\$ 750	3
4	\$ 39,750	1.060	\$ 750	\$ 42,563	1.135	\$ 750	\$ 47,332	\$ 1,004	\$ 45,375	1.210	\$ 750	4
5	\$ 41,025	1.094	\$ 1,275	\$ 43,838	1.169	\$ 1,275	\$ 48,335	\$ 1,003	\$ 46,650	1.244	\$ 1,275	5
6	\$ 42,300	1.128	\$ 1,275	\$ 45,113	1.203	\$ 1,275	\$ 49,339	\$ 1,004	\$ 47,925	1.278	\$ 1,275	6
7	\$ 43,575	1.162	\$ 1,275	\$ 46,388	1.237	\$ 1,275	\$ 50,677	\$ 1,338	\$ 49,200	1.312	\$ 1,275	7
8	\$ 44,850	1.196	\$ 1,275	\$ 47,663	1.271	\$ 1,275	\$ 52,015	\$ 1,338	\$ 50,475	1.346	\$ 1,275	8
9	\$ 46,125	1.230	\$ 1,275	\$ 48,938	1.305	\$ 1,275	\$ 53,353	\$ 1,338	\$ 51,750	1.380	\$ 1,275	9
10	\$ 47,400	1.264	\$ 1,275	\$ 50,213	1.339	\$ 1,275	\$ 54,691	\$ 1,338	\$ 53,025	1.414	\$ 1,275	10
11	\$ 48,675	1.298	\$ 1,275	\$ 51,488	1.373	\$ 1,275	\$ 56,029	\$ 1,338	\$ 54,300	1.448	\$ 1,275	11
12	\$ 49,950	1.332	\$ 1,275	\$ 52,763	1.407	\$ 1,275	\$ 57,367	\$ 1,338	\$ 55,575	1.482	\$ 1,275	12
13	\$ 51,225	1.366	\$ 1,275	\$ 54,038	1.441	\$ 1,275	\$ 58,705	\$ 1,338	\$ 56,850	1.516	\$ 1,275	13
14	\$ 52,500	1.400	\$ 1,275	\$ 55,313	1.475	\$ 1,275	\$ 60,043	\$ 1,338	\$ 58,125	1.550	\$ 1,275	14
15	\$ 52,500	1.400	\$ -	\$ 56,588	1.509	\$ 1,275	\$ 61,381	\$ 1,338	\$ 59,400	1.584	\$ 1,275	15
16	\$ 52,500			\$ 57,863	1.543	\$ 1,275	\$ 62,719	\$ 1,338	\$ 60,675	1.618	\$ 1,275	16
17	\$ 52,500			\$ 59,138	1.577	\$ 1,275	\$ 64,057	\$ 1,338	\$ 61,950	1.652	\$ 1,275	17
18	\$ 52,500			\$ 60,413	1.611	\$ 1,275	\$ 65,395	\$ 1,338	\$ 63,225	1.686	\$ 1,275	18
19	\$ 52,500			\$ 61,688	1.645	\$ 1,275	\$ 66,733	\$ 1,338	\$ 64,500	1.720	\$ 1,275	19
20	\$ 52,500			\$ 62,963	1.679	\$ 1,275	\$ 68,071	\$ 1,338	\$ 65,775	1.754	\$ 1,275	20
21	\$ 52,500			\$ 64,238	1.713	\$ 1,275	\$ 69,074	\$ 1,003	\$ 67,050	1.788	\$ 1,275	21
22	\$ 52,500			\$ 65,513	1.747	\$ 1,275	\$ 70,078	\$ 1,004	\$ 68,325	1.822	\$ 1,275	22
23	\$ 52,500			\$ 66,788	1.781	\$ 1,275	\$ 71,081	\$ 1,003	\$ 69,600	1.856	\$ 1,275	23
24	\$ 52,500			\$ 68,063	1.815	\$ 1,275	\$ 72,085	\$ 1,004	\$ 70,875	1.890	\$ 1,275	24
25	\$ 52,500			\$ 68,813	1.835	\$ 750	\$ 72,754	\$ 669	\$ 71,625	1.910	\$ 750	25
26	\$ 52,500			\$ 69,563	1.855	\$ 750	\$ 73,423	\$ 669	\$ 72,375	1.930	\$ 750	26
27	\$ 52,500			\$ 70,313	1.875	\$ 750	\$ 74,092	\$ 669	\$ 73,125	1.950	\$ 750	27
28	\$ 52,500			\$ 71,063	1.895	\$ 750	\$ 74,761	\$ 669	\$ 73,875	1.970	\$ 750	28
29	\$ 52,500			\$ 71,813	1.915	\$ 750	\$ 75,430	\$ 669	\$ 74,625	1.990	\$ 750	29
30	\$ 52,500			\$ 72,563	1.935	\$ 750	\$ 76,099	\$ 669	\$ 75,375	2.010	\$ 750	30



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Instructional Mentors, Coaches, and Trainers 2019-2020 187 Day

\$ 37,500  
\$ 37,500

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	\$ 37,500	1.000		\$ 40,313	1.075		\$ 44,321		\$ 43,125	1.150		1
2	\$ 38,250	1.020	\$ 750	\$ 41,063	1.095	\$ 750	\$ 45,325	\$ 1,004	\$ 43,875	1.170	\$ 750	2
3	\$ 39,000	1.040	\$ 750	\$ 41,813	1.115	\$ 750	\$ 46,328	\$ 1,003	\$ 44,625	1.190	\$ 750	3
4	\$ 39,750	1.060	\$ 750	\$ 42,563	1.135	\$ 750	\$ 47,332	\$ 1,004	\$ 45,375	1.210	\$ 750	4
5	\$ 41,025	1.094	\$ 1,275	\$ 43,838	1.169	\$ 1,275	\$ 48,335	\$ 1,003	\$ 46,650	1.244	\$ 1,275	5
6	\$ 42,300	1.128	\$ 1,275	\$ 45,113	1.203	\$ 1,275	\$ 49,339	\$ 1,004	\$ 47,925	1.278	\$ 1,275	6
7	\$ 43,575	1.162	\$ 1,275	\$ 46,388	1.237	\$ 1,275	\$ 50,677	\$ 1,338	\$ 49,200	1.312	\$ 1,275	7
8	\$ 44,850	1.196	\$ 1,275	\$ 47,663	1.271	\$ 1,275	\$ 52,015	\$ 1,338	\$ 50,475	1.346	\$ 1,275	8
9	\$ 46,125	1.230	\$ 1,275	\$ 48,938	1.305	\$ 1,275	\$ 53,353	\$ 1,338	\$ 51,750	1.380	\$ 1,275	9
10	\$ 47,400	1.264	\$ 1,275	\$ 50,213	1.339	\$ 1,275	\$ 54,691	\$ 1,338	\$ 53,025	1.414	\$ 1,275	10
11	\$ 48,675	1.298	\$ 1,275	\$ 51,488	1.373	\$ 1,275	\$ 56,029	\$ 1,338	\$ 54,300	1.448	\$ 1,275	11
12	\$ 49,950	1.332	\$ 1,275	\$ 52,763	1.407	\$ 1,275	\$ 57,367	\$ 1,338	\$ 55,575	1.482	\$ 1,275	12
13	\$ 51,225	1.366	\$ 1,275	\$ 54,038	1.441	\$ 1,275	\$ 58,705	\$ 1,338	\$ 56,850	1.516	\$ 1,275	13
14	\$ 52,500	1.400	\$ 1,275	\$ 55,313	1.475	\$ 1,275	\$ 60,043	\$ 1,338	\$ 58,125	1.550	\$ 1,275	14
15	\$ 52,500	1.400	\$ -	\$ 56,588	1.509	\$ 1,275	\$ 61,381	\$ 1,338	\$ 59,400	1.584	\$ 1,275	15
16	\$ 52,500			\$ 57,863	1.543	\$ 1,275	\$ 62,719	\$ 1,338	\$ 60,675	1.618	\$ 1,275	16
17	\$ 52,500			\$ 59,138	1.577	\$ 1,275	\$ 64,057	\$ 1,338	\$ 61,950	1.652	\$ 1,275	17
18	\$ 52,500			\$ 60,413	1.611	\$ 1,275	\$ 65,395	\$ 1,338	\$ 63,225	1.686	\$ 1,275	18
19	\$ 52,500			\$ 61,688	1.645	\$ 1,275	\$ 66,733	\$ 1,338	\$ 64,500	1.720	\$ 1,275	19
20	\$ 52,500			\$ 62,963	1.679	\$ 1,275	\$ 68,071	\$ 1,338	\$ 65,775	1.754	\$ 1,275	20
21	\$ 52,500			\$ 64,238	1.713	\$ 1,275	\$ 69,074	\$ 1,003	\$ 67,050	1.788	\$ 1,275	21
22	\$ 52,500			\$ 65,513	1.747	\$ 1,275	\$ 70,078	\$ 1,004	\$ 68,325	1.822	\$ 1,275	22
23	\$ 52,500			\$ 66,788	1.781	\$ 1,275	\$ 71,081	\$ 1,003	\$ 69,600	1.856	\$ 1,275	23
24	\$ 52,500			\$ 68,063	1.815	\$ 1,275	\$ 72,085	\$ 1,004	\$ 70,875	1.890	\$ 1,275	24
25	\$ 52,500			\$ 68,813	1.835	\$ 750	\$ 72,754	\$ 669	\$ 71,625	1.910	\$ 750	25
26	\$ 52,500			\$ 69,563	1.855	\$ 750	\$ 73,423	\$ 669	\$ 72,375	1.930	\$ 750	26
27	\$ 52,500			\$ 70,313	1.875	\$ 750	\$ 74,092	\$ 669	\$ 73,125	1.950	\$ 750	27
28	\$ 52,500			\$ 71,063	1.895	\$ 750	\$ 74,761	\$ 669	\$ 73,875	1.970	\$ 750	28
29	\$ 52,500			\$ 71,813	1.915	\$ 750	\$ 75,430	\$ 669	\$ 74,625	1.990	\$ 750	29
30	\$ 52,500			\$ 72,563	1.935	\$ 750	\$ 76,099	\$ 669	\$ 75,375	2.010	\$ 750	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

## 2019-20 BUDGET



### Elementary Assistant Principal 2019-2020 Salary Schedule

158A Elementary AP Masters Degree <i>in administration</i>		
Days	210	
Base	\$ 64,000	
Min	\$ 68,000	
Max	\$ 76,480	
	Index	
1	\$ 68,000	
2	\$ 68,000	1.0600
3	\$ 68,960	1.0775
4	\$ 70,080	1.0950
5	\$ 71,360	1.1150
6	\$ 72,640	1.1350
7	\$ 73,920	1.1550
8	\$ 75,200	1.1750
9	\$ 76,480	1.1950
10	\$ 76,480	
11	\$ 76,480	
12	\$ 76,480	
13	\$ 76,480	
14	\$ 76,480	
15	\$ 76,480	
16	\$ 76,480	
17	\$ 76,480	
18	\$ 76,480	
19	\$ 76,480	
20	\$ 76,480	
21	\$ 76,480	
22	\$ 76,480	
23	\$ 76,480	
24	\$ 76,480	
25	\$ 76,480	
26		
27		
28		
29		
30		

158B Elementary AP Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	210	
Base	\$ 67,000	
Min	\$ 71,000	
Max	\$ 91,120	
	Index	
1	\$ 71,000	
2	\$ 71,000	1.0600
3	\$ 72,193	1.0775
4	\$ 73,365	1.0950
5	\$ 74,705	1.1150
6	\$ 76,045	1.1350
7	\$ 77,385	1.1550
8	\$ 78,725	1.1750
9	\$ 80,065	1.1950
10	\$ 81,573	1.2175
11	\$ 83,080	1.2400
12	\$ 84,588	1.2625
13	\$ 86,095	1.2850
14	\$ 87,100	1.3000
15	\$ 88,105	1.3150
16	\$ 89,110	1.3300
17	\$ 90,115	1.3450
18	\$ 91,120	1.3600
19	\$ 91,120	
20	\$ 91,120	
21	\$ 91,120	
22	\$ 91,120	
23	\$ 91,120	
24	\$ 91,120	
25	\$ 91,120	
26		
27		
28		
29		
30		

158C Elementary AP Doctoral Degree <i>in administration or instruction</i>		
Days	210	
Base	\$ 70,500	
Min	\$ 74,500	
Max	\$ 105,926	
	Index	
1	\$ 74,500	
2	\$ 74,500	1.0600
3	\$ 75,964	1.0775
4	\$ 77,198	1.0950
5	\$ 78,608	1.1150
6	\$ 80,018	1.1350
7	\$ 81,428	1.1550
8	\$ 82,838	1.1750
9	\$ 84,248	1.1950
10	\$ 85,834	1.2175
11	\$ 87,420	1.2400
12	\$ 89,006	1.2625
13	\$ 90,593	1.2850
14	\$ 92,179	1.3075
15	\$ 93,765	1.3300
16	\$ 95,351	1.3525
17	\$ 96,761	1.3725
18	\$ 98,171	1.3925
19	\$ 99,581	1.4125
20	\$ 100,991	1.4325
21	\$ 102,401	1.4525
22	\$ 103,283	1.4650
23	\$ 104,164	1.4775
24	\$ 105,045	1.4900
25	\$ 105,926	1.5025
26		
27		
28		
29		
30		



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Elementary Principal 2019-2020 Salary Schedule

162A Elementary Principal Masters Degree <i>in administration</i>			162B Elementary Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			162C Elementary Principal Doctoral Degree <i>in administration or instruction</i>		
Days	215		Days	215		Days	215	
Base	\$ 74,350		Base	\$ 77,350		Base	\$ 80,850	
Min	\$ 76,500		Min	\$ 79,500		Min	\$ 83,000	
Max	\$ 88,848		Max	\$ 106,550		Max	\$ 122,690	
		Index			Index			Index
1	\$ 76,500		1	\$ 81,218	1.0500	1	\$ 83,000	
2	\$ 78,811	1.060	2	\$ 81,991	1.0600	2	\$ 85,701	1.060
3	\$ 80,112	1.078	3	\$ 83,345	1.0775	3	\$ 87,116	1.078
4	\$ 81,413	1.095	4	\$ 84,698	1.0950	4	\$ 88,531	1.095
5	\$ 82,900	1.115	5	\$ 86,245	1.1150	5	\$ 90,148	1.115
6	\$ 84,387	1.135	6	\$ 87,792	1.1350	6	\$ 91,765	1.135
7	\$ 85,874	1.155	7	\$ 89,339	1.1550	7	\$ 93,382	1.155
8	\$ 87,361	1.175	8	\$ 90,886	1.1750	8	\$ 94,999	1.175
9	\$ 88,848	1.195	9	\$ 92,433	1.1950	9	\$ 96,616	1.195
10	\$ 88,848		10	\$ 94,174	1.2175	10	\$ 98,435	1.218
11	\$ 88,848		11	\$ 95,914	1.2400	11	\$ 100,254	1.240
12	\$ 88,848		12	\$ 97,654	1.2625	12	\$ 102,073	1.263
13	\$ 88,848		13	\$ 99,395	1.2850	13	\$ 103,892	1.285
14	\$ 88,848		14	\$ 101,135	1.3075	14	\$ 105,711	1.308
15	\$ 88,848		15	\$ 102,876	1.3275	15	\$ 107,531	1.330
16	\$ 88,848		16	\$ 104,617	1.3475	16	\$ 109,350	1.353
17	\$ 88,848		17	\$ 106,358	1.3625	17	\$ 111,169	1.375
18	\$ 88,848		18	\$ 108,100	1.3775	18	\$ 112,988	1.398
19	\$ 88,848		19	\$ 109,841		19	\$ 114,807	1.420
20	\$ 88,848		20	\$ 111,582		20	\$ 116,626	1.440
21	\$ 88,848		21	\$ 113,323		21	\$ 118,445	1.460
22	\$ 88,848		22	\$ 115,064		22	\$ 119,264	1.480
23	\$ 88,848		23	\$ 116,805		23	\$ 121,083	1.493
24	\$ 88,848		24	\$ 118,546		24	\$ 122,902	1.505
25	\$ 88,848		25	\$ 120,287		25	\$ 124,721	1.518



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Middle School Assistant Principal 2019-2020 Salary Schedule

160A Middle Asst. Principal Masters Degree <i>in administration</i>			160B Middle Asst. Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>			160C Middle Asst. Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233		Days	233		Days	233	
Base	\$ 74,350		Base	\$ 77,350		Base	\$ 80,850	
Min	\$ 77,500		Min	\$ 80,500		Min	\$ 84,000	
Max	\$ 90,521		Max	\$ 108,019		Max	\$ 124,873	
		Index			Index			Index
1	\$ 77,500		1	\$ 80,500		1	\$ 84,000	
2	\$ 79,555	1.070	2	\$ 82,765	1.070	2	\$ 86,510	1.070
3	\$ 81,042	1.090	3	\$ 84,312	1.090	3	\$ 88,127	1.090
4	\$ 82,529	1.110	4	\$ 85,859	1.110	4	\$ 89,744	1.110
5	\$ 84,016	1.130	5	\$ 87,406	1.130	5	\$ 91,361	1.130
6	\$ 85,503	1.150	6	\$ 88,953	1.150	6	\$ 92,978	1.150
7	\$ 87,175	1.173	7	\$ 90,693	1.173	7	\$ 94,797	1.173
8	\$ 88,848	1.195	8	\$ 92,433	1.195	8	\$ 96,616	1.195
9	\$ 90,521	1.218	9	\$ 94,174	1.218	9	\$ 98,435	1.218
10	\$ 90,521		10	\$ 96,107	1.243	10	\$ 100,456	1.243
11	\$ 90,521		11	\$ 98,041	1.268	11	\$ 102,477	1.268
12	\$ 90,521		12	\$ 99,975	1.293	12	\$ 104,499	1.293
13	\$ 90,521		13	\$ 101,831	1.317	13	\$ 106,439	1.317
14	\$ 90,521		14	\$ 103,572	1.339	14	\$ 108,379	1.341
15	\$ 90,521		15	\$ 105,312	1.362	15	\$ 110,320	1.365
16	\$ 90,521		16	\$ 106,666	1.379	16	\$ 112,260	1.389
17	\$ 90,521		17	\$ 108,019	1.397	17	\$ 114,201	1.413
18	\$ 90,521		18	\$ 108,019		18	\$ 116,141	1.437
19	\$ 90,521		19	\$ 108,019		19	\$ 118,081	1.461
20	\$ 90,521		20	\$ 108,019		20	\$ 120,022	1.485
21	\$ 90,521		21	\$ 108,019		21	\$ 121,235	1.500
22	\$ 90,521		22	\$ 108,019		22	\$ 122,447	1.515
23	\$ 90,521		23	\$ 108,019		23	\$ 123,256	1.525
24	\$ 90,521		24	\$ 108,019		24	\$ 124,064	1.535
25	\$ 90,521		25	\$ 108,019		25	\$ 124,873	1.545



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Middle School Principal 2019-2020 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	\$ 84,600		Base	\$ 87,600		Base	\$ 91,100	
Min	\$ 88,000		Min	\$ 91,000		Min	\$ 94,500	
Max	\$ 103,001		Max	\$ 122,333		Max	\$ 141,251	
		Index			Index			Index
1	\$ 88,000		1	\$ 91,000		1	\$ 94,500	
2	\$ 90,522	1.070	2	\$ 93,732	1.070	2	\$ 97,477	1.070
3	\$ 92,214	1.090	3	\$ 95,484	1.090	3	\$ 99,299	1.090
4	\$ 93,906	1.110	4	\$ 97,236	1.110	4	\$ 101,121	1.110
5	\$ 95,598	1.130	5	\$ 98,988	1.130	5	\$ 102,943	1.130
6	\$ 97,290	1.150	6	\$ 100,740	1.150	6	\$ 104,765	1.150
7	\$ 99,194	1.173	7	\$ 102,711	1.173	7	\$ 106,815	1.173
8	\$ 101,097	1.195	8	\$ 104,682	1.195	8	\$ 108,865	1.195
9	\$ 103,001	1.218	9	\$ 106,653	1.218	9	\$ 110,914	1.218
10	\$ 103,001		10	\$ 108,843	1.243	10	\$ 113,192	1.243
11	\$ 103,001		11	\$ 111,033	1.268	11	\$ 115,469	1.268
12	\$ 103,001		12	\$ 113,223	1.293	12	\$ 117,747	1.293
13	\$ 103,001		13	\$ 115,325	1.317	13	\$ 119,933	1.317
14	\$ 103,001		14	\$ 117,296	1.339	14	\$ 122,120	1.341
15	\$ 103,001		15	\$ 119,267	1.362	15	\$ 124,169	1.363
16	\$ 103,001		16	\$ 120,800	1.379	16	\$ 126,219	1.386
17	\$ 103,001		17	\$ 122,333	1.397	17	\$ 128,269	1.408
18	\$ 103,001		18	\$ 122,333		18	\$ 130,319	1.431
19	\$ 103,001		19	\$ 122,333		19	\$ 132,141	1.451
20	\$ 103,001		20	\$ 122,333		20	\$ 133,963	1.471
21	\$ 103,001		21	\$ 122,333		21	\$ 135,785	1.491
22	\$ 103,001		22	\$ 122,333		22	\$ 137,151	1.506
23	\$ 103,001		23	\$ 122,333		23	\$ 138,518	1.521
24	\$ 103,001		24	\$ 122,333		24	\$ 139,884	1.536
25	\$ 103,001		25	\$ 122,333		25	\$ 141,251	1.551



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### High School Assistant Principal 2019-2020 Salary Schedule

161A High Sch Asst Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 82,000	
Min	\$ 85,500	
Max	\$ 99,835	
	Index	
1	\$ 85,500	
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	\$ 99,835	
11	\$ 99,835	
12	\$ 99,835	
13	\$ 99,835	
14	\$ 99,835	
15	\$ 99,835	
16	\$ 99,835	
17	\$ 99,835	
18	\$ 99,835	
19	\$ 99,835	
20	\$ 99,835	
21	\$ 99,835	
22	\$ 99,835	
23	\$ 99,835	
24	\$ 99,835	
25	\$ 99,835	

161B High Sch Asst Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 85,000	
Min	\$ 88,500	
Max	\$ 118,703	
	Index	
1	\$ 88,500	
2	\$ 90,950	1.070
3	\$ 92,650	1.090
4	\$ 94,350	1.110
5	\$ 96,050	1.130
6	\$ 97,750	1.150
7	\$ 99,663	1.173
8	\$ 101,575	1.195
9	\$ 103,488	1.218
10	\$ 105,613	1.243
11	\$ 107,738	1.268
12	\$ 109,863	1.293
13	\$ 111,903	1.317
14	\$ 113,815	1.339
15	\$ 115,728	1.362
16	\$ 117,215	1.379
17	\$ 118,703	1.397
18	\$ 118,703	
19	\$ 118,703	
20	\$ 118,703	
21	\$ 118,703	
22	\$ 118,703	
23	\$ 118,703	
24	\$ 118,703	
25	\$ 118,703	

161C High Sch Asst Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 88,500	
Min	\$ 92,000	
Max	\$ 137,219	
	Index	
1	\$ 92,000	
2	\$ 94,695	1.070
3	\$ 96,465	1.090
4	\$ 98,235	1.110
5	\$ 100,005	1.130
6	\$ 101,775	1.150
7	\$ 103,766	1.173
8	\$ 105,758	1.195
9	\$ 107,749	1.218
10	\$ 109,961	1.243
11	\$ 112,174	1.268
12	\$ 114,386	1.293
13	\$ 116,510	1.317
14	\$ 118,634	1.341
15	\$ 120,626	1.363
16	\$ 122,617	1.386
17	\$ 124,608	1.408
18	\$ 126,599	1.431
19	\$ 128,369	1.451
20	\$ 130,139	1.471
21	\$ 131,909	1.491
22	\$ 133,237	1.506
23	\$ 134,564	1.521
24	\$ 135,892	1.536
25	\$ 137,219	1.551



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### High School Principal 2019-2020 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	\$ 91,000		Base	\$ 94,000		Base	\$ 97,500	
Min	\$ 95,000		Min	\$ 98,000		Min	\$ 101,500	
Max	\$ 110,793		Max	\$ 131,271		Max	\$ 151,174	
		Index			Index			Index
1	\$ 95,000		1	\$ 98,000		1	\$ 101,500	
2	\$ 97,370	1.070	2	\$ 100,580	1.070	2	\$ 104,325	1.070
3	\$ 99,190	1.090	3	\$ 102,460	1.090	3	\$ 106,275	1.090
4	\$ 101,010	1.110	4	\$ 104,340	1.110	4	\$ 108,225	1.110
5	\$ 102,830	1.130	5	\$ 106,220	1.130	5	\$ 110,175	1.130
6	\$ 104,650	1.150	6	\$ 108,100	1.150	6	\$ 112,125	1.150
7	\$ 106,698	1.173	7	\$ 110,215	1.173	7	\$ 114,319	1.173
8	\$ 108,745	1.195	8	\$ 112,330	1.195	8	\$ 116,513	1.195
9	\$ 110,793	1.218	9	\$ 114,445	1.218	9	\$ 118,706	1.218
10	\$ 110,793		10	\$ 116,795	1.243	10	\$ 121,144	1.243
11	\$ 110,793		11	\$ 119,145	1.268	11	\$ 123,581	1.268
12	\$ 110,793		12	\$ 121,495	1.293	12	\$ 126,019	1.293
13	\$ 110,793		13	\$ 123,751	1.317	13	\$ 128,359	1.317
14	\$ 110,793		14	\$ 125,866	1.339	14	\$ 130,699	1.341
15	\$ 110,793		15	\$ 127,981	1.362	15	\$ 132,893	1.363
16	\$ 110,793		16	\$ 129,626	1.379	16	\$ 135,086	1.386
17	\$ 110,793		17	\$ 131,271	1.397	17	\$ 137,280	1.408
18	\$ 110,793		18	\$ 131,271		18	\$ 139,474	1.431
19	\$ 110,793		19	\$ 131,271		19	\$ 141,424	1.451
20	\$ 110,793		20	\$ 131,271		20	\$ 143,374	1.471
21	\$ 110,793		21	\$ 131,271		21	\$ 145,324	1.491
22	\$ 110,793		22	\$ 131,271		22	\$ 146,786	1.506
23	\$ 110,793		23	\$ 131,271		23	\$ 148,249	1.521
24	\$ 110,793		24	\$ 131,271		24	\$ 149,711	1.536
25	\$ 110,793		25	\$ 131,271		25	\$ 151,174	1.551



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Douglass High School Assistant Principal 2019-2020 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	\$	69,500	Base	\$	72,500	Base	\$	76,000
Min	\$	72,520	Min	\$	75,520	Min	\$	79,020
Max	\$	84,616	Max	\$	90,081	Max	\$	94,430
1	\$	72,520	1	\$	75,520	1	\$	79,020
2	\$	74,365	2	\$	77,575	2	\$	81,320
3	\$	75,755	3	\$	79,025	3	\$	82,840
4	\$	77,145	4	\$	80,475	4	\$	84,360
5	\$	78,535	5	\$	81,925	5	\$	85,880
6	\$	79,925	6	\$	83,375	6	\$	87,400
7	\$	81,489	7	\$	85,006	7	\$	89,110
8	\$	83,053	8	\$	86,638	8	\$	90,820
9	\$	84,616	9	\$	88,269	9	\$	92,530
10			10	\$	90,081	10	\$	94,430
11			11	\$	91,894	11	\$	96,330
12			12	\$	93,706	12	\$	98,230
13			13	\$	95,446	13	\$	100,054
14			14	\$	97,078	14	\$	101,878
15			15	\$	98,709	15	\$	103,588
16			16	\$	99,978	16	\$	105,298
17			17	\$	101,246	17	\$	107,008
18			18			18	\$	108,718
19			19			19	\$	110,238
20			20			20	\$	111,758
21			21			21	\$	113,278
22			22			22	\$	114,418
23			23			23	\$	115,558
24			24			24	\$	116,698
25			25			25	\$	117,838



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Douglass High School Principal 2019-2020 Salary Schedule

167A Douglass High Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 85,000	
Min	\$ 88,000	
Max	\$103,488	
1	\$ 88,000	
2	\$ 90,950	1.070
3	\$ 92,650	1.090
4	\$ 94,350	1.110
5	\$ 96,050	1.130
6	\$ 97,750	1.150
7	\$ 99,663	1.173
8	\$101,575	1.195
9	\$103,488	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	\$ 88,000	
Min	\$ 91,000	
Max	\$ 109,340	
1	\$ 91,000	
2	\$ 94,160	1.070
3	\$ 96,920	1.090
4	\$ 97,680	1.110
5	\$ 99,440	1.130
6	\$ 101,200	1.150
7	\$ 103,180	1.173
8	\$ 105,160	1.195
9	\$ 107,140	1.218
10	\$ 109,340	1.243
11	\$ 111,540	1.268
12	\$ 113,740	1.293
13	\$ 115,852	1.317
14	\$ 117,832	1.339
15	\$ 119,812	1.362
16	\$ 121,352	1.379
17	\$ 122,892	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	\$ 91,500	
Min	\$ 94,500	
Max	\$ 113,689	
1	\$ 94,500	
2	\$ 97,905	1.070
3	\$ 99,735	1.090
4	\$ 101,565	1.110
5	\$ 103,395	1.130
6	\$ 105,225	1.150
7	\$ 107,284	1.173
8	\$ 109,343	1.195
9	\$ 111,401	1.218
10	\$ 113,689	1.243
11	\$ 115,976	1.268
12	\$ 118,264	1.293
13	\$ 120,460	1.317
14	\$ 122,656	1.341
15	\$ 124,715	1.363
16	\$ 126,773	1.386
17	\$ 128,832	1.408
18	\$ 130,891	1.431
19	\$ 132,721	1.451
20	\$ 134,551	1.471
21	\$ 136,381	1.491
22	\$ 137,753	1.506
23	\$ 139,126	1.521
24	\$ 140,498	1.536
25	\$ 141,871	1.551



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**



**Curriculum Coordinator  
225 Days  
8 Hour Contracted Day  
2019-2020 Salary Schedule**

		Base Increase			
		\$1,835	2.67%		
Base Salary		\$72,000			
		I		II	
		MS & Ed.S.		Doctorate	
Step	Salary	Index	Salary	Index	Step
1	\$81,000	1.125	\$85,320	1.185	1
2	\$82,440	1.145	\$86,760	1.205	2
3	\$83,880	1.165	\$88,200	1.225	3
4	\$85,320	1.185	\$89,640	1.245	4
5	\$86,760	1.205	\$91,080	1.265	5
6	\$88,020	1.223	\$92,340	1.283	6
7	\$89,280	1.240	\$93,600	1.300	7
8	\$90,540	1.258	\$94,860	1.318	8
9	\$91,620	1.273	\$95,940	1.333	9
10	\$92,700	1.288	\$97,020	1.348	10
11	\$93,780	1.303	\$98,100	1.363	11
12	\$94,860	1.318	\$99,180	1.378	12
13	\$95,940	1.333	\$100,260	1.393	13
14	\$96,660	1.343	\$100,980	1.403	14
15	\$97,380	1.353	\$101,700	1.413	15
16	\$98,100	1.363	\$102,420	1.423	16
17	\$98,820	1.373	\$103,140	1.433	17
18	\$99,540	1.383	\$103,860	1.443	18
19	\$100,260	1.393	\$104,580	1.453	19
20	\$100,980	1.403	\$105,300	1.463	20

*Note: Step 13 is the maximum entry level for curriculum coordinators.*



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### School Psychologist and Psychologist Examiner 190 Days 2019-2020 Salary Schedule

Step	I - Examiner		II		III		Step
	Masters	Index	Specialist	Index	Doctorate	Index	
1	\$ 42,000	1.000	\$ 44,520	1.060	\$ 47,040	1.120	1
2	\$ 43,680	1.040	\$ 46,200	1.100	\$ 48,720	1.160	2
3	\$ 45,360	1.080	\$ 47,880	1.140	\$ 50,400	1.200	3
4	\$ 47,040	1.120	\$ 49,560	1.180	\$ 52,080	1.240	4
5	\$ 48,720	1.160	\$ 51,240	1.220	\$ 53,760	1.280	5
6	\$ 50,400	1.200	\$ 52,920	1.260	\$ 55,440	1.320	6
7	\$ 52,080	1.240	\$ 54,600	1.300	\$ 57,120	1.360	7
8	\$ 53,760	1.280	\$ 56,280	1.340	\$ 58,800	1.400	8
9	\$ 55,440	1.320	\$ 57,960	1.380	\$ 60,480	1.440	9
10	\$ 57,120	1.360	\$ 59,640	1.420	\$ 62,160	1.480	10
11	\$ 58,800	1.400	\$ 61,320	1.460	\$ 63,840	1.520	11
12	\$ 60,480	1.440	\$ 63,000	1.500	\$ 65,520	1.560	12
13	\$ 62,160	1.480	\$ 64,680	1.540	\$ 67,200	1.600	13
14	\$ 62,580	1.490	\$ 66,360	1.580	\$ 68,880	1.640	14
15	\$ 63,000	1.500	\$ 68,040	1.620	\$ 70,560	1.680	15
16	\$ 63,420	1.510	\$ 69,720	1.660	\$ 72,240	1.720	16
17	\$ 63,840	1.520	\$ 71,400	1.700	\$ 73,920	1.760	17
18	\$ 64,260	1.530	\$ 71,820	1.710	\$ 75,600	1.800	18
19	\$ 64,260		\$ 72,240	1.720	\$ 77,280	1.840	19
20	\$ 64,260		\$ 72,660	1.730	\$ 78,960	1.880	20
21	\$ 64,260		\$ 73,080	1.740	\$ 80,640	1.920	21
22	\$ 64,260		\$ 73,500	1.750	\$ 81,060	1.930	22
23	\$ 64,260		\$ 73,920	1.760	\$ 81,480	1.940	23
24	\$ 64,260		\$ 74,340	1.770	\$ 81,900	1.950	24
25	\$ 64,260		\$ 74,760	1.780	\$ 82,320	1.960	25
26	\$ 64,260		\$ 74,760		\$ 82,740	1.970	26
27	\$ 64,260		\$ 74,760		\$ 83,160	1.980	27
28	\$ 64,260		\$ 74,760		\$ 83,580	1.990	28
29	\$ 64,260		\$ 74,760		\$ 84,000	2.000	29
30	\$ 64,260		\$ 74,760		\$ 84,420	2.010	30

Employees on this salary schedule move across only with earned degrees in the field.



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Occupational Therapist / Physical Therapist 187 Days 2019-2020 Salary Schedule

Occupational Therapist Physical Therapist 187 Days		
35 Hours per Week 7 Hours per Day		
Base	Range \$47,725	
Step	Salary	Index
1	\$47,725	1.00
2	\$49,634	1.04
3	\$51,543	1.08
4	\$53,452	1.12
5	\$55,361	1.16
6	\$57,270	1.20
7	\$59,179	1.24
8	\$61,088	1.28
9	\$62,997	1.32
10	\$64,906	1.36
11	\$66,815	1.40
12	\$67,770	1.42
13	\$68,724	1.44
14	\$69,679	1.46
15	\$70,633	1.48
16	\$71,588	1.50
17	\$72,542	1.52
18	\$73,497	1.54
19	\$74,451	1.56
20	\$75,406	1.58
21	\$76,360	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

## 2019-20 BUDGET



**Outreach Counselors  
Hired after 06/30/2010  
2019-2020 Salary Schedule**

Outreach Counselors		
FT Hours		1309
Days		187
Hrs/Day		7
Min	\$	40,000
Index		0.03000
		Index
1	\$	40,000
2	\$	41,200
3	\$	42,400
4	\$	43,600
5	\$	44,800
6	\$	46,000
7	\$	47,200
8	\$	48,400
9	\$	49,600
10	\$	50,800
11	\$	52,000
12	\$	53,200
13	\$	54,400
14	\$	55,600
15	\$	56,800
16	\$	58,000
17	\$	59,200
18	\$	60,400
19	\$	61,600
20	\$	62,800
21	\$	64,000

*Note: Step 13 is the maximum entry level  
for new employees*



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Home School Communicators 187 Days 2019-2020 Salary Schedule

\$ 37,500 Collapsing MS into MS+15 to become new MS or Column II; and MS +45 and MS+60 and MS+75 become grandfather column; pull out Doc and  
\$ 37,500 2nd masters into new Column III; change indexes to model, increase base to \$37,500

Step	I			II			Grandfathered			III			Step
	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	Salary	Index	Incr	
1	\$ 37,500	1.000		\$ 40,313	1.075		\$ 44,321	1.325		\$ 43,125	1.15		1
2	\$ 38,250	1.020	\$ 750	\$ 41,063	1.095	\$ 750	\$ 45,325	1.355	\$ 1,004	\$ 43,875	1.17	\$ 750	2
3	\$ 39,000	1.040	\$ 750	\$ 41,813	1.115	\$ 750	\$ 46,328	1.385	\$ 1,003	\$ 44,625	1.19	\$ 750	3
4	\$ 39,750	1.060	\$ 750	\$ 42,563	1.135	\$ 750	\$ 47,332	1.415	\$ 1,004	\$ 45,375	1.21	\$ 750	4
5	\$ 41,025	1.094	\$ 1,275	\$ 43,838	1.169	\$ 1,275	\$ 48,335	1.445	\$ 1,003	\$ 46,650	1.244	\$ 1,275	5
6	\$ 42,300	1.128	\$ 1,275	\$ 45,113	1.203	\$ 1,275	\$ 49,339	1.475	\$ 1,004	\$ 47,925	1.278	\$ 1,275	6
7	\$ 43,575	1.162	\$ 1,275	\$ 46,388	1.237	\$ 1,275	\$ 50,677	1.515	\$ 1,338	\$ 49,200	1.312	\$ 1,275	7
8	\$ 44,850	1.196	\$ 1,275	\$ 47,663	1.271	\$ 1,275	\$ 52,015	1.555	\$ 1,338	\$ 50,475	1.346	\$ 1,275	8
9	\$ 46,125	1.230	\$ 1,275	\$ 48,938	1.305	\$ 1,275	\$ 53,353	1.595	\$ 1,338	\$ 51,750	1.38	\$ 1,275	9
10	\$ 47,400	1.264	\$ 1,275	\$ 50,213	1.339	\$ 1,275	\$ 54,691	1.635	\$ 1,338	\$ 53,025	1.414	\$ 1,275	10
11	\$ 48,675	1.298	\$ 1,275	\$ 51,488	1.373	\$ 1,275	\$ 56,029	1.675	\$ 1,338	\$ 54,300	1.448	\$ 1,275	11
12	\$ 49,950	1.332	\$ 1,275	\$ 52,763	1.407	\$ 1,275	\$ 57,367	1.715	\$ 1,338	\$ 55,575	1.482	\$ 1,275	12
13	\$ 51,225	1.366	\$ 1,275	\$ 54,038	1.441	\$ 1,275	\$ 58,705	1.755	\$ 1,338	\$ 56,850	1.516	\$ 1,275	13
14	\$ 52,500	1.400	\$ 1,275	\$ 55,313	1.475	\$ 1,275	\$ 60,043	1.795	\$ 1,338	\$ 58,125	1.55	\$ 1,275	14
15	\$ 52,500	1.400	\$ -	\$ 56,588	1.509	\$ 1,275	\$ 61,381	1.835	\$ 1,338	\$ 59,400	1.584	\$ 1,275	15
16	\$ 52,500			\$ 57,863	1.543	\$ 1,275	\$ 62,719	1.875	\$ 1,338	\$ 60,675	1.618	\$ 1,275	16
17	\$ 52,500			\$ 59,138	1.577	\$ 1,275	\$ 64,057	1.915	\$ 1,338	\$ 61,950	1.652	\$ 1,275	17
18	\$ 52,500			\$ 60,413	1.611	\$ 1,275	\$ 65,395	1.955	\$ 1,338	\$ 63,225	1.686	\$ 1,275	18
19	\$ 52,500			\$ 61,688	1.645	\$ 1,275	\$ 66,733	1.995	\$ 1,338	\$ 64,500	1.72	\$ 1,275	19
20	\$ 52,500			\$ 62,963	1.679	\$ 1,275	\$ 68,071	2.035	\$ 1,338	\$ 65,775	1.754	\$ 1,275	20
21	\$ 52,500			\$ 64,238	1.713	\$ 1,275	\$ 69,074	2.065	\$ 1,003	\$ 67,050	1.788	\$ 1,275	21
22	\$ 52,500			\$ 65,513	1.747	\$ 1,275	\$ 70,078	2.095	\$ 1,004	\$ 68,325	1.822	\$ 1,275	22
23	\$ 52,500			\$ 66,788	1.781	\$ 1,275	\$ 71,081	2.125	\$ 1,003	\$ 69,600	1.856	\$ 1,275	23
24	\$ 52,500			\$ 68,063	1.815	\$ 1,275	\$ 72,085	2.155	\$ 1,004	\$ 70,875	1.89	\$ 1,275	24
25	\$ 52,500			\$ 68,813	1.835	\$ 750	\$ 72,754	2.175	\$ 669	\$ 71,625	1.91	\$ 750	25
26	\$ 52,500			\$ 69,563	1.855	\$ 750	\$ 73,423	2.195	\$ 669	\$ 72,375	1.93	\$ 750	26
27	\$ 52,500			\$ 70,313	1.875	\$ 750	\$ 74,092	2.215	\$ 669	\$ 73,125	1.95	\$ 750	27
28	\$ 52,500			\$ 71,063	1.895	\$ 750	\$ 74,761	2.235	\$ 669	\$ 73,875	1.97	\$ 750	28
29	\$ 52,500			\$ 71,813	1.915	\$ 750	\$ 75,430	2.255	\$ 669	\$ 74,625	1.99	\$ 750	29
30	\$ 52,500			\$ 72,563	1.935	\$ 750	\$ 76,099	2.275	\$ 669	\$ 75,375	2.01	\$ 750	30



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Registered Nurse 2019-2020 Salary Schedule

	RN		BSN - RN		Masters - RN	
FT Hrs	1496					
Hrs per	8					
Days	187					
Min	\$ 32,000		\$34,000		\$36,000	
Max	\$ 47,840		\$52,394		\$54,702	
Index	0.02750		0.03750		0.03750	
Ed Cr			\$ 2,000		\$ 2,000	
1	\$ 32,000		\$ 34,000		\$ 36,000	
2	\$ 32,880	1.02750	\$ 35,275	1.03750	\$ 37,350	1.03750
3	\$ 33,760	1.05500	\$ 36,550	1.07500	\$ 38,700	1.07500
4	\$ 34,640	1.08250	\$ 37,825	1.11250	\$ 40,050	1.11250
5	\$ 35,520	1.11000	\$ 39,100	1.15000	\$ 41,400	1.15000
6	\$ 36,400	1.13750	\$ 40,375	1.18750	\$ 42,750	1.18750
7	\$ 37,280	1.16500	\$ 41,650	1.22500	\$ 44,100	1.22500
8	\$ 38,160	1.19250	\$ 42,925	1.26250	\$ 45,450	1.26250
9	\$ 39,040	1.22000	\$ 44,200	1.30000	\$ 46,800	1.30000
10	\$ 39,920	1.24750	\$ 45,475	1.33750	\$ 48,150	1.33750
11	\$ 40,800	1.27500	\$ 46,750	1.37500	\$ 49,050	1.36250
12	\$ 41,680	1.30250	\$ 47,600	1.40000	\$ 49,950	1.38750
13	\$ 42,560	1.33000	\$ 48,450	1.42500	\$ 50,850	1.41250
14	\$ 43,440	1.35750	\$ 49,300	1.45000	\$ 51,750	1.43750
15	\$ 44,320	1.38500	\$ 50,150	1.47500	\$ 52,650	1.46250
16	\$ 45,200	1.41250	\$ 50,864	1.49600	\$ 53,550	1.48750
17	\$ 46,080	1.44000	\$ 51,204	1.50600	\$ 53,910	1.49750
18	\$ 46,960	1.46750	\$ 51,544	1.51600	\$ 54,270	1.50750
19	\$ 47,840	1.49500	\$ 51,884	1.52600	\$ 54,630	1.51750
20	\$ 47,840		\$ 52,224	1.53600	\$ 54,666	1.51850
21	\$ 47,840		\$ 52,394	1.54100	\$ 54,702	1.51950
22	\$ 47,840		\$ 52,394		\$ 54,720	1.52000
23	\$ 47,840		\$ 52,394		\$ 54,720	
24	\$ 47,840		\$ 52,394		\$ 54,720	
25	\$ 47,840		\$ 52,394		\$ 54,720	



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Parent Educators 227 Days 2019-2020 Salary Schedule

Step	I		II		Grandfathered		III		Step
	B.S.		M.S.				M.S. + 75 or Advanced Degree		
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	
1	\$ 33,000	1.04	\$ 36,028	1.125	\$ 38,590	1.205	\$ 42,433	1.325	1
2	\$ 34,587	1.08	\$ 37,309	1.165	\$ 39,871	1.245	\$ 43,714	1.365	2
3	\$ 35,868	1.12	\$ 38,590	1.205	\$ 41,152	1.285	\$ 44,995	1.405	3
4	\$ 37,149	1.16	\$ 39,871	1.245	\$ 42,433	1.325	\$ 46,276	1.445	4
5	\$ 38,430	1.20	\$ 41,152	1.285	\$ 43,714	1.365	\$ 47,557	1.485	5
6	\$ 39,711	1.24	\$ 42,433	1.325	\$ 44,995	1.405	\$ 48,838	1.525	6
7	\$ 40,992	1.28	\$ 43,714	1.365	\$ 46,276	1.445	\$ 50,119	1.565	7
8	\$ 42,273	1.32	\$ 44,995	1.405	\$ 47,557	1.485	\$ 51,400	1.605	8
9	\$ 43,554	1.36	\$ 46,276	1.445	\$ 48,838	1.525	\$ 52,681	1.645	9
10	\$ 44,835	1.40	\$ 47,557	1.485	\$ 50,119	1.565	\$ 53,962	1.685	10
11	\$ 46,116	1.44	\$ 48,838	1.525	\$ 51,400	1.605	\$ 55,243	1.725	11
12	\$ 47,397	1.48	\$ 50,119	1.565	\$ 52,681	1.645	\$ 56,524	1.765	12
13	\$ 47,717	1.49	\$ 51,400	1.605	\$ 53,962	1.685	\$ 57,805	1.805	13
14	\$ 48,038	1.50	\$ 51,720	1.615	\$ 55,243	1.725	\$ 59,086	1.845	14
15	\$ 48,358	1.51	\$ 52,041	1.625	\$ 56,524	1.765	\$ 60,367	1.885	15
16	\$ 48,678	1.52	\$ 52,361	1.635	\$ 56,844	1.775	\$ 61,648	1.925	16
17	\$ 48,998	1.53	\$ 52,681	1.645	\$ 57,165	1.785	\$ 62,929	1.965	17
18	\$ 49,319	1.54	\$ 53,001	1.655	\$ 57,485	1.795	\$ 64,210	2.005	18
19	\$ 49,319		\$ 53,001		\$ 57,805	1.805	\$ 65,491	2.045	19
20	\$ 49,319		\$ 53,001		\$ 58,125	1.815	\$ 66,772	2.085	20
21	\$ 49,319		\$ 53,001		\$ 58,446	1.825	\$ 68,053	2.125	21
22	\$ 49,319		\$ 53,001		\$ 58,446		\$ 68,373	2.135	22
23	\$ 49,319		\$ 53,001		\$ 58,446		\$ 68,694	2.145	23
24	\$ 49,319		\$ 53,001		\$ 58,446		\$ 68,694		24
25	\$ 49,319		\$ 53,001		\$ 58,446		\$ 68,694		25
26	\$ 49,319		\$ 53,001		\$ 58,446		\$ 68,694		26
27	\$ 49,319		\$ 53,001		\$ 58,446		\$ 68,694		27
28	\$ 49,319		\$ 53,001		\$ 58,446		\$ 68,694		28
29	\$ 49,319		\$ 53,001		\$ 58,446		\$ 68,694		29
30	\$ 49,319		\$ 53,001		\$ 58,446		\$ 68,694		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**

**2019-20 BUDGET**



**Classroom Aide / LPN / Instructional Aide  
2019-2020 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	\$11.35		Base Pay	\$13.90	
Index	0.03		Index	0.04	
1	\$ 11.35		1	\$ 13.90	
2	\$ 11.69	1.03	2	\$ 14.46	1.04
3	\$ 12.03	1.06	3	\$ 15.01	1.08
4	\$ 12.37	1.09	4	\$ 15.57	1.12
5	\$ 12.71	1.12	5	\$ 16.12	1.16
6	\$ 13.05	1.15	6	\$ 16.68	1.20
7	\$ 13.39	1.18	7	\$ 17.24	1.24
8	\$ 13.73	1.21	8	\$ 17.79	1.28
9	\$ 14.07	1.24	9	\$ 18.35	1.32
10	\$ 14.41	1.27	10	\$ 18.90	1.36
11	\$ 14.76	1.30	11	\$ 19.46	1.40
12	\$ 15.10	1.33	12	\$ 20.02	1.44
13	\$ 15.44	1.36	13	\$ 20.16	1.45
14	\$ 15.78	1.39	14	\$ 20.29	1.46
15	\$ 16.12	1.42	15	\$ 20.43	1.47
16	\$ 16.46	1.45	16	\$ 20.57	1.48
17	\$ 16.80	1.48	17	\$ 20.67	\$0.10
18	\$ 17.14	1.51	18	\$ 20.77	\$0.10
19	\$ 17.48	1.54	19	\$ 20.87	\$0.10
20	\$ 17.82	1.57	20	\$ 20.97	\$0.10
21	\$ 17.93	1.58	21	\$ 21.07	\$0.10
22	\$ 18.05	1.59	22	\$ 21.17	\$0.10
23	\$ 18.16	1.60	23	\$ 21.27	\$0.10
24	\$ 18.27	1.61	24	\$ 21.37	\$0.10
25	\$ 18.39	1.62	25	\$ 21.47	\$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**

**2019-20 BUDGET**



**Paraprofessional  
186 Days  
2019-2020 Salary Schedule**

Step	Paraprofessional 1 (Basic)		Paraprofessional 2 (Based on child's advanced needs)		Step
	Hrly Rate	Index	Hrly Rate	Index	
1	\$11.70	1.0000	\$12.20	1.0000	1
2	\$12.05	1.0300	\$12.57	1.0300	2
3	\$12.40	1.0600	\$12.93	1.0600	3
4	\$12.75	1.0900	\$13.30	1.0900	4
5	\$13.10	1.1200	\$13.66	1.1200	5
6	\$13.46	1.1500	\$14.03	1.1500	6
7	\$13.81	1.1800	\$14.40	1.1800	7
8	\$14.16	1.2100	\$14.76	1.2100	8
9	\$14.51	1.2400	\$15.13	1.2400	9
10	\$14.86	1.2700	\$15.49	1.2700	10
11	\$15.21	1.3000	\$15.86	1.3000	11
12	\$15.56	1.3300	\$16.23	1.3300	12
13	\$15.91	1.3600	\$16.59	1.3600	13
14	\$16.26	1.3900	\$16.96	1.3900	14
15	\$16.61	1.4200	\$17.32	1.4200	15
16	\$16.97	1.4500	\$17.69	1.4500	16
17	\$17.32	1.4800	\$18.06	1.4800	17
18	\$17.67	1.5100	\$18.42	1.5100	18
19	\$18.02	1.5400	\$18.79	1.5400	19
20	\$18.37	1.5700	\$19.15	1.5700	20
21	\$18.49	1.5800	\$19.28	1.5800	21
22	\$18.60	1.5900	\$19.40	1.5900	22
23	\$18.72	1.6000	\$19.52	1.6000	23
24	\$18.84	1.6100	\$19.64	1.6100	24
25	\$18.95	1.6200	\$19.76	1.6200	25
26	\$18.95		\$19.76		26
27	\$18.95		\$19.76		27
28	\$18.95		\$19.76		28
29	\$18.95		\$19.76		29
30	\$18.95		\$19.76		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

## 2019-20 BUDGET



### Custodial 261 days (8 hour days) 2019-2020 Salary Schedule

	\$11.05						
	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	\$11.05	\$11.30	\$11.90	\$12.30	\$12.80	\$13.30	1
2	\$11.38	\$11.64	\$12.26	\$12.67	\$13.18	\$13.70	2
3	\$11.71	\$11.98	\$12.61	\$13.04	\$13.57	\$14.10	3
4	\$12.04	\$12.32	\$12.97	\$13.41	\$13.95	\$14.50	4
5	\$12.38	\$12.66	\$13.33	\$13.78	\$14.34	\$14.90	5
6	\$12.71	\$13.00	\$13.69	\$14.15	\$14.72	\$15.30	6
7	\$13.04	\$13.33	\$14.04	\$14.51	\$15.10	\$15.69	7
8	\$13.37	\$13.67	\$14.40	\$14.88	\$15.49	\$16.09	8
9	\$13.70	\$14.01	\$14.76	\$15.25	\$15.87	\$16.49	9
10	\$14.03	\$14.35	\$15.11	\$15.62	\$16.26	\$16.89	10
11	\$14.37	\$14.69	\$15.47	\$15.99	\$16.64	\$17.29	11
12	\$14.70	\$15.03	\$15.83	\$16.36	\$17.02	\$17.69	12
13	\$15.03	\$15.37	\$16.18	\$16.73	\$17.41	\$18.09	13
14	\$15.36	\$15.71	\$16.54	\$17.10	\$17.79	\$18.49	14
15	\$15.69	\$16.05	\$16.90	\$17.47	\$18.18	\$18.89	15
16	\$16.02	\$16.39	\$17.26	\$17.84	\$18.56	\$19.29	16
17	\$16.35	\$16.72	\$17.61	\$18.20	\$18.94	\$19.68	17
18	\$16.69	\$17.06	\$17.97	\$18.57	\$19.33	\$20.08	18
19	\$17.02	\$17.40	\$18.33	\$18.94	\$19.71	\$20.48	19
20	\$17.35	\$17.74	\$18.68	\$19.31	\$20.10	\$20.88	20
21	\$17.46	\$17.85	\$18.80	\$19.43	\$20.22	\$21.01	21
22	\$17.57	\$17.97	\$18.92	\$19.56	\$20.35	\$21.15	22
23	\$17.68	\$18.08	\$19.04	\$19.68	\$20.48	\$21.28	23
24	\$17.79	\$18.19	\$19.16	\$19.80	\$20.61	\$21.41	24
25	\$17.90	\$18.31	\$19.28	\$19.93	\$20.74	\$21.55	25
26	\$17.90	\$18.42	\$19.40	\$20.05	\$20.86	\$21.68	26
27	\$17.90	\$18.42	\$19.52	\$20.17	\$20.99	\$21.81	27
28	\$17.90	\$18.42	\$19.52	\$20.30	\$21.12	\$21.95	28
29	\$17.90	\$18.42	\$19.52	\$20.30	\$21.25	\$22.08	29
30	\$17.90	\$18.42	\$19.52	\$20.30	\$21.25	\$22.21	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

## 2019-20 BUDGET



### Nutrition Services 2019-2020 Salary Schedule

Step	1		2		3		4		5		6		Step
	Hrly Rate	Index											
1	\$11.05	1.0000	\$12.05	1.0000	\$12.55	1.0000	\$13.05	1.0000	\$13.55	1.0000	\$14.05	1.0000	1
2	\$11.38	1.0300	\$12.41	1.0300	\$12.93	1.0300	\$13.44	1.0300	\$13.96	1.0300	\$14.47	1.0300	2
3	\$11.71	1.0600	\$12.77	1.0600	\$13.30	1.0600	\$13.83	1.0600	\$14.36	1.0600	\$14.89	1.0600	3
4	\$12.04	1.0900	\$13.13	1.0900	\$13.68	1.0900	\$14.22	1.0900	\$14.77	1.0900	\$15.31	1.0900	4
5	\$12.38	1.1200	\$13.50	1.1200	\$14.06	1.1200	\$14.62	1.1200	\$15.18	1.1200	\$15.74	1.1200	5
6	\$12.71	1.1500	\$13.86	1.1500	\$14.43	1.1500	\$15.01	1.1500	\$15.58	1.1500	\$16.16	1.1500	6
7	\$13.04	1.1800	\$14.22	1.1800	\$14.81	1.1800	\$15.40	1.1800	\$15.99	1.1800	\$16.58	1.1800	7
8	\$13.37	1.2100	\$14.58	1.2100	\$15.19	1.2100	\$15.79	1.2100	\$16.40	1.2100	\$17.00	1.2100	8
9	\$13.70	1.2400	\$14.94	1.2400	\$15.56	1.2400	\$16.18	1.2400	\$16.80	1.2400	\$17.42	1.2400	9
10	\$14.03	1.2700	\$15.30	1.2700	\$15.94	1.2700	\$16.57	1.2700	\$17.21	1.2700	\$17.84	1.2700	10
11	\$14.37	1.3000	\$15.67	1.3000	\$16.32	1.3000	\$16.97	1.3000	\$17.62	1.3000	\$18.27	1.3000	11
12	\$14.70	1.3300	\$16.03	1.3300	\$16.69	1.3300	\$17.36	1.3300	\$18.02	1.3300	\$18.69	1.3300	12
13	\$15.03	1.3600	\$16.39	1.3600	\$17.07	1.3600	\$17.75	1.3600	\$18.43	1.3600	\$19.11	1.3600	13
14	\$15.36	1.3900	\$16.75	1.3900	\$17.44	1.3900	\$18.14	1.3900	\$18.83	1.3900	\$19.53	1.3900	14
15	\$15.69	1.4200	\$17.11	1.4200	\$17.82	1.4200	\$18.53	1.4200	\$19.24	1.4200	\$19.95	1.4200	15
16	\$16.02	1.4500	\$17.47	1.4500	\$18.20	1.4500	\$18.92	1.4500	\$19.65	1.4500	\$20.37	1.4500	16
17	\$16.35	1.4800	\$17.83	1.4800	\$18.57	1.4800	\$19.31	1.4800	\$20.05	1.4800	\$20.79	1.4800	17
18	\$16.69	1.5100	\$18.20	1.5100	\$18.95	1.5100	\$19.71	1.5100	\$20.46	1.5100	\$21.22	1.5100	18
19	\$17.02	1.5400	\$18.56	1.5400	\$19.33	1.5400	\$20.10	1.5400	\$20.87	1.5400	\$21.64	1.5400	19
20	\$17.35	1.5700	\$18.92	1.5700	\$19.70	1.5700	\$20.49	1.5700	\$21.27	1.5700	\$22.06	1.5700	20
21	\$17.68	1.6000	\$19.28	1.6000	\$20.08	1.6000	\$20.88	1.6000	\$21.68	1.6000	\$22.48	1.6000	21
22	\$17.79	1.6100	\$19.40	1.6100	\$20.21	1.6100	\$21.01	1.6100	\$21.82	1.6100	\$22.62	1.6100	22
23	\$17.90	1.6200	\$19.52	1.6200	\$20.33	1.6200	\$21.14	1.6200	\$21.95	1.6200	\$22.76	1.6200	23
24	\$17.90		\$19.52		\$20.33		\$21.14		\$21.95		\$22.76		24
25	\$17.90		\$19.52		\$20.33		\$21.14		\$21.95		\$22.76		25
26	\$17.90		\$19.52		\$20.33		\$21.14		\$21.95		\$22.76		26
27	\$17.90		\$19.52		\$20.33		\$21.14		\$21.95		\$22.76		27
28	\$17.90		\$19.52		\$20.33		\$21.14		\$21.95		\$22.76		28
29	\$17.90		\$19.52		\$20.33		\$21.14		\$21.95		\$22.76		29
30	\$17.90		\$19.52		\$20.33		\$21.14		\$21.95		\$22.76		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

## 2019-20 BUDGET



### Hourly Support Staff 2019-2020 Salary Schedule

Step	Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29		Salary Grade 30		Step
	Hrly Rate	Index									
1	\$11.70		\$12.95		\$14.50		\$15.60		\$16.95		1
2	\$12.05	1.0300	\$13.34	1.0300	\$14.94	1.0300	\$16.07	1.0300	\$17.46	1.0300	2
3	\$12.40	1.0600	\$13.73	1.0600	\$15.37	1.0600	\$16.54	1.0600	\$17.97	1.0600	3
4	\$12.75	1.0900	\$14.12	1.0900	\$15.81	1.0900	\$17.00	1.0900	\$18.48	1.0900	4
5	\$13.10	1.1200	\$14.50	1.1200	\$16.24	1.1200	\$17.47	1.1200	\$18.98	1.1200	5
6	\$13.46	1.1500	\$14.89	1.1500	\$16.68	1.1500	\$17.94	1.1500	\$19.49	1.1500	6
7	\$13.81	1.1800	\$15.28	1.1800	\$17.11	1.1800	\$18.41	1.1800	\$20.00	1.1800	7
8	\$14.16	1.2100	\$15.67	1.2100	\$17.55	1.2100	\$18.88	1.2100	\$20.51	1.2100	8
9	\$14.51	1.2400	\$16.06	1.2400	\$17.98	1.2400	\$19.34	1.2400	\$21.02	1.2400	9
10	\$14.86	1.2700	\$16.45	1.2700	\$18.42	1.2700	\$19.81	1.2700	\$21.53	1.2700	10
11	\$15.21	1.3000	\$16.84	1.3000	\$18.85	1.3000	\$20.28	1.3000	\$22.04	1.3000	11
12	\$15.56	1.3300	\$17.22	1.3300	\$19.29	1.3300	\$20.75	1.3300	\$22.54	1.3300	12
13	\$15.91	1.3600	\$17.61	1.3600	\$19.72	1.3600	\$21.22	1.3600	\$23.05	1.3600	13
14	\$16.26	1.3900	\$18.00	1.3900	\$20.16	1.3900	\$21.68	1.3900	\$23.56	1.3900	14
15	\$16.61	1.4200	\$18.39	1.4200	\$20.59	1.4200	\$22.15	1.4200	\$24.07	1.4200	15
16	\$16.97	1.4500	\$18.78	1.4500	\$21.03	1.4500	\$22.62	1.4500	\$24.58	1.4500	16
17	\$17.32	1.4800	\$19.17	1.4800	\$21.46	1.4800	\$23.09	1.4800	\$25.09	1.4800	17
18	\$17.67	1.5100	\$19.55	1.5100	\$21.90	1.5100	\$23.56	1.5100	\$25.59	1.5100	18
19	\$18.02	1.5400	\$19.94	1.5400	\$22.33	1.5400	\$24.02	1.5400	\$26.10	1.5400	19
20	\$18.37	1.5700	\$20.33	1.5700	\$22.77	1.5700	\$24.49	1.5700	\$27.12	1.6000	20
21	\$18.49	1.5800	\$20.46	1.5800	\$22.91	1.5800	\$24.96	1.6000	\$27.29	1.6100	21
22	\$18.60	1.5900	\$20.59	1.5900	\$23.06	1.5900	\$25.12	1.6100	\$27.46	1.6200	22
23	\$18.78	1.6000	\$20.76	1.6000	\$23.22	1.6000	\$25.28	1.6200	\$27.63	1.6300	23
24	\$18.90	1.6100	\$20.89	1.6100	\$23.37	1.6100	\$25.44	1.6300	\$27.80	1.6400	24
25	\$19.01	1.6200	\$21.02	1.6200	\$23.51	1.6200	\$25.59	1.6400	\$27.97	1.6500	25
26	\$19.01		\$21.02		\$23.51		\$25.59		\$27.97		26
27	\$19.01		\$21.02		\$23.51		\$25.59		\$27.97		27
28	\$19.01		\$21.02		\$23.51		\$25.59		\$27.97		28
29	\$19.01		\$21.02		\$23.51		\$25.59		\$27.97		29
30	\$19.01		\$21.02		\$23.51		\$25.59		\$27.97		30



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### Technology Services Hourly 8 Hour Days for 261 Days 2019-2020 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	\$15.58	\$16.02	\$16.46	\$16.90	\$17.34	\$17.77	\$17.92	\$18.07	\$18.21	1
2	1.03	\$16.05	\$16.50	\$16.95	\$17.40	\$17.86	\$18.31	\$18.46	\$18.61	\$18.76	2
3	1.06	\$16.51	\$16.98	\$17.45	\$17.91	\$18.38	\$18.84	\$19.00	\$19.15	\$19.31	3
4	1.09	\$16.98	\$17.46	\$17.94	\$18.42	\$18.90	\$19.37	\$19.53	\$19.69	\$19.85	4
5	1.12	\$17.45	\$17.94	\$18.43	\$18.92	\$19.42	\$19.91	\$20.07	\$20.24	\$20.40	5
6	1.15	\$17.92	\$18.42	\$18.93	\$19.43	\$19.94	\$20.44	\$20.61	\$20.78	\$20.95	6
7	1.18	\$18.38	\$18.90	\$19.42	\$19.94	\$20.46	\$20.97	\$21.15	\$21.32	\$21.49	7
8	1.21	\$18.85	\$19.38	\$19.91	\$20.45	\$20.98	\$21.51	\$21.68	\$21.86	\$22.04	8
9	1.24	\$19.32	\$19.86	\$20.41	\$20.95	\$21.50	\$22.04	\$22.22	\$22.40	\$22.58	9
10	1.27	\$19.79	\$20.34	\$20.90	\$21.46	\$22.02	\$22.57	\$22.76	\$22.95	\$23.13	10
11	1.30	\$20.25	\$20.82	\$21.40	\$21.97	\$22.54	\$23.11	\$23.30	\$23.49	\$23.68	11
12	1.33	\$20.72	\$21.31	\$21.89	\$22.47	\$23.06	\$23.64	\$23.83	\$24.03	\$24.22	12
13	1.36	\$21.19	\$21.79	\$22.38	\$22.98	\$23.58	\$24.17	\$24.37	\$24.57	\$24.77	13
14	1.39	\$21.66	\$22.27	\$22.88	\$23.49	\$24.10	\$24.71	\$24.91	\$25.11	\$25.32	14
15	1.42	\$22.12	\$22.75	\$23.37	\$23.99	\$24.62	\$25.24	\$25.45	\$25.66	\$25.86	15
16	1.44	\$22.44	\$23.07	\$23.70	\$24.33	\$24.96	\$25.60	\$25.81	\$26.02	\$26.23	16
17	1.46	\$22.75	\$23.39	\$24.03	\$24.67	\$25.31	\$25.95	\$26.16	\$26.38	\$26.59	17
18	1.48	\$23.06	\$23.71	\$24.36	\$25.01	\$25.66	\$26.31	\$26.52	\$26.74	\$26.96	18
19	1.50	\$23.37	\$24.03	\$24.69	\$25.35	\$26.00	\$26.66	\$26.88	\$27.10	\$27.32	19
20	1.52	\$23.68	\$24.35	\$25.02	\$25.68	\$26.35	\$27.02	\$27.24	\$27.46	\$27.68	20
21	1.54	\$23.99	\$24.67	\$25.35	\$26.02	\$26.70	\$27.37	\$27.60	\$27.82	\$28.05	21
22	1.56	\$24.30	\$24.99	\$25.67	\$26.36	\$27.04	\$27.73	\$27.96	\$28.18	\$28.41	22
23	1.58	\$24.62	\$25.31	\$26.00	\$26.70	\$27.39	\$28.08	\$28.31	\$28.55	\$28.78	23
24	1.59	\$24.77	\$25.47	\$26.17	\$26.87	\$27.56	\$28.26	\$28.49	\$28.73	\$28.96	24
25	1.60	\$24.93	\$25.63	\$26.33	\$27.03	\$27.74	\$28.44	\$28.67	\$28.91	\$29.14	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

## 2019-20 BUDGET



### 2019-2020 School Year Calendar

First Day of Classes.....August 15  
 First Day of Kindergarten.....August 19  
 Last Day of Classes.....May 27

First Day of Summer School 2020..... June 2  
 Last Day of Summer School 2020..... June 26

Approved by Board of Education 03/11/19

<p><b>August '19</b></p> <table border="1"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </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	<p><b>September '19</b></p> <table border="1"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td></td><td></td><td></td><td></td><td></td></tr> </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						<p><b>October '19</b></p> <table border="1"> <tr><td>S</td><td>M</td><td>T</td><td>W</td><td>T</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr> </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									
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**Dates School NOT in Session**

Legal Holidays.....November 28, December 25, February 17, July 3  
 (Independence Day Observed on July 3)  
 Labor Day ..... September 2  
 Thanksgiving Vacation..... November 27 –29  
 Winter Recess..... December 23 – January 2  
 Martin Luther King's Birthday..... January 20  
 Presidents' Day..... February 17  
 Spring Recess..... March 23 – March 27  
 Memorial Day..... May 25

April 22nd is a tentative flex early release day. By March 1st, the District will announce whether there will be an early release or a full school day, depending upon inclement weather days. If these days are adjusted.

Snow days are built into the calendar (May 20 - May 27) 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 for Kindergarten
- School Not in Session
- Teacher Paid Holiday - School Not in Session
- Teacher Work Day - School Not in Session
- Built-in Snow Day on Calendar
- Classes Dismissed 2 1/2 Hours Before Normal Dismissal Times for Staff Planning and PD
- Graduation Dates
  - DHS.....5/22.....AM
  - HHS.....5/22.....PM
  - BHS.....5/23.....AM
  - RBHS...5/23.....PM

**November 15 and February 28 are Parent/Teacher Conference Days in Elementary and Middle Schools**



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



**Columbia**  
PUBLIC SCHOOLS

### 2019-2020 SCHOOL CALENDAR

Secondary Principal / Assistant Principal  
234 Days - "Snow Days" are Scheduled Work Days

July 2019		August 2019		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S	AUGUST	
1 - First Day of Employment	7 8 9 10 11 12 13	4 5 6 7 8 9 10	1 2 3		
4 - Independence Day PAID DAY OFF	14 15 16 17 18 19 20	11 12 13 14 15 16 17	4 5 6 7 8 9 10		
15-19 - UNPAID DAYS OFF	21 22 23 24 25 26 27	18 19 20 21 22 23 24	11 12 13 14 15 16 17		
22-28 - UNPAID DAYS OFF	28 29 30 31	25 26 27 28 29 30 31	18 19 20 21 22 23 24		
			25 26 27 28 29 30 31		
September 2019		October 2019		October	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S	OCTOBER	
2 - Labor Day UNPAID DAY OFF	8 9 10 11 12 13 14	6 7 8 9 10 11 12	1 2 3 4 5		
	15 16 17 18 19 20 21	13 14 15 16 17 18 19	6 7 8 9 10 11 12		
	22 23 24 25 26 27 28	20 21 22 23 24 25 26	13 14 15 16 17 18 19		
	29 30	27 28 29 30 31	20 21 22 23 24 25 26		
			27 28 29 30 31		
November 2019		December 2019		December	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S	DECEMBER	
27 - Thanksgiving Break UNPAID DAY OFF	3 4 5 6 7 8 9	8 9 10 11 12 13 14	1 2 3 4 5 6 7	23-24 - Winter Break UNPAID DAYS OFF	
28 - Thanksgiving Break PAID DAY OFF	10 11 12 13 14 15 16	15 16 17 18 19 20 21	8 9 10 11 12 13 14	25 - Winter Break PAID DAY OFF	
29 - Thanksgiving Break UNPAID DAY OFF	17 18 19 20 21 22 23	22 23 24 25 26 27 28	15 16 17 18 19 20 21	26-27 - Winter Break UNPAID DAYS OFF	
	24 25 26 27 28 29 30	29 30 31	22 23 24 25 26 27 28	30-31 - Winter Break UNPAID DAYS OFF	
			29 30 31		
January 2020		February 2020		February	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S	FEBRUARY	
1-2 - Winter Break UNPAID DAYS OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	1	17 - President's Day PAID DAY OFF	
20 - Martin L. King's Day UNPAID DAY OFF	12 13 14 15 16 17 18	9 10 11 12 13 14 15	2 3 4 5 6 7 8		
	19 20 21 22 23 24 25	16 17 18 19 20 21 22	9 10 11 12 13 14 15		
	26 27 28 29 30 31	23 24 25 26 27 28 29	16 17 18 19 20 21 22		
			23 24 25 26 27 28 29		
March 2020		April 2020		April	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S	APRIL	
23-27 - Spring Break UNPAID DAYS OFF	8 9 10 11 12 13 14	5 6 7 8 9 10 11	1 2 3 4		
	15 16 17 18 19 20 21	12 13 14 15 16 17 18	5 6 7 8 9 10 11		
	22 23 24 25 26 27 28	19 20 21 22 23 24 25	12 13 14 15 16 17 18		
	29 30 31	26 27 28 29 30	19 20 21 22 23 24 25		
			26 27 28 29 30		
May 2020		June 2020		June	
MAY	S M T W T F S	S M T W T F S	S M T W T F S	JUNE	
25 - Memorial Day UNPAID DAY OFF	3 4 5 6 7 8 9	7 8 9 10 11 12 13	1 2 3 4 5 6	30 - Last Day of Employment	
	10 11 12 13 14 15 16	14 15 16 17 18 19 20	7 8 9 10 11 12 13		
	17 18 19 20 21 22 23	21 22 23 24 25 26 27	14 15 16 17 18 19 20		
	24 25 26 27 28 29 30	28 29 30	21 22 23 24 25 26 27		
	31		28 29 30		



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

Elementary Principal  
215 Days - "Snow Days" are Scheduled Work Days

July 2019		August 2019		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S	AUGUST	
15 - First Day of Employment	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 31			
September 2019		October 2019		October	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S	OCTOBER	
2 - Labor 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	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 2019		December 2019		December	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S	DECEMBER	
27 - Thanksgiving Break UNPAID DAY OFF 28 - Thanksgiving Break PAID DAY OFF 29 - 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	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	23-24 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 26-27 - Winter Break UNPAID DAYS OFF 30-31 - Winter Break UNPAID DAYS OFF		
January 2020		February 2020		February	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S	FEBRUARY	
1-2 - Winter Break UNPAID DAYS OFF 20 - 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	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	17 - President's Day PAID DAY OFF		
March 2020		April 2020		April	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S	APRIL	
23-27 - 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			
May 2020		June 2020		June	
MAY	S M T W T F S	S M T W T F S	S M T W T F S	JUNE	
25 - 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	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	3 - Last Day of Employment		



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019	
<b>JULY</b>	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	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	<b>AUGUST</b>
15 - First Day of Employment			
September 2019		October 2019	
<b>SEPTEMBER</b>	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	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	<b>OCTOBER</b>
2 - Labor Day UNPAID DAY OFF			
November 2019		December 2019	
<b>NOVEMBER</b>	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	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	<b>DECEMBER</b>
27 - Thanksgiving Break UNPAID DAY OFF			23-24 - Winter Break UNPAID DAYS OFF
28 - Thanksgiving Break PAID DAY OFF			25 - Winter Break PAID DAY OFF
29 - Thanksgiving Break UNPAID DAY OFF			26-27 - Winter Break UNPAID DAYS OFF
			30-31 - Winter Break UNPAID DAYS OFF
January 2020		February 2020	
<b>JANUARY</b>	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	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	<b>FEBRUARY</b>
1-2 - Winter Break UNPAID DAYS OFF			17 - Presidents' Day PAID DAY OFF
20 - Martin L. King's Day UNPAID DAY OFF			
March 2020		April 2020	
<b>MARCH</b>	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	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	<b>APRIL</b>
23-27 - Spring Break UNPAID DAYS OFF			
May 2020		June 2020	
<b>MAY</b>	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	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	<b>JUNE</b>
25 - Memorial Day UNPAID DAY OFF			1-3 - Built in Snow Days
27 - Last Day of Employment - No Snow Days			
28-29 - Built in Snow Day			





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S	AUGUST	
	1 2 3 4 5 6		1 2 3		
	7 8 9 10 11 12 13	4 5 6 7 8 9 10	11 12 13 14 15 16 17	6 - First Day of Employment	
	14 15 16 17 18 19 20	18 19 20 21 22 23 24	25 26 27 28 29 30 31		
	21 22 23 24 25 26 27				
	28 29 30 31				
September 2019		October 2019		October	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S	OCTOBER	
	1 2 3 4 5 6 7		1 2 3 4 5		
2 - Labor 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		
	15 16 17 18 19 20 21	20 21 22 23 24 25 26	27 28 29 30 31		
	22 23 24 25 26 27 28				
	29 30				
November 2019		December 2019		December	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S	DECEMBER	
		1 2 3 4 5 6 7	8 9 10 11 12 13 14		
27 - Thanksgiving Break UNPAID DAY OFF	3 4 5 6 7 8 9	15 16 17 18 19 20 21	22 23 24 25 26 27 28	23-24 - Winter Break UNPAID DAYS OFF	
28 - Thanksgiving Break PAID DAY OFF	10 11 12 13 14 15 16	29 30 31		25 - Winter Break PAID DAY OFF	
29 - Thanksgiving Break UNPAID DAY OFF	17 18 19 20 21 22 23			26-27 - Winter Break UNPAID DAYS OFF	
	24 25 26 27 28 29 30			30-31 - Winter Break UNPAID DAYS OFF	
January 2020		February 2020		February	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S	FEBRUARY	
	1 2 3 4		1		
1-2 - Winter Break UNPAID DAYS OFF	5 6 7 8 9 10 11	2 3 4 5 6 7 8	9 10 11 12 13 14 15	17 - Presidents' Day PAID DAY OFF	
20 - Martin L. King's Day UNPAID DAY OFF	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				
	26 27 28 29 30 31				
March 2020		April 2020		April	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S	APRIL	
	1 2 3 4 5 6 7		1 2 3 4		
23-27 - Spring Break UNPAID DAYS OFF	8 9 10 11 12 13 14	5 6 7 8 9 10 11	12 13 14 15 16 17 18		
	15 16 17 18 19 20 21	19 20 21 22 23 24 25	26 27 28 29 30		
	22 23 24 25 26 27 28				
	29 30 31				
May 2020		June 2020		June	
MAY	S M T W T F S	S M T W T F S	S M T W T F S	JUNE	
		1 2 3 4 5 6	7 8 9 10 11 12 13		
20 - Last Day of Employment - No Snow Days	3 4 5 6 7 8 9	14 15 16 17 18 19 20	21 22 23 24 25 26 27		
25 - Memorial Day UNPAID DAY OFF	10 11 12 13 14 15 16	28 29 30			
21-22, 26-28 - Built in Snow Days	17 18 19 20 21 22 23				
	24 25 26 27 28 29 30				
	31				



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019		August	
JULY	S M T W T F S	S M T W T F S	S M T W T F S	AUGUST	
22 - First Day of Employment	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 31			
September 2019		October 2019		October	
SEPTEMBER	S M T W T F S	S M T W T F S	S M T W T F S	OCTOBER	
2 - Labor 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	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 2019		December 2019		December	
NOVEMBER	S M T W T F S	S M T W T F S	S M T W T F S	DECEMBER	
27 - Thanksgiving Break UNPAID DAY OFF	3 4 5 6 7 8 9	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	23-24 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 26-27 - Winter Break UNPAID DAYS OFF 30-31 - Winter Break UNPAID DAYS OFF		
28 - Thanksgiving Break PAID DAY OFF	10 11 12 13 14 15 16				
29 - Thanksgiving Break UNPAID DAY OFF	17 18 19 20 21 22 23 24 25 26 27 28 29 30				
January 2020		February 2020		February	
JANUARY	S M T W T F S	S M T W T F S	S M T W T F S	FEBRUARY	
1-2 - Winter Break UNPAID DAYS OFF	5 6 7 8 9 10 11	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	17 - Presidents' Day PAID DAY OFF		
20 - Martin L. King's Day UNPAID DAY OFF	12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31				
March 2020		April 2020		April	
MARCH	S M T W T F S	S M T W T F S	S M T W T F S	APRIL	
23-27 - 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	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 2020		June 2020		June	
MAY	S M T W T F S	S M T W T F S	S M T W T F S	JUNE	
25 - Memorial 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 29 30	3 - Last Day of Employment - No Snow Days 4-5, 8-10 - Built in Snow Days		



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019	
<b>JULY</b>	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	<b>AUGUST</b>	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
29 - First Day of Employment			
September 2019		October 2019	
<b>SEPTEMBER</b>	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	<b>OCTOBER</b>	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
2 - Labor Day UNPAID DAY OFF			
November 2019		December 2019	
<b>NOVEMBER</b>	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	<b>DECEMBER</b>	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
27 - Thanksgiving Break UNPAID DAY OFF		23-24 - Winter Break UNPAID DAYS OFF	
28 - Thanksgiving Break PAID DAY OFF		25 - Winter Break PAID DAY OFF	
29 - Thanksgiving Break UNPAID DAY OFF		26-27 - Winter Break UNPAID DAYS OFF	
		30-31 - Winter Break UNPAID DAYS OFF	
January 2020		February 2020	
<b>JANUARY</b>	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	<b>FEBRUARY</b>	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
1-2 - Winter Break UNPAID DAYS OFF		17 - Presidents' Day PAID DAY OFF	
20 - Martin L. King's Day UNPAID DAY OFF			
March 2020		April 2020	
<b>MARCH</b>	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	<b>APRIL</b>	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
23-27 - Spring Break UNPAID DAYS OFF			
May 2020		June 2020	
<b>MAY</b>	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	<b>JUNE</b>	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
25 - Memorial Day UNPAID DAY OFF		1-3 - Built in Snow Days	
27 - Last Day of Employment - No Snow Days			
28-29 - Built in Snow Days			



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

Nurse

187 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2019							August 2019							August						
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
	1	2	3	4	5	6				1	2	3	1 - First Day of Employment							
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	31							
September 2019							October 2019							October						
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	31 - Teacher Work Day UNPAID DAY OFF						
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									
November 2019							December 2019							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	1	2	3	4	5	6	7	23-24 - Winter Break UNPAID DAYS OFF						
3	4	5	6	7	8	9	8	9	10	11	12	13	14	25 - Winter Break PAID DAY OFF						
10	11	12	13	14	15	16	15	16	17	18	19	20	21	26-27 - Winter Break UNPAID DAYS OFF						
17	18	19	20	21	22	23	22	23	24	25	26	27	28	30-31 - Winter Break UNPAID DAYS OFF						
24	25	26	27	28	29	30	29	30	31											
January 2020							February 2020							February						
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4						1	14 - Teacher Work Day UNPAID DAY OFF							
5	6	7	8	9	10	11	2	3	4	5	6	7	8	17 - Presidents' 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							
March 2020							April 2020							April						
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							
8	9	10	11	12	13	14	5	6	7	8	9	10	11							
15	16	17	18	19	20	21	12	13	14	15	16	17	18							
22	23	24	25	26	27	28	19	20	21	22	23	24	25							
29	30	31					26	27	28	29	30									
May 2020							June 2020							June						
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							
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	29	30											
31																				



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

Parent Educator  
227 Days

July 2019							August 2019							August							
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
	1	2	3	4	5	6	4	5	6	7	8	9	10								
1 - First Day of Employment																					
4 - Independence Day PAID DAY 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	31							
September 2019							October 2019							October							
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 - Labor Day UNPAID DAY OFF																					
	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									
November 2019							December 2019							December							
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
					1	2	1	2	3	4	5	6	7								
27 - Thanksgiving Break UNPAID DAY OFF														23-24 - Winter Break UNPAID DAYS OFF							
28 - Thanksgiving Break PAID DAY OFF														25 - Winter Break PAID DAY OFF							
29 - Thanksgiving Break UNPAID DAY OFF														26-27 - Winter Break UNPAID DAYS OFF							
	3	4	5	6	7	8	9	15	16	17	18	19	20	21	30-31 - Winter Break UNPAID DAYS OFF						
	10	11	12	13	14	15	16	22	23	24	25	26	27	28							
	17	18	19	20	21	22	23	29	30	31											
	24	25	26	27	28	29	30														
January 2020							February 2020							February							
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
			1	2	3	4						1									
1-2 - Winter Break UNPAID DAYS OFF														17 - Presidents' Day UNPAID DAY OFF							
3 - Teacher Work Day UNPAID DAY OFF																					
20 - Martin L. King's Day UNPAID DAY OFF																					
	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							
March 2020							April 2020							April							
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							
23-27 - Spring Break UNPAID DAYS OFF														20-24 - UNPAID DAYS OFF							
	8	9	10	11	12	13	14	5	6	7	8	9	10	11							
	15	16	17	18	19	20	21	12	13	14	15	16	17	18							
	22	23	24	25	26	27	28	19	20	21	22	23	24	25							
	29	30	31					26	27	28	29	30									
May 2020							June 2020							June							
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
					1	2		1	2	3	4	5	6								
25 - Memorial Day UNPAID DAY OFF														1-5 - UNPAID DAYS OFF							
														6-12 - UNPAID DAYS OFF							
	3	4	5	6	7	8	9	7	8	9	10	11	12	13	30 - Last Day of Employment						
	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	29	30											
	31																				







# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019	
<b>JULY</b>	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	<b>AUGUST</b>	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
		5 - First Day of Employment	
September 2019		October 2019	
<b>SEPTEMBER</b>	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	<b>OCTOBER</b>	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
2 - Labor Day PAID DAY OFF		31 - Teacher Work Day UNPAID DAY OFF	
30 - Teacher Work Day UNPAID DAY OFF			
November 2019		December 2019	
<b>NOVEMBER</b>	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	<b>DECEMBER</b>	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
1 - Teacher Work Day UNPAID DAY OFF		23 - Winter Break UNPAID DAY OFF	
15 - Teacher Work Day UNPAID DAY OFF		24-26 - Winter Break PAID DAYS OFF	
27 - Thanksgiving Break UNPAID DAY OFF		27, 30-31 - Winter Break UNPAID DAYS OFF	
28-29 - Thanksgiving Break PAID DAYS OFF			
January 2020		February 2020	
<b>JANUARY</b>	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	<b>FEBRUARY</b>	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
1 - Winter Break PAID DAY OFF		14 - Teacher Work Day UNPAID DAY OFF	
2 - Winter Break UNPAID DAY OFF		17 - Presidents' Day PAID DAY OFF	
3 - Teacher Work Day UNPAID DAY OFF		28 - Teacher Work Day UNPAID DAY OFF	
20 - Martin L. King's Day PAID DAY OFF			
March 2020		April 2020	
<b>MARCH</b>	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	<b>APRIL</b>	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
23-27 - Spring Break UNPAID DAYS OFF			
May 2020		June 2020	
<b>MAY</b>	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	<b>JUNE</b>	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
19 - Last Day of Employment - No Snow Days			
25 - Memorial Day PAID DAY OFF			
20-22, 26-27 - Built in Snow Days			



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019	
JULY	S M T W T F S	S M T W T F S	AUGUST
15 - First Day of Employment	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 31	
September 2019		October 2019	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
2 - Labor 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	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 2019		December 2019	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
27 - Thanksgiving Break UNPAID DAY OFF 28 - Thanksgiving Break PAID DAY OFF 29 - Thanksgiving Break 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	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	23-24 - Winter Break UNPAID DAYS OFF 25 - Winter Break PAID DAY OFF 26-27 - Winter Break UNPAID DAYS OFF 30-31 - Winter Break UNPAID DAYS OFF
January 2020		February 2020	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1-2 - Winter Break UNPAID DAYS OFF 20 - Martin L. King's Day UNPAID DAY OFF	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	17 - Presidents' Day PAID DAY OFF
March 2020		April 2020	
MARCH	S M T W T F S	S M T W T F S	APRIL
23-27 - 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	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 2020		June 2020	
MAY	S M T W T F S	S M T W T F S	JUNE
25 - Memorial Day UNPAID DAY OFF 27 - Last Day of Employment - No Snow Days 28-29 - Built in Snow Day	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 29 30	1-3 - Built in Snow Days



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019		August																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
	1	2	3	4	5	6					1	2	3	6 - First Day of Employment						
	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	31						
September 2019		October 2019		October																
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	31 - Teacher Work Day UNPAID DAY OFF					
2 - Labor Day PAID DAY OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12						
30 - Teacher Work Day UNPAID DAY OFF	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								
November 2019		December 2019		December																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	1	2	3	4	5	6	7	23 - Winter Break UNPAID DAY OFF						
1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	24-26 - Winter Break PAID DAYS OFF					
27 - Thanksgiving Break UNPAID DAY OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	27, 30-31 - Winter Break UNPAID DAYS OFF					
28-29 - Thanksgiving Break PAID DAYS OFF	17	18	19	20	21	22	23	22	23	24	25	26	27	28						
	24	25	26	27	28	29	30	29	30	31										
January 2020		February 2020		February																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4							1	14 - Teacher Work Day UNPAID DAY OFF						
1 - Winter Break PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	17 - Presidents' Day PAID DAY OFF					
2 - Winter Break UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15						
3 - Teacher Work Day UNPAID DAY OFF	19	20	21	22	23	24	25	16	17	18	19	20	21	22						
20 - Martin L. King's Day PAID DAY OFF	26	27	28	29	30	31		23	24	25	26	27	28	29						
March 2020		April 2020		April																
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						
11 - Teacher Work Day UNPAID DAY OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11						
23-27 - Spring Break UNPAID DAYS OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18						
	22	23	24	25	26	27	28	19	20	21	22	23	24	25						
	29	30	31					26	27	28	29	30								
May 2020		June 2020		June																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2		1	2	3	4	5	6							
19 - Last Day of Employment - No Snow Days	3	4	5	6	7	8	9	7	8	9	10	11	12	13						
25 - Memorial Day PAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20						
20-22, 26-27 - Built in Snow Days	17	18	19	20	21	22	23	21	22	23	24	25	26	27						
	24	25	26	27	28	29	30	28	29	30										
	31																			



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019	
JULY	S M T W T F S	S M T W T F S	AUGUST
29 - First Day of Employment	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 31	
September 2019		October 2019	
SEPTEMBER	S M T W T F S	S M T W T F S	OCTOBER
2 - Labor Day PAID 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	
November 2019		December 2019	
NOVEMBER	S M T W T F S	S M T W T F S	DECEMBER
27 - Thanksgiving Break UNPAID DAY OFF 28-29 - Thanksgiving Break PAID DAYS 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	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	23 - Winter Break UNPAID DAY OFF 24-26 - Winter Break PAID DAYS OFF 27, 30-31 - Winter Break UNPAID DAYS OFF
January 2020		February 2020	
JANUARY	S M T W T F S	S M T W T F S	FEBRUARY
1 - Winter Break PAID DAY OFF 2 - Winter Break UNPAID DAY OFF 20 - Martin L. King's Day PAID DAY OFF	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	17 - Presidents' Day PAID DAY OFF
March 2020		April 2020	
MARCH	S M T W T F S	S M T W T F S	APRIL
23-27 - 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	
May 2020		June 2020	
MAY	S M T W T F S	S M T W T F S	JUNE
22 - Last Day of Employment - No Snow Days 25 - Memorial Day PAID DAY OFF 26-29 - Built in Snow Days	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 - Built in Snow Day



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

Secretary 11

223 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2019		August 2019		August																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
	1	2	3	4	5	6				1	2	3	1 - First Day of Employment							
	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	31						
September 2019		October 2019		October																
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 - Labor Day PAID DAY OFF	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								
November 2019		December 2019		December																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	1	2	3	4	5	6	7							
27 - Thanksgiving Break UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	23 - Winter Break UNPAID DAY OFF					
28-29 - Thanksgiving Break PAID DAYS OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	24-26 - Winter Break PAID DAYS OFF					
	17	18	19	20	21	22	23	22	23	24	25	26	27	28	27, 30-31 - Winter Break UNPAID DAYS OFF					
	24	25	26	27	28	29	30	29	30	31										
January 2020		February 2020		February																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4						1								
1 - Winter Break PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	17 - Presidents' Day PAID DAY OFF					
2 - Winter Break UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15						
20 - Martin L. King's Day PAID DAY OFF	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						
March 2020		April 2020		April																
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						
23-27 - Spring Break UNPAID DAYS OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11						
	15	16	17	18	19	20	21	12	13	14	15	16	17	18						
	22	23	24	25	26	27	28	19	20	21	22	23	24	25						
	29	30	31					26	27	28	29	30								
May 2020		June 2020		June																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2		1	2	3	4	5	6							
25 - Memorial Day PAID DAY OFF	3	4	5	6	7	8	9	7	8	9	10	11	12	13	23 - Last Day of Employment - No Snow Days					
	10	11	12	13	14	15	16	14	15	16	17	18	19	20	24-26, 29-30 - Built in Snow Days					
	17	18	19	20	21	22	23	21	22	23	24	25	26	27						
	24	25	26	27	28	29	30	28	29	30										
	31																			



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

Secretary 12

251 Days - "Snow Days" are Scheduled Work Days

July 2019		August 2019												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
<b>JULY</b>							<b>AUGUST</b>							
	1	2	3	4	5	6					1	2	3	
7 - First Day of Employment	7	8	9	10	11	12	13	4	5	6	7	8	9	10
14 - Independence Day PAID DAY 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	31
September 2019		October 2019												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
<b>SEPTEMBER</b>							<b>OCTOBER</b>							
	1	2	3	4	5	6	7			1	2	3	4	5
8 - Labor Day PAID DAY OFF	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		
November 2019		December 2019												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
<b>NOVEMBER</b>							<b>DECEMBER</b>							
					1	2	1	2	3	4	5	6	7	
27 - Thanksgiving Break UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14
28-29 - Thanksgiving Break PAID DAYS OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21
	17	18	19	20	21	22	23	22	23	24	25	26	27	28
	24	25	26	27	28	29	30	29	30	31				
January 2020		February 2020												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
<b>JANUARY</b>							<b>FEBRUARY</b>							
			1	2	3	4						1		
1 - Winter Break PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8
2 - Winter Break UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15
20 - Martin L. King's Day PAID DAY OFF	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
March 2020		April 2020												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
<b>MARCH</b>							<b>APRIL</b>							
	1	2	3	4	5	6	7				1	2	3	4
23-27 - Spring Break UNPAID DAYS OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11
	15	16	17	18	19	20	21	12	13	14	15	16	17	18
	22	23	24	25	26	27	28	19	20	21	22	23	24	25
	29	30	31					26	27	28	29	30		
May 2020		June 2020												
S	M	T	W	T	F	S	S	M	T	W	T	F	S	
<b>MAY</b>							<b>JUNE</b>							
					1	2		1	2	3	4	5	6	
25 - Memorial Day PAID DAY OFF	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	29	30				
	31													



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019																																																																																												
<b>JULY</b>	<table border="1"> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </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"> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </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	<b>AUGUST</b>							
S	M	T	W	T	F	S																																																																																								
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7	8	9	10	11	12	13																																																																																								
14	15	16	17	18	19	20																																																																																								
21	22	23	24	25	26	27																																																																																								
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# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019	
<b>JULY</b>	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	<b>AUGUST</b>	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
		13 - First Day of Employment	
September 2019		October 2019	
<b>SEPTEMBER</b>	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	<b>OCTOBER</b>	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
2 - Labor Day PAID DAY OFF			
30 - Teacher Work Day UNPAID DAY OFF			
November 2019		December 2019	
<b>NOVEMBER</b>	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	<b>DECEMBER</b>	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
1 - Teacher Work Day UNPAID DAY OFF		23 - Winter Break UNPAID DAY OFF	
15 - Teacher Work Day UNPAID DAY OFF		24-26 - Winter Break PAID DAYS OFF	
27 - Thanksgiving Break UNPAID DAY OFF		27, 30-31 - Winter Break UNPAID DAYS OFF	
28-29 - Thanksgiving Break PAID DAYS OFF			
January 2020		February 2020	
<b>JANUARY</b>	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	<b>FEBRUARY</b>	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
1 - Winter Break PAID DAY OFF		14 - Teacher Work Day UNPAID DAY OFF	
2 - Winter Break UNPAID DAY OFF		17 - Presidents' Day PAID DAY OFF	
3 - Teacher Work Day UNPAID DAY OFF		28 - Teacher Work Day UNPAID DAY OFF	
20 - Martin L. King's Day PAID DAY OFF			
March 2020		April 2020	
<b>MARCH</b>	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	<b>APRIL</b>	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
11 - Teacher Work Day UNPAID DAY OFF			
23-27 - Spring Break UNPAID DAYS OFF			
May 2020		June 2020	
<b>MAY</b>	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	<b>JUNE</b>	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
20 - Last Day of Employment - No Snow Days			
25 - Memorial Day PAID DAY OFF			
21-22, 26-28 - Built in Snow Days			



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

LPN

189 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2019		August 2019	
<b>JULY</b>	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	<b>AUGUST</b>	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
			5 - First Day of Employment
September 2019		October 2019	
<b>SEPTEMBER</b>	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	<b>OCTOBER</b>	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
2 - Labor Day PAID DAY OFF			31 - Teacher Work Day UNPAID DAY OFF
30 - Teacher Work Day UNPAID DAY OFF			
November 2019		December 2019	
<b>NOVEMBER</b>	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	<b>DECEMBER</b>	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
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15 - Teacher Work Day UNPAID DAY OFF			24-26 - Winter Break PAID DAYS OFF
27 - Thanksgiving Break UNPAID DAY OFF			27, 30-31 - Winter Break UNPAID DAYS OFF
28-29 - Thanksgiving Break PAID DAYS OFF			
January 2020		February 2020	
<b>JANUARY</b>	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	<b>FEBRUARY</b>	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
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2 - Winter Break UNPAID DAY OFF			17 - Presidents' Day PAID DAY OFF
3 - Teacher Work Day UNPAID DAY OFF			28 - Teacher Work Day UNPAID DAY OFF
20 - Martin L. King's Day PAID DAY OFF			
March 2020		April 2020	
<b>MARCH</b>	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	<b>APRIL</b>	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
11 - Teacher Work Day UNPAID DAY OFF			
23-27 - Spring Break UNPAID DAYS OFF			
May 2020		June 2020	
<b>MAY</b>	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	<b>JUNE</b>	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
19 - Last Day of Employment - No Snow Days			
25 - Memorial Day PAID DAY OFF			
20-22, 26-27 - Built in Snow Days			



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019		August																		
S	M	T	W	T	F	S	S	M	T	W	T	F	S									
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	7	8	9	10	11	12	13	4	5	6	7	8	9	10	8 - First Day of Employment							
	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	31								
September 2019		October 2019		October																		
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 - Labor Day PAID DAY OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12	31 - Professional Development Day							
30 - Professional Development Day	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										
November 2019		December 2019		December																		
S	M	T	W	T	F	S	S	M	T	W	T	F	S									
					1	2	1	2	3	4	5	6	7									
1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	23 - Winter Break UNPAID DAY OFF							
15 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	24-26 - Winter Break PAID DAYS OFF							
27 - Thanksgiving Break UNPAID DAY OFF	17	18	19	20	21	22	23	22	23	24	25	26	27	28	27, 30-31 - Winter Break UNPAID DAYS OFF							
28-29 - Thanksgiving Break PAID DAYS OFF	24	25	26	27	28	29	30	29	30	31												
January 2020		February 2020		February																		
S	M	T	W	T	F	S	S	M	T	W	T	F	S									
			1	2	3	4							1									
1 - Winter Break PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	14 - Professional Development Day							
2 - Winter Break UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15	17 - Presidents' Day PAID DAY OFF							
3 - Teacher Work Day UNPAID DAY OFF	19	20	21	22	23	24	25	16	17	18	19	20	21	22	28 - Teacher Work Day UNPAID DAY OFF							
20 - Martin L. King's Day PAID DAY OFF	26	27	28	29	30	31		23	24	25	26	27	28	29								
March 2020		April 2020		April																		
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								
11 - Teacher Work Day UNPAID DAY OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11								
23-27 - Spring Break UNPAID DAYS OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18								
	22	23	24	25	26	27	28	19	20	21	22	23	24	25								
	29	30	31					26	27	28	29	30										
May 2020		June 2020		June																		
S	M	T	W	T	F	S	S	M	T	W	T	F	S									
					1	2		1	2	3	4	5	6									
19 - Last Day of Employment - No Snow Days	3	4	5	6	7	8	9	7	8	9	10	11	12	13								
25 - Memorial Day PAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20								
20-22, 26-27 - Built in Snow Days	17	18	19	20	21	22	23	21	22	23	24	25	26	27								
	24	25	26	27	28	29	30	28	29	30												
	31																					





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

#### Paraprofessional

186 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2019		August 2019		August																	
S	M	T	W	T	F	S	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	7-8 - Professional Development Days						
	14	15	16	17	18	19	20	11	12	13	14	15	16	17	9, 12-13 - Non Work Days						
	21	22	23	24	25	26	27	18	19	20	21	22	23	24	14 - First Day of Employment						
	28	29	30	31				25	26	27	28	29	30	31							
September 2019		October 2019		October																	
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 - Labor Day PAID DAY OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12	31 - Professional Development Day						
30 - Teacher Work Day UNPAID DAY OFF	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									
November 2019		December 2019		December																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
					1	2	1	2	3	4	5	6	7								
1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	23 - Winter Break UNPAID DAY OFF						
15 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	24-26 - Winter Break PAID DAYS OFF						
27 - Thanksgiving Break UNPAID DAY OFF	17	18	19	20	21	22	23	22	23	24	25	26	27	28	27, 30-31 - Winter Break UNPAID DAYS OFF						
28-29 - Thanksgiving Break PAID DAYS OFF	24	25	26	27	28	29	30	29	30	31											
January 2020		February 2020		February																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
			1	2	3	4							1								
1 - Winter Break PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	14 - Professional Development Day						
2 - Winter Break UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15	17 - Presidents' Day PAID DAY OFF						
3 - Teacher Work Day UNPAID DAY OFF	19	20	21	22	23	24	25	16	17	18	19	20	21	22	28 - Teacher Work Day UNPAID DAY OFF						
20 - Martin L. King's Day PAID DAY OFF	26	27	28	29	30	31		23	24	25	26	27	28	29							
March 2020		April 2020		April																	
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							
11 - Teacher Work Day UNPAID DAY OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11							
23-27 - Spring Break UNPAID DAYS OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18							
	22	23	24	25	26	27	28	19	20	21	22	23	24	25							
	29	30	31					26	27	28	29	30									
May 2020		June 2020		June																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
					1	2		1	2	3	4	5	6								
19 - Last Day of Employment - No Snow Days	3	4	5	6	7	8	9	7	8	9	10	11	12	13							
25 - Memorial Day PAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20							
20-22, 26-27 - Built in Snow Days	17	18	19	20	21	22	23	21	22	23	24	25	26	27							
	24	25	26	27	28	29	30	28	29	30											
	31																				



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

CPS TV

218 Days - "Snow Days" are Scheduled Work Days

July 2019		August 2019		August																
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
	1	2	3	4	5	6				1	2	3	1 - First Day of Employment							
	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	31						
		September 2019		October 2019		October														
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 - Labor Day UNPAID DAY OFF							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								
		November 2019		December 2019		December														
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	1	2	3	4	5	6	7							
27 - Thanksgiving Break UNPAID DAY OFF							8	9	10	11	12	13	14	23-24 - Winter Break UNPAID DAYS OFF						
28 - Thanksgiving Break PAID DAY OFF							15	16	17	18	19	20	21	25 - Winter Break PAID DAY OFF						
29 - Thanksgiving Break UNPAID DAY OFF							22	23	24	25	26	27	28	26-27 - Winter Break UNPAID DAYS OFF						
	3	4	5	6	7	8	9	29	30	31					30-31 - Winter Break UNPAID DAYS OFF					
	10	11	12	13	14	15	16													
	17	18	19	20	21	22	23													
	24	25	26	27	28	29	30													
		January 2020		February 2020		February														
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4						1								
1-2 - Winter Break UNPAID DAYS OFF							2	3	4	5	6	7	8	17 - Presidents' Day PAID DAY OFF						
20 - Martin L. King's Day UNPAID DAY OFF							9	10	11	12	13	14	15							
	5	6	7	8	9	10	11	16	17	18	19	20	21	22						
	12	13	14	15	16	17	18	23	24	25	26	27	28	29						
	19	20	21	22	23	24	25													
	26	27	28	29	30	31														
		March 2020		April 2020		April														
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						
23-27 - Spring Break UNPAID DAYS OFF							5	6	7	8	9	10	11							
	8	9	10	11	12	13	14	12	13	14	15	16	17	18						
	15	16	17	18	19	20	21	19	20	21	22	23	24	25						
	22	23	24	25	26	27	28	26	27	28	29	30								
	29	30	31																	
		May 2020		June 2020		June														
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2		1	2	3	4	5	6							
25 - Memorial Day UNPAID DAY OFF							7	8	9	10	11	12	13	25 - Last Day of Employment						
	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	29	30										
	24	25	26	27	28	29	30													
	31																			



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

#### Nutrition Services

184 Days - "Snow Days" are Unpaid Days Off that must be made up - Please see light blue days on calendar

July 2019		August 2019		August																	
S	M	T	W	T	F	S	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	6 - Professional Development Day						
	14	15	16	17	18	19	20	11	12	13	14	15	16	17	7-9, 12 - Non Work Days						
	21	22	23	24	25	26	27	18	19	20	21	22	23	24	13 - First Day of Employment						
	28	29	30	31				25	26	27	28	29	30	31							
September 2019		October 2019		October																	
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 - Labor Day PAID DAY OFF	8	9	10	11	12	13	14	6	7	8	9	10	11	12	31 - Teacher Work Day UNPAID DAY OFF						
30 - Teacher Work Day UNPAID DAY OFF	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									
November 2019		December 2019		December																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
					1	2	1	2	3	4	5	6	7								
1 - Teacher Work Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	23 - Winter Break UNPAID DAY OFF						
15 - Teacher Work Day UNPAID DAY OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	24-26 - Winter Break PAID DAYS OFF						
27 - Thanksgiving Break UNPAID DAY OFF	17	18	19	20	21	22	23	22	23	24	25	26	27	28	27, 30-31 - Winter Break UNPAID DAYS OFF						
28-29 - Thanksgiving Break PAID DAYS OFF	24	25	26	27	28	29	30	29	30	31											
January 2020		February 2020		February																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
			1	2	3	4						1									
1 - Winter Break PAID DAY OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	14 - Teacher Work Day UNPAID DAY OFF						
2 - Winter Break UNPAID DAY OFF	12	13	14	15	16	17	18	9	10	11	12	13	14	15	17 - Presidents' Day PAID DAY OFF						
3 - Teacher Work Day UNPAID DAY OFF	19	20	21	22	23	24	25	16	17	18	19	20	21	22	28 - Teacher Work Day UNPAID DAY OFF						
20 - Martin L. King's Day PAID DAY OFF	26	27	28	29	30	31		23	24	25	26	27	28	29							
March 2020		April 2020		April																	
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							
11 - Teacher Work Day UNPAID DAY OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11							
23-27 - Spring Break UNPAID DAYS OFF	15	16	17	18	19	20	21	12	13	14	15	16	17	18							
	22	23	24	25	26	27	28	19	20	21	22	23	24	25							
	29	30	31					26	27	28	29	30									
May 2020		June 2020		June																	
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
					1	2		1	2	3	4	5	6								
19 - Last Day of Employment - No Snow Days	3	4	5	6	7	8	9	7	8	9	10	11	12	13							
25 - Memorial Day PAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20							
20-22, 26-27 - Built in Snow Days	17	18	19	20	21	22	23	21	22	23	24	25	26	27							
	24	25	26	27	28	29	30	28	29	30											
	31																				



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 SCHOOL CALENDAR

Adult Ed - Surg Tech Instructor  
186 Days - "Snow Days" are Scheduled Work Days

July 2019		August 2019		August															
S	M	T	W	T	F	S	S	M	T	W	T	F	S						
1 - First Day of Employment							1 - 2 - UNPAID DAYS OFF												
4 - Independence Day UNPAID DAY OFF							9, 16, 23, 30 - UNPAID DAYS OFF												
5, 12, 19 - UNPAID DAYS OFF																			
22-26, 29-31 - UNPAID DAYS OFF																			
September 2019							October 2019							OCTOBER					
S	M	T	W	T	F	S	S	M	T	W	T	F	S						
2 - Labor Day UNPAID DAY OFF							4, 11, 18, 25 - UNPAID DAYS OFF												
6, 13, 20, 27 - UNPAID DAYS OFF																			
November 2019							December 2019							DECEMBER					
S	M	T	W	T	F	S	S	M	T	W	T	F	S						
1, 8, 15, 22 - UNPAID DAYS OFF							6, 13, 20 - UNPAID DAYS OFF												
27 - Thanksgiving Break UNPAID DAY OFF							23-24 - Winter Break UNPAID DAYS OFF												
28 - Thanksgiving Break PAID DAY OFF							25 - Winter Break PAID DAY OFF												
29 - UNPAID DAY OFF							26-27, 30-31 - Winter Break UNPAID DAYS OFF												
January 2020							February 2020							FEBRUARY					
S	M	T	W	T	F	S	S	M	T	W	T	F	S						
1-2 - Winter Break UNPAID DAYS OFF							7, 14 - UNPAID DAYS OFF												
3, 10, 17 - UNPAID DAYS OFF							17 - Presidents' Day PAID DAY OFF												
20 - Martin L. King's Day UNPAID DAY OFF							21, 28 - UNPAID DAYS OFF												
24, 31 - UNPAID DAYS OFF																			
March 2020							April 2020							APRIL					
S	M	T	W	T	F	S	S	M	T	W	T	F	S						
6, 13, 20 - UNPAID DAYS OFF							3, 10, 17, 24 - UNPAID DAYS OFF												
23-27 - Spring Break UNPAID DAYS OFF																			
May 2020							June 2020							JUNE					
S	M	T	W	T	F	S	S	M	T	W	T	F	S						
1, 8, 15, 22, 29 - UNPAID DAYS OFF							5, 12, 19, 26 - UNPAID DAYS OFF												
25 - Memorial Day UNPAID DAY OFF							30 - Last Day of Employment												



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



### 2019-2020 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 2019		August 2019													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST	
	1	2	3	4	5	6					1	2	3		
23 - First Day of Employment	7	8	9	10	11	12	13	4	5	6	7	8	9	10	1-2 - UNPAID DAYS OFF
23-25 - Professional Development Days	14	15	16	17	18	19	20	11	12	13	14	15	16	17	5-7 - UNPAID DAYS OFF
26, 29-31 - UNPAID DAYS OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24	
	28	29	30	31				25	26	27	28	29	30	31	
September 2019		October 2019													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER	
	1	2	3	4	5	6	7			1	2	3	4	5	
2 - Labor Day UNPAID DAY OFF	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			
November 2019		December 2019													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER	
					1	2	1	2	3	4	5	6	7		
27 - Thanksgiving Break UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	23-24 - Winter Break UNPAID DAYS OFF
28 - Thanksgiving Break PAID DAY OFF	10	11	12	13	14	15	16	15	16	17	18	19	20	21	25 - Winter Break PAID DAY OFF
29 - Thanksgiving Break UNPAID DAY OFF	17	18	19	20	21	22	23	22	23	24	25	26	27	28	26-27 - Winter Break UNPAID DAYS OFF
	24	25	26	27	28	29	30	29	30	31					30-31 - Winter Break UNPAID DAYS OFF
January 2020		February 2020													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY	
			1	2	3	4						1			
1-2 - Winter Break UNPAID DAYS OFF	5	6	7	8	9	10	11	2	3	4	5	6	7	8	17 - Presidents' Day PAID DAY OFF
20 - Martin L. King's Day UNPAID 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	
March 2020		April 2020													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL	
	1	2	3	4	5	6	7				1	2	3	4	
23-27 - Spring Break UNPAID DAYS OFF	8	9	10	11	12	13	14	5	6	7	8	9	10	11	
	15	16	17	18	19	20	21	12	13	14	15	16	17	18	
	22	23	24	25	26	27	28	19	20	21	22	23	24	25	
	29	30	31					26	27	28	29	30			
May 2020		June 2020													
S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE	
					1	2		1	2	3	4	5	6		
19 - Last Day of Employment - No Snow Days	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
25 - Memorial Day UNPAID DAY OFF	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
20-22, 26-27 - Built in Snow Days	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
	24	25	26	27	28	29	30	28	29	30					
	31														



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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# Supplemental





# COLUMBIA PUBLIC SCHOOLS

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## 2019-20 BUDGET





**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**OPERATIONAL GRANTS BY FUND**

Approved by Budget Adoption for 2019-20

	<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
Direct Student Loans	5497			X	
Early Childhood Special Education	5314, 5442	X	X		
MOT	5397				X
Pell Grants	5484			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
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



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### NUTRITION SERVICES MEAL PRICES FOR 2019-20

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, 2018 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 remain flat for 2019-20 as seen on the following page.



#### 2017-18 Meal Counts

Full Price Lunches	639,334
Reimbursable Reduced-Price Lunches	112,087
Reimbursable Free Lunches	963,680
Full Price Breakfast	134,451
Reimbursable Reduced-Price Breakfast Basic	4,223
Reimbursable Reduced-Price Breakfast Severe	35,296
Reimbursable Free Price Breakfast Basic	22,487
Reimbursable Free Price Breakfast Severe	<u>570,388</u>
Total Student Meals Served	2,481,946

The meal count increased by 12,849

Adult Lunches	36,617
Adult Breakfast	<u>394</u>
Total Adult Meals Served	37,011

The following schools are eligible for Community Eligibility Provision (CEP) with free breakfast and lunch for all students:

Alpha Hart 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

## 2019-20 BUDGET

### Annual Meal Pricing Authorization

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Federal free lunch reimbursement	\$3.22	\$3.31	\$3.39	\$3.43 estimated
Reduced price lunch reimbursement	\$2.82	\$2.91	\$2.99	\$3.03 estimated
Paid reimbursement	\$.36 per meal	\$.39 per meal	\$.39 per meal	\$.39 estimated

CPS charges for paid meals are:

• Elementary student	\$2.70	\$2.80	\$2.80	\$2.80
• Secondary student	\$2.90	\$3.00	\$3.00	\$3.00
• Adult lunch	\$3.60	\$3.75	\$3.75	\$3.75

(Note: These prices include the plated meal and access to the salad bar.)  
 Statewide average cost to produce a meal was \$3.34 per meal in 2016-17.

Breakfast prices

• Students	\$1.75	\$1.85	\$1.85	\$1.85
• Adults	\$2.10	\$2.25	\$2.25	\$2.25

Federal breakfast reimbursement	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>
• Non-severe need schools	\$1.71/\$1.41	\$1.76/\$1.46	\$1.79/\$1.49	\$1.82/\$1.52 estimated
• Severe need schools	\$2.04/\$1.74	\$2.08/\$1.78	\$2.14/\$1.84	\$2.17/\$1.87 estimated

Statewide average cost to produce a breakfast was \$2.51 per meal in 2016-17.

There will be no impact to revenues assuming no change in paid meal participation in 2019-20.





**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

**EMPLOYEE BENEFITS**  
**Summary All Programs - Funds 85 through 89**

	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
<b>Projected Beginning Fund Balance</b>	\$ 3,515,623	\$ 2,633,574	\$ 4,780,654	\$ 4,869,628	\$ 6,673,595	\$ 7,861,953
<b>Revenue</b>						
Plan Payments	\$ 24,893,809	\$ 27,888,002	\$ 29,266,273	\$ 29,742,000	\$ 29,686,500	\$ 30,526,500
Interest Income	26,507	54,893	141,927	115,000	218,065	218,500
Federal Program Reimb	<u>140,049</u>	<u>138,052</u>	<u>129,358</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
Total Program Revenue	<u>\$ 25,060,365</u>	<u>\$ 28,080,947</u>	<u>\$ 29,537,558</u>	<u>\$ 29,997,000</u>	<u>\$ 30,044,565</u>	<u>\$ 30,885,000</u>
<b>Expenditure</b>						
Salaries	\$ 207,180	\$ 245,496	\$ 220,934	\$ 233,512	\$ 232,873	\$ 241,290
Employee Benefits	64,378	85,220	76,620	71,086	69,759	70,826
Services/Supplies	<u>25,670,856</u>	<u>25,603,151</u>	<u>27,347,063</u>	<u>28,090,300</u>	<u>28,553,575</u>	<u>29,264,867</u>
Total Expenditures	<u>\$ 25,942,414</u>	<u>\$ 25,933,867</u>	<u>\$ 27,644,617</u>	<u>\$ 28,394,898</u>	<u>\$ 28,856,207</u>	<u>\$ 29,576,983</u>
Excess or Deficit	\$ (882,049)	\$ 2,147,080	\$ 1,892,941	\$ 2,443,322	\$ 1,188,358	\$ 1,308,017
<b>Projected Ending Fund Balance</b>	\$ 2,633,574	\$ 4,780,654	\$ 6,673,595	\$ 7,312,950	\$ 7,861,953	\$ 9,169,970

<b>Program Data:</b>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
FTE	3.00	4.00	4.00	4.00	4.00	4.00

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  
2019-20 BUDGET**



**EMPLOYEE BENEFITS  
Medical - Fund 85 and Flexible Benefit Plan - Fund 86  
(this fund includes life insurance and voluntary disability insurance)**

	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>
<b>Projected Beginning Fund Balance</b>	\$ 2,037,074	\$ 1,411,189	\$ 2,941,679	\$ 3,158,123	\$ 4,477,970	\$ 4,788,305
<b>Revenue</b>						
Plan Payments	\$ 22,196,919	\$ 24,860,555	\$ 26,172,240	\$ 26,666,000	\$ 26,411,500	\$ 27,176,500
Interest Income	18,509	39,526	103,236	75,000	157,065	156,500
Federal Program Reimb	<u>140,049</u>	<u>138,052</u>	<u>129,358</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
Total Program Revenue	<u>\$ 22,355,477</u>	<u>\$ 25,038,133</u>	<u>\$ 26,404,834</u>	<u>\$ 26,881,000</u>	<u>\$ 26,708,565</u>	<u>\$ 27,473,000</u>
<b>Expenditure</b>						
Salaries	\$ 86,070	\$ 113,856	\$ 93,882	\$ 101,640	\$ 101,000	\$ 105,462
Employee Benefits	31,682	48,796	40,348	33,435	32,617	32,672
Services/Supplies	<u>22,863,610</u>	<u>23,344,991</u>	<u>24,734,313</u>	<u>25,227,800</u>	<u>26,264,613</u>	<u>26,809,464</u>
Total Expenditures	<u>\$ 22,981,362</u>	<u>\$ 23,507,643</u>	<u>\$ 24,868,543</u>	<u>\$ 25,362,875</u>	<u>\$ 26,398,230</u>	<u>\$ 26,947,598</u>
Excess or Deficit	\$ (625,885)	\$ 1,530,490	\$ 1,536,291	\$ 1,518,125	\$ 310,335	\$ 525,402
<b>Projected Ending Fund Balance</b>	\$ 1,411,189	\$ 2,941,679	\$ 4,477,970	\$ 4,676,248	\$ 4,788,305	\$ 5,313,707

<b>Program Data:</b>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
FTE supporting program	2.00	2.00	2.00	2.00	2.00	2.00
<b>Number Covered</b>						
Full Time Employees	2,370	2,518	2,525	2,565	2,533	2,573
Part Time Employees	51	50	50	30	44	44
Retirees	444	444	416	431	431	446
Dependents	562	562	613	628	1,049	1,064
<b>Cost of Employee Assistance Program</b>	\$ 63,918	\$ 67,104	\$ 67,104	\$ 67,104	\$ 67,104	\$ 67,104
<b>Cost of Stop Loss Coverage</b>	\$ 383,494	\$ 744,216	\$ 962,181	\$ 1,000,000	\$ 1,192,304	\$ 1,250,000
<b>Annual Amount of Stop Loss</b>	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
<b>Healthcare Reform Fees</b>	\$ 8,728	\$ 9,040	\$ 9,675	\$ 10,000	\$ 10,000	\$ 10,000
<b>Portion of Plan Payment Revenue from Employees who Purchase</b>						
Supplemental Life Insurance	\$ 62,116	\$ 60,677	\$ 64,982	\$ 70,000	\$ 67,500	\$ 67,500
Short or Long Term Disability	\$ 168,876	\$ 198,438	\$ 194,623	\$ 205,000	\$ 203,500	\$ 203,500
Voluntary Vision	\$ -	\$ 40,744	\$ 102,022	\$ -	\$ 126,500	\$ 126,500



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**



**EMPLOYEE BENEFITS**  
**Dental - Fund 87**

	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Projected</u> <u>Actual</u> <u>2018-19</u>	<u>2019-20</u>
<b>Projected Beginning Fund Balance</b>	\$ 51,448	\$ 43,216	\$ 126,337	\$ 91,345	\$ 123,970	\$ 206,995
<b>Revenue</b>						
Plan Payments	\$ 1,497,066	\$ 1,682,985	\$ 1,709,730	\$ 1,651,000	\$ 1,775,000	\$ 1,800,000
Interest Income	775	2,305	6,275	5,000	11,000	12,000
Total Program Revenue	<u>\$ 1,497,841</u>	<u>\$ 1,685,290</u>	<u>\$ 1,716,005</u>	<u>\$ 1,656,000</u>	<u>\$ 1,786,000</u>	<u>\$ 1,812,000</u>
<b>Expenditure</b>						
Salaries	\$ 5,576	\$ 6,314	\$ 5,725	\$ 5,997	\$ 5,998	\$ 6,178
Employee Benefits	1,559	1,797	1,724	1,791	1,792	1,854
Services/Supplies	1,498,938	1,594,058	1,710,923	1,621,200	1,695,185	1,720,200
Total Expenditures	<u>\$ 1,506,073</u>	<u>\$ 1,602,169</u>	<u>\$ 1,718,372</u>	<u>\$ 1,628,988</u>	<u>\$ 1,702,975</u>	<u>\$ 1,728,232</u>
Excess or Deficit	\$ (8,232)	\$ 83,121	\$ (2,367)	\$ 27,012	\$ 83,025	\$ 83,768
<b>Projected Ending Fund Balance</b>	\$ 43,216	\$ 126,337	\$ 123,970	\$ 118,357	\$ 206,995	\$ 290,763

<b>Program Data:</b>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
FTE supporting program	0.10	0.10	0.10	0.10	0.10	0.10
<b>Number Covered</b>						
Employees (Full and PT)	2,434	2,430	2,465	2,450	2,136	2,156
Retirees	680	680	680	680	722	742
Dependents	858	865	884	858	722	732

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.

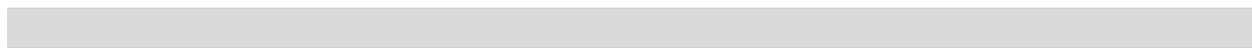


**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**



**EMPLOYEE BENEFITS**  
**Worker's Compensation - Fund 89**

	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>Projected</u> <u>Actual</u> <u>2018-19</u>	<u>Budget</u> <u>2019-20</u>
<b>Projected Beginning Fund Balance</b>	\$ 1,427,101	\$ 1,179,169	\$ 1,712,638	\$ 1,224,754	\$ 2,071,655	\$ 2,866,653
<b><u>Revenue</u></b>						
Plan Payments	\$ 1,199,824	\$ 1,344,462	\$ 1,384,303	\$ 1,425,000	\$ 1,500,000	\$ 1,550,000
Interest Income	7,223	13,062	32,416	35,000	50,000	50,000
Total Program Revenue	<u>\$ 1,207,047</u>	<u>\$ 1,357,524</u>	<u>\$ 1,416,719</u>	<u>\$ 1,460,000</u>	<u>\$ 1,550,000</u>	<u>\$ 1,600,000</u>
<b><u>Expenditure</u></b>						
Salaries	\$ 115,534	\$ 125,326	\$ 121,327	\$ 125,875	\$ 125,875	\$ 129,650
Employee Benefits	31,137	34,627	34,548	35,860	35,350	36,300
Services/Supplies	1,308,308	664,102	901,827	1,241,300	593,777	735,203
Total Expenditures	<u>\$ 1,454,979</u>	<u>\$ 824,055</u>	<u>\$ 1,057,702</u>	<u>\$ 1,403,035</u>	<u>\$ 755,002</u>	<u>\$ 901,153</u>
Excess or Deficit	\$ (247,932)	\$ 533,469	\$ 359,017	\$ 56,965	\$ 794,998	\$ 698,847
<b>Projected Ending Fund Balance</b>	\$ 1,179,169	\$ 1,712,638	\$ 2,071,655	\$ 1,281,719	\$ 2,866,653	\$ 3,565,500



<b>Program Data:</b>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>
FTE supporting program	1.90	1.90	1.90	1.90	1.90	1.90
Cost of Stop Loss Coverage	\$ 82,841	\$ 83,728	\$ 83,728	\$ 87,673	\$ 87,673	\$ 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

### 2019-20 BUDGET

#### Board of Education Paid Employee Benefits

Per Participant:	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<u>Retirement:</u>										
Teachers	14.00%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%
Increase from prior year	0.50%	0.50%	-	-	-	-	-	-	-	-
Non-teachers (non-teachers also pay FICA)	6.63%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Increase from prior year	0.13%	0.23%	-	-	-	-	-	-	-	-
Section 218 (Certificated staff in non-certificated roles)	9.33%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%	9.67%
Increase from prior year	9.33%	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%
<u>Medical - Basic Plan (monthly avg fiscal year)</u>	\$ 438	\$ 463	\$ 478	\$ 480	\$ 498	\$ 554	\$ 611	\$ 641	\$ 658	\$ 663
Increase from prior year	\$ 25	\$ 25	\$ 40	\$ 3	\$ 18	\$ 56	\$ 57	\$ 31	\$ 17	\$ 5
January Rate	\$ 450	\$ 475	\$ 480	\$ 480	\$ 516	\$ 591	\$ 630	\$ 652	\$ 663	\$ 663
<u>Medical - Plus Plan (high ded) (monthly avg fiscal year)</u>	\$ 393	\$ 415	\$ 428	\$ 430	\$ 448	\$ 504	\$ 559	\$ 587	\$ 602	\$ 607
Increase from prior year	\$ 25	\$ 23	\$ 35	\$ 3	\$ 18	\$ 56	\$ 55	\$ 28	\$ 16	\$ 5
January Rate	\$ 405	\$ 425	\$ 430	\$ 430	\$ 466	\$ 541	\$ 576	\$ 597	\$ 607	\$ 607
<u>Board Contribution to Health Savings Account</u>	\$ 45	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 54	\$ 56	\$ 56	\$ 56
Increase from prior year	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 2	\$ -	\$ -
(the Board contributes an amount equal to the difference in annual cost between the Basic and Plus Plan to Plus Plan participants)										
<u>Dental (monthly)</u>	\$ 25	\$ 25	\$ 25	\$ 25	\$ 27	\$ 31	\$ 31	\$ 31	\$ 31	\$ 31
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 4	\$ -	\$ -	\$ -	\$ -
<u>Life &amp; ADD (per \$1000 to 2016, per month after)</u>	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.09	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.09)	\$ -	\$ -	\$ -	\$ -
The Board of Education provides \$25k in coverage for full time employees										
<u>Administrative Fees Flexible Benefits Plan</u>	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15
(per participant monthly)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Approval of the 2019-20 budget document will also authorize the proposed rates for medical basic and plus plans, the H.S.A. contribution and dental rates for 2020.



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, most recently as it relates to Beulah Ralph and Cedar Ridge elementary schools. 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:

Table with 3 columns: Age in 2010 Census, Assumed to enter Kindergarten, Grade in 2026-27 School Year. Rows include ages < 1 year old, 1 year old, 2 years old, 3 years old, and 4 years old.

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

### 2019-20 BUDGET

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 Kindergarten students 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

### 2019-20 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

## 2019-20 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.)**

<b>Overall Enrollment Projections for the Columbia Public Schools, 2017-2027, by grade</b>											
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





**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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## COLUMBIA PUBLIC SCHOOLS

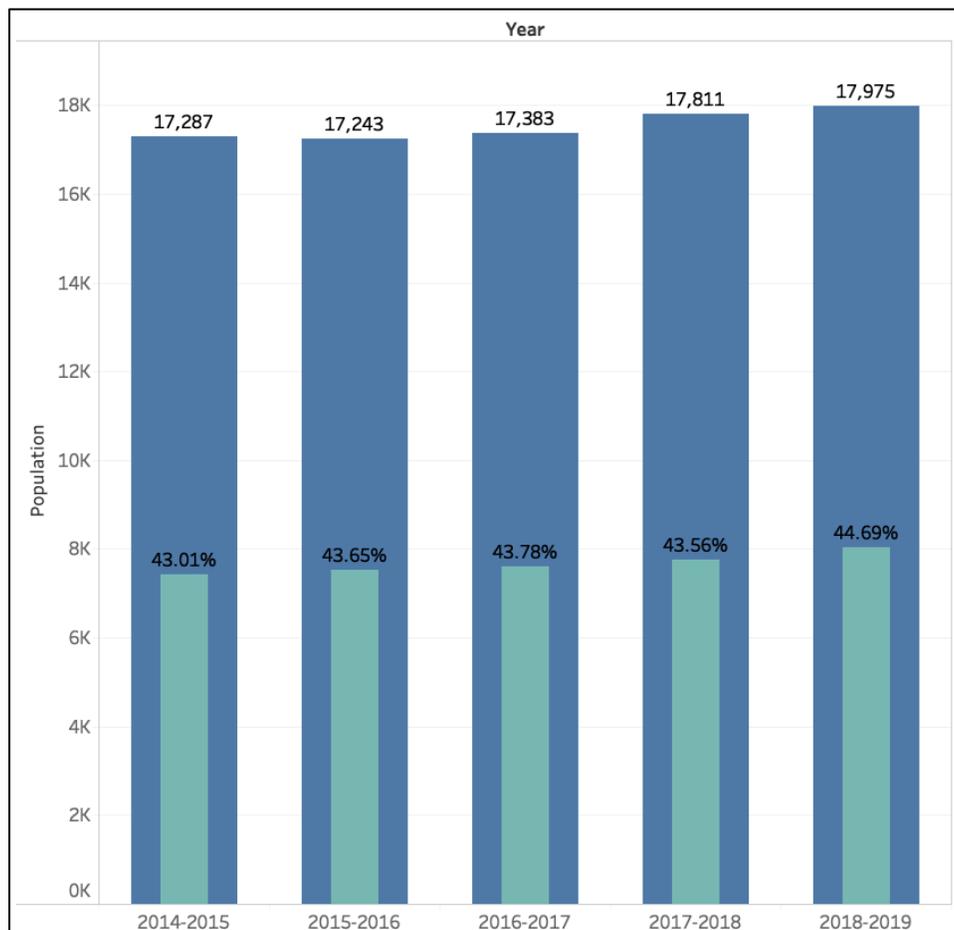
### 2019-20 BUDGET

#### **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**

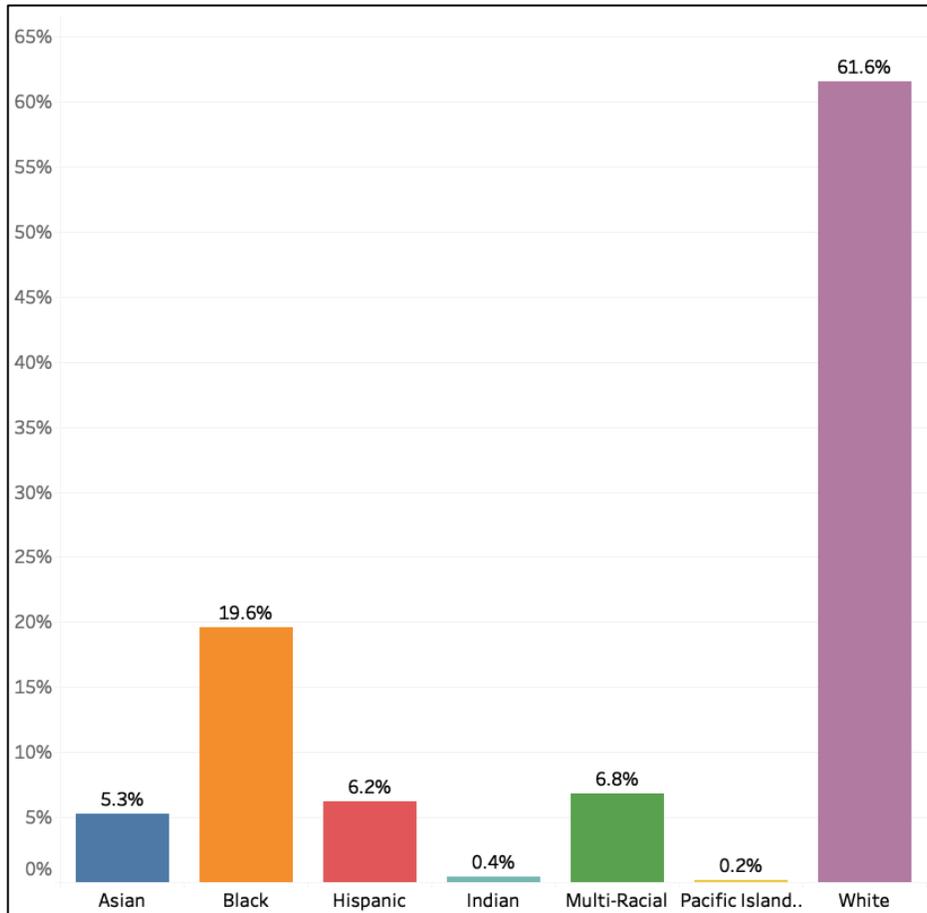




## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### Racial Demographics for 2018-2019



#### **MAP AND END OF COURSE EXAMS**

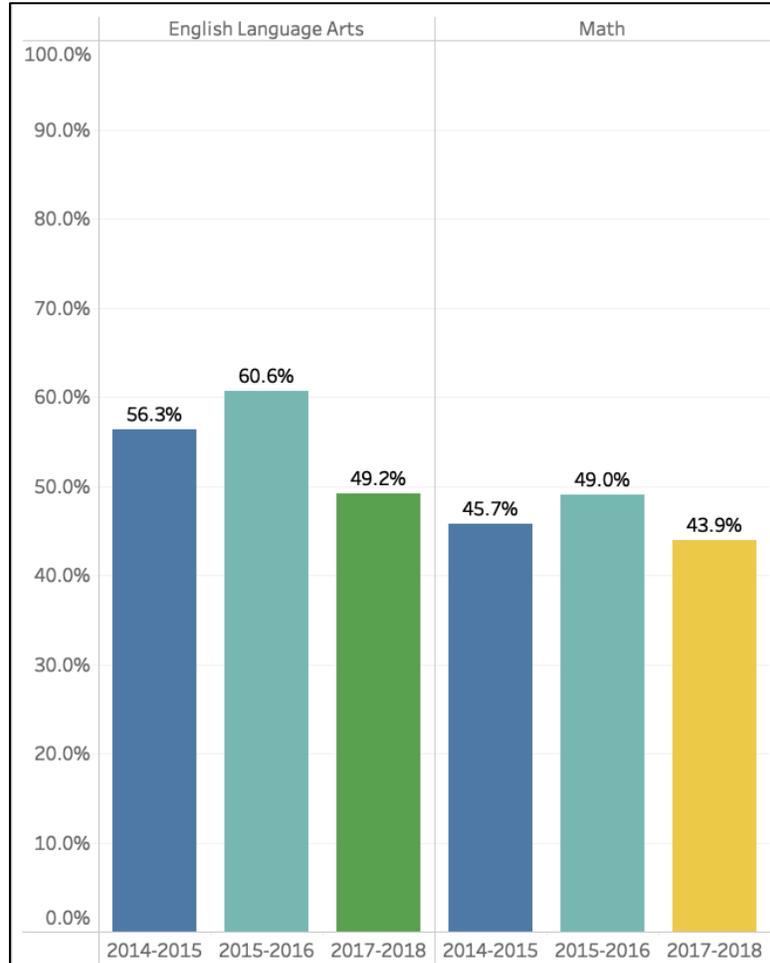
The Missouri Assessment Program (MAP) is one of several educational reforms mandated by the Outstanding Schools Act of 1993. As a result of this Act, the State Board of Education directed the Missouri Department of Elementary and Secondary Education (DESE) to identify the knowledge, skills and competencies 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.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

#### 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.

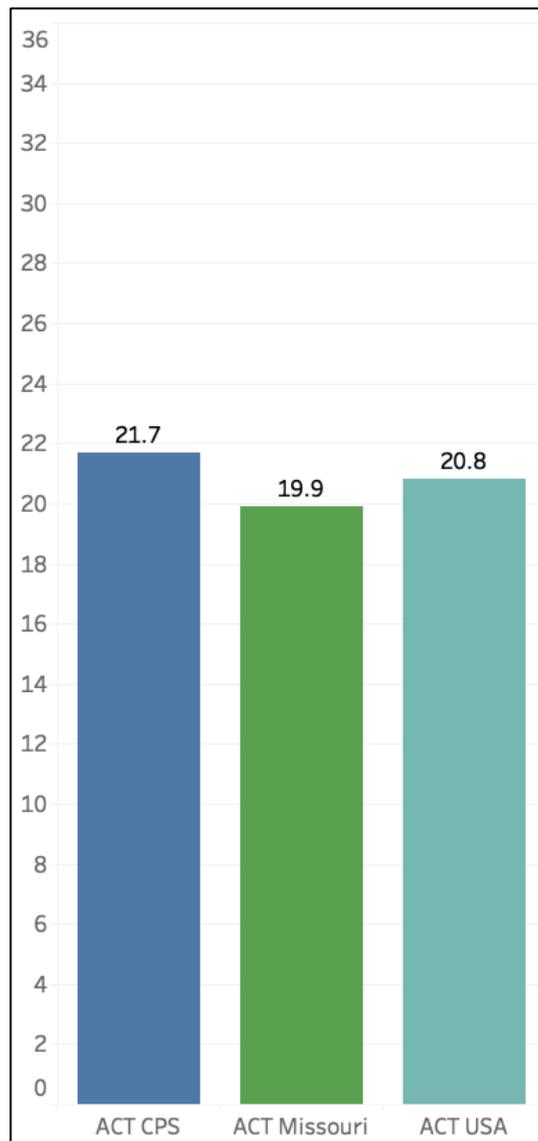


## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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.

Average ACT





## COLUMBIA PUBLIC SCHOOLS

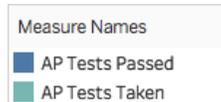
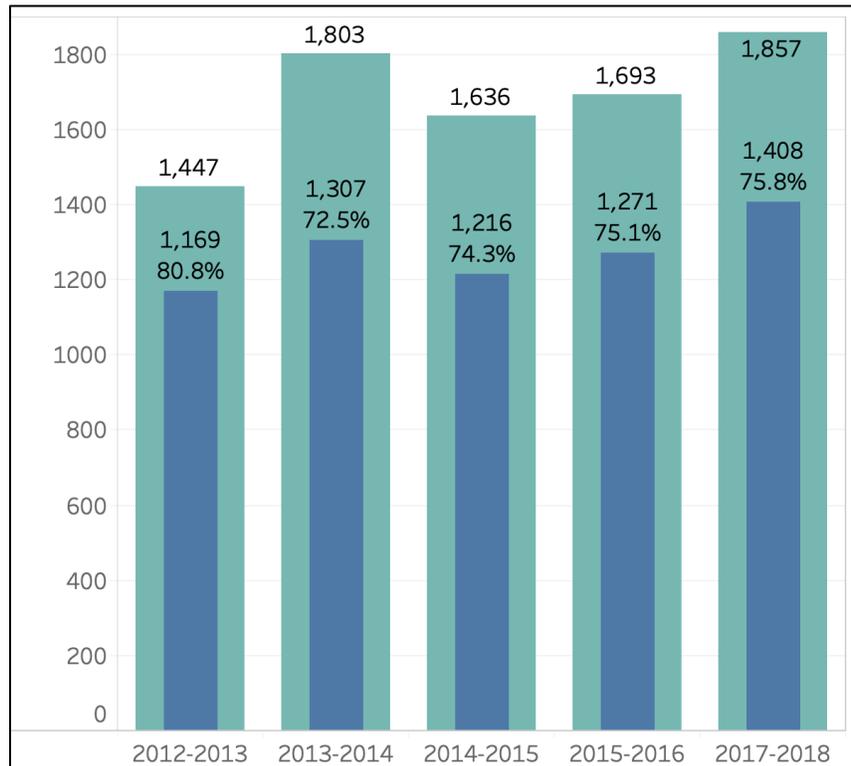
### 2019-20 BUDGET

#### **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 Advance 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.

**Advance Placement Tests Taken and Passed**



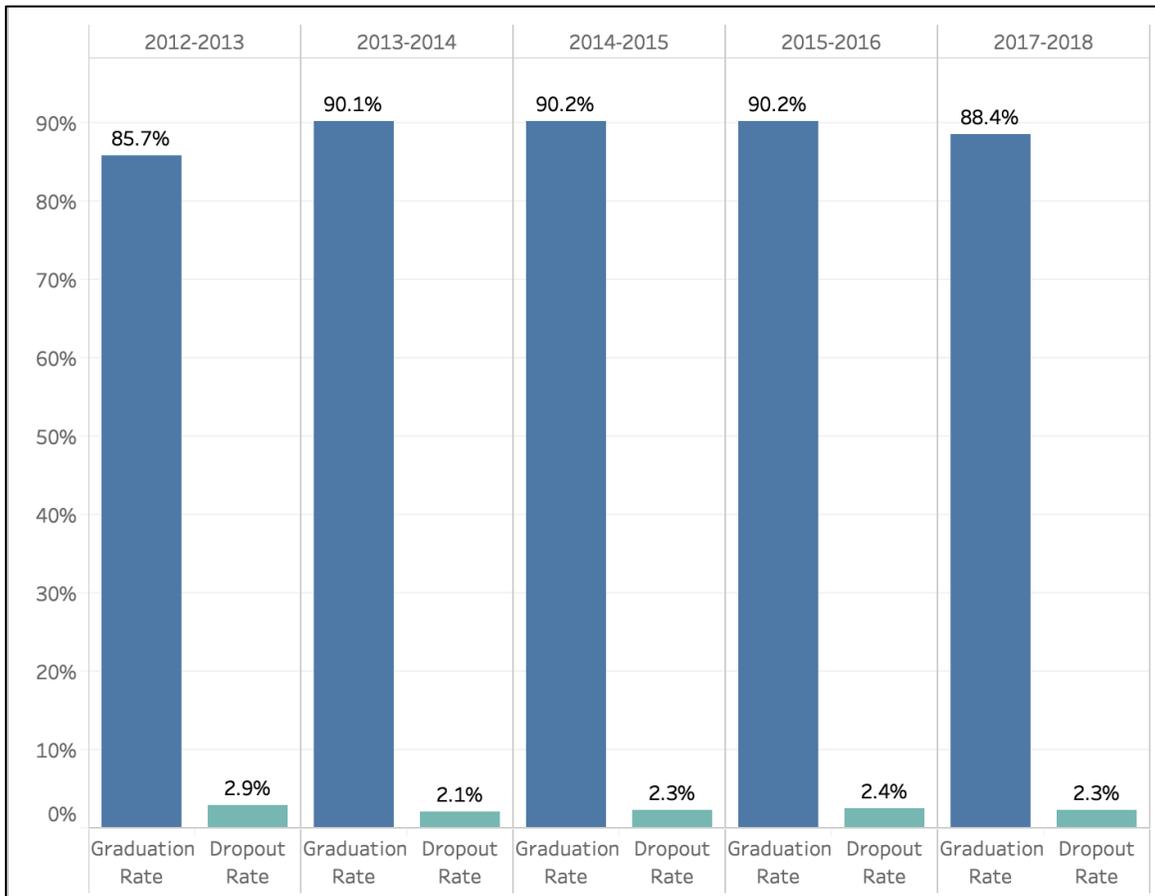


## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

### 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.





**Columbia Public Schools  
2017 Patron Telephone Survey  
Executive Summary  
January 8, 2018**

In late November through December 2017, a 15-minute telephone survey was conducted with 400 randomly selected, head-of-household (male or female), registered voters from across the region that encompasses the Columbia Public Schools.

Calls were placed to landline and cell phone numbers, and the completed interviews were divided into four groups of 100 each, using the cross-streets of Providence and Broadway to create the quadrants. This structure was identified by the district leadership as being generally representative of the population pattern, meaning that the data in this report that reflects the total group of 400 interviews has a Margin of Error of plus or minus 5%, at the 95% Confidence Level. (The Margin of Error within the cross-tabulation subgroups is larger, because the number of respondents in each subgroup is smaller.)

With modest exceptions, this survey consists of the same questions that have been asked in previous years. The thinking behind such an approach is, of course, to see if anything has changed dramatically. Such was not the case here, and that is good news, because the district already has high scores in most of the areas studied.

Specifically, the findings are as follows:

**“Grading” the district**

Respondents gave 21 of 26 different people, program, facility and district/patron relationship factors – plus the district’s overall performance – a grade of “B” or better (or the statistical equivalent of “B”) on the traditional A-F grading scale.

At the top of the list were, “Quality of school facilities,” “The performance of district employees in making you feel welcome when you visit a school or attend a school event,” “Safety of students,” “Performance of district teachers,” and “Upkeep and maintenance of school facilities.”

One factor had a drop of greater than 5%, meaning it was outside the Margin of Error and, therefore, was statistically significant. That factor – “The district’s graduation rate” – slipped to 4.05 on a 5.00 scale. While a drop is disappointing, it is important to keep in mind that this result is still a solid “B.”

One other factor had a score increase of greater than 5%. Specifically, “The district’s history of fulfilling promises” increased to 3.62, from 3.46 in 2015. While the 2017 score is still below a “B,” it is heading in the right direction.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET



#### **Identification of Patron Hot Buttons**

Factors for which at least 81% of the respondents were willing to offer a grade (rather than saying, “Don’t know”) are called Patron Hot Buttons. These are considered the factors that typical residents think of first, when the school district is mentioned. In the case of the Columbia Public Schools, *all 26 factors qualified*, affirming the presence of a knowledgeable and opinionated population.

#### **Strengths of the district and areas needing improvement**

In separate open-ended questions, respondents identified what they considered the district’s greatest strengths and areas where it could improve.

Topping the list of strengths were “Teachers,” “Strong academics” and “Involved community/support.” Areas needing improvement were a little harder to identify, as the number one answer (offered by 118 participants) was “Don’t know.” This was followed by “Managing money/budget,” which is a common response in school districts of all shapes and sizes.

#### **Most important aspects of a school district**

When asked to identify – in rank order – the four characteristics of a school district that the respondent considered most important (from a list of 11 options), “Quality teachers and staff” held onto the strong top spot it has always held in this exercise. Interestingly, number two this year (up from seven in 2015) was “Small class sizes.” This was followed by “Effective management of financial resources.”

#### **Ratings for *Quarterly Connection* newsletter and individual school newsletters or e-newsletters**

The reviews of the district’s primary publication continued to be strong, with 59% saying they read either “Every issue” or “Every other issue.” A total of 85% called the content either “Excellent” or “Good,” while 86% said the same thing about the look and feel of the publication.

Readership at the individual school newsletter or e-newsletter level was, as one would expect, lower than for the district-wide publication. But the scores for quality of content and design were in the same neighborhood as those for *Quarterly Connection*.

#### **Use of the district and school-based websites**

The district’s website was visited at least once a month by 34% of the survey participants – a jump from 22% in 2015. The site received solid scores for its functionality, as well.

School-based website visitation was essentially flat – not unlike the readership scores for school publications. But, once again, the quality of those sites was seen as very strong.



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET



#### **Viewership of Columbia Public Schools Television**

Perhaps the most pleasant surprise in the whole survey was the increase in viewership of CPS Television.

Those who said they watched “Every day,” “Frequently” or “Sometimes” grew from 11% in 2015 to 25% in 2017. Those who do watch the programming tend to look for similar content as they did last year (and their suggestions for new content were similar as well). However, the jump in viewership was definitely impressive.

#### **Social media utilization continues to grow**

When asked if they “liked” or “followed” (whichever nomenclature fit the particular platform) Facebook, Twitter or Instagram sites from local schools, or from clubs and organizations affiliated with local schools, the numbers for Facebook and Twitter (24% and 19%, respectively) continued to grow.

Instagram was new this year, and it began with a solid 10% saying, “Yes.”

#### **Topics of most interest to survey participants**

In the 2017 survey, a single topic dealing with preparing students for their futures was split into two: “Preparing students to be career-ready” and “Preparing students to be college-ready.”

These two subject areas took over the top two spots in a list of factors that respondents said they would like to hear more about from the school district. This was followed by “Safety and security” and “Student and teacher success stories.”

#### **Most frequently consulted sources of district news and which ones are consulted “first”**

Seven of 30 potential sources of district news were reported to be consulted “frequently” by more than 40% of the survey population. At the top of this list were “Friends and neighbors” (80%), “Local television stations” (64%), and “The print edition of *The Columbia Daily Tribune* newspaper” (57%).

In terms of which source would be consulted first, “The print edition of *The Columbia Daily Tribune*” was first, followed by “Teachers and other staff members in the district, either in person or via email.”

#### **Bond issue support or opposition**

At the time this survey was conducted, there was strong support for both projects slated for an April bond issue election and for the bond issue, itself.

Specifically, 71% said they would be “More likely to vote in favor” of a bond issue, if it included the construction of a new middle school on the south side of the district on land the district already owns, while 74% said the same thing about renovations and expansions to Lee Elementary School.



## COLUMBIA PUBLIC SCHOOLS

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### 2019-20 BUDGET



A very strong total of 89% said they would either “Strongly favor” or “Favor” a no-tax-increase bond issue for the projects that had just been described, if the election were held today.

Following this executive summary is the full report, including a set of findings, discussion of each finding, and all the questions, answers and appropriate cross-tabulations. A brief summary closes the report.



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Columbia Public Schools Climate Survey All Surveys Data for Printing



#### Parent Survey: Factors Fall 2018

Below is a list of factors that other parents have said are important to them, when it comes to the school district. Please look over the list, and then indicate which one is most important to you, second-most important, third-most important, and fourth-most important from the items on this list.

Questions	No Response & Don't know	Fourth-most important	Most important	Second-most important	Third-most important
Quality teachers and staff	6.5%	1.9%	67.3%	19.8%	4.6%
Nurturing, supportive culture in the school building	39.5%	8.7%	9.8%	27.3%	14.7%
Visionary school district and building-level leadership	82.6%	6.8%	0.7%	3.4%	6.4%
Small class sizes	58.8%	11.1%	2.9%	11.2%	16.0%
Up-to-date curriculum	59.3%	10.1%	3.1%	12.2%	15.3%
Modern school facilities, including technology for student use	75.0%	11.1%	0.9%	3.6%	9.5%
Active engagement between the school district and the community	89.5%	4.7%	0.3%	1.8%	3.7%
Large variety of extracurricular activities available	87.4%	6.4%	0.1%	1.5%	4.6%
Up-to-date safety and security practices	60.0%	9.5%	10.1%	9.3%	11.0%
Equivalent classes and programs from school to school	82.2%	6.2%	1.8%	4.5%	5.2%
Effective management of financial resources, like tax money	78.4%	9.7%	2.5%	3.3%	6.1%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Columbia Public Schools Climate Survey All Surveys Data for Printing



Parent Survey: CPS Grade  
Fall 2018

Questions	No Response & Don't know	A	B	C	D	F
CPS Grade	6.3%	27.0%	42.9%	18.4%	3.9%	1.6%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Columbia Public Schools Climate Survey All Surveys Data for Printing



#### Parent Survey: Statements

Fall 2018

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	Disagree	Neutral	No Response & Don't know
Students generally respect other students and their belongings.	71.2%	14.8%	11.3%	2.7%
Students are generally well-behaved.	68.6%	13.0%	16.1%	2.3%
The discipline policies are fair to all students.	50.3%	16.5%	21.5%	11.7%
Students are encouraged to do their best every day.	82.6%	3.3%	11.2%	2.9%
The curriculum is challenging and engaging.	70.1%	10.6%	16.9%	2.4%
Bullying is not tolerated.	56.9%	15.7%	18.8%	8.6%
Everyone has a chance to succeed at my student's school.	67.8%	9.7%	17.7%	4.8%
I feel welcome at my child's school.	81.7%	6.4%	11.2%	0.7%
I think my student's teachers are good teachers.	84.7%	3.4%	10.4%	1.5%
My student feels safe at school.	81.9%	7.1%	9.7%	1.3%
My student feels welcome at school.	86.2%	5.0%	7.9%	0.9%
My student is able to get additional help when needed.	75.2%	6.4%	12.9%	5.5%
My student knows what is expected of him or her at school.	91.4%	2.3%	5.4%	0.9%
My student's school is meeting his or her individual needs.	74.2%	13.2%	11.5%	1.0%
Teachers have my student's best interests at heart.	81.2%	5.6%	11.7%	1.4%
The teachers treat my student with respect.	85.7%	3.5%	9.3%	1.5%
When I have a concern or a problem, it is taken seriously.	66.0%	11.5%	15.9%	6.5%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Columbia Public Schools Climate Survey All Surveys Data for Printing



#### Parent Survey: Technology Frequency

Fall 2018

How much time do you spend per year formally or informally teaching students about the following topics?

Questions	Agree	Disagree	Neutral	No Response & Don't know
I am able to access materials on Schoology for my student(s). (ex. assignments, class notes, study guides, etc.)	69.9%	14.5%	11.8%	3.9%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Columbia Public Schools Climate Survey All Surveys Data for Printing



#### Staff Survey: Factors

Fall 2018

Below is a list of factors that others have said are important to them, when it comes to judging the quality of a school district. Please look over the list, and then indicate which one is most important to you, second-most important, third-most important, and fourth-most important from the items on this list.

Questions	No Response & Don't know	Fourth-most important	Most important	Second-most important	Third-most important
Quality teachers and staff	13.8%	4.0%	52.6%	21.5%	8.0%
Nurturing, supportive culture in the school building	27.8%	6.5%	22.4%	28.9%	14.3%
Visionary school district and building-level leadership	71.5%	9.2%	2.6%	5.7%	11.0%
Small class sizes	49.9%	11.2%	6.4%	13.8%	18.6%
Up-to-date curriculum	73.9%	9.0%	0.8%	6.5%	9.9%
Modern school facilities, including technology for student use	78.3%	11.2%	0.4%	2.4%	7.6%
Active engagement between the school district and the community	87.0%	6.3%	0.4%	1.7%	4.6%
Large variety of extracurricular activities available	91.9%	4.7%	0.2%	0.9%	2.3%
Up-to-date safety and security practices	70.2%	10.3%	5.9%	6.6%	7.0%
Equivalent classes and programs from school to school	82.4%	7.8%	1.3%	3.2%	5.2%
Effective management of financial resources, like tax money	78.8%	10.4%	2.3%	3.0%	5.5%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Columbia Public Schools Climate Survey All Surveys Data for Printing



#### Staff Survey: Job

Fall 2018

The next set of questions is about your job. Again, please indicate your level of agreement.

Questions	Agree	Disagree	Neutral	No Response & Don't know
I believe I can positively impact student performance.	89.2%	0.9%	5.5%	4.4%
I feel welcome at school or in my department.	85.7%	4.7%	5.4%	4.2%
I feel safe at school or in my department.	84.3%	5.7%	5.8%	4.1%
I have at least one person at work that I consider to be a good friend.	83.6%	3.3%	8.8%	4.4%
My supervisor supports me.	81.9%	6.1%	7.4%	4.6%
I usually look forward to each working day.	78.0%	5.9%	11.6%	4.4%
My supervisor values my contributions.	78.5%	6.7%	9.5%	5.3%
On the job, I am treated with dignity and respect.	78.6%	7.8%	9.3%	4.2%
I would recommend Columbia Public Schools to anyone looking for a district for their child's education.	78.1%	4.0%	13.4%	4.5%
Generally speaking, I have the resources I need to do my job.	76.6%	9.2%	9.9%	4.4%
I would recommend Columbia Public Schools to anyone looking for a job.	72.6%	7.3%	15.7%	4.5%
When I have a concern or problem, it is taken seriously.	71.0%	10.2%	14.0%	4.9%
I believe the employee evaluation system in this district is fair and effective.	47.3%	18.6%	27.2%	6.9%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Columbia Public Schools Climate Survey All Surveys Data for Printing



Staff Survey: Post to Schoology  
Fall 2018

Questions	No Response & Don't know	At least once per month	Every few months	Never
Post to Schoology	25.4%	54.4%	5.6%	14.7%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Columbia Public Schools Climate Survey All Surveys Data for Printing



#### Staff Survey: Statements

Fall 2018

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	Disagree	Neutral	No Response & Don't know
Students generally respect other students and their belongings.	68.9%	13.4%	12.2%	5.6%
Students are generally well-behaved.	64.6%	16.2%	13.6%	5.5%
Students feel welcome at school.	84.0%	2.0%	8.2%	5.8%
Students feel safe at school.	77.7%	6.3%	10.5%	5.6%
Students know what is expected of them at school.	81.2%	5.5%	7.8%	5.6%
Every student has a chance to succeed.	79.7%	6.4%	8.5%	5.4%
The discipline policies are fair to all students.	54.8%	23.1%	15.9%	6.2%
Teachers have students' best interests at heart.	88.6%	0.9%	5.3%	5.2%
Teachers treat students with respect.	86.1%	1.5%	6.9%	5.6%
Students are encouraged to do their best every day.	87.3%	1.6%	5.6%	5.5%
We have good teachers in our district.	88.8%	0.9%	5.2%	5.1%
The curriculum is challenging and engaging.	72.0%	5.4%	16.6%	6.1%
Students are able to get additional help when needed.	76.2%	6.3%	11.6%	5.9%
Bullying is not tolerated.	69.9%	10.4%	14.3%	5.5%
Students who graduate from our district are prepared for future success.	69.4%	5.2%	18.4%	6.9%
This school promotes a culture where all students are being prepared for college.	39.4%	4.8%	8.4%	47.4%
I feel comfortable managing a classroom that uses technology.	64.0%	3.8%	6.3%	25.9%
I give my students an opportunity to demonstrate their learning using online.	62.3%	4.7%	7.0%	26.1%
I have the skills and knowledge to design instruction using online tools.	61.8%	4.6%	7.5%	26.1%
My school encourages technology use for thinking and learning.	70.8%	0.9%	2.4%	25.9%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### Columbia Public Schools Climate Survey All Surveys Data for Printing



#### Staff Survey: Technology Frequency

Fall 2018

How much time do you spend per year formally or informally teaching students about the following topics?

Questions	Neutral	No Response & Don't know	Never	Regularly (at least once per month)
Being safe online	37.5%	26.9%	15.2%	20.4%
Evaluating credibility of sources (e.g. perspective, relevance, origin of information)	35.9%	25.5%	11.0%	27.6%
Planning and managing a process for solving authentic problems that considers the advantages and risks of the process (e.g., de	30.8%	25.6%	5.8%	37.7%
Using computers to solve problems (e.g., use "find and replace" to make changes, use tools to analyze or visualize data/results	33.2%	25.9%	9.4%	31.5%
Using social networks for learning	35.5%	25.6%	25.9%	13.0%



# COLUMBIA PUBLIC SCHOOLS

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### Columbia Public Schools Climate Survey All Surveys Data for Printing



#### Student Survey: Statements

Fall 2018

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	Disagree	Neutral	No Response & Don't know
This school promotes a culture where al..	75.1%	7.5%	14.7%	2.6%
Are you involved in school-based or sch..	68.6%	31.2%		0.2%
Bullying is not tolerated at this school.	71.1%	10.2%	16.3%	2.4%
Everyone has a chance to succeed at my..	84.0%	3.7%	10.7%	1.6%
Generally speaking, the homework I am..	67.6%	11.2%	19.1%	2.1%
I believe my teachers have my best inte..	70.0%	7.3%	19.6%	3.1%
I believe my teachers know the subjects..	81.2%	3.8%	12.4%	2.6%
I can ask my teacher for help with anyt..	69.8%	4.3%	24.5%	1.4%
I feel I fit in well at my school.	73.1%	7.2%	18.0%	1.8%
I feel like I can ask my teachers for help ..	64.6%	12.5%	20.8%	2.2%
I feel safe at my school.	74.7%	5.8%	17.5%	1.9%
I get extra help from my teacher with sc..	54.4%	9.9%	34.8%	0.9%
I know what is expected of me at my sc..	90.3%	1.6%	6.7%	1.4%
I think my teachers are good teachers.	77.1%	3.8%	17.1%	2.0%
I think that my teachers are good teach..	87.6%	1.0%	10.9%	0.4%
I think that students in my school are e..	64.2%	7.2%	26.7%	1.8%
I'm confident that I will leave this schoo..	78.5%	5.0%	13.9%	2.6%
If I am having trouble learning somethi..	78.7%	3.5%	16.6%	1.2%
Most of the time, I have to work hard o..	73.5%	3.0%	22.1%	1.5%
Most of the time, my school work is int..	48.7%	5.8%	44.5%	1.0%
My teachers treat me with respect.	81.5%	3.3%	13.5%	1.8%
Teachers in my school really care about ..	84.7%	2.0%	11.4%	1.9%
The curriculum in this school is challeng..	53.4%	13.5%	28.9%	4.2%
The curriculum in this school is engagin..	50.3%	15.4%	28.5%	5.9%
The school's discipline policies are fair..	57.4%	14.6%	24.7%	3.3%
The school's discipline rules are fair.	68.2%	6.1%	24.5%	1.2%
The students in my classes are generall..	40.1%	5.2%	53.6%	1.2%
The students in my classes at this scho..	48.7%	18.0%	31.9%	1.5%
The students in my school respect othe..	45.6%	15.4%	37.9%	1.1%
The students in my school respect othe..	50.5%	15.2%	32.3%	2.0%
When I have a concern or a problem, it i..	70.1%	7.0%	20.1%	2.9%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

Columbia Public Schools Climate Survey  
All Surveys Data for Printing



Student Survey: Technology Frequency  
Fall 2018  
How much time do you spend per year formally or informally teaching students about the following topics?

Questions	Agree	Disagree	Neutral	No Response & Don't know
I am able to access materials on Schoology. (ex. assignments, class notes, study guides, etc.)	88.8%	2.6%	7.4%	1.2%



## COLUMBIA PUBLIC SCHOOLS

### 2019-20 BUDGET

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# Glossary





**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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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 LEA.

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

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

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

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

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

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

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

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

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

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

**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 1044 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.



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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** – 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 wchi 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 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 US Treasury bills represent interest income. Losses represent the excess of the cost or other basis at date of sale (as described above) over the sales proceeds.

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

**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 1044 hours by more than twelve hours for all day students or six hours for one-half day kindergarten students, all such hours below the minimum must be made up in one half day or full day additions to the term except as provided in Section 171.033, RSMo.

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



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**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)** – Federal program pretesting 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.



## COLUMBIA PUBLIC SCHOOLS

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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.



## COLUMBIA PUBLIC SCHOOLS

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### 2019-20 BUDGET

**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.





**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

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# Appendix I

## Revenues



# COLUMBIA PUBLIC SCHOOLS

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## 2019-20 BUDGET





# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 Year Variance 2019-20 vs 2018-19	
							\$ Increase (Decrease) 2019-20	% Increase (Decrease) 2019-20
<b>District Operating Funds</b>								
<i>General Operating and Teachers Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 96,726,929	\$ 111,686,765	\$ 115,508,376	\$ 121,073,388	\$ 119,878,038	\$ 125,071,509	\$ 5,193,471	4.33%
5112 Delinquent Tax	2,970,373	3,145,523	3,443,766	3,150,000	3,550,000	3,750,000	200,000	5.63%
5113 Proposition C Sales Tax	16,606,392	16,672,644	17,163,794	17,301,872	18,048,992	18,236,000	187,008	1.04%
5114 Intangible Tax	134,406	285,925	369,856	369,847	214,202	214,202	-	-
5115 Surtax	1,755,535	1,882,750	1,893,813	1,893,807	1,767,519	1,767,519	-	-
5122 Summer School Tuition	48,845	41,716	39,109	45,000	40,000	40,000	-	-
5141 Interest - Daily Account	22,547	35,490	90,977	29,000	104,000	104,000	-	-
5142 Interest - Investments	273,287	511,963	986,802	425,000	1,225,000	1,025,000	(200,000)	(16.33%)
5144 Interest - Collector	18,550	67,907	30,468	42,887	17,025	17,025	-	-
5171 Student Activities	-	508	-	-	-	-	-	-
5180 Summer School Tuition	1,118	-	-	-	-	-	-	-
5190 Other Local	204	30	-	-	-	-	-	-
5191 Rentals	178,433	47,994	166,317	180,000	165,000	165,000	-	-
5192 Donations	411	1,607	2,243	1,500	-	-	-	-
5193 Offset Printing	130,362	157,014	172,493	190,000	175,000	180,000	5,000	2.86%
5195 Refund of Expenditure	116,586	67,799	75,545	30,000	77,000	80,000	3,000	3.90%
5197 Sale of Misc. Items	46,098	25,524	344,444	30,000	20,000	20,000	-	-
5199 Misc. Local Revenue	74,328	170,097	396,823	100,000	100,000	100,000	-	-
<b>51XX Local Sources</b>	<b>\$ 119,104,404</b>	<b>\$ 134,801,256</b>	<b>\$ 140,684,826</b>	<b>\$ 144,862,301</b>	<b>\$ 145,381,776</b>	<b>\$ 150,770,255</b>	<b>\$ 5,388,479</b>	<b>3.71%</b>
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 486,420	\$ 537,096	\$ 424,110	\$ 424,110	\$ 461,581	\$ 461,581	\$ -	-
5221 State Assessed Utilities	1,009,501	1,012,287	1,072,845	1,068,291	1,030,649	1,030,649	(37,642)	(3.65%)



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 Year Variance 2019-20 vs 2018-19	
							\$ Increase (Decrease) 2019-20	% Increase (Decrease) 2019-20
5200 Intermediate Sources (cont.)								
5234 County Stock Insurance	373,192	274,764	261,966	261,966	69,081	69,081	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 1,869,113</b>	<b>\$ 1,824,147</b>	<b>\$ 1,758,921</b>	<b>\$ 1,754,367</b>	<b>\$ 1,561,311</b>	<b>\$ 1,561,311</b>	<b>\$ -</b>	<b>-</b>
5300 State Sources								
5311 Basic Formula - State Aid	\$ 45,409,402	\$ 48,571,781	\$ 49,228,821	\$ 52,244,095	\$ 56,310,043	\$ 55,899,292	\$ (410,751)	(0.73%)
5312 Transportation	2,295,138	1,908,607	2,073,946	2,000,000	2,255,945	2,000,000	(255,945)	(11.35%)
5314 Early Childhood, Spec Ed	3,718,780	4,119,842	4,428,105	4,300,000	4,550,000	4,600,000	50,000	1.10%
5319 Classroom Trust Fund	6,407,030	6,668,489	6,891,632	6,950,703	6,940,694	7,176,775	236,081	3.40%
5324 Parents as Teachers	498,215	528,723	561,712	500,000	550,000	550,000	-	-
5332 State Career and Technical Education	733,056	677,763	731,613	425,000	250,000	425,000	175,000	70.00%
5369 Resid Place/Excess Cost	483,791	510,776	263,741	263,740	149,742	149,742	-	-
5371 Readers for the Blind	1,791	1,717	1,483	-	-	-	-	-
5381 Extraordinary Cost	1,528,661	1,947,110	1,802,021	1,987,465	1,067,197	1,092,197	25,000	2.34%
5397 Other State Revenue	27,067	1,188	73,488	-	745	-	(745)	(100.00%)
<b>53XX State Sources</b>	<b>\$ 61,102,931</b>	<b>\$ 64,935,996</b>	<b>\$ 66,056,562</b>	<b>\$ 68,671,003</b>	<b>\$ 72,074,366</b>	<b>\$ 71,893,006</b>	<b>\$ (181,360)</b>	<b>(0.25%)</b>
5400 Federal Sources								
5412 Medicaid	\$ 395,657	\$ 928,188	\$ 487,392	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	-
5427 Career Education Federal Perkins Grant	272,833	296,271	-	274,301	501,899	274,301	(227,598)	(45.35%)
5437 IDEA Grant	154,381	143,229	38,337	-	31,097	30,000	(1,097)	(3.53%)
5441 Entitlement PL 94-142	3,391,213	3,580,020	3,564,178	3,600,000	3,600,000	3,650,000	50,000	1.39%
5442 Early Childhood, Spec Ed	481,833	457,760	617,807	650,000	650,000	650,000	-	-
5451 Title I	3,396,571	3,799,101	2,873,145	3,162,348	3,193,200	3,350,000	156,800	4.91%
5461 Title IV A	-	-	-	207,357	-	-	-	-
5462 Title III	4,842	5,598	-	5,000	4,216	5,000	784	18.60%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS REVENUE SUMMARY

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Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 Year Variance 2019-20 vs 2018-19	
							\$ Increase (Decrease) 2019-20	% Increase (Decrease) 2019-20
5400 Federal Sources (cont.)								
5465 Title II	664,444	254,543	296,250	553,944	697,183	947,183	250,000	35.86%
5472 Child Care Development	3,439	3,568	3,699	-	-	-	-	-
5496 E Rate Funds	58,873	153,019	308,601	150,000	349,802	300,000	(49,802)	(14.24%)
5497 Other Federal Revenue	45	2,144	756	-	-	-	-	-
<b>54XX Federal Sources</b>	<b>\$ 8,824,131</b>	<b>\$ 9,623,441</b>	<b>\$ 8,190,495</b>	<b>\$ 9,052,950</b>	<b>\$ 9,477,397</b>	<b>\$ 9,656,484</b>	<b>\$ 179,087</b>	<b>1.89%</b>
5600 Other Sources								
5631 Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ 3,877	\$ -	\$ (3,877)	(100.00%)
<b>56XX Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,877</b>	<b>\$ -</b>	<b>\$ (3,877)</b>	<b>(100.00%)</b>
5800 Tuition								
5810 Tuition - Other Districts	\$ 100,564	\$ 104,831	\$ 129,286	\$ 210,000	\$ 130,000	\$ 130,000	\$ -	-
5820 Tuition - Area Voc Fees	87,500	61,500	36,000	123,000	51,000	36,000	(15,000)	(29.41%)
<b>58XX Tuition</b>	<b>\$ 188,064</b>	<b>\$ 166,331</b>	<b>\$ 165,286</b>	<b>\$ 333,000</b>	<b>\$ 181,000</b>	<b>\$ 166,000</b>	<b>\$ (15,000)</b>	<b>(29.41%)</b>
5900 Other Financing Sources								
5999 Other Financing Sources	\$ -	\$ 5,081,149	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>59XX Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,081,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>District Operating Funds - Revenues</b>	<b><u>\$ 191,088,643</u></b>	<b><u>\$ 216,432,320</u></b>	<b><u>\$ 216,856,090</u></b>	<b><u>\$ 224,673,621</u></b>	<b><u>\$ 228,679,727</u></b>	<b><u>\$ 234,047,056</u></b>	<b><u>\$ 5,367,329</u></b>	<b>2.35%</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 Year Variance 2019-20 vs 2018-19	
							Increase (Decrease) 2019-20	Increase (Decrease) 2019-20
							\$	%
<b>Special Funded Programs</b>								
<i>Debt Services, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 22,903,851	\$ 24,108,860	\$ 24,869,209	\$ 25,579,188	\$ 25,362,386	\$ 26,439,505	\$ 1,077,119	4.25%
5112 Delinquent Tax	701,402	705,496	752,416	745,000	804,001	825,000	20,999	2.61%
5114 Intangible Tax	31,792	62,764	\$ -	\$ -	\$ -	\$ -	-	-
5115 Surtax	415,249	405,974	\$ 81,188	\$ 81,188	\$ 47,021	\$ 47,021	-	-
5116 In Lieu of Tax Payments	248,542	197,974	\$ 407,324	\$ 407,325	\$ 382,385	\$ 382,385	-	-
5121 Tuition - K-12	41,102	50,209	\$ 476,192	\$ 337,083	\$ 414,616	\$ 414,616	-	-
5123 Tuition - Adult Ed	1,516,607	1,223,466	\$ -	\$ -	\$ -	\$ -	-	-
5141 Interest - Daily Account	29,383	44,287	\$ 1,182,240	\$ 1,115,000	\$ 750,000	\$ 500,000	(250,000)	(33.33%)
5142 Interest - Investments	317,320	562,588	\$ 66,190	\$ 42,000	\$ 129,295	\$ 119,500	(9,795)	(7.58%)
5144 Interest - Collector	4,388	14,645	\$ -	\$ -	\$ -	\$ -	-	-
5145 Interest - Escrow Agent	136,806	164,453	\$ 6,553	\$ 6,542	\$ 20,115	\$ 19,488	(627)	(3.12%)
5151 Food Sales - Program	1,848,578	1,804,748	\$ -	\$ -	\$ -	\$ -	-	-
5165 Food Sales - Non Program	1,249,682	1,287,722	\$ 1,875,118	\$ 1,908,891	\$ 1,894,973	\$ 1,951,822	56,849	3.00%
5171 Student Activities	2,014,933	2,967,854	\$ 1,219,358	\$ 1,376,354	\$ 1,037,308	\$ 1,068,427	31,119	3.00%
5172 Vending Revenue	25,508	61,653	\$ 2,939,777	\$ 3,020,444	\$ 2,882,000	\$ 2,915,000	33,000	1.15%
5190 Other Local	702,348	3,371,918	\$ -	\$ -	\$ -	\$ -	-	-
5191 Rentals	1,022	502	\$ 205,107	\$ 171,169	\$ 180,000	\$ 180,000	-	-
5192 Donations	869,248	1,150,219	\$ 250	\$ -	\$ -	\$ -	-	-
5195 Refund of Expenditure	2,753	3,667	\$ 1,012,674	\$ 818,118	\$ 1,025,000	\$ 1,580,422	555,422	54.19%
5197 Sale of Misc Items	55,653	9,620	\$ -	\$ -	\$ -	\$ -	-	-
5198 Fundraising Activities	461,087	43,700	\$ 25,048	\$ 16,000	\$ 32,835	\$ 33,220	385	1.17%
5199 Misc. Local Revenue	155,485	85,206	\$ 18,036	\$ 5,075	\$ 21,500	\$ 17,360	(4,140)	(19.26%)
- Project Construct	324,158	243,675	\$ 56,743	\$ 36,190	\$ 30,000	\$ 30,000	-	-
- Moving on Together	3,454	7,834	\$ 307,787	\$ 54,969	\$ 35,058	\$ 105,574	70,516	201.14%
- Sports Marketing	-	-	\$ 600	\$ -	\$ -	\$ -	-	-
<b>51XX Local Sources</b>	<b>\$ 34,060,351</b>	<b>\$ 38,579,034</b>	<b>\$ 36,805,266</b>	<b>\$ 36,416,915</b>	<b>\$ 36,669,001</b>	<b>\$ 37,904,340</b>	<b>\$ 1,235,339</b>	<b>3.37%</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 Year Variance 2019-20 vs 2018-19	
							Increase (Decrease) 2019-20	Increase (Decrease) 2019-20
5200 Intermediate Sources								
5221 State Assessed Utilities	\$ 310,911	\$ 307,919	\$ 326,698	\$ 326,698	\$ 304,214	\$ 304,214	\$ -	-
5234 County Stock Insurance	88,274	59,247	56,344	56,344	14,603	14,603	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 399,185</b>	<b>\$ 367,166</b>	<b>\$ 383,042</b>	<b>\$ 383,042</b>	<b>\$ 318,817</b>	<b>\$ 318,817</b>	<b>\$ -</b>	<b>-</b>
5300 State Sources								
5319 Classroom Trust Fund	\$ 80,174	\$ 86,331	\$ 83,887	\$ 82,698	\$ 82,698	\$ 82,698	\$ -	-
5332 State Career and Technical Education	289,188	297,094	214,052	187,000	200,000	200,000	-	-
5333 School Lunch Assistance	60,011	59,366	60,966	61,146	61,758	63,611	1,853	3.00%
5337 Adult Basic Education	69,507	213,309	145,192	102,211	25,000	25,000	-	-
5359 Vocational Enhancement Grant	463,760	319,552	452,407	453,044	-	-	-	-
5362 A+ Schools	1,204	-	-	-	-	-	-	-
5397 Other State Revenue	39,931	114,063	70,939	61,605	30,000	30,000	-	-
- Project Construct	501,457	718,631	578,351	450,000	400,000	400,000	-	-
- Lewis & Clark Conservation	31,131	-	46,216	-	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 1,536,363</b>	<b>\$ 1,808,346</b>	<b>\$ 1,652,010</b>	<b>\$ 1,416,454</b>	<b>\$ 799,456</b>	<b>\$ 801,309</b>	<b>\$ 1,853</b>	<b>0.23%</b>
5400 Federal Sources								
5427 Career Education Federal Perkins Grant	\$ -	\$ 15,221	\$ -	\$ -	\$ -	\$ -	\$ -	-
5436 Adult Basic Education	328,909	271,411	55,479	289,835	75,000	75,000	-	-
5437 IDEA Grants	-	8,903	5,918	8,585	-	-	-	-
5442 Early Childhood, Spec Ed	-	-	-	-	-	-	-	-
5444 NLSP Federal Revenue	-	12,350	5,722	-	-	-	-	-
5445 School Lunch - Federal	3,470,408	3,632,195	3,724,493	3,741,161	3,786,405	3,899,997	113,592	3.00%
5446 School Breakfast	1,253,553	1,316,042	1,329,352	1,355,524	1,335,974	1,376,053	40,079	3.00%
5447 School Milk	6,324	7,078	7,889	7,290	-	-	-	-
5448 After School Snacks	1,599	1,271	1,625	1,309	974	1,003	29	2.98%
5449 School Fruits & Veggies	67,801	-	89,222	-	78,602	80,960	2,358	3.00%
5451 Title I	318,045	157,696	170,463	-	-	-	-	-



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 Year Variance 2019-20 vs 2018-19	
							Increase (Decrease) 2019-20	Increase (Decrease) 2019-20
							\$	%
5400 Federal Sources (cont.)								
5462 Title III	171,531	178,297	139,190	169,172	200,000	200,000	-	-
5472 Child Care Development	56,193	54,173	73,097	58,352	44,727	44,727	-	-
5496 E Rate Funds	43,964	-	-	-	-	-	-	-
5497 Other Federal Revenue	45,907	11,534	43,138	1,580	15,798	15,845	47	0.30%
- Direct Lending	343,987	279,864	329,128	316,636	108,350	100,000	(8,350)	(7.71%)
- US Fish and Wildlife	69,137	16,908	4,200	-	-	-	-	-
- Forestry Grant	28,482	42,986	22,321	35,414	-	-	-	-
- Interest on Qualified School Construction Bonds	312,657	468,650	156,664	312,657	315,676	315,676	-	-
<b>54XX Federal Sources</b>	<b>\$ 6,833,015</b>	<b>\$ 7,013,733</b>	<b>\$ 6,861,101</b>	<b>\$ 6,674,323</b>	<b>\$ 6,508,506</b>	<b>\$ 6,437,859</b>	<b>\$ (70,647)</b>	<b>(1.09%)</b>
5500 Donated Commodities								
5510 Donated Commodities	\$ 459,730	\$ 476,426	\$ 524,943	\$ 490,719	\$ 552,842	\$ 582,687	\$ 29,845	5.40%
<b>55XX Donated Commodities</b>	<b>\$ 459,730</b>	<b>\$ 476,426</b>	<b>\$ 524,943</b>	<b>\$ 490,719</b>	<b>\$ 552,842</b>	<b>\$ 582,687</b>	<b>\$ 29,845</b>	<b>5.40%</b>
5600 Other Sources								
5611 Sale of Bonds	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 15,000,000	\$ 30,000,000	\$ -	\$ (30,000,000)	(100.00%)
5631 Insurance Recoveries	32,313	11,638	23,563	-	-	-	-	-
5692 Proceeds - Bond Refunding	1,575,000	-	37,955,000	-	-	-	-	-
<b>56XX Other Sources</b>	<b>\$ 36,607,313</b>	<b>\$ 10,011,638</b>	<b>\$ 72,978,563</b>	<b>\$ 15,000,000</b>	<b>\$ 30,000,000</b>	<b>\$ -</b>	<b>\$ (30,000,000)</b>	<b>(100.00%)</b>
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 4,822,644	\$ 3,177,685	\$ 7,575,176	\$ 1,533,441	\$ 3,441,825	\$ 1,532,267	\$ (1,909,558)	(55.48%)
<b>59XX Other Financing Sources</b>	<b>\$ 4,822,644</b>	<b>\$ 3,177,685</b>	<b>\$ 7,575,176</b>	<b>\$ 1,533,441</b>	<b>\$ 3,441,825</b>	<b>\$ 1,532,267</b>	<b>\$ (1,909,558)</b>	<b>(55.48%)</b>
<b>Special Funded Programs - Revenues</b>	<b>\$ 84,718,601</b>	<b>\$ 61,434,028</b>	<b>\$ 126,780,101</b>	<b>\$ 61,914,894</b>	<b>\$ 78,290,447</b>	<b>\$ 47,577,279</b>	<b>\$ (30,713,168)</b>	<b>(39.23%)</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 Year Variance 2019-20 vs 2018-19	
							\$ Increase (Decrease) 2019-20	% Increase (Decrease) 2019-20
<b>All Funds - Revenues</b>								
5100 Local Sources								
5111 Current Tax	\$ 119,630,780	\$ 135,795,625	\$ 140,377,585	\$ 146,652,576	\$ 145,240,424	\$ 151,511,014	\$ 6,270,590	4.32%
5112 Delinquent Tax	3,671,775	3,851,019	4,196,182	3,895,000	4,354,001	4,575,000	459,001	10.54%
5113 Proposition C Sales Tax	16,606,392	16,672,644	17,163,794	17,301,872	18,048,992	18,236,000	187,008	1.04%
5114 Intangible Tax	166,198	348,689	451,044	451,035	261,223	261,223	-	-
5115 Surtax	2,170,784	2,288,724	2,301,137	2,301,132	2,149,904	2,149,904	-	-
5116 In Lieu of Tax Payments	248,542	197,974	476,192	337,083	414,616	414,616	-	-
5121 Tuition - K-12	41,102	50,209	34,815	50,780	50,000	50,000	-	-
5122 Summer School Tuition	48,845	41,716	39,109	45,000	40,000	40,000	-	-
5123 Tuition - Adult Ed	1,516,607	1,223,466	1,182,240	1,115,000	750,000	500,000	(250,000)	(33.33%)
5141 Interest - Daily Account	51,930	79,777	157,167	71,000	233,295	223,500	(9,795)	(4.20%)
5142 Interest - Investments	590,607	1,074,551	1,722,478	790,000	2,450,508	1,905,000	(545,508)	(22.26%)
5144 Interest - Collector	22,938	82,552	37,021	49,429	37,140	36,513	(627)	(1.69%)
5145 Interest - Escrow Agent	136,806	164,453	250,446	30,000	30,000	30,000	-	-
5151 Food Sales - Program	1,848,578	1,804,748	1,875,118	1,908,891	1,894,973	1,951,822	56,849	3.00%
5165 Food Sales - Non Program	1,249,682	1,287,722	1,219,358	1,376,354	1,037,308	1,068,427	31,119	3.00%
5171 Student Activities	2,014,933	2,968,362	2,939,777	3,020,444	2,882,000	2,915,000	33,000	1.15%
5172 Vending Revenue	25,508	61,653	57,974	50,599	65,000	65,000	-	-
5189 Enrichment Tuition	1,118	-	-	-	-	-	-	-
5190 Other Local	702,552	3,371,948	205,107	171,169	180,000	180,000	-	-
5191 Rentals	179,455	48,496	166,567	180,000	165,000	165,000	-	-
5192 Donations	869,659	1,151,826	1,014,917	819,618	1,025,000	1,580,422	555,422	54.19%
5193 Offset Printing	130,362	157,014	172,493	190,000	175,000	180,000	5,000	2.86%
5195 Refund of Expenditure	119,339	71,466	100,593	46,000	109,835	113,220	3,385	3.08%
5197 Sale of Misc. Items	101,751	35,144	362,480	35,075	41,500	37,360	(4,140)	(9.98%)
5198 Fundraising Activities	461,087	43,700	56,743	36,190	30,000	30,000	-	-
5199 Misc. Local Revenue	229,813	255,303	704,610	154,969	135,058	205,574	70,516	52.21%
- Project Construct	324,158	243,675	224,545	200,000	250,000	250,000	-	-
- Moving on Together	3,454	7,834	600	-	-	-	-	-
- Sports Marketing	-	-	-	-	-	-	-	-
<b>51XX Local Sources</b>	<b>\$ 153,164,755</b>	<b>\$ 173,380,290</b>	<b>\$ 177,490,092</b>	<b>\$ 181,279,216</b>	<b>\$ 182,050,777</b>	<b>\$ 188,674,595</b>	<b>\$ 6,623,818</b>	<b>3.64%</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 Year Variance 2019-20 vs 2018-19	
							\$ Increase (Decrease) 2019-20	% Increase (Decrease) 2019-20
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 486,420	\$ 537,096	\$ 424,110	\$ 424,110	\$ 461,581	\$ 461,581	\$ -	-
5221 State Assessed Utilities	1,320,412	1,320,206	1,399,543	1,394,989	1,334,863	1,334,863	-	-
5234 County Stock Insurance	461,466	334,011	318,310	318,310	83,684	83,684	-	-
<b>52XX Intermediate Sources</b>	<b>\$ 2,268,298</b>	<b>\$ 2,191,313</b>	<b>\$ 2,141,963</b>	<b>\$ 2,137,409</b>	<b>\$ 1,880,128</b>	<b>\$ 1,880,128</b>	<b>\$ -</b>	<b>-</b>
5300 State Sources								
5311 Basic Formula - State Aid	\$ 45,409,402	\$ 48,571,781	\$ 49,228,821	\$ 52,244,095	\$ 56,310,043	\$ 55,899,292	\$ (410,751)	(0.73%)
5312 Transportation	2,295,138	1,908,607	2,073,946	2,000,000	2,255,945	2,000,000	(255,945)	(11.35%)
5314 Early Childhood, Spec Ed	3,718,780	4,119,842	4,428,105	4,300,000	4,550,000	4,600,000	50,000	1.10%
5319 Classroom Trust Fund	6,487,204	6,754,820	6,975,519	7,033,401	7,023,392	7,259,473	236,081	3.36%
5324 Parents as Teachers	498,215	528,723	561,712	500,000	550,000	550,000	-	-
5332 State Career and Technical Education	1,022,244	974,857	945,665	625,000	450,000	625,000	175,000	38.89%
5333 School Lunch Assistance	60,011	59,366	60,966	61,758	61,758	63,611	1,853	3.00%
5337 Adult Basic Education	69,507	213,309	145,192	102,211	25,000	25,000	-	-
5359 Vocational Enhancement Grant	463,760	319,552	452,407	-	-	-	-	-
5362 A+ Schools	1,204	-	-	-	-	-	-	-
5369 Resid Place/Excess Cost	483,791	510,776	263,741	263,740	149,742	149,742	-	-
5371 Readers for the Blind	1,791	1,717	1,483	-	-	-	-	-
5381 Extraordinary Cost	1,528,661	1,947,110	1,802,021	1,987,465	1,067,197	1,092,197	25,000	2.34%
5397 Other State Revenue	66,998	115,251	144,427	61,605	30,745	30,000	(745)	(2.42%)
- Project Construct	501,457	718,631	578,351	450,000	400,000	400,000	-	-
- Lewis & Clark Conservation	31,131	-	46,216	-	-	-	-	-
<b>53XX State Sources</b>	<b>\$ 62,639,294</b>	<b>\$ 66,744,342</b>	<b>\$ 67,708,572</b>	<b>\$ 69,629,275</b>	<b>\$ 72,873,822</b>	<b>\$ 72,694,315</b>	<b>\$ (179,507)</b>	<b>(0.25%)</b>
5400 Federal Sources								
5412 Medicaid	\$ 395,657	\$ 928,188	\$ 487,392	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	-
5427 Career Education Federal Perkins Grant	272,833	311,492	-	274,301	501,899	274,301	(227,598)	(45.35%)
5436 Adult Basic Education	328,909	271,411	55,479	289,835	75,000	75,000	-	-
5437 IDEA Grants	154,381	152,132	44,255	8,585	31,097	30,000	(1,097)	(3.53%)
5441 Entitlement PL 94-142	3,391,213	3,580,020	3,564,178	3,600,000	3,600,000	3,650,000	50,000	1.39%



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 Year Variance 2019-20 vs 2018-19	
							\$ Increase (Decrease) 2019-20	% Increase (Decrease) 2019-20
5400 Federal Sources (cont.)								
5442 Early Childhood, Spec Ed	481,833	457,760	617,807	650,000	650,000	650,000	-	-
5445 School Lunch - Federal	3,470,408	3,632,195	3,724,493	3,741,161	3,786,405	3,899,997	113,592	3.00%
5446 School Breakfast	1,253,553	1,316,042	1,329,352	1,355,524	1,335,974	1,376,053	40,079	3.00%
5447 School Milk	6,324	7,078	7,889	7,290	-	-	-	-
5448 After School Snacks	1,599	1,271	1,625	1,309	974	1,003	29	2.98%
5449 School Fruits & Veggies	67,801	-	89,222	-	78,602	80,960	2,358	3.00%
5451 Title I	3,714,616	3,956,797	3,043,608	3,162,348	3,193,200	3,350,000	156,800	4.91%
5462 Title III	176,373	183,895	139,190	174,172	204,216	205,000	784	0.38%
5465 Title II	664,444	254,543	296,250	553,944	697,183	947,183	250,000	35.86%
5472 Child Care Development	59,632	57,741	76,796	58,352	44,727	44,727	-	-
5484 Pell Funds	314,518	299,535	184,867	130,000	65,000	25,000	(40,000)	(61.54%)
5496 E Rate Funds	102,837	153,019	308,601	150,000	349,802	300,000	(49,802)	(14.24%)
5497 Other Federal Revenue	45,952	13,678	43,894	15,798	15,798	15,845	47	0.30%
- Direct Lending	343,987	279,864	329,128	316,636	108,350	100,000	(8,350)	(7.71%)
- US Fish and Wildlife	69,137	16,908	4,200	-	-	-	-	-
- LSTA	28,482	42,986	22,321	35,414	-	-	-	-
<b>54XX Federal Sources</b>	<b>\$ 15,657,146</b>	<b>\$ 16,637,174</b>	<b>\$ 15,051,596</b>	<b>\$ 15,741,491</b>	<b>\$ 15,985,903</b>	<b>\$ 16,094,343</b>	<b>\$ 108,440</b>	<b>0.68%</b>
5500 Donated Commodities								
5510 Donated Commodities	\$ 459,730	\$ 476,426	\$ 524,943	\$ 490,719	\$ 552,842	\$ 582,687	\$ 29,845	5.40%
<b>55XX Donated Commodities</b>	<b>\$ 459,730</b>	<b>\$ 476,426</b>	<b>\$ 524,943</b>	<b>\$ 490,719</b>	<b>\$ 552,842</b>	<b>\$ 582,687</b>	<b>\$ 29,845</b>	<b>5.40%</b>
5600 Other Sources								
5611 Sale of Bonds	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 15,000,000	\$ 30,000,000	\$ -	\$ (30,000,000)	(100.00%)
5631 Insurance Recoveries	32,313	11,638	23,563	-	3,877	-	(3,877)	(100.00%)
5692 Proceeds - Bond Refunding	1,575,000	-	37,955,000	-	-	-	-	-
<b>56XX Other Sources</b>	<b>\$ 36,607,313</b>	<b>\$ 10,011,638</b>	<b>\$ 72,978,563</b>	<b>\$ 15,000,000</b>	<b>\$ 30,003,877</b>	<b>\$ -</b>	<b>\$ (30,003,877)</b>	<b>(100.00%)</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### SUMMARY REVENUE ALL FUNDS

Revenue <u>Object Category</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Original</u> <u>Budget</u> <u>2018-19</u>	<u>Projected</u> <u>Actual</u> <u>2018-19</u>	<u>Budget</u> <u>2019-20</u>	1 Year Variance 2019-20 vs 2018-19	
							<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2019-20</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2019-20</u>
5800 Tuition								
5810 Tuition - Other Districts	\$ 100,564	\$ 104,831	\$ 129,286	\$ 210,000	\$ 130,000	\$ 130,000	\$ -	-
5820 Tuition - Area Voc Fees	87,500	61,500	36,000	123,000	51,000	36,000	(15,000)	(29.41%)
<b>58XX Tuition</b>	<b>\$ 188,064</b>	<b>\$ 166,331</b>	<b>\$ 165,286</b>	<b>\$ 333,000</b>	<b>\$ 181,000</b>	<b>\$ 166,000</b>	<b>\$ (15,000)</b>	<b>(8.29%)</b>
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 4,822,644	\$ 8,258,834	\$ 7,575,176	\$ 1,533,441	\$ 3,441,825	\$ 1,532,267	\$ (1,909,558)	(55.48%)
<b>59XX Other Financing Sources</b>	<b>\$ 4,822,644</b>	<b>\$ 8,258,834</b>	<b>\$ 7,575,176</b>	<b>\$ 1,533,441</b>	<b>\$ 3,441,825</b>	<b>\$ 1,532,267</b>	<b>\$ (1,909,558)</b>	<b>(55.48%)</b>
<b>All Funds - Revenues</b>	<b>\$ 275,807,244</b>	<b>\$ 277,866,348</b>	<b>\$ 343,636,191</b>	<b>\$ 286,144,551</b>	<b>\$ 306,970,174</b>	<b>\$ 281,624,335</b>	<b>\$ 20,825,623</b>	<b>7.28%</b>



# Appendix II

## Expenditures



**COLUMBIA PUBLIC SCHOOLS**  
**2019-20 BUDGET**

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# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET

### DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY

Function	Program	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 year Variance 2019-20 vs 2018-19	
								\$ Increase (Decrease) 2019-20	% Increase (Decrease) 2019-20
<b>District Operating Funds</b>									
<i>General Operating and Teachers Funds</i>									
1111-1129	Elementary Instruction	\$ 32,373,239	\$ 35,636,322	\$ 36,623,291	\$ 38,054,605	\$ 37,129,785	\$ 39,326,910	\$ 2,197,125	5.92%
1130-1149	Middle Instruction	17,121,761	18,944,660	19,897,718	20,627,207	20,505,559	21,829,158	1,323,599	6.45%
1150-1189	Senior High Instruction	19,035,111	20,341,539	21,170,795	21,764,827	21,559,535	23,189,281	1,629,746	7.56%
1191	Summer School Instruction	2,675,181	2,556,762	2,661,901	2,682,899	2,800,663	2,854,958	54,295	1.94%
1195	Douglass High Instruction	854,781	876,665	960,793	995,796	918,621	969,886	51,265	5.58%
1192-1199	At Risk Programs	314,655	315,869	262,722	1,135,476	1,096,741	1,112,227	15,486	1.41%
1210	Special Education Instruction	22,424,284	24,522,333	24,962,222	24,849,588	16,350,185	17,005,580	655,395	4.01%
1292	Early Childhood Special Education	3,824,881	4,368,641	4,312,581	4,455,967	2,504,029	2,672,438	168,409	6.73%
1211	Gifted Program	1,178,686	1,279,353	1,419,250	1,576,594	1,519,517	1,602,821	83,304	5.48%
1250-1255	Title I (K-12)	1,207,396	1,416,428	1,710,126	1,859,365	1,742,008	1,814,094	72,086	4.14%
1271	English Language Learners	1,956,176	2,229,948	2,322,819	2,584,935	2,617,129	2,855,021	237,892	9.09%
1301-1399	Vocational Instruction	3,874,300	4,030,419	4,021,441	4,153,101	3,948,473	4,147,385	198,912	5.04%
1420-1499	Student Activities & Athletics	2,202,844	2,545,406	2,554,006	2,534,353	2,365,123	2,444,449	79,326	3.35%
1601-1699	Adult Basic Education	11,652	11,980	-	13,980	13,980	13,980	-	-
1901-1999	Supplemental Education (Tuition) Services	443,452	486,434	494,088	1,450,000	1,450,000	2,150,000	700,000	48.28%
2122	Guidance & Counseling Services	4,261,453	4,699,817	4,706,588	4,899,236	5,070,340	5,354,879	284,539	5.61%
2100-2199	Pupil Services	4,473,679	5,127,340	5,249,596	6,134,427	14,390,048	15,073,013	682,965	4.75%
2221	Educational Media Services	3,214,508	3,696,481	3,922,872	4,139,904	594,797	619,005	24,208	4.07%
2201-2299	Support Services and Instructional Staff	9,070,130	11,117,148	8,450,294	10,676,551	13,360,184	16,089,579	2,729,395	20.43%
2301-2399	Administrative Services	3,125,750	3,836,846	3,390,670	5,968,119	9,617,262	10,468,050	850,788	8.85%
2401-2499	Other Administrative Services	11,439,950	13,105,244	13,355,465	13,908,182	13,640,376	14,695,791	1,055,415	7.74%
2525	Business Services	1,171,626	1,101,588	1,134,017	1,217,453	1,394,277	1,400,058	5,781	0.41%
2542	Maintenance Services	16,707,180	19,912,598	20,038,629	21,763,382	21,140,584	22,579,787	1,439,203	6.81%

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**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**DISTRICT OPERATING FUNDS EXPENDITURES SUMMARY**

<u>Function</u>	<u>Program</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Original Budget 2018-19</u>	<u>Projected Actual 2018-19</u>	<u>Budget 2019-20</u>	<b>1 year Variance 2019-20 vs 2018-19</b>	
								<u>Increase (Decrease) 2019-20</u>	<u>% Increase (Decrease) 2019-20</u>
2546	Security Services	709,850	778,117	744,731	738,954	731,195	980,826	249,631	34.14%
2550-2559	Transportation Services	12,402,247	12,399,416	12,505,266	13,147,757	12,897,929	13,594,231	696,302	5.40%
2600-2699	Research and Information Systems	4,569,175	5,209,714	5,678,531	3,521,688	1,316,070	1,393,592	77,522	5.89%
3001-3999	Community Services	762,658	869,648	860,843	937,299	936,826	1,041,896	105,070	11.22%
3512, 3525, 3912	Early Childhood Education	2,662,656	3,221,610	3,376,047	3,366,328	3,509,083	3,666,653	157,570	4.49%
3842	Parents As Teachers	1,158,726	1,229,362	1,175,950	1,212,896	1,192,588	1,237,227	44,639	3.74%
6999	Other Financing Uses	1,538,888	8,082,393	1,716,883	1,533,441	2,936,787	1,532,267	(1,404,520)	(47.83%)
<b>Total - District Operating Funds</b>		<b><u>\$ 186,766,875</u></b>	<b><u>\$ 213,950,081</u></b>	<b><u>\$ 209,680,135</u></b>	<b><u>\$ 221,904,310</u></b>	<b><u>\$ 219,249,694</u></b>	<b><u>\$ 233,715,042</u></b>	<b><u>\$ 14,465,348</u></b>	<b>6.60%</b>



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SPECIAL FUNDED PROGRAMS EXPENDITURES SUMMARY**

<u>Programs</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Original</u> <u>Budget</u> <u>2018-19</u>	<u>Projected</u> <u>Actual</u> <u>2018-19</u>	<u>Budget</u> <u>2019-20</u>	<u>1 year Variance</u> <u>2019-20 vs 2018-19</u>	
							<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2019-20</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2019-20</u>
<b>Special Funded Programs</b>								
<i>Debt Services, Capital Projects, Nutrition Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>								
Debt Services	\$ 22,836,279	\$ 50,333,731	\$ 23,071,845	\$ 23,404,740	\$ 24,142,855	\$ 24,487,338	\$ 344,483	1.43%
Capital Projects	38,348,657	36,754,777	33,697,883	58,493,369	24,683,804	55,143,147	30,459,343	123.40%
Nutrition Services	8,115,019	8,634,112	9,085,642	8,821,760	9,587,979	9,986,666	398,687	4.16%
Student Activities	2,191,932	2,472,063	2,418,905	2,225,000	2,191,000	2,345,000	154,000	7.03%
Adult Education	2,248,565	2,133,019	2,303,844	2,277,382	1,310,402	1,006,141	(304,261)	(23.22%)
Grants and Donations Fund	3,996,390	4,303,194	4,152,704	3,497,633	2,702,717	3,299,367	596,650	22.08%
<b>Total - Special Funded Programs</b>	<b>\$ 77,736,842</b>	<b>\$ 104,630,896</b>	<b>\$ 74,730,823</b>	<b>\$ 98,719,884</b>	<b>\$ 64,618,757</b>	<b>\$ 96,267,659</b>	<b>\$ 31,648,902</b>	<b>48.98%</b>



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SUMMARY EXPENDITURES ALL FUNCTIONS**

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<u>Programs</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Original</u> <u>Budget</u> <u>2018-19</u>	<u>Projected</u> <u>Actual</u> <u>2018-19</u>	<u>Budget</u> <u>2019-20</u>	<u>1 year Variance</u> <u>2019-20 vs 2018-19</u>	
							<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2019-20</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2019-20</u>
Elementary Instruction	\$ 32,373,239	\$ 35,636,322	\$ 36,623,291	\$ 38,054,605	\$ 37,129,785	\$ 39,326,910	\$ 2,197,125	5.92%
Middle Instruction	17,121,761	18,944,660	19,897,718	20,627,207	20,505,559	21,829,158	1,323,599	6.45%
Senior High Instruction	19,035,111	20,341,539	21,170,795	21,764,827	21,559,535	23,189,281	1,629,746	7.56%
Summer School Instruction	2,675,181	2,556,762	2,661,901	2,682,899	2,800,663	2,854,958	54,295	1.94%
Douglass High Instruction	854,781	876,665	960,793	995,796	918,621	969,886	51,265	5.58%
At Risk Programs	314,655	315,869	262,722	1,135,476	1,096,741	1,112,227	15,486	1.41%
Special Education Instruction	22,424,284	24,522,333	24,962,222	24,849,588	16,350,185	17,005,580	655,395	4.01%
Early Childhood Special Education	3,824,881	4,368,641	4,312,581	4,455,967	2,504,029	2,672,438	168,409	6.73%
Gifted Program	1,178,686	1,279,353	1,419,250	1,576,594	1,519,517	1,602,821	83,304	5.48%
Title I	1,207,396	1,416,428	1,710,126	1,859,365	1,742,008	1,814,094	72,086	4.14%
English Language Learners	1,956,176	2,229,948	2,322,819	2,584,935	2,617,129	2,855,021	237,892	9.09%
Vocational Instruction	3,874,300	4,030,419	4,021,441	4,153,101	3,948,473	4,147,385	198,912	5.04%
Student Activities & Athletics	2,202,844	2,545,406	2,554,006	2,534,353	2,365,123	2,444,449	79,326	3.35%
Adult Basic Education	11,652	11,980	-	13,980	13,980	13,980	-	-
Supplemental Education (Tuition) Services	443,452	486,434	494,088	1,450,000	1,450,000	2,150,000	700,000	48.28%
Guidance & Counseling Services	4,261,453	4,699,817	4,706,588	4,899,236	5,070,340	5,354,879	284,539	5.61%
Pupil Services	4,473,679	5,127,340	5,249,596	6,134,427	14,390,048	15,073,013	682,965	4.75%
Educational Media Services	3,214,508	3,696,481	3,922,872	4,139,904	594,797	619,005	24,208	4.07%
Support Services and Instructional Staff	9,070,130	11,117,148	8,450,294	10,676,551	13,360,184	16,089,579	2,729,395	20.43%



**COLUMBIA PUBLIC SCHOOLS**

**2019-20 BUDGET**

**SUMMARY EXPENDITURES ALL FUNCTIONS**

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Programs	Actual 2015-16	Actual 2016-17	Actual 2017-18	Original Budget 2018-19	Projected Actual 2018-19	Budget 2019-20	1 year Variance 2019-20 vs 2018-19	
							\$	%
							Increase (Decrease) 2019-20	Increase (Decrease) 2019-20
Administrative Services	3,125,750	3,836,846	3,390,670	5,968,119	9,617,262	10,468,050	850,788	8.85%
Other Administrative Services	11,439,950	13,105,244	13,355,465	13,908,182	13,640,376	14,695,791	1,055,415	7.74%
Business Services	1,171,626	1,101,588	1,134,017	1,217,453	1,394,277	1,400,058	5,781	0.41%
Maintenance Services	16,707,180	19,912,598	20,038,629	21,763,382	21,140,584	22,579,787	1,439,203	6.81%
Security Services	709,850	778,117	744,731	738,954	731,195	980,826	249,631	34.14%
Transportation Services	12,402,247	12,399,416	12,505,266	13,147,757	12,897,929	13,594,231	696,302	5.40%
Research and Information Systems	4,569,175	5,209,714	5,678,531	3,521,688	1,316,070	1,393,592	77,522	5.89%
Community Services	762,658	869,648	860,843	937,299	936,826	1,041,896	105,070	11.22%
Early Childhood Education	2,662,656	3,221,610	3,376,047	3,366,328	3,509,083	3,666,653	157,570	4.49%
Parents as Teachers	1,158,726	1,229,362	1,175,950	1,212,896	1,192,588	1,237,227	44,639	3.74%
Other Financing Uses	1,538,888	8,082,393	1,716,883	1,533,441	2,936,787	1,532,267	(1,404,520)	(47.83%)
Debt Services	22,836,279	50,333,731	23,071,845	23,404,740	24,142,855	24,487,338	344,483	1.43%
Capital Projects	38,348,657	36,754,777	33,697,883	58,493,369	24,683,804	55,143,147	30,459,343	123.40%
Nutrition Services	8,115,019	8,634,112	9,085,642	8,821,760	9,587,979	9,986,666	398,687	4.16%
Student Activities	2,191,932	2,472,063	2,418,905	2,225,000	2,191,000	2,345,000	154,000	7.03%
Adult Education	2,248,565	2,133,019	2,303,844	2,277,382	1,310,402	1,006,141	(304,261)	(23.22%)
Grants and Donations Fund	3,996,390	4,303,194	4,152,704	3,497,633	2,702,717	3,299,367	596,650	22.08%
<b>Total</b>	<b>\$ 264,503,717</b>	<b>\$ 318,580,977</b>	<b>\$ 284,410,958</b>	<b>\$ 320,624,194</b>	<b>\$ 283,868,451</b>	<b>\$ 329,982,701</b>	<b>\$ 46,114,250</b>	<b>16.24%</b>



# COLUMBIA PUBLIC SCHOOLS

## 2019-20 BUDGET



**A**CHIEVEMENT. **E**NRICHMENT.  
**O**PPORTUNITY.

**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