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Columbia PUBLIC SCHOOLS

2017-18 Budget

Approved by the Columbia Board of Education

June 12, 2017

Columbia, Missouri 65203

County of Boone





Columbia
PUBLIC SCHOOLS

2017-18 Budget

**Approved by the
Board of Education
June 12, 2017**

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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Final Budget
2017-18

INTRODUCTORY
SECTION





Columbia Public Schools

2017-18 Annual Budget

Executive Summary

A Message from the Finance Department

The 2017-18 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*

- Honesty
- Teamwork
- Adaptability
- Focus on what works
- Mutual respect
- Positive approach
- Commitment
- Transparency
- Persistence

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

1. All students will graduate college and career 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.

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 fund 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:

<u>Funds (GAAP)</u>	<u>State Fund</u>
General Fund	Incidental
Teacher's Fund – 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 2017-18 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 Fund. Detailed fund schedules provide further information on the activities within each fund and include an analysis of the proposed budget for the 2017-18 fiscal year. Budget schedules are also included 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 2017-18, 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 8% are English Language Learners. Today 47% of our students attend our elementary schools, 24% middle schools and 29% attend high schools.

Student Performance

In the fall of 2015, upon review by Department of Elementary and Secondary Education, the District was accredited. 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 84% 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

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):

	<u>2011-12</u>	<u>2014-15</u>	<u>Change</u>
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 -

- 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 is 100% in 2015-16 and projected to be the same in 2016-17, the SAT is expected to be at \$6,180 which is only \$63 more per student than in 2006-07 when the formula was first implemented. This results in an average increase per student of only \$6 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 2017-18 for Columbia Public Schools by an estimated \$11.2 million as it is estimated to be at \$6,800.

In May 2017, the Department of Elementary and Secondary Education increased the 2016-17 SAT from \$6,160 to \$6,180 which will result in an unanticipated increase in state funding of

\$361,633 if realized. The timing of this increase makes it unusable in the year it is received, however, provides additional balances in the operating fund. 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 Achievement, Enrichment, and Opportunity 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 62.

The 2017-18 budget totals \$225.5 million of operating revenue and operating expenditures and transfers of \$223.0 million, resulting in an increase of operating fund balance by \$2.5 million. When considering all funds, total revenue is budgeted at \$308.9 million and expenditures at \$307.3 million for a net increase in fund balance of \$1.6 million.

As summarized by the schedule below, the District is planning for a total beginning fund balance (all funds) of \$110.6 million at July 1, 2017, and ending fund balance of \$112.2 million at June 30, 2018. For District Operating Funds, beginning fund balance at July 1, 2017 is projected to be \$55.0 million and ending fund balance at June 30, 2018 to be \$57.5 million which is 27.03% of budgeted expenditures. See page 17 for the Summary Budget – All Programs for 2017-18.

	<u>Operating Funds</u>	<u>All Funds</u>
Projected Beginning Fund Balance, July 1	\$ 55,037,828	\$ 110,602,932
Budgeted Revenues	\$ 225,516,778	\$ 308,854,090
Budgeted Expenses plus Transfers	\$ 223,046,867	\$ 307,301,207
Increase (Decrease) in Fund Balance	\$ 2,469,911	\$ 1,552,883
Budgeted Ending Fund Balance	\$ 57,507,739	\$ 112,155,815

The increase in total fund balance comes from the budgeted excess revenues over expenditures in the Operating Funds. The increase in fund balance in the Operating Funds is a planned increase in fund balance to cover the anticipated increase in operating expenditures in future years.

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 2017-18 budget.

Ms. Linda D. Quinley
Chief Financial and Operations Officer

Ms. Heather McArthur, CPA
Administrative Project Manager

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 2016-17	Budget 2017-18	% of Total Revenue	% Change
General	\$ 93,619,471	\$ 95,539,010	31%	2%
Special Revenue (Teachers)	\$ 121,165,388	\$ 129,977,768	42%	7%
Debt Service	\$ 23,977,741	\$ 24,454,987	8%	2%
Capital Projects	\$ 16,080,017	\$ 41,844,887	14%	160%
Other	\$ 17,093,626	\$ 17,037,438	5%	0%
Total Funds	\$ 271,936,243	\$ 308,854,090	100%	14%

The District's revenue is primarily from local efforts (58%) with greatest portion of revenue from local tax revenue (46%). The assessed valuation is projected to be \$2,396,989,166 for the 2017-18 school year.

Total revenues are budgeted to increase \$36,917,847 in 2017-18 mostly due to the issuance of \$35 million in general obligation bonds. The bonds will be issued primarily to fund the design and construction of a new middle school anticipated to open in the fall of 2020. Local revenues are also anticipated to increase 2% due to the expected increase in assessed valuation.

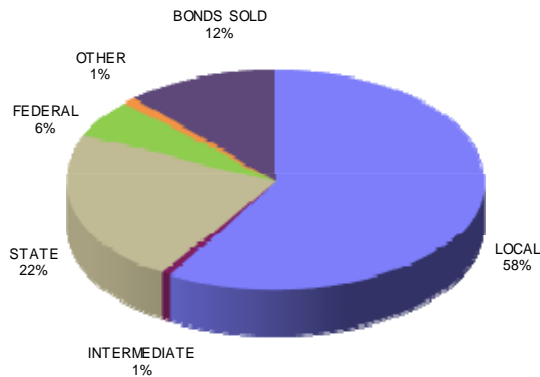
	Projected Actual 2016-17	Budget 2017-18	% of Total Revenue	% Change
Local	\$ 169,311,676	\$ 173,307,063	56%	2%
Intermediate	\$ 2,191,313	\$ 2,191,313	1%	0%
State	\$ 66,179,482	\$ 66,658,368	22%	1%
Federal	\$ 16,209,882	\$ 16,611,654	5%	2%
Other	\$ 18,043,890	\$ 50,085,692	16%	178%
Total Funds	\$ 271,936,243	\$ 308,854,090	100%	14%

The revenue by source chart below delineates revenue by Total Funds and by Operating Funds. Local property taxes of the District represent 46% of Total and 52% of Operating Revenues.

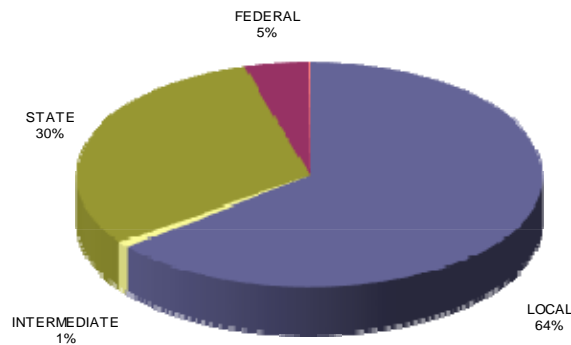
	Total	Operating
Property Taxes	\$ 143,242,097	\$ 117,775,022
Sales Taxes	\$ 17,516,000	\$ 17,516,000
Foundation Formula	\$ 55,830,026	\$ 55,747,328
Other - State	\$ 10,828,342	\$ 9,448,776
Federal	\$ 16,611,654	\$ 9,493,209
Sale of Bonds	\$ 35,000,000	\$ -
Other	\$ 29,825,971	\$ 15,536,443
	\$ 308,854,090	\$ 225,516,778

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

**TOTAL REVENUES
FINAL BUDGET 2017-18**



**OPERATING REVENUES
FINAL BUDGET 2017-18**



Total Revenue by Source

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-17	Budget 2017-18
Tax Rate	\$ 5.4239	\$ 5.4868	\$ 5.4656	\$ 6.0403	\$ 6.0403
Assessed Valuation	\$ 2,130,574,568	\$ 2,195,114,886	\$ 2,257,981,004	\$ 2,327,173,948	\$ 2,396,989,166
Revenues					
Local Sources					
Property Taxes	\$ 114,282,570	\$ 119,875,154	\$ 123,302,555	\$ 139,434,662	\$ 143,242,097
Sales Taxes	\$ 15,050,485	\$ 15,596,185	\$ 16,606,392	\$ 16,655,400	\$ 17,516,000
All Other Local	\$ 12,746,539	\$ 12,280,840	\$ 13,266,169	\$ 13,021,994	\$ 12,548,966
County Sources	\$ 1,892,061	\$ 1,845,182	\$ 2,268,300	\$ 2,191,313	\$ 2,191,313
State Sources					
Foundation Formula	\$ 47,794,855	\$ 49,793,130	\$ 51,896,606	\$ 55,452,191	\$ 55,830,026
All Other State	\$ 8,839,621	\$ 10,258,516	\$ 10,742,688	\$ 10,727,291	\$ 10,828,342
Federal Sources	\$ 15,517,090	\$ 15,939,054	\$ 15,657,146	\$ 16,409,502	\$ 16,611,654
Other Sources					
Sale of Bonds	\$ 50,000,000	\$ 71,485,000	\$ 36,575,000	\$ 10,000,000	\$ 35,000,000
All Other Sources	\$ 6,280,644	\$ 8,689,761	\$ 5,524,931	\$ 8,043,890	\$ 15,085,692
Total All Revenue Sources	\$ 272,403,865	\$ 305,762,822	\$ 275,839,787	\$ 271,936,243	\$ 308,854,090

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 2017-18, a reassessment year, by 3% to nearly \$2.40 billion based upon current information. Listed below is a summary of the District's tax rates.

	2014-15	2015-16	2016-17	Budget 2017-18
Incidental	\$1.8413	\$1.9413	\$2.4923	\$2.4923
Special Revenue (Teachers)	\$2.6000	\$2.4788	\$2.4788	\$2.4788
Capital Projects	\$0.0736	\$0.0736	\$0.1000	\$0.1000
Debt Service	\$0.9719	\$0.9719	\$0.9719	\$0.9719
Total	\$5.4868	\$5.4656	\$6.0430	\$6.0430

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 2016-17 and 2017-18 should not be significant. In addition to the required Proposition C rollback, in August 2016, the Board of Education elected to voluntarily roll back 9 cents of the operating levy to be used in future years. The 9 cents is not eligible to be used in 2017-18, a

reassessment year in Boone County, so the tax rates are anticipated to remain flat. Property taxes account for nearly 52% 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 2017-18 Foundation Formula revenue to increase \$741,673 to \$55.8 million. Formula Weighted Average Daily Attendance (WADA) is anticipated to increase by 117 to 16,025 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 \$6,180.

The Classroom Trust Fund accounts for gaming revenue distributed to school districts. The trend for gaming revenues in Missouri is estimated to continue to rise slightly. Due to this, it is anticipated that payments per ADA will increase slightly from \$405 to \$414.

These revenue sources equate to approximately 25% 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 416 due to increasing enrollment in 2016-17 (districts are required to use the previous year's WADA when calculating Proposition C revenue). The amount per WADA paid by the State is estimated to increase from \$974 in 2016-17 to \$1,000 in 2017-18 based on historical trend data. Based on these factors, the overall sales tax revenue is expected to increase \$803,438 or approximately 5% to \$17,516,000 in 2017-18. 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 2016-17	Budget 2017-18	% of Total Expenditure	% Change
General	\$ 87,331,345	\$ 93,069,099	30%	7%
Special Revenue (Teachers)	\$ 124,848,884	\$ 129,977,768	42%	4%
Debt Service	\$ 50,334,374	\$ 24,128,636	8%	-52%
Capital Projects	\$ 39,055,251	\$ 43,025,421	14%	10%
Other	\$ 17,056,696	\$ 17,100,283	6%	0%
Total Funds	\$ 318,626,550	\$ 307,301,207	100%	-4%

Total current projected expenditures for the 2016-17 budget is \$318,626,550 and are budgeted to decrease approximately 4% or \$11.3 million to \$307,301,207. This decrease is primarily due to decreased expenditures in the Debt Service Fund. The District repaid \$25.2 million in refunding bonds from the Debt Service Fund during 2016-17.

Operating expenditures will increase 5% or \$10.9 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 66% of the operating budget is spent to support instructional expenditures. Out of the total budget, 48% of the budgeted expenditures support instruction. The difference is due to construction projects and debt service principal and interest payments.

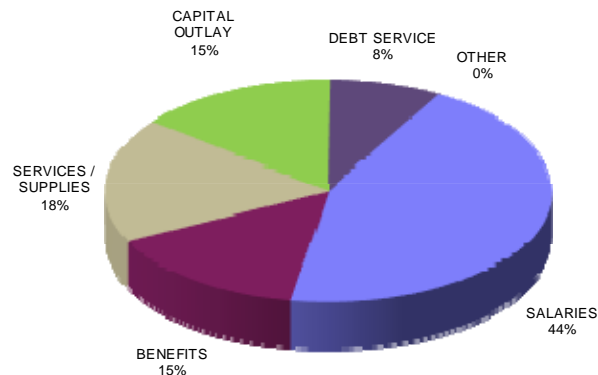
Function	Total	Operating
Instructional & Support	\$ 146,986,561	\$ 146,986,561
Administration	\$ 23,719,055	\$ 23,719,055
Maintenance	\$ 21,960,815	\$ 21,960,815
Transportation	\$ 12,927,862	\$ 12,927,862
Community Services	\$ 5,599,882	\$ 5,599,882
Other Financing Uses	\$ 11,852,692	\$ 11,852,692
Debt Services	\$ 24,128,636	\$ -
Capital Projects	\$ 43,025,421	\$ -
Nutrition Services	\$ 8,893,963	\$ -
Student Activities	\$ 2,321,348	\$ -
Adult Education	\$ 2,211,403	\$ -
Grants and Donations	\$ 3,673,569	\$ -
Total All Functions	\$ 307,301,207	\$ 223,046,867

Expenditures by Object

Total expenditures by object show how the District actually spends the dollars budgeted. Salaries and Benefits account for nearly 60% of total expenditures. The increase in salaries and benefits for 2017-18 can be attributed to improved compensation schedules and continued 100% fully funded benefits for all full time staff.

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 108,562,246	\$ 111,910,842	\$ 114,004,250	\$ 125,198,319	\$ 126,209,831	\$ 130,917,575
Employee Benefits	\$ 33,649,514	\$ 35,217,096	\$ 37,397,392	\$ 40,998,796	\$ 42,483,595	\$ 44,479,510
Services/Supplies/Capital Outlay	\$ 88,174,969	\$ 83,027,118	\$ 88,734,397	\$ 115,213,306	\$ 92,465,842	\$ 95,922,794
Debt Service/Lease Purchase	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 51,810,909	\$ 50,334,274	\$ 24,128,636
Other Financing Uses	<u>\$ 816,050</u>	<u>\$ 1,378,119</u>	<u>\$ 1,538,888</u>	<u>\$ 4,298,303</u>	<u>\$ 7,132,908</u>	<u>\$ 11,852,692</u>
Total	<u>\$ 252,533,565</u>	<u>\$ 263,120,121</u>	<u>\$ 264,511,206</u>	<u>\$ 337,519,633</u>	<u>\$ 318,626,450</u>	<u>\$ 307,301,207</u>

EXPENDITURES FINAL BUDGET 2017-18

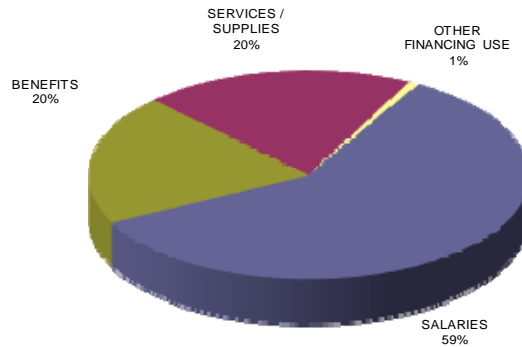


Total Operating Expenditures by Object

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

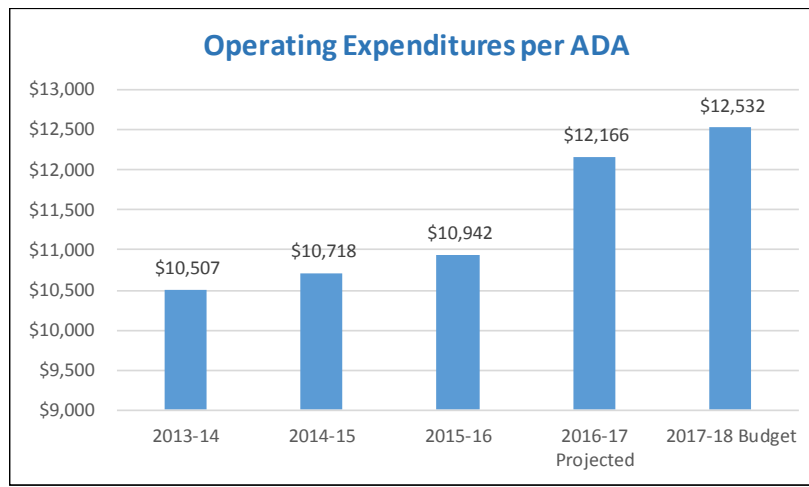
<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 104,221,854	\$ 107,384,483	\$ 109,546,930	\$ 120,628,012	\$ 121,412,664	\$ 126,051,095
Employee Benefits	\$ 31,999,172	\$ 33,481,449	\$ 35,620,654	\$ 39,235,720	\$ 40,599,746	\$ 42,553,440
Services/Supplies Other Financing Uses	\$ 39,830,880	\$ 39,347,861	\$ 40,067,892	\$ 45,985,248	\$ 43,034,911	\$ 42,589,640
	<u>\$ 816,050</u>	<u>\$ 1,378,119</u>	<u>\$ 1,538,888</u>	<u>\$ 4,298,303</u>	<u>\$ 7,132,908</u>	<u>\$ 11,852,692</u>
Total	<u>\$ 176,867,956</u>	<u>\$ 181,591,912</u>	<u>\$ 186,774,364</u>	<u>\$ 210,147,283</u>	<u>\$ 212,180,229</u>	<u>\$ 223,046,867</u>

**OPERATING EXPENDITURES
FINAL BUDGET 2017-18**



Total Operating Expenditures per ADA

	2013-14	2014-15	2015-16	2016-17 Projected	2017-18 Budget
Average Daily Attendance	16,620.37	16,656.59	16,690.33	16,819.58	16,869.77
Current Operating Expenditures	\$ 174,626,639	\$ 178,519,737	\$ 182,617,935	\$ 204,623,512	\$ 211,420,103
Current Expenditures per ADA	\$ 10,507	\$ 10,718	\$ 10,942	\$ 12,166	\$ 12,532



Debt Service

The Debt Service Fund balance is projected to be at \$21.8 million as of June 30, 2018, compared to \$21.5 as of June 30, 2017. Current state law limits the bonded indebtedness to a maximum of 15% of assessed valuation or \$359.5 million (2017-18 estimated assessed value is \$2,396,989,166). At June 30, 2017, the District currently has an outstanding bonded debt level of \$271.9, within the legal limits for school districts. The 2017-18 budget for Debt Service includes \$13,205,000 in principal payments and \$10,918,635 in interest payments.

On April 12, 2017, the District issued \$10,000,000 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 bond issue was part of the \$50,000,000 bond authorization approved by the voters in April 2014.

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>
2018	\$ 13,205,000	\$ 10,918,635	\$ 24,123,635
2019	10,360,000	10,582,214	20,942,214
2020	11,275,000	10,249,814	21,524,814
2021	5,645,000	9,862,014	15,507,014
2022	19,967,000	9,709,089	29,676,089
2023-2027	58,085,000	40,915,451	99,000,451
2028-2032	85,660,000	26,229,413	111,889,413
2032-2037	67,735,000	6,326,900	74,061,900
	\$ <u>271,932,000</u>	\$ <u>124,730,979</u>	\$ <u>394,962,979</u>

All District bonds are general obligation bonds with maturities from 2018 to 2037 and average net interest rates at issue from 1.00% to 5.19%. General obligation bonds outstanding at June 30, 2017 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, 2017</u>
Public Improvements/Refunding	2009	\$ 4,875,000	1.55- 4.15%	2029	\$ 1,700,000
Public Improvements	2009	9,187,000	1.00%	2022	9,187,000
Public Improvements/Refunding	2010	18,430,000	2.00- 4.00%	2018	1,925,000
Public Improvements	2010	6,465,000	5.19%	2030	6,465,000
Public Improvements/Refunding	2011	48,275,000	2.50- 5.00%	2031	42,750,000
Public Improvements/Refunding	2012	59,710,000	1.75- 4.50%	2032	38,655,000
Public Improvements/Refunding	2013	9,290,000	2.00- 3.50%	2033	9,065,000
Public Improvements	2014	50,000,000	3.00-5.00%	2034	49,480,000
Public Improvements	2015	71,485,000	2.00-4.00%	2035	67,555,000
Public Improvements/Refunding	2016	36,575,000	2.00-5.00%	2036	35,150,000
Public Improvements/Refunding	2017	10,000,000	2.00-5.00%	2037	<u>10,000,000</u>
					\$ <u>271,932,000</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 were to eliminate long standing operating rents paid for administrative office and early childhood special education learning spaces. The rents paid at the time were the revenue stream that would be utilized to make the lease purchase payment, eventually eliminating the reliance upon the operating budget to fund this expense.

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

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

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

<u>Year Ending June 30,</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2018	\$ 330,000	\$ 298,272	\$ 628,272
2019	340,000	290,645	630,645
2020	355,000	281,861	636,861
2021	245,000	273,605	518,605
2022-2026	1,410,000	1,235,269	2,645,269
2027-2031	1,830,000	918,506	2,748,506
2032-2036	2,415,000	442,734	2,857,734
2037	570,000	13,794	583,794
	<u>\$ 7,495,000</u>	<u>\$ 3,754,686</u>	<u>\$ 11,249,686</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:

<u>Year Ending June 30,</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total</u>
2018	\$ 750,700	\$ 54,135	\$ 804,835
2019	758,019	44,778	802,797
2020	765,409	29,997	795,406
2037	772,872	15,071	787,943
	<u>\$ 3,047,000</u>	<u>\$ 143,981</u>	<u>\$ 3,190,981</u>

Total Ending Fund Balance Comparison

	Projected Actual 2016-17	Budget 2017-18	% of Total Budget	% Change
General	\$ 55,037,828	\$ 57,507,739	51%	4%
Special Revenue (Teachers)	\$ -	\$ -	0%	0%
Debt Service	\$ 21,488,215	\$ 21,814,566	19%	2%
Capital Projects	\$ 28,716,901	\$ 27,536,367	25%	-4%
Other	\$ 5,359,988	\$ 5,297,143	5%	-1%
Total Funds	\$ 110,602,932	\$ 112,155,815	100%	1%

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 increase approximately \$1.6 million in 2017-18. The majority of the fund balance increase is attributable to the Operating Funds. 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 Cedar Ridge Elementary School is planned for the 2018-19 school year and 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, 2018 is \$57.5 million or 27.03% 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. These ad valorem portion of these taxes are payable December 31 each year. Consequently, the District receives the majority of its revenue dollars in December and January and must support the cash flow requirements with fund balances or by borrowing. This is the basis for the requirement of Operating Fund balances equal to 18-20% of budgeted expenditures.

Budget Forecasting and Planning

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

Within the current model that considers the fiscal years of 2017-18 through 2021-22, 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 of the new Cedar Ridge Elementary School and a new middle school. New curriculum implementations, a new teacher evaluation system and a 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.

The Board of Education has established a minimum Operating Fund balance of 18% in order to effectively operate the District. The 2017-18 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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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	FINAL BUDGET 2017-18 TOTAL
<i>Projected Beginning Fund</i>											
<i>Balance as of 07/01/2017</i>	\$ 55,037,828	\$ -	\$ 55,037,828	\$ 21,488,215	\$ 28,716,901	\$ 799,320	\$ 1,285,178	\$ 666,996	\$ 2,608,494	\$ 55,565,104	\$ 110,602,932
REVENUES:											
LOCAL	\$ 71,711,045	\$ 66,690,236	\$ 138,401,281	\$ 23,790,376	\$ 2,713,322	\$ 2,955,500	\$ 2,321,348	\$ 1,281,900	1,843,336	\$ 34,905,782	\$ 173,307,063
INTERMEDIATE	1,073,916	750,231	1,824,147	351,954	15,212	-	-	-	-	367,166	2,191,313
STATE	19,518,215	45,677,889	65,196,104	-	82,698	60,000	-	252,485	1,067,081	1,462,264	66,658,368
FEDERAL	3,114,334	6,378,875	9,493,209	312,657	-	5,391,000	-	651,636	763,152	7,118,445	16,611,654
OTHER	121,500	161,500	283,000	-	2,500,000	450,000	-	-	-	2,950,000	3,233,000
BONDS SOLD	-	-	-	-	35,000,000	-	-	-	-	35,000,000	35,000,000
TOTAL REVENUES	\$ 95,539,010	\$ 119,658,731	\$ 215,197,741	\$ 24,454,987	\$ 40,311,232	\$ 8,856,500	\$ 2,321,348	\$ 2,186,021	\$ 3,673,569	\$ 81,803,657	\$ 297,001,398
EXPENDITURES:											
SALARIES	\$ 28,181,688	\$ 97,869,407	\$ 126,051,095	\$ -	\$ -	\$ 3,055,486	\$ 65,011	\$ 944,104	801,879	\$ 4,866,480	\$ 130,917,575
BENEFITS	10,895,079	31,658,361	42,553,440	-	-	1,369,287	31,337	262,789	262,657	1,926,070	44,479,510
SERVICES / SUPPLIES	42,139,640	450,000	42,589,640	-	-	4,469,190	2,225,000	1,004,510	2,609,033	10,307,733	52,897,373
CAPITAL OUTLAY	-	-	-	-	43,025,421	-	-	-	-	43,025,421	43,025,421
DEBT SERVICE	-	-	-	24,128,636	-	-	-	-	-	24,128,636	24,128,636
OTHER	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 81,216,407	\$ 129,977,768	\$ 211,194,175	\$ 24,128,636	\$ 43,025,421	\$ 8,893,963	\$ 2,321,348	\$ 2,211,403	\$ 3,673,569	\$ 84,254,340	\$ 295,448,515
EXCESS/(DEFICIT)											
REVENUES OVER EXPENDITURES.....	\$ 14,322,603	\$ (10,319,037)	\$ 4,003,566	\$ 326,351	\$ (2,714,189)	\$ (37,463)	\$ -	\$ (25,382)	\$ -	\$ (2,450,683)	\$ 1,552,883
INTERFUND TRANSFERS	\$ (11,852,692)	\$ 10,319,037	\$ (1,533,655)	\$ -	\$ 1,533,655	\$ -	\$ -	\$ -	\$ -	\$ 1,533,655	\$ -
<i>Projected Ending Fund</i>											
<i>Balance as of 6/30/18</i>	\$ 57,507,739	\$ -	\$ 57,507,739	\$ 21,814,566	\$ 27,536,367	\$ 761,857	\$ 1,285,178	\$ 641,614	\$ 2,608,494	\$ 54,648,076	\$ 112,155,815

Note: The 6/30/18 Projected combined balance of the Operating and Teachers Funds, \$57,507,739 represents 27.03% of the budgeted expenditures and transfers for 2017-18, as compared to 26.45% projected for 06/30/17.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST			
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Combined Fund Balance	\$ 45,735,344	\$ 44,799,177	\$ 48,111,430	\$ 52,433,198	\$ 55,037,828	\$ 57,507,739	\$ 57,165,853	\$ 55,953,266	\$ 47,498,736
Revenue AV incr assumption/actual (after TIF)	1.92%	2.90%	2.84%	3.06%	3.00%	3.00%	3.00%	3.00%	3.00%
Local revenue before any additions or reductions	\$ 110,340,741	\$ 115,211,236	\$ 119,104,404	\$ 134,453,675	\$ 134,453,294	\$ 138,401,280	\$ 144,670,020	\$ 148,951,149	\$ 153,389,978
Current Property Taxes					\$ 3,252,323	\$ 5,588,415	\$ 3,613,903	\$ 3,722,320	\$ 3,833,990
Increase in Operating Levy - Current Property Taxes							\$ -	\$ -	\$ -
Increase due to Chapter 100 Bond Projects					\$ -		\$ 442,429	\$ -	\$ -
Delinquent Property Taxes					\$ (109,952)	\$ 145,985	\$ 145,985	\$ 145,985	\$ 152,453
Proposition C Sales Tax					\$ 860,600	\$ 505,294	\$ 519,851	\$ 534,820	\$ 534,820
Other					\$ (54,984)	\$ 29,045	\$ 1,390	\$ 35,704	\$ 35,704
Intermediate revenue before any additions or reductions	\$ 1,572,963	\$ 1,530,453	\$ 1,869,113	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147
Fines and Forfeitures									
SARRU									
County Stock Insurance									
State revenue before any additions or reductions	\$ 54,170,025	\$ 58,785,807	\$ 61,102,931	\$ 64,647,466	\$ 64,647,466	\$ 65,196,104	\$ 65,712,590	\$ 66,327,120	\$ 66,940,649
State Funding Formula					\$ 173,887	\$ 533,986	\$ 507,030	\$ 506,029	\$ 506,029
State Funding increase due to governor's budget recommendation									
Transportation					\$ 41,673	\$ -	\$ -	\$ -	\$ -
Classroom Trust Fund					\$ 203,948	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500
Other					\$ 129,130	\$ (50,000)	\$ 75,000	\$ 75,000	\$ 75,000
Federal revenue before any additions or reductions	\$ 9,541,982	\$ 9,214,086	\$ 8,824,131	\$ 9,447,751	\$ 9,448,131	\$ 9,494,669	\$ 9,494,669	\$ 9,494,669	\$ 9,494,669
Title I					\$ 675,533	\$ -	\$ -	\$ -	\$ -
Part B (IDEA)					\$ (411,639)	\$ -	\$ -	\$ -	\$ -
Other					\$ (217,356)	\$ -	\$ -	\$ -	\$ -
Other revenues before any additions or reductions	\$ 306,076	\$ 162,583	\$ 188,064	\$ 283,195	\$ 283,195	\$ 281,540	\$ 281,540	\$ 281,540	\$ 281,540
Tuition other districts					\$ (195)	\$ -	\$ -	\$ -	\$ -
Tuition vocational schools					\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -		\$ (1,460)	\$ -	\$ -	\$ -	\$ -
Transfer in to Teachers Fund				\$ 4,128,625	\$ 10,319,037				
Total Revenue	\$ 175,931,787	\$ 184,904,165	\$ 191,088,643	\$ 214,784,859	\$ 225,516,778	\$ 221,982,966	\$ 227,321,054	\$ 231,930,983	\$ 237,101,478
change in revenue from prior year		\$ 8,972,378	\$ 6,184,478	\$ 23,696,216	\$ 10,731,919	\$ (3,533,812)	\$ 5,338,088	\$ 4,609,929	\$ 5,170,495
		5.10%	3.34%	12.40%	5.00%	-1.57%	2.40%	2.03%	2.23%

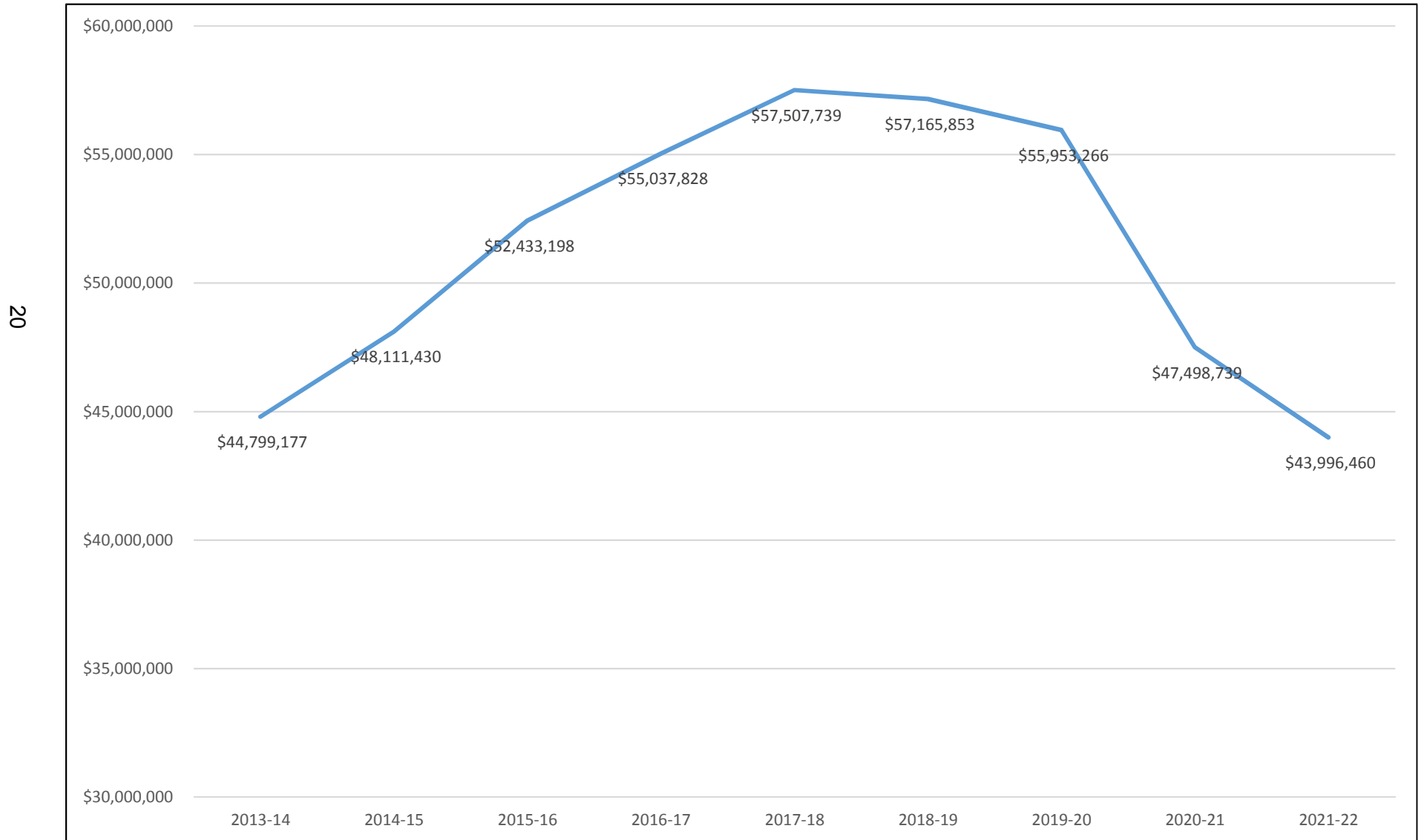
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST			
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Expenditures									
Salaries and Benefits	\$ 138,565,827	\$ 140,865,932	\$ 145,167,584	\$ 161,566,383	\$ 161,566,383	\$ 168,604,535	\$ 176,651,159	\$ 182,448,121	\$ 190,119,708
Changes to current baseline for coming year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ -	\$ 637,725	\$ 579,750	\$ 579,750	\$ 579,750	\$ 579,750
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ -	\$ 2,215,913	\$ 2,240,101	\$ 2,262,502	\$ 2,285,127	\$ 2,307,978
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ -	\$ (296,026)	\$ (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
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,438	\$ -	\$ 1,777,000	\$ -
Estimated increased cost for increase in insurance premium incl WC	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000	\$ 1,150,000	\$ 1,225,000	\$ 1,300,000	\$ 1,375,000
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,136,750	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ -	\$ 1,754,070	\$ 1,331,125	\$ 1,736,250	\$ 1,736,250	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 446,027	\$ 1,676,470	\$ -	\$ -	\$ -	\$ -
Projected Total Salaries & Benefits Cost	\$ 138,565,827	\$ 140,865,932	\$ 145,167,584	\$ 162,012,410	\$ 168,604,535	\$ 176,651,159	\$ 182,448,121	\$ 190,119,708	\$ 194,375,896
Services/Supplies before any additions or reductions	\$ 37,486,077	\$ 39,347,861	\$ 40,060,403	\$ 46,232,152	\$ 46,232,152	\$ 41,500,645	\$ 42,446,785	\$ 43,256,785	\$ 44,582,785
Projected underspend of current budgets for various depts/bldgs									
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases				\$ (1,172,516)	\$ (641,271)	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Estimated incr in operating and maint budgets for new schools and reorg						\$ 315,750		\$ 576,000	
New or increased budget requests (net of decreases made)				\$ (2,024,725)	\$ (4,090,236)	\$ (119,610)	\$ 60,000	\$ -	\$ -
One time needs (see tab for one time)					\$ 1,088,996	\$ 1,693,469	\$ 1,296,469	\$ 4,276,469	\$ 276,469
Total Service and Supply increase			\$ -	\$ (3,197,241)	\$ (3,642,512)	\$ 2,639,609	\$ 2,106,469	\$ 5,602,469	\$ 1,026,469
Total Projected Svc/Supply after adjustments	\$ 37,486,077	\$ 39,347,861	\$ 40,060,403	\$ 43,034,911	\$ 42,589,640	\$ 44,140,253	\$ 44,553,253	\$ 48,859,253	\$ 45,609,253
Total Expenditures	\$ 176,051,904	\$ 180,213,793	\$ 185,227,987	\$ 205,047,321	\$ 211,194,175	\$ 220,791,412	\$ 227,001,374	\$ 238,978,961	\$ 239,985,149
Transfers (to) from other funds	\$ (816,050)	\$ (1,378,119)	\$ (1,538,888)	\$ (7,132,908)	\$ (11,852,692)	\$ (1,533,441)	\$ (1,532,267)	\$ (1,406,549)	\$ (618,605)
Total Expenditures + Transfers	\$ 176,867,954	\$ 181,591,912	\$ 186,766,875	\$ 212,180,229	\$ 223,046,867	\$ 222,324,853	\$ 228,533,641	\$ 240,385,510	\$ 240,603,754
Increase (decrease) in fund balance	\$ (936,167)	\$ 3,312,253	\$ 4,321,768	\$ 2,604,630	\$ 2,469,911	\$ (341,887)	\$ (1,212,587)	\$ (8,454,527)	\$ (3,502,276)
Ending Operating Fund Balance	\$ 44,799,177	\$ 48,111,430	\$ 52,433,198	\$ 55,037,828	\$ 57,507,739	\$ 57,165,853	\$ 55,953,266	\$ 47,498,739	\$ 43,996,460
Fund Balance as Percentage of Expenses and Transfers	25.33%	26.49%	28.07%	25.94%	25.78%	25.71%	24.48%	19.76%	18.29%
Average Monthly expenses	\$ 14,670,992	\$ 15,017,816	\$ 15,435,666	\$ 17,087,277	\$ 17,599,515	\$ 18,399,284	\$ 18,916,781	\$ 19,914,913	\$ 19,998,762
Number of months fund balance will cover avg monthly exp	3.05	3.20	3.40	3.22	3.27	3.11	2.96	2.39	2.20

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

OPERATING FUNDS SUMMARY



COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18

Organizational / Enrollment / Performance

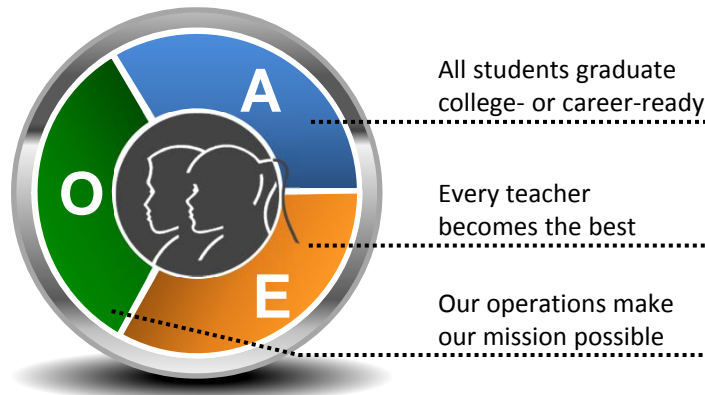
A Message from the Superintendent



Dr. Peter Stiepleman

The 2017-18 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 three years, we have worked to establish a clear focus for the District. The District's three focus areas represent our commitment to our community:



All students will graduate college- or career-ready

- Ninety percent of students will attend school at least ninety percent of the time (**Get them to school**)
- Out-of-school suspension numbers will decrease for all student groups (**Keep them in class**)
- Students will achieve academic progress (**Catch them up**)

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 District.



Vision

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



Mission

To provide an **excellent education** for all students

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

- Honesty ● Transparency ● Focus on what works ● Teamwork ● Mutual respect
- Persistence ● Adaptability ● Equity ● Commitment



Student Achievement

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

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

This issue of access has been framed into three letters—AEO: Achievement, Enrichment, and Opportunity. They represent the WHY for everything we do.



Missouri Assessment Program (MAP)

% of students proficient

	Communication Arts		Math	
	2014-15	2015-16	2014-15	2015-16
	57.6%	62.5%	49.4%	52.4%
	61.3%	64.9%	47.7%	61.4%

ACT

2015-16

	AVERAGE SCORE FOR COLUMBIA	21.7
	AVERAGE SCORE FOR MISSOURI	20.2
	AVERAGE SCORE NATIONWIDE	20.8

Advanced Placement (AP) Courses

Scores of 3 or higher

	2014-15	2015-16
	74.3%	75.1%
	62.7%	61.4%
	57.9%	57.9%



DIFFERENT ADVANCED PLACEMENT (AP) EXAMS IN CPS IN 2015-16

30



OF AP EXAMS TAKEN IN 2015-16 (1,636 in 2014-15)

1,693



OF STUDENTS WHO TOOK AP EXAMS IN 2015-16

1,023



Highly Qualified Staff

263 teachers earned the equivalent of 15 hours or more of advanced degree credit during the past year

Teacher and Staff Awards

- Presidential Award for Excellence in Mathematics Teaching
- K-5 Missouri Science Educator for Science Teachers of America
- School Psychologist of the Year for Missouri Association of School Psychologists
- Teacher of the Year by Missouri Council for Exceptional Children
- Joan Davis Award by Missouri Council for Exceptional Children
- Yes I Can Award by Missouri Council for Exceptional Children
- Paraprofessional of the Year by Missouri Council for Exceptional Children
- Special Education Administrator of the Year by Missouri Speech-Language Hearing Association

District Awards



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

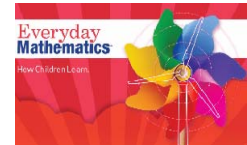


Certificate of Achievement
FOR EXCELLENCE IN
Financial Reporting

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

Professional Development Work of Teachers

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



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



1,033 teachers hold a master's degree. That is over 73% of the total teaching staff.

18 teachers hold a doctorate degree.



11 teachers hold National Board Professional Teaching Certification
42 employees hold a Certificate of Clinical Competence in Audiology or Speech Language Pathology
5 employees hold National Certification in School Psychology

Columbia Board of Education



Darin Preis, Board of Education President, was elected to the Columbia Board of Education in 2012. He holds a B.A. in English from Missouri State University and an MPA from the University of Missouri. He is the executive Director of Central Missouri Community Action. His son is a student in Columbia Public Schools.



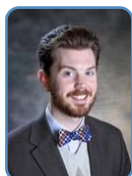
Jan Mees, Board of Education Vice President, was elected to the Columbia Board of Education in 2007. She holds a B.A. from Purdue University and an M.A. in Library Science from the University of Missouri. Her two sons are graduates of Columbia Public Schools.



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.



Christine King, Board of Education Member, was elected to the Columbia Board of Education in 2009. She holds a B.S. in Business-Finance. She is employed at Re/Max Boone Realty. Her two children are students in Columbia Public Schools.



Jonathan Sessions, Board of Education Member, was elected to the Columbia Board of Education in 2010. He holds a B.S. from the University of Missouri-Columbia.



Helen Wade, Board of Education Member, 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.



James Whitt, Board of Education Member, was appointed to the Columbia Board of Education in 2009, then elected in 2010. He holds a B.S. in Chemistry from Indiana Institute of Technology and an M.S. in Business Administration from Indiana University. He is retired from General Electric. His two sons are graduates of Columbia Public Schools.

2017-18 Organization

Columbia Board of Education

- **Darin Preis**, President
- **Jan Mees**, Vice President
- **Paul Cushing**, Member
- **Christine King**, Member
- **Jonathan Sessions**, Member
- **Helen Wade**, Member
- **James Whitt**, Member
- **Anna Munson**, Treasurer
- **Tracy Davenport**, Secretary

Superintendent and Cabinet

- **Peter Stiepleman**, Superintendent
- **Keith Bausman**, Assistant Superintendent for Human Resources
- **Jill Brown**, Assistant Superintendent for Elementary Education
- **Kevin Brown**, Assistant Superintendent for Secondary Education
- **Carla London**, Chief Equity Officer
- **Anna Munson**, Chief Financial Officer

Coordinators

- **Craig Adams**, Coordinator, STEAM Bus
- **David Bones**, Coordinator, Online Learning
- **Shequinna Collier**, Coordinator, 504 Programs
- **Bonnie Conley**, Coordinator, Summer School
- **Patricia Cornell**, Coordinator, Elementary Health
- **Shanna Dale**, Coordinator, AVID Program
- **Theresa Gaines**, Coordinator, Elementary Gifted Services
- **Dana Hibbard**, Coordinator, Mathematics
- **Betsy Jones**, Coordinator, Secondary School Counseling
- **Julie Nichols**, Coordinator, Instructional Technology
- **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
- **John White**, Coordinator, Safety and Security
- **Annelle Whitt**, Coordinator, MAC Scholars
- **Beth Winton**, Coordinator, Secondary Gifted Services
- **Suzanne Yonke**, Coordinator, World Languages
- **Open Position**, Coordinator, Secondary Language Arts/Social Studies
- **Open Position**, Coordinator, Adult Learning Center

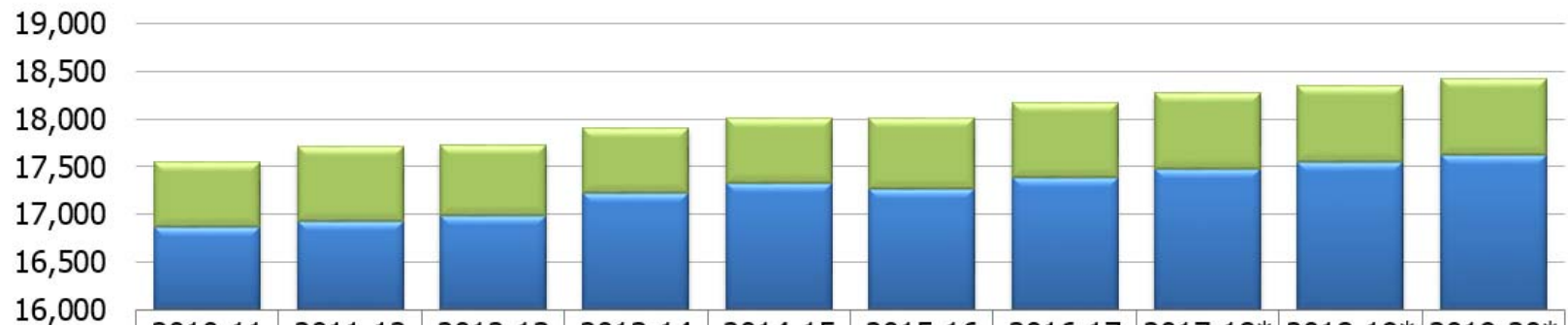
Directors

- **Shelli Adams**, Director, School Improvement
- **Michelle Baumstark**, Director, Community Relations
- **James Cherrington**, Director, Business Services
- **Chris Diggs**, Director, Technology Services
- **Shelly Fair**, Director, English Language Learners
- **Laina Fullum**, Director, Nutrition Services
- **Randall Gooch**, Director, Columbia Area Career Center
- **Michael Jones**, Director, Custodial Services
- **James Melton**, Director, Fine Arts
- **Alyse Monsees**, Interim Director, Special Services
- **Charles Oestreich**, Director, Facilities and Construction Services
- **Lori Osborne**, Director, Health Services
- **Nickie Smith**, Director, Certified Personnel
- **Blake Tekotte**, Director, Transportation
- **Bruce Whitesides**, Director, Athletics
- **Dave Wilson**, Director, Data Services



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Student Enrollment



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*	2018-19*	2019-20*
PreK	685	784	733	677	686	751	788	790	795	800
K-12	16,865	16,925	16,989	17,228	17,326	17,264	17,382	17,484	17,554	17,624
Total	17,550	17,709	17,722	17,905	18,012	18,015	18,170	18,274	18,349	18,424
Increase	131	159	13	183	107	3	155	104	75	75

Projected increase of 874 students (5.00%) enrolled in 10 years

*Projected

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18

2017-18 Budget Preparation Timeline



2016

2017

Nov

Dec

Jan

Feb

Mar

Apr

May

Jun

The Board of Education began review of funding and revenue projections for 2017-18 and beyond using the 5-year rolling model

The Board discussed and approved the 2017-18 budget parameters; the Board began consideration of determining appropriate fund balance levels

The Board discussed operating budget revenue assumptions and long-range budget priorities

The Board reviewed projections for the 2016-17 operating budgets and assumptions for expenses for 2017-18, including increases to medical and dental rates

The Board authorized issuance of teacher contracts with advancement for all employees in 2017-18

The Board reviewed recommended increased budgets for fixed costs and additional increases; reviewed the implication of all year-to-date revenue and expenses and recommendations on the 5-year model; and reviewed a preliminary budget summary

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

The Board of Education authorized over \$4,000,000 in increases for current employee compensation in the 2017-18 operating budget and \$1,000,000 for medical insurance premium increases. With a net increase in the total expenditures and transfers of \$4,700,000, the goal to recruit and retain high quality personnel remains a focus of this Board of Education. In total salaries and benefits equal 79.25% of the total operating budget with this increase.

In addition to the information shared below, teachers and certain other employees have access to opportunity to improve their salaries based on continued education and professional development hours completed. This budgetary allocation of over \$600,000 encourages high quality continued improvement for educators.

Teacher Bargaining Unit Schedule – 1,418.28 FTE

- Allow steps for experience (1.58% average) and movement for educational credit
- Increase base pay by \$330 (1.03%) increasing it from \$32,115 to \$32,445
- Collapse column I into II (reduces number of minimum salary cells by three)
- Increase the index in current column VII by .02
- Add a \$3,000 stipend for teachers with a doctorate
- Number of days paid remains at 187

Average increase is \$1,432 or 2.85% (not including educational credit)

Projected average annual salary in 2017-18 is \$51,714

Total cost of steps and improvement \$2,417,426

Part Time Teachers not in the Bargaining Unit – 24.13 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$330 (1.03%) increasing it from \$32,115 to \$32,445
- Collapse column I into II (reduces number of minimum salary cells by three)
- Increase the index in current column VII by .02
- Add a \$3,000 stipend for teachers with a doctorate (granted based on FTE)
- Number of days paid remains at 187

Average increase is \$1,262 or 2.35% (for a 1.0 FTE) (not including educational credit)

Projected average annual salary in 2017-18 is \$54,933 for a 1.0 FTE

Total cost of steps and improvement \$35,314

Special Services Specialized Personnel* – 26.96 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$330 (1.03%) increasing it from \$32,115 to \$32,445
- Collapse column I into II (reduces number of minimum salary cells by three)
- Increase the index in current column VII by .02
- Add a \$3,000 stipend for personnel with a doctorate
- Number of days paid remains at 187

Average increase is \$1,345 or 2.34% (not including educational credit)

Projected average annual salary in 2017-18 is \$58,775

Total cost of steps and improvement \$42,056

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Instructional Coaches, Mentors and Trainers* – 11.42 FTE

- Allow steps for experience and movement for educational credit
- Increase base pay by \$330 (1.03%) increasing it from \$32,115 to \$32,445
- Collapse column I into II (reduces number of minimum salary cells by three)
- Increase the index in current column VII by .02
- Add a \$3,000 stipend for personnel with a doctorate
- Number of days paid remains at 187

Average increase is \$1,425 or 2.37% (not including educational credit)
Projected average annual salary in 2017-18 is \$61,484
Total cost of steps and improvement \$18,863

Home School Communicators* – 20.00 FTE

- Allow steps for experience
- Increase base pay by \$330 (1.03%) increasing it from \$32,115 to \$32,445
- Eliminate Columns IV and VI due to no current placements
- Number of days paid remains at 187

Average increase is \$1,238 or 2.54%
Projected average annual salary in 2017-18 is \$49,941
Total cost of steps and improvement \$28,354

Outreach Counselors and Social Workers Hired after 06/30/2010 – 11.00 FTE

- Allow steps for experience
- Increase base pay by \$12 (0%) increasing it from \$35,488 to \$35,500
- Improve indexes in years 9 through 12
- Number of days paid remains at 187

Average increase is \$1,218 or 2.65%
Projected average annual salary in 2017-18 is \$47,167
Total cost of steps and improvement \$15,432

Registered Nurses – 30.10 FTE

- Allow steps for experience
- Increase base pay by \$200 (.66%) increasing it from \$30,000 to \$30,200
- Extend Index in BSN-RN by two years and MA-RN Column by three years
- Number of days paid remains at 187

Average increase is \$1,017 or 2.30%
Projected average annual salary in 2017-18 is \$45,245
Total cost of steps and improvement \$35,058

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Occupational Therapists and Physical Therapists – 16.21 FTE

- Allow steps for experience
- Increase base pay by \$305 (.70%) increasing it from \$43,598 to \$43,903
- Extend index by one year to allow increases through year 21
- Number of days paid remains at 187

Average increase is \$1,515 or 2.46%

Projected average annual salary in 2017-18 is \$63,155

Total cost of steps and improvement \$28,118

School Psychologist and Psychologist Examiner – 18.42 FTE

- Allow steps for experience and movement for educational credit
- Number of days paid remains at 190

Average increase is \$1,426 or 2.45% (not including educational credit)

Projected average annual salary in 2017-18 is \$59,596

Total cost of steps is \$36,827

Parent Educators – 15.19 FTE

- Allow steps for experience
- Eliminate new schedule for those hired after 06/30/2010
- Create minimum salary cells in columns I and II
- Improve and extend indexes in all but the last column
- Number of days paid remains at 227

Average increase is \$662 or 1.37%

Projected average annual salary in 2017-18 is \$48,922

Total cost of steps and improvement is \$12,013

Elementary Assistant Principals – 14.00 FTE

- Allow steps for experience
- Increase base pay by \$420 (.71%) increasing it from \$60,000 to \$60,420
- Increase minimum in all three columns to \$65,000, \$68,000 and \$71,500
- Number of days paid remains at 210

Average increase is \$1,771 or 2.57% (not including educational credit)

Projected average annual salary in 2017-18 is \$70,446

Total cost of steps and improvement \$26,624

Elementary Principals – 22.00 FTE

- Allow steps for experience
- Increase base pay by \$350 (.50%) increasing it from \$70,000 to \$70,350
- Number of days paid remains at 215

Average increase is \$1,747 or 1.92% (not including educational credit)

Projected average annual salary in 2017-18 is \$92,719

Total cost of steps and improvement \$44,560

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Middle School Assistant Principals – 6.00 FTE

- Allow steps for experience
- Increase base pay by \$350 (.50%) increasing it from \$70,000 to \$70,350
- Number of days paid remains at 233

Average increase is \$2,030 or 2.39% (not including educational credit)
Projected average annual salary in 2017-18 is \$86,806
Total cost of steps and improvement \$14,120

Middle School Principals – 6.00 FTE

- Allow steps for experience
- Increase base pay by \$400 (.50%) increasing it from \$80,000 to \$80,400
- Number of days paid remains at 233

Average increase is \$2,128 or 1.89% (not including educational credit)
Projected average annual salary in 2017-18 is \$114,950
Total cost of steps and improvement \$14,804

High School Assistant Principals – 19.00 FTE

- Allow steps for experience
- Increase base pay by \$388 (.50%) increasing it from \$77,500 to \$77,888
- Number of days paid remains at 233

Average increase is \$1,955 or 1.98% (not including educational credit)
Projected average annual salary in 2017-18 is \$100,814
Total cost of steps and improvement \$43,073

High School Principals – 4.00 FTE

- Allow steps for experience
- Increase base pay by \$430 (.50%) increasing it from \$86,000 to \$86,430
- Number of days paid remains at 233

Average increase is \$2,507 or 2.08% (not including educational credit)
Projected average annual salary in 2017-18 is \$123,084
Total cost of steps and improvement \$11,625

Summary of Building Assistant Principals and Principals – 71.00 FTE

- Allow steps for experience
- Increase base by an average of .58%

Average increase of \$1,880 or 2.05%
Projected average annual salary in 2017-18 is \$93,583
Total cost of steps and improvement is \$154,807

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Curriculum Coordinators – 14.00 FTE

- Allow steps for experience
- Increase base pay by \$342 (.50%) increasing it from \$68,445 to \$68,787
- Number of days paid remains at 225

Average increase is \$1,600 or 1.90% (not including educational credit)
Projected average annual salary in 2017-18 is \$85,787
Total cost of steps and improvement \$25,980

Salaried not on a Schedule – 101.25 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 2.00% or \$1,970

Number of days ranges from 187 to 261 and averages 240
Projected average annual salary in 2017-18 is \$74,479
Total cost of steps and improvement \$211,555

Classroom Aides – 70.99 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by 20 cents per hour or 1.92%
- Extend indexes to 25 years

Average increase is \$692 or 4.79%
Projected average annual salary in 2017-18 is \$15,126
Total cost of steps and improvement \$56,257

Instructional Aides -111.00 FTE

- Allow steps for experience
- Number of days paid remains at 189
- Increase base by 20 cents per hour or 1.92%

Average increase is \$948 or 4.24%
Projected average annual salary in 2017-18 is \$23,286
Total cost of steps and improvement \$46,105

Paraprofessionals – 144.78 FTE

- Allow steps for experience
- Number of days paid remains at 186
- Increase base by 20 cents per hour or 1.92%

Average increase is \$703 or 3.98%
Projected average annual salary in 2017-18 is \$18,345
Total cost of steps and improvement \$116,535

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Custodians – 150.88 FTE

- Allow steps for experience
- Number of days paid remains at 260
- Increase base by 30 cents per hour or 3.00%

Average increase is \$1,396 or 5.34%

Projected average annual salary in 2017-18 is \$27,515

Total cost of steps and improvement \$241,211

Nutrition Services Hourly -110.03 FTE

- Allow steps for experience
- Number of days paid remains at 180
- Increase base by 30 cents per hour or 3.00%

Average increase is \$703 or 3.98%

Projected average annual salary in 2017-18 is \$18,345

Total cost of steps and improvement \$128,321

Technology Services Hourly – 18.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase base by 20 cents per hour or 1.37%

Average increase is \$1,367 or 3.18%

Projected average annual salary in 2017-18 is \$44,375

Total cost of steps and improvement \$28,172

Hourly Support Staff – 207.05 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by 20 cents per hour or 1.86%

Average increase is \$1,048 or 3.45%

Projected average annual salary in 2017-18 is \$31,445

Total cost of steps and improvement \$248,516

Hourly Facilities & Construction – 38.00 FTE

- Allow steps for experience
- Number of days paid is 260
- Increase column I base by 20 cents per hour or 1.86%

Average increase is \$1,248 or 3.24%

Projected average annual salary in 2017-18 is \$39,752

Total cost of steps and improvement \$47,439

*Denotes new salary schedule for 2017-18

Final Budget
2017-18

ORGANIZATIONAL
SECTION



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 N. 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--Administration: (573) 214-3057
Fax--Guidance: (573) 214-3058

Rock Bridge High School

4303 South Providence Road
Columbia, MO 65203
Principal: Dr. Jennifer Rukstad
Phone: (573) 214-3100
Fax--Admin: (573) 214-3109
Fax--Guidance: (573) 214-3124

Columbia Area Career Center

4203 South Providence Road
Columbia, MO 65203
Director: Mr. Randall Gooch
Phone: (573) 214-3800

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
Interim Principal: Mr. Chris Drury
Phone: (573) 214-3260
Fax: (573) 214-3261

West Middle School

401 Clinkscales 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
Columbia, MO 65201
Director: Ms. Theresa Gaines
Phone: (573) 214-3750

Center for Responsive Education (CORE)

4600 Bethel Road
Columbia, MO 65203
Phone: (573) 214-3740
Fax: (573) 214-3742

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
Phone: (573) 214-3870
Fax: (573) 214-3871

Alpha Hart Lewis Elementary School

5801 Arbor Pointe Parkway
Columbia, MO 65202
Principal: Ms. Michelle Flores-Holz
Phone: (573) 214-3200
Fax: (573) 214-3209

Benton Elementary School

1410 Hinkson Avenue
Columbia, MO 65201
Principal: Dr. Laura Lewis
Phone: (573) 214-3610
Fax: (573) 214-3611

Beulah Ralph Elementary School

5801 S. Highway KK
Columbia, MO 65203
Principal: Dr. Tim Majerus
Phone: (573) 214-3840
Fax: (573) 214-3841

Blue Ridge Elementary School

3700 Woodland Drive
Columbia, MO 65202
Principal: Ms. Kristen Palmer
Phone: (573) 214-3580
Fax: (573) 214-3581

Cedar Ridge Elementary School

1100 Roseta Avenue
Columbia, MO 65201
Principal: Dr. Angie Chandler
Phone: (573) 214-3510
Fax: (573) 214-3511

Derby Ridge Elementary School

4000 Derby Ridge Drive
Columbia, MO 65202
Principal: Ms. Bonita Benson
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

Lee Elementary School

1208 Locust
Columbia, MO 65201
Principal: Mr. Ed Elsea
Phone: (573) 214-3530
Fax: (573) 214-3531

Midway Heights Elementary School

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

Mill Creek Elementary School

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

New Haven Elementary School

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

Parkade Elementary School

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

Paxton Keeley Elementary School

201 Park DeVillie
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 S. 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: Mr. John Elliston
Phone: (573) 214-3660
Fax: (573) 214-3661

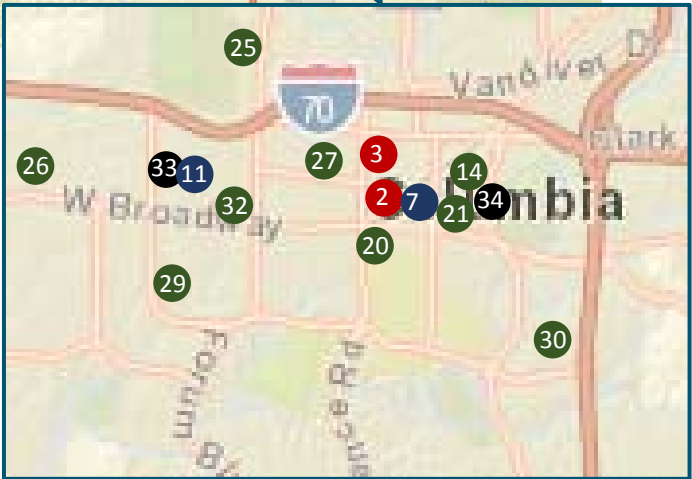
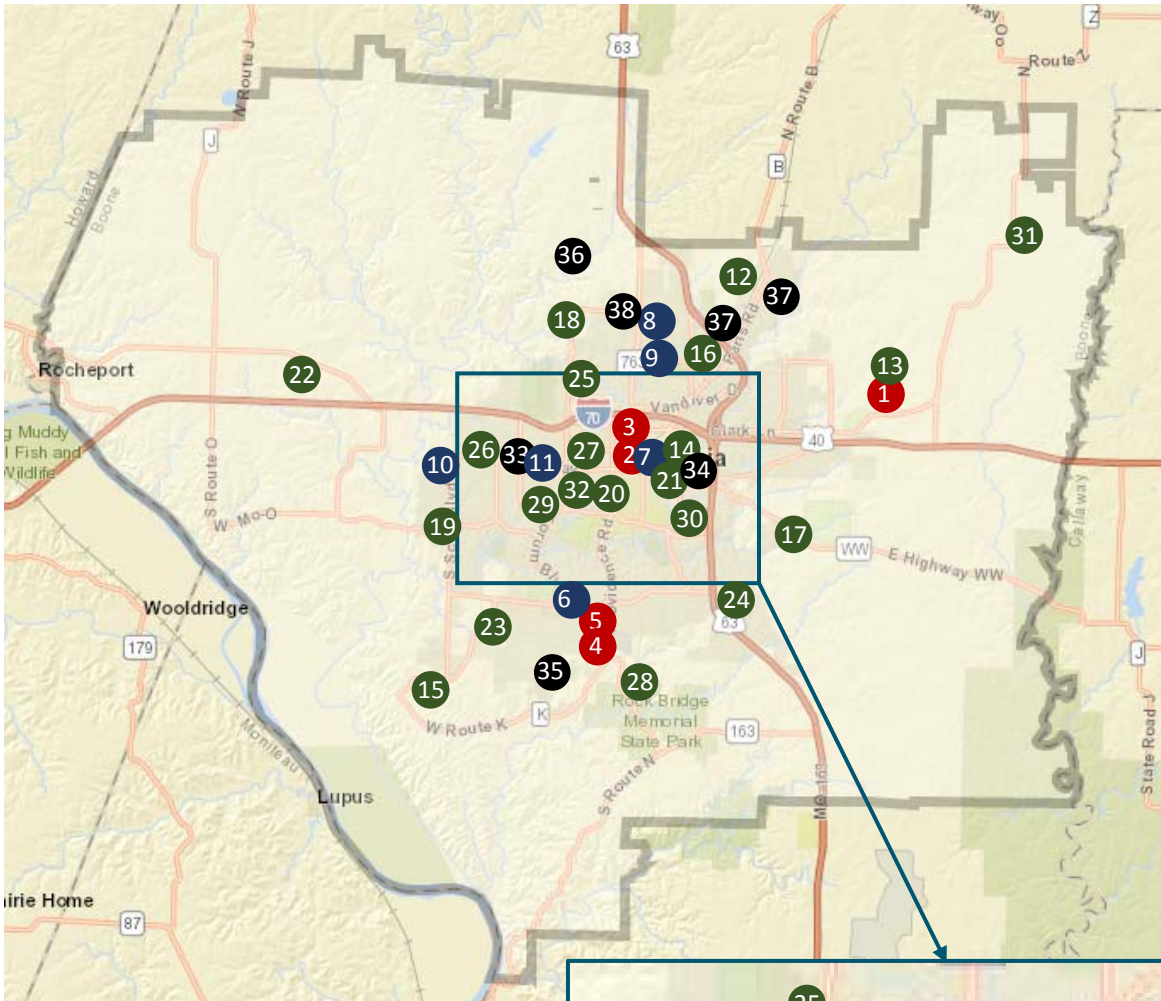
Two Mile Prairie Elementary School

5450 North Highway Z
Columbia, MO 65202
Principal: Mrs. Patti Raynor
Phone: (573) 214-3560
Fax: (573) 214-3561

West Boulevard Elementary School

319 West Boulevard North
Columbia, MO 65203
Principal: Ms. Susan Deakins
Phone: (573) 214-3670
Fax: (573) 214-3671

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

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2009</u>	<u>2008</u>	<u>2007</u>	
Elementary												
Alpha Hart (2010)												
Building Square Feet	90,842	90,842	90,842	90,842	90,842	90,842	90,842	N/A	N/A	N/A	N/A	N/A
Capacity (without trailers)	650	650	650	650	650	650	650	N/A	N/A	N/A	N/A	N/A
Enrollment	469	516	752	602	659	700	731	N/A	N/A	N/A	N/A	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	29,527
Trailer Square Feet	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032
Capacity (with trailers)	360	360	360	360	360	360	360	360	360	360	360	360
Capacity (without trailers)	260	260	260	260	260	260	260	260	260	260	260	260
Enrollment	319	316	316	288	299	294	244	249	248	281	279	
Beulah Ralph (2017)												
Building Square Feet	89,796	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity (without trailers)	600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	508	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Blue Ridge (1965)												
Building Square Feet	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925	54,925
Trailer Square Feet	5,040	5,040	5,040	5,040	5,040	5,040	5,040	9,072	9,072	8,064	8,064	
Capacity (with trailers)	524	524	500	500	500	500	500	700	700	700	700	
Capacity (without trailers)	524	524	630	630	630	630	630	500	500	500	500	
Enrollment	472	543	523	483	512	478	436	541	541	561	516	
Cedar Ridge (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	18,095
Trailer Square Feet	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	
Capacity (with trailers)	275	275	275	275	275	275	275	275	275	275	275	
Capacity (without trailers)	100	100	100	100	100	100	100	100	100	100	100	
Enrollment	220	212	197	177	193	192	196	205	205	178	183	
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	79,310
Trailer Square Feet	7,650	7,650	9,072	10,080	10,080	10,080	10,080	14,112	14,112	12,096	12,096	
Capacity (with trailers)	656	656	745	795	795	795	795	875	875	875	875	
Capacity (without trailers)	556	556	600	600	600	600	600	600	600	600	600	
Enrollment	510	582	548	564	552	569	544	691	691	708	715	
Eliot Battle (2016)												
Building Square Feet	77,035	77,035	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity (without trailers)	450	450	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	411	398	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fairview (1964)												
Building Square Feet	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410
Trailer Square Feet	3,456	3,456	3,456	3,456	3,456	3,456	3,456	3,418	3,418	2,016	2,016	
Capacity (with trailers)	620	620	650	650	650	650	650	650	650	600	600	
Capacity (without trailers)	551	551	550	550	550	550	550	550	550	550	550	
Enrollment	528	553	601	583	565	561	552	561	561	544	538	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Elementary (cont.)											
Grant (1910)											
Building Square Feet	29,566	29,566	28,222	28,222	28,222	28,222	28,222	26,926	26,926	26,926	26,926
Trailer Square Feet	4,032	4,032	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	375	375	375	375	375	375	375	375	375	375	375
Capacity (without trailers)	302	302	250	250	250	250	250	250	250	250	250
Enrollment	336	394	394	333	281	315	304	303	303	313	341
Lee (1934)											
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	6,048	6,048	6,048	6,048	6,048	5,040	5,040	5,040	5,040
Capacity (with trailers)	358	358	375	375	375	375	375	375	375	375	375
Capacity (without trailers)	235	235	250	250	250	250	250	250	250	250	250
Enrollment	333	335	336	313	294	297	305	347	347	347	323
Midway Heights (1956)											
Building Square Feet	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885	34,885
Capacity	295	295	375	375	375	375	375	375	375	375	375
Enrollment	225	243	275	265	268	313	295	295	295	256	268
Mill Creek (1988)											
Building Square Feet	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067	89,067
Trailer Square Feet	7,056	7,056	7,056	6,048	6,048	6,048	6,048	6,048	6,048	6,048	6,048
Capacity (with trailers)	748	748	900	850	850	850	850	850	850	850	850
Capacity (without trailers)	673	673	700	700	700	700	700	700	700	700	700
Enrollment	645	752	743	859	864	844	769	765	765	758	751
New Haven (1954)											
Building Square Feet	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170	49,170
Trailer Square Feet	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008
Capacity (with trailers)	293	293	350	350	350	350	350	350	350	350	350
Capacity (without trailers)	293	293	325	325	325	325	325	325	325	325	325
Enrollment	246	268	308	306	287	302	329	325	325	308	303
Parkade (1958)											
Building Square Feet	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800	53,800
Trailer Square Feet	3,024	3,024	3,024	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032
Capacity (with trailers)	525	525	525	575	575	575	575	575	575	575	575
Capacity (without trailers)	478	478	450	450	450	450	450	450	450	450	450
Enrollment	420	476	469	482	527	463	565	522	522	510	470
Paxton Keeley (2001)											
Building Square Feet	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060	98,060
Capacity	723	723	650	650	650	650	650	650	650	650	650
Enrollment	691	726	737	676	682	649	695	690	690	700	687

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Elementary (cont.)											
Ridgeway (1922)											
Building Square Feet	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353	32,353
Capacity	247	247	280	280	280	280	280	280	280	280	280
Enrollment	240	239	238	242	243	251	261	259	259	231	231
Rock Bridge Elementary (1957)											
Building Square Feet	50,235	50,235	50,235	50,235	50,235	50,235	50,235	47,535	47,535	47,535	47,535
Trailer Square Feet	6,048	6,048	4,464	4,464	4,464	4,464	4,464	3,168	3,168	3,168	3,168
Capacity (with trailers)	602	602	620	620	620	620	620	620	620	620	620
Capacity (without trailers)	502	502	520	520	520	520	520	520	520	520	520
Enrollment	499	635	625	605	594	563	524	506	506	480	438
Russell Boulevard (1957)											
Building Square Feet	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435	52,435
Trailer Square Feet	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040	5,040
Capacity (with trailers)	582	582	625	625	625	625	625	625	625	625	625
Capacity (without trailers)	482	482	500	500	500	500	500	500	500	500	500
Enrollment	403	569	558	545	589	570	601	588	588	519	554
Shepard Boulevard (1968)											
Building Square Feet	69,863	69,863	42,185	42,185	42,185	42,185	42,185	42,185	42,185	42,185	42,185
Trailer Square Feet	0	0	12,960	12,960	12,960	12,960	12,960	12,900	12,960	9,072	9,072
Capacity (with trailers)	652	652	650	650	650	650	650	650	650	550	550
Capacity (without trailers)	652	652	300	300	300	300	300	300	300	300	300
Enrollment	557	548	586	592	597	549	504	588	588	545	466
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	22,235
Trailer Square Feet	5,040	5,040	9,072	6,048	6,048	6,048	6,048	5,040	5,040	5,040	5,040
Capacity (with trailers)	245	245	425	325	325	325	325	325	325	325	325
Capacity (without trailers)	195	195	200	200	200	200	200	200	200	200	200
Enrollment	177	226	339	329	336	366	327	327	327	326	282
West Boulevard (1949)											
Building Square Feet	62,498	62,498	41,725	41,725	41,725	41,725	41,725	41,725	41,725	41,725	41,725
Trailer Square Feet	0	0	6,480	6,480	6,480	6,480	6,480	6,480	6,480	5,040	5,040
Capacity (with trailers)	438	438	475	475	475	475	475	475	475	425	425
Capacity (without trailers)	438	438	300	300	300	300	300	300	300	300	300
Enrollment	357	358	391	369	375	386	365	330	330	307	275
Middle											
Gentry Middle School (1985)											
Building Square Feet	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335
Trailer Square Feet	14,300	14,300	13,104	13,104	13,104	13,104	13,104	13,536	13,104	13,536	13,104
Capacity (with trailers)	871	871	850	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Capacity (without trailers)	706	706	706	775	775	775	775	775	775	775	775
Enrollment	868	812	837	843	899	776	787	798	798	730	747

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Middle (cont.)											
Lange Middle School (1997)											
Building Square Feet	123,359	123,359	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335	118,335
Trailer Square Feet	0	0	0	12,096	12,096	12,096	12,096	12,096	12,096	12,096	12,096
Capacity (with trailers)	715	715	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
Capacity (without trailers)	715	715	775	775	775	775	775	775	775	775	775
Enrollment	626	610	588	656	777	855	781	776	776	834	757
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	16,128	16,128	15,120	15,120	15,120	15,120	15,120	17,360	17,360	17,360	17,360
Capacity (with trailers)	806	806	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175
Capacity (without trailers)	704	704	775	775	775	775	775	775	775	775	775
Enrollment	714	748	732	748	918	932	893	903	903	880	930
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	131,346
Capacity	659	659	900	900	900	900	900	900	900	900	900
Enrollment	597	543	543	512	817	826	812	819	819	820	911
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	4,032	10,080	10,080	10,080	10,080	11,088	11,088	11,088	11,088
Capacity (with trailers)	677	677	875	875	875	875	875	875	875	875	875
Capacity (without trailers)	642	642	600	600	600	600	600	600	600	600	600
Enrollment	529	528	511	490	798	753	774	739	739	741	750
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	8,064	8,064	8,064	8,064	7,056	7,056	7,056	7,056
Capacity (with trailers)	777	777	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Capacity (without trailers)	777	777	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025
Enrollment	646	636	576	594	875	936	910	896	896	942	953
High											
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	49,540
Capacity	250	250	250	250	250	250	250	250	250	250	250
Enrollment	176	189	148	146	166	160	215	140	140	145	248
Hickman High School (1925)											
Building Square Feet	327,555	327,555	278,364	278,364	278,364	278,364	278,364	276,444	276,444	276,444	276,444
Trailer Square Feet	0	0	0	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	2,125	2,125	2,125	2,300	2,300	2,300	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	2,125
Enrollment	1,658	1,689	1,676	1,813	1,920	1,882	1,942	2,016	2,019	2,114	2,109

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2009</u>	<u>2008</u>	<u>2007</u>	
High (cont.)												
Rock Bridge High School (1970)												
Building Square Feet	324,275	324,275	302,115	302,115	302,115	302,115	302,115	298,275	298,275	298,275	298,275	298,275
Capacity	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Enrollment	1,966	1,906	1,866	2,011	1,715	1,790	1,820	1,811	1,811	1,746	1,722	
Battle High School (2013)												
Building Square Feet	316,740	316,740	310,296	310,296	310,296	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	1,800	1,800	1,800	1,800	1,800	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Enrollment	1,412	1,393	1,417	1,080	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other												
Administration (1981)												
Square Feet	52,606	52,606	52,606	52,606	52,606	52,606	12,606	12,606	12,606	12,606	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	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	N/A
Bus Barn/Carpenter Shop (1966)												
Square Feet	15,801	15,801	13,768	13,768	13,768	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	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	N/A
Career Center (1978)												
Square Feet	102,895	102,895	102,895	102,895	102,895	102,895	102,895	74,092	74,092	49,250	49,250	49,250
Capacity	N/A	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	N/A
Center of Responsive Education (1992)												
Square Feet	16,186	16,186	16,186	16,186	16,186	16,186	16,186	N/A	N/A	N/A	N/A	N/A
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	N/A
Early Childhood Discovery Center (2004)												
Square Feet	7,340	7,340	7,340	7,340	7,340	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	N/A
Field (1916)												
Building Square Feet	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295	26,295
Trailer Square Feet	5,040	5,040	5,040	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056	7,056
Capacity (with trailers)	375	375	375	425	425	425	425	425	425	425	425	425
Capacity (without trailers)	250	250	250	250	250	250	250	250	250	250	250	250
Enrollment	65	65	N/A	N/A	N/A	N/A	N/A	299	299	291	286	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS**

<u>School</u>	<u>Fiscal Year</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>	<u>2009</u>	<u>2008</u>	<u>2007</u>	
Other (cont.)												
Ground Shop (1985)												
Square Feet	N/A	N/A	5,320	5,320	5,320	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	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	N/A
Services Building (1981)												
Square Feet	205,000	205,000	205,000	205,000	205,000	205,000	205,000	N/A	N/A	N/A	N/A	N/A
Capacity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	N/A
Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	18,500	18,500	18,500	18,500	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	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	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.

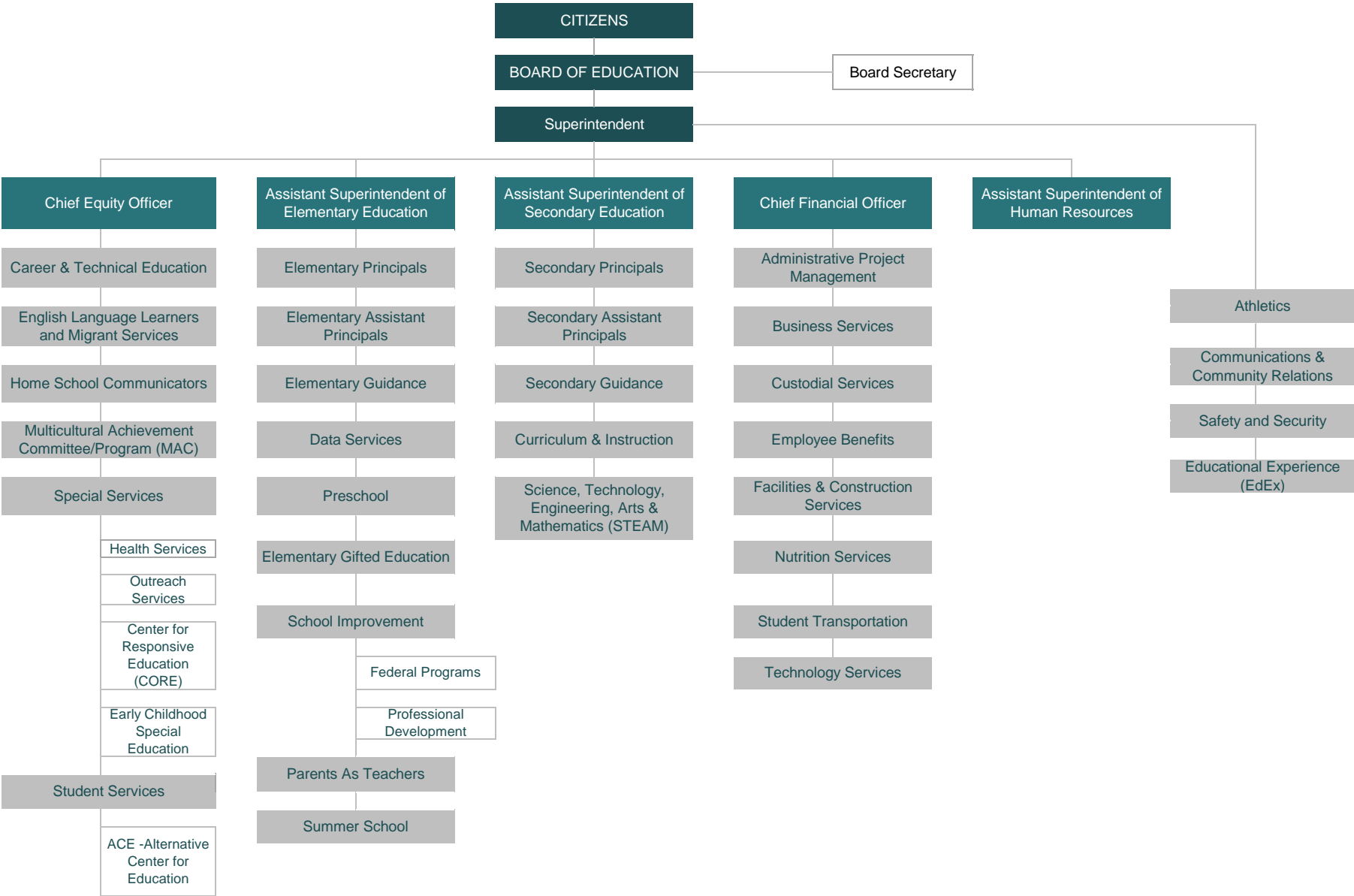
In 2010, the District sold the previous Services Building and purchased a separate, more expansive services facility.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Columbia Public Schools

2017-2018

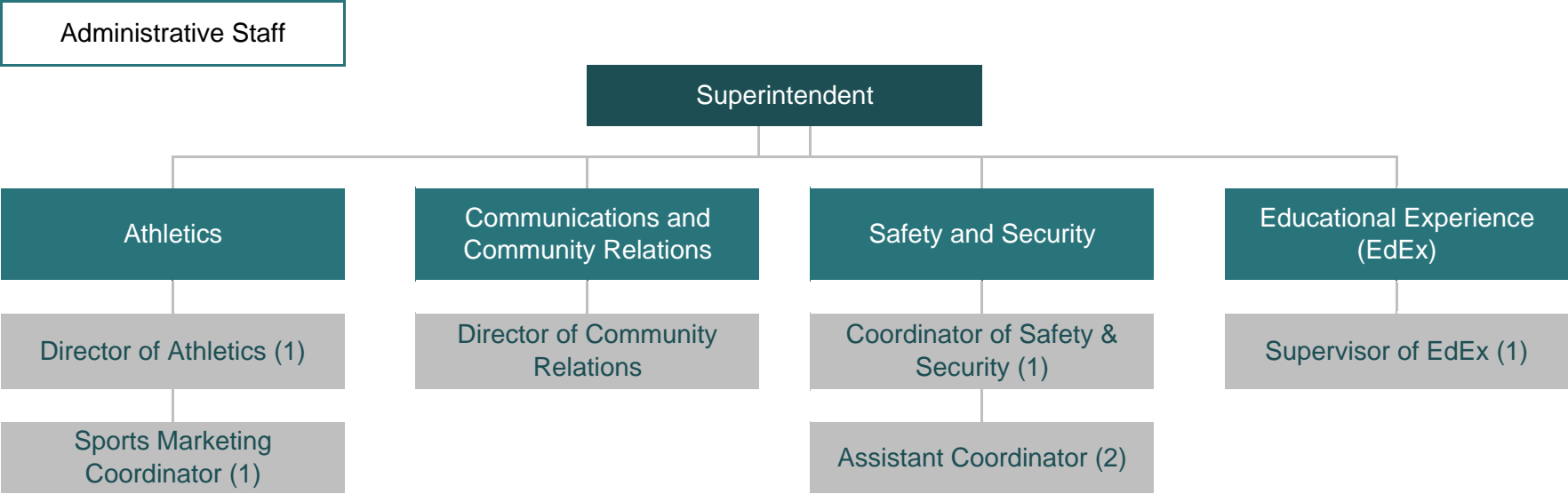
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FINAL BUDGET
2017-18

Columbia Public Schools

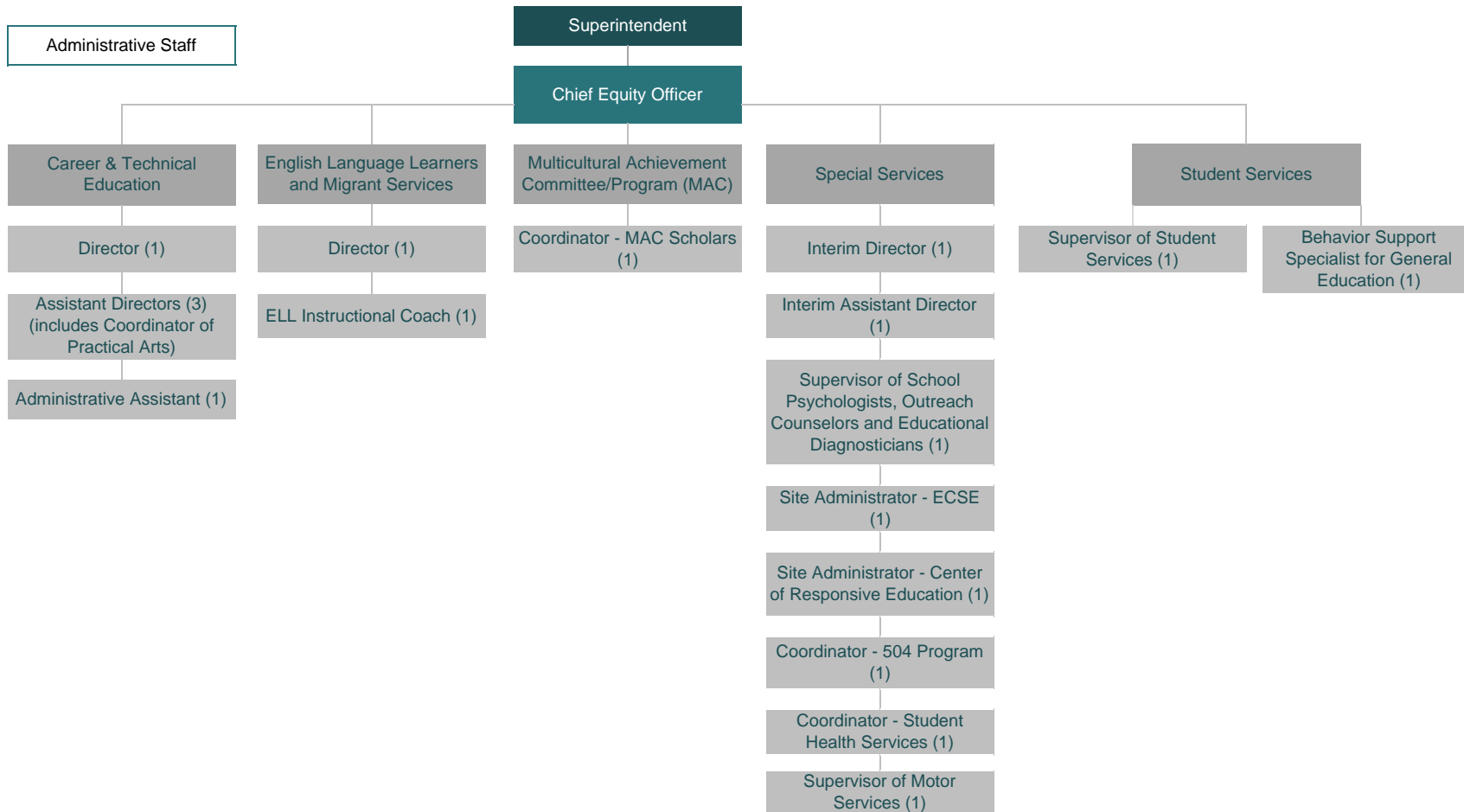
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Columbia Public Schools

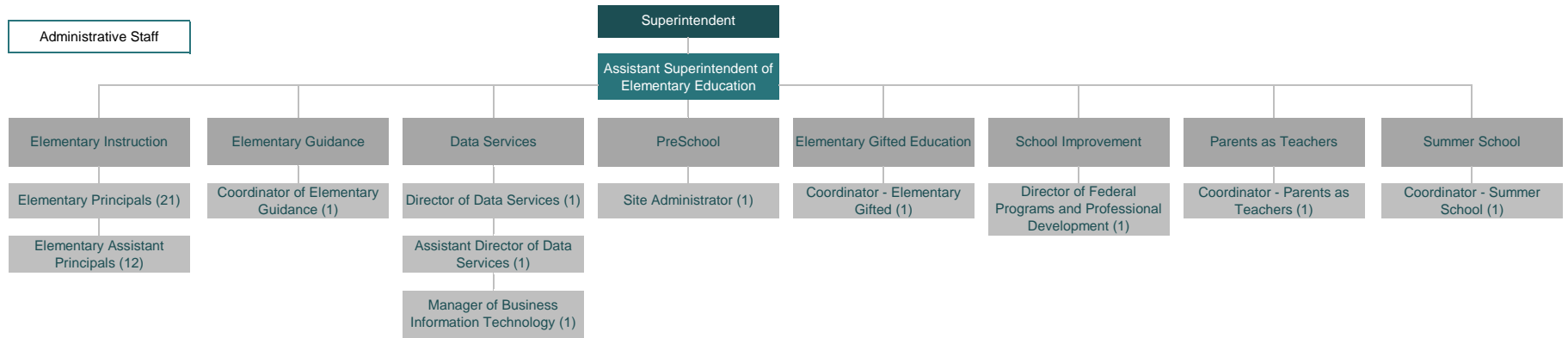
2017-2018



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Columbia Public Schools

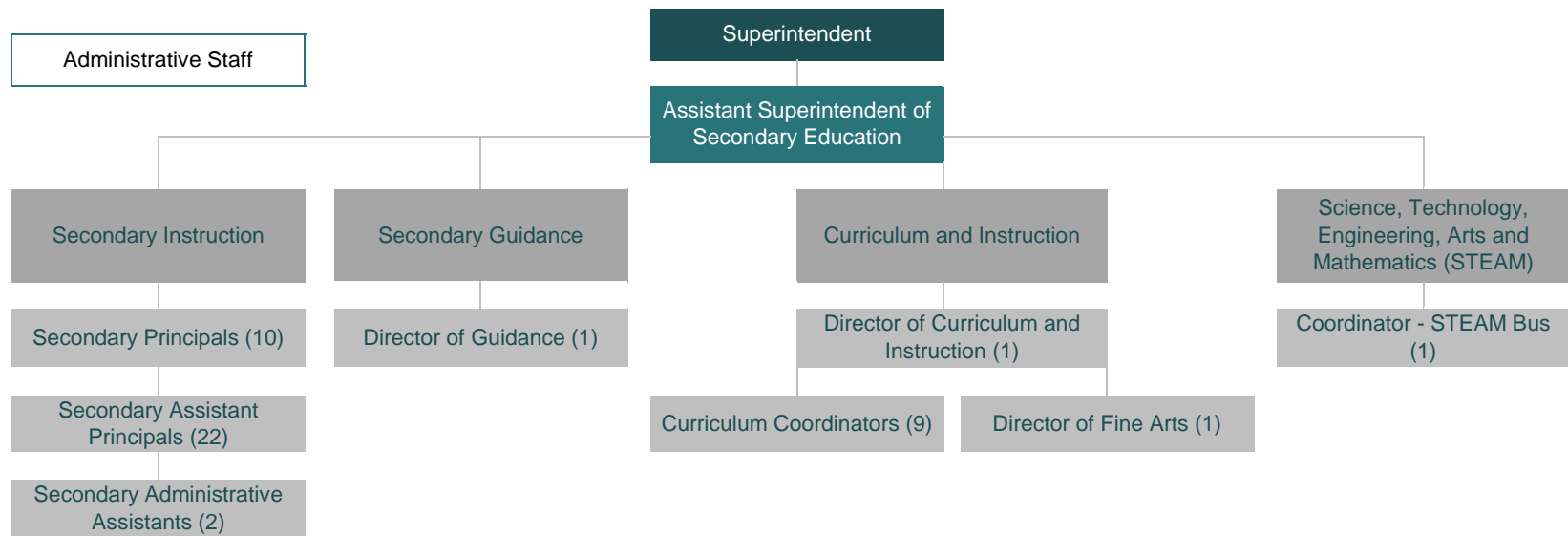
2017-2018



**COLUMBIA SCHOOL DISTRICT
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2017-18**

Columbia Public Schools

2017-2018

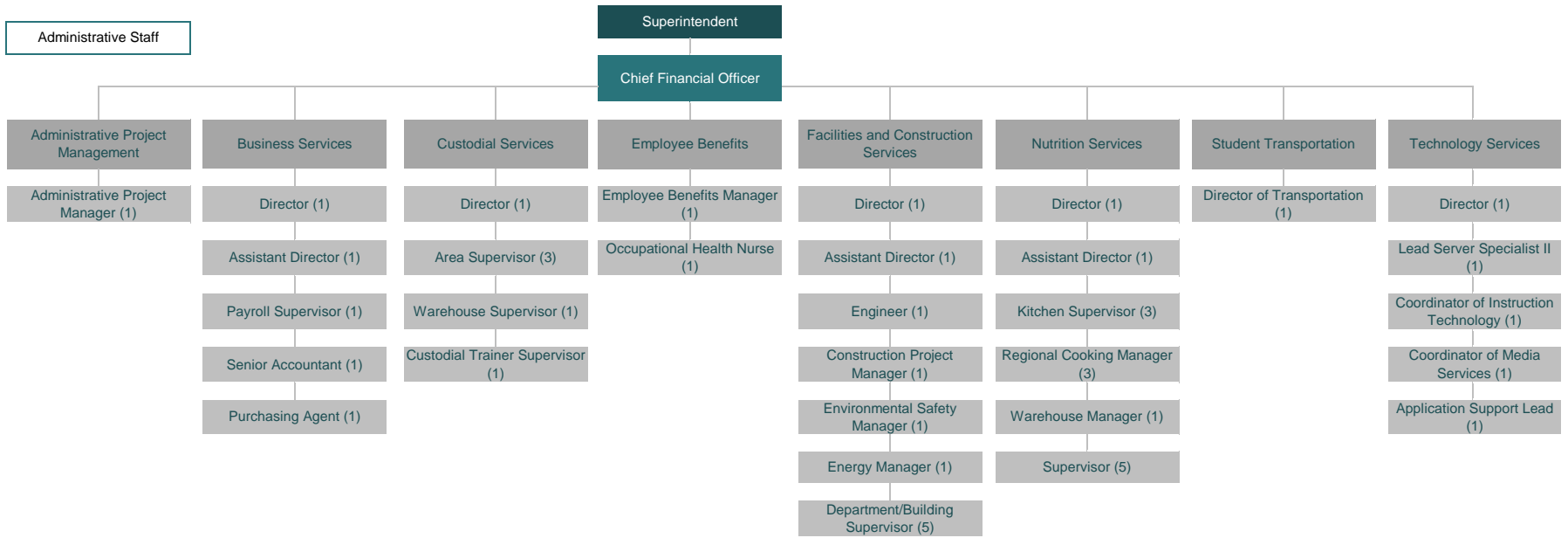


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FINAL BUDGET
2017-18**

Columbia Public Schools

2017-2018

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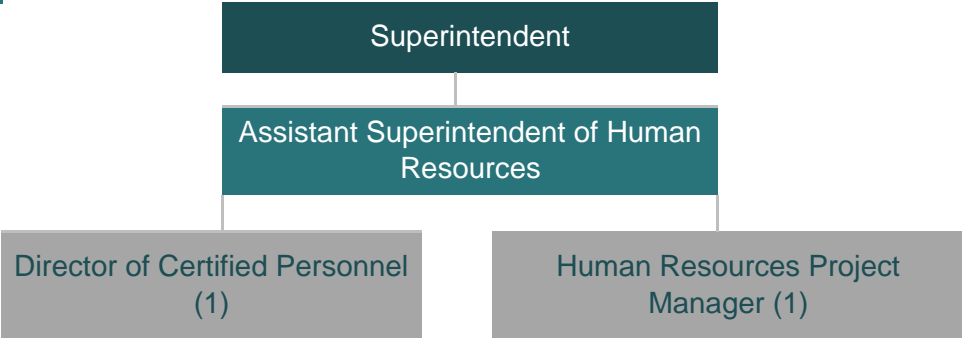


COLUMBIA SCHOOL DISTRICT
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Columbia Public Schools

2017-2018

Administrative Staff



2017-18 Board of Education and Committees

Columbia Board of Education

- **Darin Preis**, President
- **Jan Mees**, Vice President
- **Paul Cushing**, Member
- **Christine King**, Member
- **Jonathan Sessions**, Member
- **Helen Wade**, Member
- **James Whitt**, Member



Columbia Board of Education Committee Assignments, 2017-18

Committee	Board Members	Administrators
Columbia Public Schools Foundation	James Whitt	
Finance Committee	Paul Cushing Chair Christine King Member Jonathan Sessions Member	Keith Bausman Assistant Superintendent for Human Resources Anna Munson Chief Financial Officer
Long-range Facilities Planning Committee	James Whitt Chair Christine King Member Jonathan Sessions Member	Anna Munson Chief Financial Officer Peter Stiepleman Superintendent
Policy Committee	Helen Wade Chair Paul Cushing Member Jan Mees Member	Carla London Chief Equity Officer Peter Stiepleman Superintendent
Missouri School Boards Association Delegates	Jan Mees Delegate Darin Preis Delegate Helen Wade Alternate	
Chapter 100	Helen Wade Representative	



VISION: To be the best school district in our state

MISSION: To provide an excellent education for all our students by adhering to organizational goals

VALUES: Honesty; focus on what works; transparency; teamwork; mutual respect; persistence; adaptability; positive approach; commitment

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 all look at issues through an AEO lens

GOAL 1:
All students graduate college- or career-ready

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

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

SUCCESS INDICATORS:

1.1 Get them to school

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

1.2 Keep them in class

1.2.1 Out-of-school suspension numbers will decrease for all student groups

1.2.2 Referral numbers will decrease for all student groups

1.2.3 Ninety percent of 8th grade students will enter high school with a 2.8 GPA and zero out-of-school suspensions

1.3 Catch them up

1.3.1 Student readiness in literacy and math, particularly in 3rd grade, and college and careers

1.3.2 Students taking algebra in 8th grade

1.3.3 Students earning qualifying scores for Advanced Placement, Dual Credit, Technical Skills Assessment, or ACT WorkKeys

1.3.4 All students will achieve academic progress

EVALUATION METHODS AND TOOLS:

- 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, PALS-K, 8th grade graduation trajectory data
- AASA “Redefining Ready!” Guide



**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

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 Equality 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

EVALUATION METHODS AND TOOLS:

- Teacher 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

**GOAL 3:
Our operations
make our
mission possible**

**GOAL 3 ACTION:
Develop a five-year
plan 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

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

EVALUATION METHODS AND TOOLS:

- Goal setting, zero-based budgeting, stakeholder feedback, analytic data, safety audit, and Board of Education committees



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2017, 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 18,170 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.

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.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 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'

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 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.

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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 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:

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<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 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.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

- (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).

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.

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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 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.

**COLUMBIA SCHOOL DISTRICT
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**BOARD OF EDUCATION
2017-18 BUDGET PARAMETERS
AS APPROVED JANUARY 9, 2017**

Preface

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.

The state foundation formula was under funded from 2008-09 through 2014-15 with full funding in 2015-16, although the formula as originally written was not attained and other lines of state funding have been reduced. The reduced levels of state and federal funding have consistently 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, which includes one reassessment year, has averaged only 2.62%. The five year average 10 years ago was 7.19%.

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 60 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.

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 2017-18 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. Zero based budgeting will expand to the secondary school level for the 2016-17 school year, continuing efforts to analyze and prioritize 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.
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.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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**BOARD OF EDUCATION
2017-18 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 2017-18 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 2017-18 budget was developed using a collaborative process which prioritized the following areas in the 2017-18 through 2022-23 financial model.

1. Improved compensation for all employee groups including planned steps for experience each year, with specific approval of those for 2017-18 is a priority in the five year model. Compensation was enhanced further by improved salary schedules as included in this document for the 2017-18 fiscal year. The model allows for more enhancement to those schedules in 2018-19, should the Board continue those efforts.
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.
3. The Board of Education prioritized having experienced teachers in the classroom with students, but using full time teaching staff rather than fellow students. Additionally, an addition of a few mentor teachers in various buildings was continued through the transition in the 2017-18 fiscal year.
4. Support of growing populations of English Language Learner students is prioritized in the five year model with the addition of a teacher in each of the 2017-18, 2018-19 and 2019-20 fiscal years.
5. Support of growing populations of students enrolling in career and technical education, foreign language, AVID and fine arts courses is prioritized in the 2017-18 fiscal year through additional teaching staff.
6. The Board of Education prioritizes kindergarten class size in 2017-18 through additional teaching staff.
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 2017-18 fiscal year, elementary math implementation is planned and funded.

**COLUMBIA SCHOOL DISTRICT
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8. Support and growth of teaching and building administration staff is prioritized in the 2017-18 fiscal year and beyond through the implementation of a new evaluation system as well as continued budgets for educational credit and advancement opportunities.
9. The Board of Education has prioritized a 1:1 laptop program for high school students beginning in 2017-18 by allocating additional funds for the purchase of the devices and training for teachers.
10. 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 new Cedar Ridge Elementary School in 2018-19 and a new middle school in 2020-21.
11. 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.

These priorities are made in the final budget for 2017-18 with a focus on their sustainability throughout the coming five years and beyond.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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2017-18 BUDGET PREPARATION TIMELINE

11/14/2016	The Board of Education began review of funding and revenue projections for 2016-17 and beyond using five year rolling model in order to accurately project the baseline for the 2017-18 budget work.
01/09/2017	The Board discussed and approved the 2017-18 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 2017	The Administration met with departmental and school building administrators and receiving and discussing preliminary requests.
02/13/2017	The Board Finance Committee and Board of Education discussed operating budget revenue factors and long range facilities budget priorities.
03/13/2017	The Board Finance Committee and Board of Education reviewed and established the operating fund local and state revenue assumptions for 2017-18.
04/10/2017	The Board Finance Committee and Board of Education reviewed projections for the 2016-17 operating expenses and established the assumptions for 2017-18. These included salary increases for steps for experience, fixed costs, and increases to medical and dental rates. Proposed additions for the 2017-18 were offered. The Board authorized issuance of teacher contracts with advancement for all employees on all salary schedules in 2017-18.
Mar-Apr 2017	Building and department level capital requests were received and reviewed by administration, prioritizing use of local capital funds for small projects and equipment needs.
05/08/2017	The Board Finance Committee and Board of Education approved the collective bargaining agreements with teachers, custodians and parent educators. Salary improvements were authorized for all employee groups. One time and recurring expense additions for 2017-18 were approved by the Board of Education. The Board reviewed initial capital projects listing for 2017-18 as recommended by the administration.
05/18/2017	The Board reviewed implication of all year to date revenue and expenditure recommendations on the five year model and reviewed a preliminary budget summary.
06/07/2017	The Board held a public hearing for final review of the budget projections and assumptions and received public comment.
06/12/2017	The Board received and approved the final budget which included the financial information and assumptions approved and presented to date.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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. The estimated \$6.0403 tax levy for 2017-18 will be levied on each \$100 of assessed valuation. Every four years is an assessment year in Boone County. Property taxes are the main source of revenue for funding the operations of the District, representing 48% of the total revenue and 55% of the operating revenue. Assessed valuations are expected to increase approximately 3% for 2017-18. 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 \$974 and will increase to \$1,000 for 2017-18. Payment is based on the previous years' Weighted Average Daily Attendance (WADA). The District is estimating this amount to increase approximately 416 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 2017-18.

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 2017-18.

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 2017-18 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 2017-18.

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 2017-18.

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 2017-18.

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 2017-18.

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 26% 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 \$6,180 per Weighted Average Daily Attendance (WADA) of 17,546, Dollar Value Modified (DVM) of 1.095, and Classroom Trust payment of \$414 per WADA. The estimated factors are projected to generate approximately \$55,830,024 in revenue in 2017-18, an increase of \$377,286 from the 2016-17 projected actual.

5312 Transportation – These revenues are from the state for reimbursement of a portion of the cost to transport students to and from school. In 2017-18, the District estimates that revenue will increase slightly as enrollment continues to increase.

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 2017-18.

**COLUMBIA SCHOOL DISTRICT
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5332 Vocational Aid – 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 decrease in 2017-18 due to the state reprioritization of Medicaid dollars to direct services.

5427 Perkins Basic Grant, Career Education – These revenues are allocations of federal funds to improve career and technical education programs. These revenues are not expected to change significantly in 2017-18.

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 2017-18 as the District has prioritized spending of federal carryover dollars. The District has not spent the full Title I allocation in recent 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 2017-18 as the District has prioritized spending of federal carryover dollars. The District does not plan to spend the full Title II allocation in the current year.

**COLUMBIA SCHOOL DISTRICT
FINAL 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.

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.

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).

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).

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.

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

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ALTERNATIVE AND OTHER TAX REVENUES

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

DESE Object Code	Description	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	Projected Actual <u>2016-17</u>	Final Budget <u>2017-18</u>
5113	Proposition C Sales Tax	\$ 15,050,485	\$ 15,596,185	\$ 16,606,392	\$ 16,655,400	\$ 17,516,000
5114	Financial Institution/Intangible Tax	275,495	165,849	166,198	348,689	348,689
5115	M&M Surtax	2,039,225	2,262,334	2,170,784	2,288,724	2,288,724
5116	Payment in Lieu of Taxes (City)	594,525	415,323	248,542	197,974	197,974
5221	State Assessed Utilities	1,301,664	1,223,831	1,320,412	1,320,206	1,320,206
5234	County Stock Insurance	75,660	150,814	461,466	334,011	334,011
	Total Alternative/Other Taxes	<u>\$ 19,337,054</u>	<u>\$ 19,814,336</u>	<u>\$ 20,973,794</u>	<u>\$ 21,145,004</u>	<u>\$ 22,005,604</u>

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.

Final Budget
2017-18

FINANCIAL
SECTION



Columbia Public Schools

2017-18 Forecast and Budgeting Discussion

The 2017-18 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 2017-18

Revenue

1. The forecasted assumption for 2017-18, which is a reassessment year, is an estimated increase in assessed valuation of 3% with the current operating tax levy of \$4.9711 remaining, as well as \$0.1000 for the Capital Projects Fund and \$0.9719 for the Debt Service Fund. The total net of fees and delinquencies revenues from current local property is estimated to be \$139,645,100, which is an estimated increase of \$3,928,020.
2. Proposition C sales tax revenues are forecasted to be paid at \$1,000 per Weighted Average Daily Attendance (WADA) in the 2017-18 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 \$17,516,000.
3. The Foundation Formula and Classroom Trust Fund revenues forecast factors include the following.
 - a. State Adequacy Target (SAT) of \$6,180, equal to the currently projected SAT for 2016-17
 - b. Dollar Value Modifier (DVM) of 1.034, equal to the currently projected DVM for 2016-17
 - c. Classroom Trust Fund payment per WADA of \$414 as compared to a projected final for 2016-17 of \$405.
 - d. WADA of 17,546 which is an increase of 59 from the projected final 2016-17 amount.

Collectively, these factors combined are projected to provide for operating fund revenues totaling \$55,747,328, which is an increase of \$377,835 from the projected final 2016-17 revenue under the Foundation Formula and Classroom Trust Fund.

4. Revenues for the Capital Projects Fund are forecasted at over \$40,000,000 due to the anticipated sale of \$35,000,000 in general obligation bonds as authorized by the voters in 2014 and 2016.
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 2017-18. The total increase in salaries for all employees across all funds is forecast to be \$4,707,744 with an increase in benefits of \$1,995,915. These increases include recognition of experience steps on salary schedules as well as improvements to most schedules. Teachers will experience an average increase of 2.85% and other salaried personnel will experience an average increase of 2.10% for an overall average increase of \$1,687. Hourly staff will experience an average increase of an estimated 4% or \$1,168. The budget provides for a projected increase in the cost of medical benefits of 5% for the calendar year of 2018, which will result in a 5.18% increase for the fiscal year of 2017-18. The forecasted increase of this valued benefit is \$1,025,000. The total increase in salaries and all benefits (retirement, FICA/Medicare and insurances) of all funds is expected to be \$6,703,659.
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 2017-18, these expenses are forecast to be a decrease from the 2016-17 budget of \$654,936.
3. Other purchased service and supply budgets will decline at the operating fund level due to intentional reductions in the areas of travel, supplies and materials. This relates in part to a one time expenditure in 2016-17 to provide for needed furniture, fixtures and equipment related to the opening of Beulah Ralph Elementary School. Primary lines of service and supply increases budgeted for 2017-18 provide for the 1:1 laptop program at high schools and the implementation of new elementary math curriculum.
4. The Capital Projects Fund is projected at a higher total expense in 2017-18 due to the planned projects which include completion of the new Cedar Ridge Elementary School and the Rock Bridge High School Stadium Renovations. New projects include purchase of land for a new middle school and significant renovation and expansion of Grant Elementary School, among others.

Total revenues and transfers in for this budget are forecasted at \$308,854,090 and expenditures are \$307,301,207 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 reduction of operating fund balance in the coming five years. With an expected small annual deficit in the five year model at year five (2021-22), but an adequate overall fund balance of 18.29%, 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 SCHOOL DISTRICT
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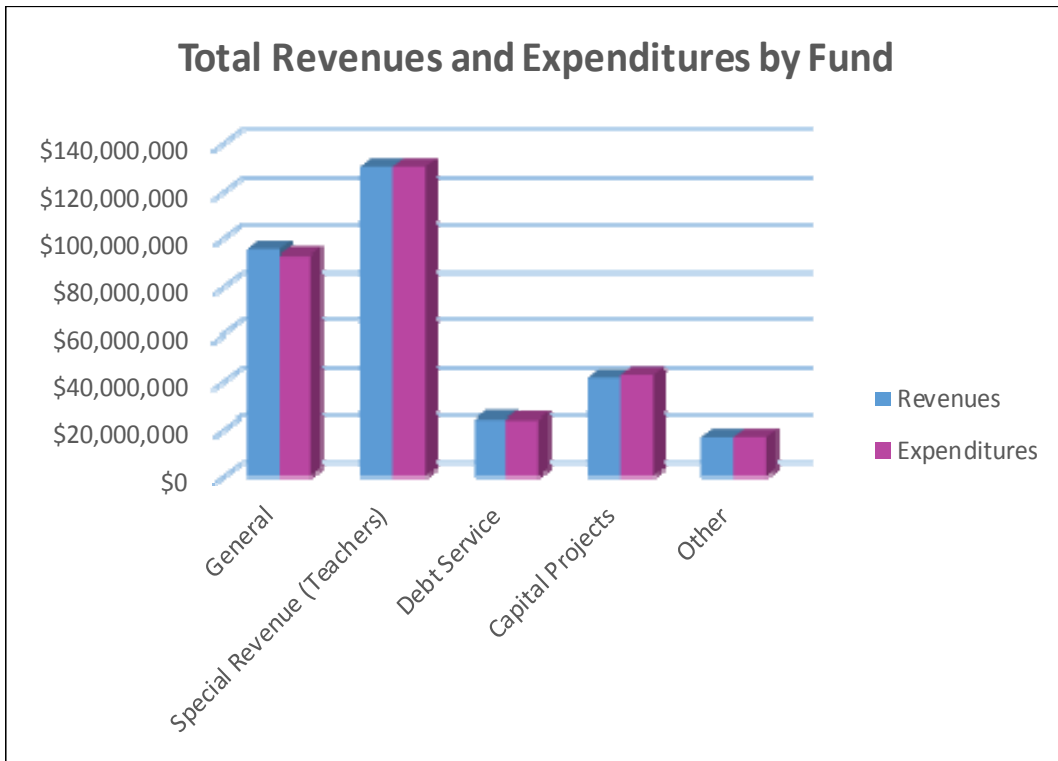
MAJOR FUND EXPLANATIONS

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 SCHOOL DISTRICT
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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 \$52,103,313 and \$54,549,298 on June 30, 2017 and June 30, 2018, 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.

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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 Governmental Funds	Total Governmental Funds
ESTIMATED FUND BALANCES							
Nonspendable							
Inventories		\$ 358,340	\$ -	\$ -	\$ -	\$ -	\$ 358,340
Prepaid Expenditures		1,142,520	-	-	-	-	1,142,520
Restricted for							
Retirement of Debt - Crossover Refunded Bonds		-	-	1,700,000	-	-	1,700,000
Retirement of Debt - General Obligation Bonds		-	-	19,788,215	-	-	19,788,215
Capital Improvements-Bond Proceeds		-	-	-	24,716,710	-	24,716,710
Grants and Donations		-	-	-	-	2,608,494	2,608,494
Committed to							
Capital Lease Payments		631,820	-	-	-	-	631,820
Technology Lease Lease		801,835	-	-	-	-	801,835
Assigned to							
Other Capital Projects		-	-	-	4,000,191	-	4,000,191
Subsequent year's budget appropriation of fund balance		-	-	-	-	-	-
Unassigned		52,103,313	-	-	-	-	52,103,313
Total Fund Balances - June 30, 2017		\$ 55,037,828	\$ -	\$ 21,488,215	\$ 28,716,901	\$ 2,608,494	\$ 107,851,438
ESTIMATED FUND BALANCES							
Nonspendable							
Inventories		\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Prepaid Expenditures		1,150,000	-	-	-	-	1,150,000
Restricted for							
Retirement of Debt - Crossover Refunded Bonds		-	-	-	-	-	-
Retirement of Debt - General Obligation Bonds		-	-	21,814,566	-	-	21,814,566
Capital Improvements-Bond Proceeds		-	-	-	27,356,710	-	27,356,710
Grants and Donations		-	-	-	-	2,608,494	2,608,494
Committed to							
Capital Lease Payments		630,644	-	-	-	-	630,644
Technology Lease Lease		802,797	-	-	-	-	802,797
Assigned to							
Other Capital Projects		-	-	-	179,657	-	179,657
Subsequent year's budget appropriation of fund balance		-	-	-	-	-	-
Unassigned		54,549,298	-	-	-	-	54,549,298
Total Fund Balances - June 30, 2018		\$ 57,507,739	\$ -	\$ 21,814,566	\$ 27,536,367	\$ 2,608,494	\$ 109,467,166

The District implemented GASB 45 for post-retirement benefit reporting. Actuarial costs for this implementation are not included in the 2017-18 budget. As of July 1, 2016, the actuarial accrued liability for benefits was \$38,421,200, all of which was unfunded. The District currently pays for the implicit rate subsidy on a pay-as-you-go basis.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Summary of All Funds

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

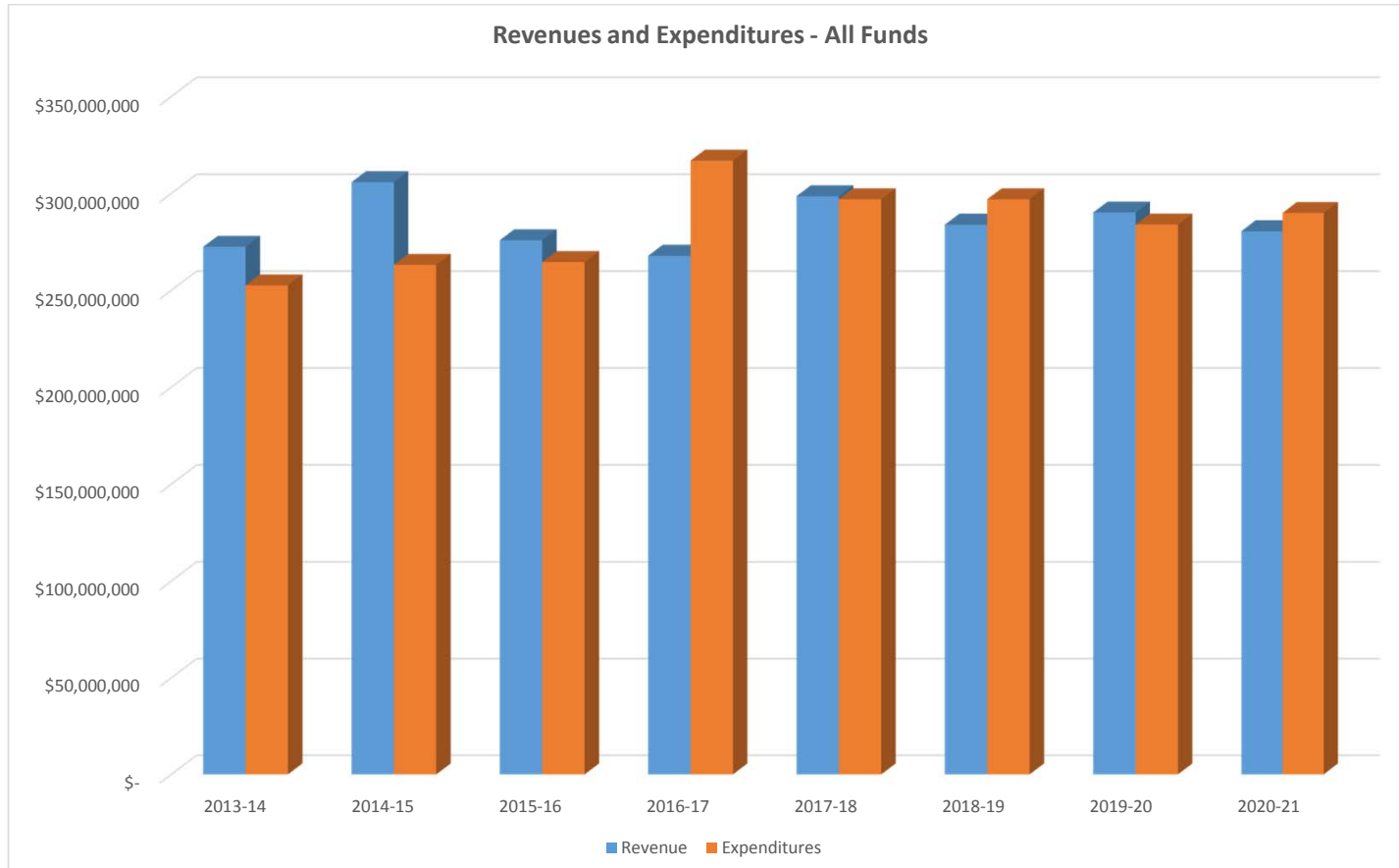
SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET		FORECAST		
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Beginning Fund Balance - All Funds	\$ 83,516,266	\$ 103,386,566	\$ 145,989,712	\$ 157,293,239	\$ 110,602,932	\$ 112,155,815	\$ 99,063,686	\$ 105,296,146
Revenues								
Local revenue	\$ 142,231,813	\$ 147,752,738	\$ 153,163,753	\$ 169,112,056	\$ 173,306,868	\$ 180,381,621	\$ 185,920,937	\$ 190,749,004
Intermediate revenue	\$ 1,892,060	\$ 1,845,182	\$ 2,268,298	\$ 2,191,313	\$ 2,191,313	\$ 2,191,313	\$ 2,191,313	\$ 2,191,313
State revenue	\$ 56,634,476	\$ 60,051,646	\$ 62,639,294	\$ 66,179,482	\$ 66,658,368	\$ 67,180,643	\$ 67,795,173	\$ 68,408,702
Federal revenue	\$ 15,517,090	\$ 15,939,055	\$ 15,658,148	\$ 16,409,502	\$ 16,613,114	\$ 16,726,154	\$ 16,826,654	\$ 16,926,654
Other revenues	\$ 645,893	\$ 760,325	\$ 680,107	\$ 734,541	\$ 733,195	\$ 731,540	\$ 731,540	\$ 731,540
Sale of Bonds	\$ 50,000,000	\$ 71,485,000	\$ 36,575,000	\$ 10,000,000	\$ 34,998,540	\$ 15,000,000	\$ 15,000,000	\$ -
Other Financing Sources	\$ 4,812,879	\$ 7,889,321	\$ 4,822,644	\$ 7,309,349	\$ 14,352,692	\$ 1,633,441	\$ 1,632,267	\$ 1,406,549
Total Revenue	\$ 271,734,211	\$ 305,723,267	\$ 275,807,244	\$ 271,936,243	\$ 308,854,090	\$ 283,844,712	\$ 290,097,884	\$ 280,413,762
change in revenue from prior year		\$ 33,989,056 12.51%	\$ (29,916,023) -9.79%	\$ (3,871,001) -1.40%	\$ 36,917,847 13.58%	\$ (25,009,378) -8.10%	\$ 6,253,172 2.20%	\$ (9,684,122) -3.34%
Expenditures								
Salaries	\$ 110,164,409	\$ 111,910,842	\$ 114,004,250	\$ 126,209,831	\$ 130,917,575	\$ 136,863,449	\$ 140,869,060	\$ 146,228,971
Benefits	\$ 34,392,152	\$ 35,217,096	\$ 37,397,392	\$ 42,483,595	\$ 44,479,510	\$ 46,716,111	\$ 48,646,029	\$ 51,099,046
Total Salaries & Benefits	\$ 144,556,561	\$ 147,127,938	\$ 151,401,642	\$ 168,693,426	\$ 175,397,085	\$ 183,579,560	\$ 189,515,090	\$ 197,328,017
Total Service/Supply	\$ 47,267,052	\$ 49,251,909	\$ 50,378,251	\$ 53,410,691	\$ 52,897,373	\$ 54,447,986	\$ 54,860,986	\$ 59,291,986
Capital Outlay	\$ 37,893,462	\$ 33,775,209	\$ 38,348,657	\$ 39,055,251	\$ 43,025,421	\$ 36,433,641	\$ 16,432,267	\$ 16,306,549
Debt Service	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 50,334,274	\$ 24,128,636	\$ 20,942,214	\$ 21,524,814	\$ 15,507,014
Total Expenditures	\$ 251,047,861	\$ 261,742,002	\$ 262,964,829	\$ 311,493,642	\$ 295,448,515	\$ 295,403,401	\$ 282,333,157	\$ 288,433,566
Transfers (to) from other funds	\$ (816,050)	\$ (1,378,119)	\$ (1,538,888)	\$ (7,132,908)	\$ (11,852,692)	\$ (1,533,441)	\$ (1,532,267)	\$ (1,406,549)
Total Expenditures + Transfers	\$ 251,863,911	\$ 263,120,121	\$ 264,503,717	\$ 318,626,550	\$ 307,301,207	\$ 296,936,842	\$ 283,865,424	\$ 289,840,115
Increase (decrease) in fund balance	\$ 19,870,300	\$ 42,603,146	\$ 11,303,527	\$ (46,690,307)	\$ 1,552,883	\$ (13,092,130)	\$ 6,232,460	\$ (9,426,353)
Ending Fund Balance - All Funds	\$ 103,386,566	\$ 145,989,712	\$ 157,293,239	\$ 110,602,932	\$ 112,155,815	\$ 99,063,686	\$ 105,296,146	\$ 95,869,793

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SUMMARY OF ALL FUNDS

	ACTUAL			BUDGET		FORECAST		
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Revenue	\$ 272,403,865	\$ 305,762,822	\$ 275,839,787	\$ 267,807,618	\$ 298,535,053	\$ 283,844,712	\$ 290,097,884	\$ 280,413,762
Change versus prior year	\$ 45,534,228	\$ 33,358,957	\$ (29,923,035)	\$ (8,032,169)	\$ 30,727,435	\$ (14,690,341)	\$ 6,253,172	\$ (9,684,122)
% change versus prior year	20.07%	12.25%	-9.79%	-2.91%	11.47%	-4.92%	2.20%	-3.34%
Expenditures	\$ 252,533,565	\$ 263,120,121	\$ 264,511,206	\$ 316,891,527	\$ 296,982,170	\$ 296,936,842	\$ 283,865,423	\$ 289,840,115
Change versus prior year	\$ 10,954,808	\$ 10,586,556	\$ 1,391,085	\$ 52,380,321	\$ (19,909,357)	\$ (45,328)	\$ (13,071,419)	\$ 5,974,692
% change versus prior year	6.64%	4.19%	0.53%	19.80%	-6.28%	-0.02%	-4.40%	2.10%



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SUMMARY REVENUE ALL OBJECTS

<u>Revenue Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	<u>2018-19</u>	<u>Forecast 2019-20</u>	<u>2020-21</u>
All Funds - Revenues									
5100 Local Sources									
5111 Current Tax	\$ 110,577,101	\$ 116,144,412	\$ 119,630,780	\$ 133,693,713	\$ 135,717,080	\$ 139,645,100	\$ 145,976,618	\$ 150,798,345	\$ 154,866,203
5112 Delinquent Tax	3,705,469	3,730,742	3,671,775	3,815,965	3,717,582	3,596,997	3,760,407	3,924,255	4,088,550
5113 Proposition C Sales Tax	15,050,485	15,596,185	16,606,392	16,712,132	16,655,400	17,516,000	18,021,294	18,541,145	19,075,965
5114 Intangible Tax	275,495	165,849	166,198	163,959	348,689	348,689	348,689	348,689	348,689
5115 Surtax	2,039,225	2,262,334	2,170,784	2,170,784	2,288,724	2,288,724	2,288,724	2,288,724	2,288,724
5116 In Lieu of Tax Payments	594,525	415,323	248,542	248,542	197,974	197,974	197,974	197,974	197,974
5121 Tuition - K-12	25,230	26,397	41,102	27,000	50,780	50,780	50,780	50,780	50,780
5122 Summer School Tuition	12,898	37,606	48,845	35,000	43,624	45,000	45,000	45,000	45,000
5123 Tuition - Adult Ed	1,395,948	1,110,102	1,526,968	1,525,000	1,276,000	1,276,000	1,276,000	1,276,000	1,276,000
5141 Interest - Daily Account	43,284	44,695	51,930	45,326	89,963	86,088	86,088	86,088	86,088
5142 Interest - Investments	127,302	183,548	590,607	188,000	652,817	601,254	606,254	601,254	601,254
5143 Interest - Intangible	-	-	-	-	-	-	-	-	-
5144 Interest - Collector	45,288	24,864	22,938	22,865	46,359	42,153	42,153	42,153	42,153
5145 Interest - Escrow Agent	3,267	9,708	136,806	4,875	164,453	30,000	30,000	30,000	30,000
5151 Food Sales - Program	1,904,180	1,830,290	1,848,578	1,650,000	1,650,000	1,700,000	1,742,500	1,775,000	1,800,000
5165 Food Sales - Non Program	1,134,595	1,113,206	1,249,682	1,200,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
5171 Student Activities	1,824,391	1,698,876	2,014,933	2,319,500	2,836,402	2,776,493	2,776,493	2,776,493	2,776,493
5172 Vending Revenue	61,013	50,574	25,508	17,400	56,433	56,433	56,433	56,433	56,433
5189 Enrichment Tuition	30,922	37	1,118	-	-	-	-	-	-
5190 Other Local	373,247	322,830	702,552	122,592	232,672	158,739	158,739	158,739	158,739
5191 Rentals	141,554	164,088	179,455	170,000	175,000	180,000	185,000	180,000	180,000
5192 Donations	892,667	1,050,528	869,659	572,136	984,172	848,709	851,500	851,500	851,500
5193 Offset Printing	145,499	99,471	130,362	125,000	163,172	175,000	180,000	175,000	175,000
5195 Refund of Expenditure	67,154	33,432	119,339	31,000	52,819	31,000	31,000	31,000	31,000
5197 Sale of Misc. Items	51,193	58,862	101,751	52,200	35,273	34,775	34,775	34,775	34,775
5198 Fundraising Activities	589,562	671,874	461,087	75,817	36,141	36,190	36,190	36,190	36,190
5199 Misc. Local Revenue	409,788	387,183	229,813	168,432	212,402	151,965	166,205	182,595	218,689
- Project Construct	312,369	301,113	324,158	275,000	175,000	175,000	175,000	175,000	175,000
- Moving on Together	1,020	1,050	3,454	3,125	3,125	8,000	8,000	8,000	8,000
- Sports Marketing	240,000	217,000	-	-	-	-	-	-	-
51XX Local Sources	\$ 142,079,594	\$ 147,752,179	\$ 153,175,116	\$ 165,435,363	\$ 169,112,056	\$ 173,307,063	\$ 180,381,816	\$ 185,921,132	\$ 190,749,199

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SUMMARY REVENUE ALL OBJECTS

<u>Revenue Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	<u>2018-19</u>	<u>Forecast 2019-20</u>	<u>2020-21</u>
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 514,737	\$ 470,537	\$ 486,420	\$ 486,420	\$ 537,096	\$ 537,096	\$ 537,096	\$ 537,096	\$ 537,096
5221 State Assessed Utilities	1,301,664	1,223,831	1,320,412	1,320,412	1,320,206	1,320,206	1,320,206	1,320,206	1,320,206
5234 County Stock Insurance	75,660	150,814	461,466	461,466	334,011	334,011	334,011	334,011	334,011
52XX Intermediate Sources	\$ 1,892,061	\$ 1,845,182	\$ 2,268,298	\$ 2,268,298	\$ 2,191,313	\$ 2,191,313	\$ 2,191,313	\$ 2,191,313	\$ 2,191,313
5300 State Sources									
5311 Basic Formula - State Aid	\$ 41,047,900	\$ 43,354,675	\$ 45,409,402	\$ 46,993,771	\$ 48,692,832	\$ 48,866,719	\$ 49,400,705	\$ 49,907,735	\$ 50,413,764
5312 Transportation	1,984,959	2,627,397	2,295,138	2,371,069	1,908,327	1,950,000	1,950,000	1,950,000	1,950,000
5314 Early Childhood, Spec Ed	2,835,365	3,223,087	3,718,780	3,226,463	4,021,368	4,300,000	4,300,000	4,300,000	4,300,000
5319 Classroom Trust Fund	6,746,955	6,438,455	6,487,204	6,427,975	6,759,359	6,963,307	6,995,807	7,028,307	7,060,807
5324 Parents as Teachers	471,903	536,039	498,215	499,185	518,965	525,000	495,000	525,000	525,000
5300 State Sources (cont.)									
5332 Vocational Aid	940,426	1,003,458	1,022,244	855,000	570,239	627,000	610,000	630,000	655,000
5333 School Lunch Assistance	57,962	60,702	60,011	60,000	60,000	60,000	60,000	60,000	60,000
5337 Adult Basic Education	275,731	51,376	69,507	69,507	102,211	102,211	105,000	105,000	105,000
5359 Vocational Enhancement Grant	228,723	197,304	463,760	581,753	446,973	375,000	375,000	375,000	375,000
5362 A+ Schools	-	-	1,204	-	-	-	-	-	-
5369 Resid Place/Excess Cost	230,843	520,100	483,791	483,791	510,776	204,311	204,311	204,311	204,311
5371 Readers for the Blind	2,116	2,065	1,791	-	-	-	-	-	-
5381 Extraordinary Cost	1,518,551	1,649,786	1,528,661	1,678,661	1,947,110	2,044,465	2,044,465	2,069,465	2,119,465
5382 Missouri Preschool Project	27,625	-	-	-	-	-	-	-	-
5397 Other State Revenue	51,682	66,416	66,998	43,600	61,322	60,355	60,355	60,355	60,355
- Project Construct	163,618	313,461	501,457	473,880	560,000	560,000	560,000	560,000	560,000
- Lewis & Clark Conservation	30,284	-	31,131	-	1,250	1,250	1,250	1,250	1,250
- Child Care Consortium (Parents as Teachers)	19,833	-	-	-	-	-	-	-	-
53XX State Sources	\$ 56,634,476	\$ 60,051,646	\$ 62,639,294	\$ 63,777,155	\$ 66,179,482	\$ 66,658,368	\$ 67,180,643	\$ 67,795,173	\$ 68,408,702

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SUMMARY REVENUE ALL OBJECTS

<u>Revenue Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	<u>2018-19</u>	<u>Forecast 2019-20</u>	<u>2020-21</u>
5400 Federal Sources									
5412 Medicaid	\$ 535,382	\$ 509,537	\$ 395,657	\$ 470,000	\$ 682,384	\$ 170,596	\$ 170,596	\$ 170,596	\$ 170,596
5427 Title II - Basic Grant	330,975	315,967	272,833	295,271	295,271	297,635	297,635	297,635	297,635
5436 Adult Basic Education	192,258	360,310	328,909	273,132	273,132	224,324	225,000	225,000	225,000
5437 IDEA Grants	104,209	-	154,381	150,000	151,814	73,038	73,038	73,038	73,038
5441 Entitlement PL 94-142	3,218,728	3,388,306	3,391,213	3,578,673	3,711,639	3,300,000	3,300,000	3,300,000	3,300,000
5442 Early Childhood, Spec Ed	945,122	757,080	481,833	653,556	606,157	650,000	650,000	650,000	650,000
5445 School Lunch - Federal	3,095,786	3,313,938	3,470,408	3,650,000	3,676,500	3,776,500	3,855,000	3,930,000	4,005,000
5446 School Breakfast	981,282	1,088,556	1,253,553	1,250,000	1,340,000	1,340,000	1,365,000	1,390,000	1,415,000
5447 School Milk	6,748	8,882	6,324	9,000	8,000	8,000	8,500	9,000	9,000
5448 After School Snacks	2,995	3,455	1,599	2,500	1,500	1,500	1,500	1,500	1,500
5449 School Fruits & Veggies	35,472	85,985	67,801	80,000	65,000	65,000	70,000	70,000	70,000
5451 Title I	4,024,762	4,083,139	3,714,616	4,012,157	3,704,435	4,380,968	4,382,428	4,382,428	4,382,428
5462 Title III	170,419	201,924	176,373	199,067	262,946	266,757	266,757	266,757	266,757
5465 Title II	710,773	697,405	664,444	572,038	309,093	785,557	785,557	785,557	785,557
5472 Child Care Development	63,980	63,934	59,632	58,352	58,352	58,352	58,352	58,352	58,352
5484 Pell Funds	275,205	224,020	314,518	232,500	250,500	305,000	305,000	305,000	305,000
5496 E Rate Funds	153,536	169,074	102,837	261,982	153,019	-	-	-	-
5497 Other Federal Revenue	36	15,266	45,952	-	13,339	1,370	1,370	1,370	1,370
- Direct Lending	367,668	341,296	343,987	348,630	283,000	346,636	350,000	350,000	350,000
- US Fish and Wildlife	-	-	69,137	-	3,000	-	-	-	-
- Forestry Grant	-	-	28,482	5,000	35,414	35,414	35,414	35,414	35,414
- Parent Involvement	301,754	310,980	312,657	335,468	312,657	312,657	312,657	312,657	312,657
54XX Federal Sources	\$ 15,517,090	\$ 15,939,054	\$ 15,657,146	\$ 16,437,326	\$ 16,409,502	\$ 16,611,654	\$ 16,726,154	\$ 16,826,654	\$ 16,926,654
5500 Donated Commodities									
5510 Donated Commodities	\$ 339,817	\$ 415,707	\$ 459,730	\$ 400,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
55XX Donated Commodities	\$ 339,817	\$ 415,707	\$ 459,730	\$ 400,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SUMMARY REVENUE ALL OBJECTS

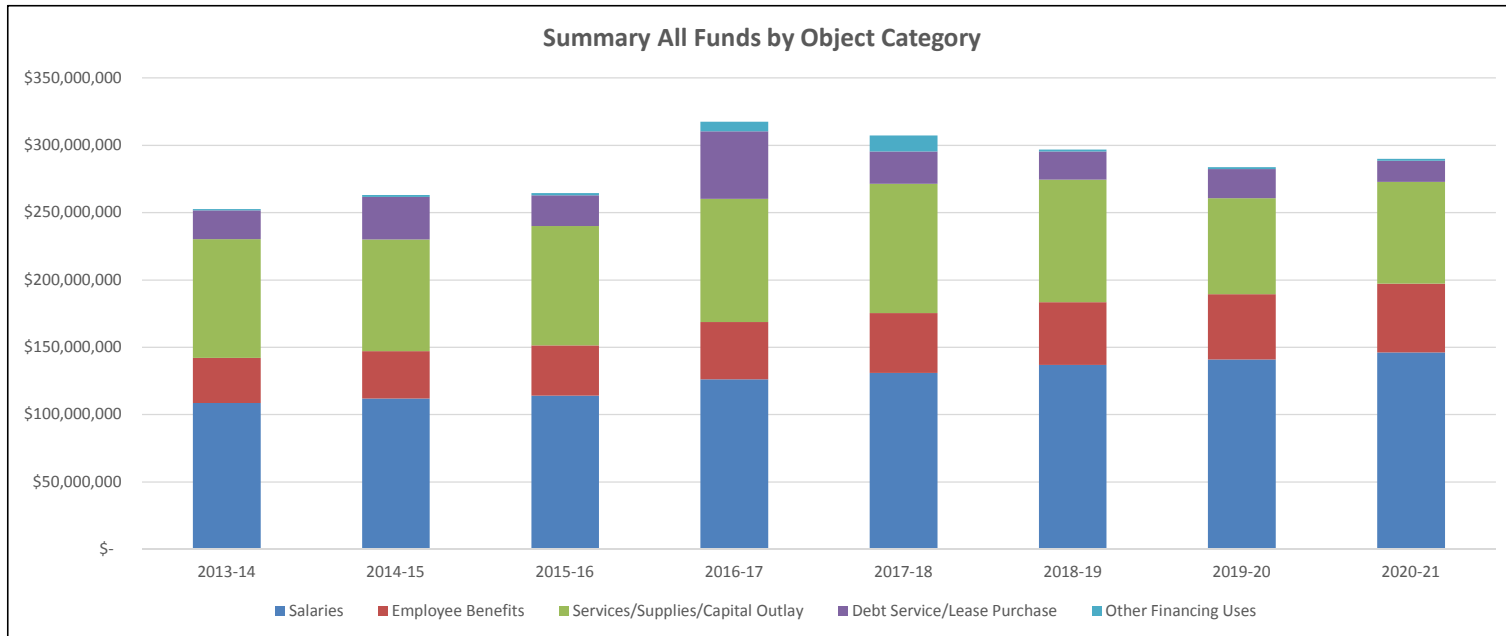
Revenue Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18	2018-19	Forecast 2019-20	2020-21
5600 Other Sources									
5611 Sale of Bonds	\$ 50,000,000	\$ 41,348,000	\$ 35,000,000	\$ 15,000,000	\$ 10,000,000	\$ 35,000,000	\$ 15,000,000	\$ 15,000,000	\$ -
5631 Insurance Recoveries	152,220	182,595	32,313	-	1,346	-	-	-	-
5692 Proceeds - Bond Refunding	-	30,137,000	1,575,000	-	-	-	-	-	-
56XX Other Sources	\$ 50,152,220	\$ 71,667,595	\$ 36,607,313	\$ 15,000,000	\$ 10,001,346	\$ 35,000,000	\$ 15,000,000	\$ 15,000,000	\$ -
5800 Tuition									
5810 Tuition - Other Districts	\$ 208,076	\$ 75,583	\$ 100,564	\$ 49,768	\$ 160,195	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
5820 Tuition - Area Voc Fees	98,000	87,000	87,500	87,500	123,000	123,000	121,345	121,345	121,345
58XX Tuition	\$ 306,076	\$ 162,583	\$ 188,064	\$ 137,268	\$ 283,195	\$ 283,000	\$ 281,345	\$ 281,345	\$ 281,345
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 5,482,531	\$ 7,928,876	\$ 4,844,826	\$ 4,298,303	\$ 7,306,349	\$ 14,352,692	\$ 1,633,441	\$ 1,632,267	\$ 1,406,549
59XX Other Financing Sources	\$ 5,482,531	\$ 7,928,876	\$ 4,844,826	\$ 4,298,303	\$ 7,306,349	\$ 14,352,692	\$ 1,633,441	\$ 1,632,267	\$ 1,406,549
All Funds - Revenues	\$ 272,403,865	\$ 305,762,822	\$ 275,839,787	\$ 267,753,713	\$ 271,933,243	\$ 308,854,090	\$ 283,844,712	\$ 290,097,884	\$ 280,413,762

COLUMBIA SCHOOL DISTRICT FINAL BUDGET 2017-18

Program: Summary Budget
Function(s): Total All Functions

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18	2018-19	Forecast 2019-20	2020-21
Salaries	\$ 108,562,246	\$ 111,910,842	\$ 114,004,250	\$ 125,198,319	\$ 126,209,831	\$ 130,917,575	\$ 136,863,449	\$ 140,869,060	\$ 146,228,971
Employee Benefits	\$ 33,649,514	\$ 35,217,096	\$ 37,397,392	\$ 40,998,796	\$ 42,483,595	\$ 44,479,510	\$ 46,716,111	\$ 48,646,029	\$ 51,099,046
Services/Supplies/Capital Outlay	\$ 88,174,969	\$ 83,027,118	\$ 88,734,397	\$ 115,213,306	\$ 91,465,842	\$ 95,922,794	\$ 90,881,627	\$ 71,293,253	\$ 75,598,535
Debt Service/Lease Purchase	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 51,810,909	\$ 50,334,274	\$ 24,128,636	\$ 20,942,214	\$ 21,524,814	\$ 15,507,014
Other Financing Uses	\$ 816,050	\$ 1,378,119	\$ 1,538,888	\$ 4,298,303	\$ 7,132,908	\$ 11,852,692	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549
Total	\$ 252,533,565	\$ 263,120,121	\$ 264,511,206	\$ 337,519,633	\$ 317,626,450	\$ 307,301,207	\$ 296,936,842	\$ 283,865,423	\$ 289,840,115

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**FINAL BUDGET 2017-18
SUMMARY ALL FUNCTIONS**

<u>Programs</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Elementary Instruction	\$ 30,102,437	\$ 30,664,427	\$ 32,373,239	\$ 36,095,521	\$ 35,777,751	\$ 36,436,071
Middle Instruction	\$ 16,600,929	\$ 16,657,409	\$ 17,121,761	\$ 18,870,152	\$ 18,941,338	\$ 19,657,288
Senior High Instruction	\$ 18,190,555	\$ 19,199,070	\$ 19,035,111	\$ 20,308,433	\$ 20,183,468	\$ 21,000,454
Summer School Instruction	\$ 2,223,799	\$ 2,563,373	\$ 2,675,181	\$ 2,728,119	\$ 2,637,726	\$ 2,695,427
Douglass High Instruction	\$ 809,506	\$ 818,979	\$ 854,781	\$ 917,016	\$ 885,659	\$ 938,757
General Instruction	\$ 402,582	\$ 311,635	\$ 314,655	\$ 345,365	\$ 288,288	\$ 276,201
Special Education Instruction	\$ 14,327,090	\$ 14,913,171	\$ 22,424,284	\$ 16,323,538	\$ 24,386,091	\$ 25,433,157
Early Childhood Special Education	\$ 3,385,633	\$ 3,484,625	\$ 3,824,881	\$ 3,964,121	\$ 4,393,639	\$ 4,417,350
Gifted Program	\$ 1,177,547	\$ 1,153,645	\$ 1,178,686	\$ 1,218,278	\$ 1,293,724	\$ 1,340,719
Title I	\$ 1,310,997	\$ 1,186,047	\$ 1,207,396	\$ 1,237,823	\$ 1,216,827	\$ 1,625,936
English-Second Language	\$ 1,467,582	\$ 1,655,746	\$ 1,956,176	\$ 2,107,114	\$ 2,245,975	\$ 2,369,767
Vocational Instruction	\$ 3,829,224	\$ 3,768,110	\$ 3,874,300	\$ 4,479,206	\$ 4,019,822	\$ 4,198,403
Student Activities-Athletics	\$ 2,070,049	\$ 2,049,197	\$ 2,202,844	\$ 2,558,818	\$ 2,253,794	\$ 2,268,183
Adult Basic Education	\$ -	\$ 12,407	\$ 11,652	\$ 13,980	\$ 11,980	\$ 13,980
Tuition Payments	\$ 358,623	\$ 452,990	\$ 443,452	\$ 490,000	\$ 450,000	\$ 450,000
Guidance	\$ 3,977,356	\$ 3,944,606	\$ 4,261,453	\$ 4,900,138	\$ 4,677,962	\$ 4,836,434
Pupil Services	\$ 8,621,964	\$ 8,991,788	\$ 4,473,679	\$ 11,264,374	\$ 5,127,323	\$ 5,377,361
Educational Media Services	\$ 2,539,143	\$ 2,995,851	\$ 3,214,508	\$ 3,544,678	\$ 3,757,385	\$ 3,893,136
Support Services and Instructional Staff	\$ 8,660,954	\$ 8,877,794	\$ 9,070,130	\$ 10,814,377	\$ 9,878,201	\$ 9,757,937
Administrative Services	\$ 2,941,469	\$ 3,073,654	\$ 3,125,750	\$ 3,566,719	\$ 3,626,458	\$ 3,634,359
Other Administrative Services	\$ 12,105,307	\$ 12,508,377	\$ 11,439,950	\$ 14,550,161	\$ 13,061,227	\$ 13,466,097
Business Services	\$ 1,165,913	\$ 1,151,401	\$ 1,171,626	\$ 1,116,241	\$ 1,094,671	\$ 1,189,984
Maintenance, Security & Construction Mgmt.	\$ 17,551,475	\$ 17,135,885	\$ 16,714,669	\$ 19,752,874	\$ 20,043,769	\$ 21,219,240
Security Services	\$ 594,252	\$ 651,149	\$ 709,850	\$ 752,293	\$ 706,095	\$ 741,575
Transportation Services	\$ 12,679,140	\$ 12,493,629	\$ 12,402,247	\$ 13,497,785	\$ 12,566,347	\$ 12,927,862
Research and Information Systems	\$ 4,664,540	\$ 4,987,098	\$ 4,569,175	\$ 5,144,277	\$ 6,223,873	\$ 5,428,615
Community Services	\$ 745,065	\$ 743,792	\$ 762,658	\$ 908,729	\$ 846,022	\$ 861,869
Early Childhood Title I	\$ 2,445,985	\$ 2,635,637	\$ 2,662,656	\$ 3,150,560	\$ 3,250,757	\$ 3,573,478
PAT	\$ 1,102,790	\$ 1,132,301	\$ 1,158,726	\$ 1,228,290	\$ 1,201,149	\$ 1,164,535
Other Financing Uses	\$ 816,050	\$ 1,378,119	\$ 1,538,888	\$ 4,298,303	\$ 7,132,908	\$ 11,852,692
Debt Services	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 51,810,909	\$ 50,334,274	\$ 24,128,636
Capital Projects	\$ 37,893,462	\$ 33,775,209	\$ 38,348,657	\$ 59,172,381	\$ 39,055,251	\$ 43,025,421
Nutrition Services	\$ 8,736,707	\$ 8,272,584	\$ 8,115,019	\$ 8,651,139	\$ 8,679,933	\$ 8,893,963
Student Activities	\$ 2,038,410	\$ 1,972,662	\$ 2,191,932	\$ 1,965,500	\$ 2,303,316	\$ 2,321,348
Adult Education	\$ 2,060,365	\$ 2,005,190	\$ 2,248,565	\$ 2,176,942	\$ 2,136,732	\$ 2,211,403
Grants and Donations Fund	\$ 3,605,879	\$ 3,915,618	\$ 3,996,390	\$ 3,595,479	\$ 3,936,715	\$ 3,673,569
Total	<u>\$ 252,533,565</u>	<u>\$ 263,120,121</u>	<u>\$ 264,511,206</u>	<u>\$ 337,519,633</u>	<u>\$ 318,626,450</u>	<u>\$ 307,301,207</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

District Operating Funds

**General Operating Fund
Teachers Fund**

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST			
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Beginning Combined Fund Balance	\$ 45,735,344	\$ 44,799,177	\$ 48,111,430	\$ 52,433,198	\$ 55,037,828	\$ 57,507,739	\$ 57,165,853	\$ 55,953,266	\$ 47,498,736
Revenue AV incr assumption/actual (after TIF)	1.92%	2.90%	2.84%	3.06%	3.00%	3.00%	3.00%	3.00%	3.00%
Local revenue before any additions or reductions	\$ 110,340,741	\$ 115,211,236	\$ 119,104,404	\$ 134,453,675	\$ 134,453,294	\$ 138,401,280	\$ 144,670,020	\$ 148,951,149	\$ 153,389,978
Current Property Taxes					\$ 3,252,323	\$ 5,588,415	\$ 3,613,903	\$ 3,722,320	\$ 3,833,990
Increase in Operating Levy - Current Property Taxes							\$ -	\$ -	\$ -
Increase due to Chapter 100 Bond Projects					\$ -		\$ 442,429	\$ -	\$ -
Delinquent Property Taxes					\$ (109,952)	\$ 145,985	\$ 145,985	\$ 145,985	\$ 152,453
Proposition C Sales Tax					\$ 860,600	\$ 505,294	\$ 519,851	\$ 534,820	\$ 534,820
Other					\$ (54,984)	\$ 29,045	\$ 1,390	\$ 35,704	\$ 35,704
Intermediate revenue before any additions or reductions	\$ 1,572,963	\$ 1,530,453	\$ 1,869,113	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147
Fines and Forfeitures									
SARRU									
County Stock Insurance									
State revenue before any additions or reductions	\$ 54,170,025	\$ 58,785,807	\$ 61,102,931	\$ 64,647,466	\$ 64,647,466	\$ 65,196,104	\$ 65,712,590	\$ 66,327,120	\$ 66,940,649
State Funding Formula					\$ 173,887	\$ 533,986	\$ 507,030	\$ 506,029	\$ 506,029
State Funding increase due to governor's budget recommendation									
Transportation					\$ 41,673	\$ -	\$ -	\$ -	\$ -
Classroom Trust Fund					\$ 203,948	\$ 32,500	\$ 32,500	\$ 32,500	\$ 32,500
Other					\$ 129,130	\$ (50,000)	\$ 75,000	\$ 75,000	\$ 75,000
Federal revenue before any additions or reductions	\$ 9,541,982	\$ 9,214,086	\$ 8,824,131	\$ 9,447,751	\$ 9,448,131	\$ 9,494,669	\$ 9,494,669	\$ 9,494,669	\$ 9,494,669
Title I					\$ 675,533	\$ -	\$ -	\$ -	\$ -
Part B (IDEA)					\$ (411,639)	\$ -	\$ -	\$ -	\$ -
Other					\$ (217,356)	\$ -	\$ -	\$ -	\$ -
Other revenues before any additions or reductions	\$ 306,076	\$ 162,583	\$ 188,064	\$ 283,195	\$ 283,195	\$ 281,540	\$ 281,540	\$ 281,540	\$ 281,540
Tuition other districts					\$ (195)	\$ -	\$ -	\$ -	\$ -
Tuition vocational schools					\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -		\$ (1,460)	\$ -	\$ -	\$ -	\$ -
Transfer in to Teachers Fund				\$ 4,128,625	\$ 10,319,037				
Total Revenue	\$ 175,931,787	\$ 184,904,165	\$ 191,088,643	\$ 214,784,859	\$ 225,516,778	\$ 221,982,966	\$ 227,321,054	\$ 231,930,983	\$ 237,101,478
change in revenue from prior year		\$ 8,972,378	\$ 6,184,478	\$ 23,696,216	\$ 10,731,919	\$ (3,533,812)	\$ 5,338,088	\$ 4,609,929	\$ 5,170,495
		5.10%	3.34%	12.40%	5.00%	-1.57%	2.40%	2.03%	2.23%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

OPERATING FUNDS SUMMARY

	ACTUAL			BUDGET		FORECAST			
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Expenditures									
Salaries and Benefits	\$ 138,565,827	\$ 140,865,932	\$ 145,167,584	\$ 161,566,383	\$ 161,566,383	\$ 168,604,535	\$ 176,651,159	\$ 182,448,121	\$ 190,119,708
Changes to current baseline for coming year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salary Cost for ed advancement	\$ -	\$ -	\$ -	\$ -	\$ 637,725	\$ 579,750	\$ 579,750	\$ 579,750	\$ 579,750
Operation of all salary schedules	\$ -	\$ -	\$ -	\$ -	\$ 2,215,913	\$ 2,240,101	\$ 2,262,502	\$ 2,285,127	\$ 2,307,978
Retiree/Resignation savings (estimated at 40 x \$8000)	\$ -	\$ -	\$ -	\$ -	\$ (296,026)	\$ (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
Estimated increase for salary for new schools and reorganization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,438	\$ -	\$ 1,777,000	\$ -
Estimated increased cost for increase in insurance premium incl WC	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000	\$ 1,150,000	\$ 1,225,000	\$ 1,300,000	\$ 1,375,000
Use of Levy Recruit and Retain Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,136,750	\$ -	\$ -	\$ -
Implementation of Compensation Plan	\$ -	\$ -	\$ -	\$ -	\$ 1,754,070	\$ 1,331,125	\$ 1,736,250	\$ 1,736,250	\$ -
New or increased budget requests (net of decreases made)	\$ -	\$ -	\$ -	\$ 446,027	\$ 1,676,470	\$ -	\$ -	\$ -	\$ -
Projected Total Salaries & Benefits Cost	\$ 138,565,827	\$ 140,865,932	\$ 145,167,584	\$ 162,012,410	\$ 168,604,535	\$ 176,651,159	\$ 182,448,121	\$ 190,119,708	\$ 194,375,896
Services/Supplies before any additions or reductions	\$ 37,486,077	\$ 39,347,861	\$ 40,060,403	\$ 46,232,152	\$ 46,232,152	\$ 41,500,645	\$ 42,446,785	\$ 43,256,785	\$ 44,582,785
Projected underspend of current budgets for various depts/bldgs									
Estimated increase in fixed costs - utilities, trans, fuel, insur, leases				\$ (1,172,516)	\$ (641,271)	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Estimated incr in operating and maint budgets for new schools and reorg						\$ 315,750		\$ 576,000	
New or increased budget requests (net of decreases made)				\$ (2,024,725)	\$ (4,090,236)	\$ (119,610)	\$ 60,000	\$ -	\$ -
One time needs (see tab for one time)					\$ 1,088,996	\$ 1,693,469	\$ 1,296,469	\$ 4,276,469	\$ 276,469
Total Service and Supply increase			\$ -	\$ (3,197,241)	\$ (3,642,512)	\$ 2,639,609	\$ 2,106,469	\$ 5,602,469	\$ 1,026,469
Total Projected Svc/Supply after adjustments	\$ 37,486,077	\$ 39,347,861	\$ 40,060,403	\$ 43,034,911	\$ 42,589,640	\$ 44,140,253	\$ 44,553,253	\$ 48,859,253	\$ 45,609,253
Total Expenditures	\$ 176,051,904	\$ 180,213,793	\$ 185,227,987	\$ 205,047,321	\$ 211,194,175	\$ 220,791,412	\$ 227,001,374	\$ 238,978,961	\$ 239,985,149
Transfers (to) from other funds	\$ (816,050)	\$ (1,378,119)	\$ (1,538,888)	\$ (7,132,908)	\$ (11,852,692)	\$ (1,533,441)	\$ (1,532,267)	\$ (1,406,549)	\$ (618,605)
Total Expenditures + Transfers	\$ 176,867,954	\$ 181,591,912	\$ 186,766,875	\$ 212,180,229	\$ 223,046,867	\$ 222,324,853	\$ 228,533,641	\$ 240,385,510	\$ 240,603,754
Increase (decrease) in fund balance	\$ (936,167)	\$ 3,312,253	\$ 4,321,768	\$ 2,604,630	\$ 2,469,911	\$ (341,887)	\$ (1,212,587)	\$ (8,454,527)	\$ (3,502,276)
Ending Operating Fund Balance	\$ 44,799,177	\$ 48,111,430	\$ 52,433,198	\$ 55,037,828	\$ 57,507,739	\$ 57,165,853	\$ 55,953,266	\$ 47,498,739	\$ 43,996,460
Fund Balance as Percentage of Expenses and Transfers	25.33%	26.49%	28.07%	25.94%	25.78%	25.71%	24.48%	19.76%	18.29%
Average Monthly expenses	\$ 14,670,992	\$ 15,017,816	\$ 15,435,666	\$ 17,087,277	\$ 17,599,515	\$ 18,399,284	\$ 18,916,781	\$ 19,914,913	\$ 19,998,762
Number of months fund balance will cover avg monthly exp	3.05	3.20	3.40	3.22	3.27	3.11	2.96	2.39	2.20

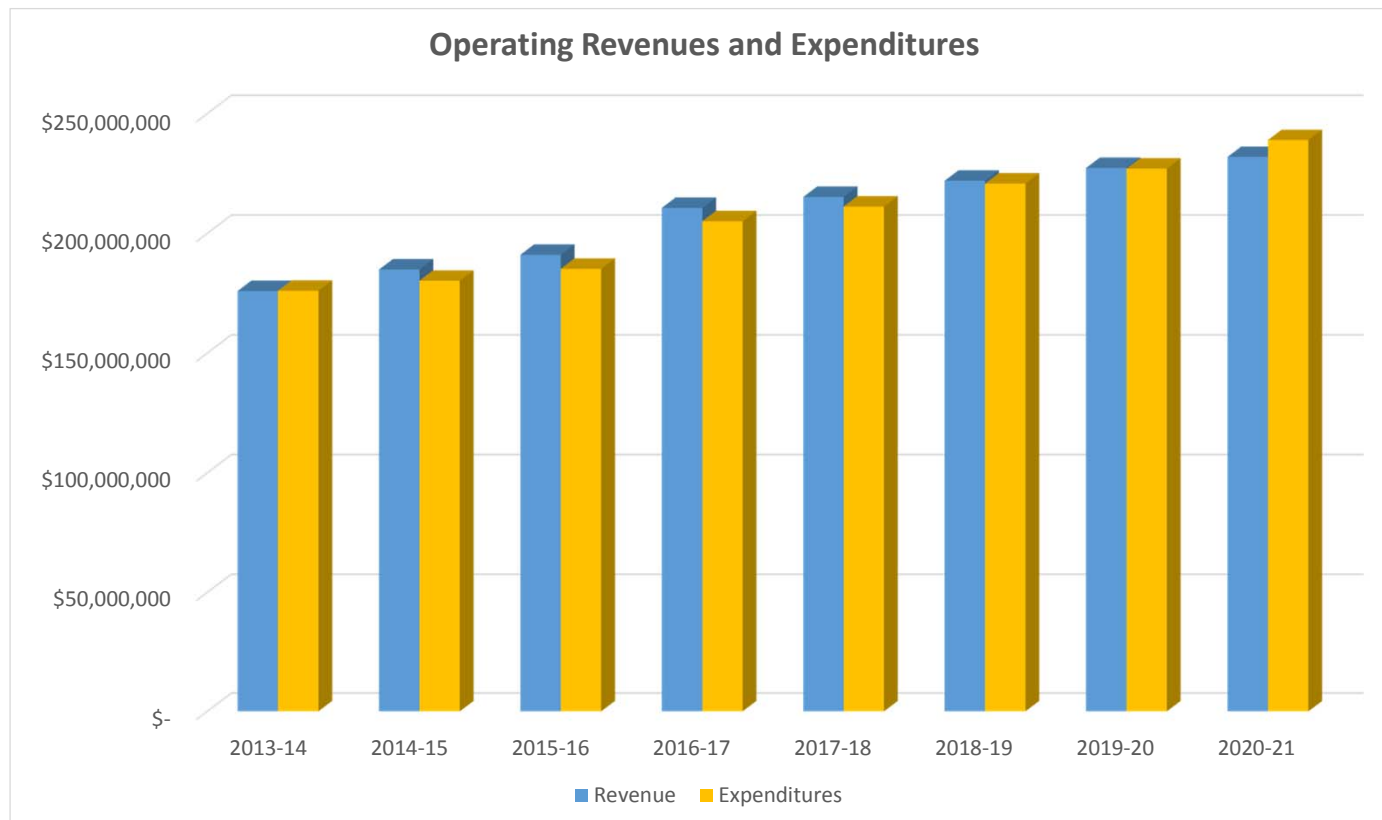
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

	FINAL BUDGET 2017-18 District Operating Funds		TOTAL OPERATING FUNDS
	GENERAL OPERATING	TEACHERS	
REVENUES:			
LOCAL	\$ 71,711,045	\$ 66,690,236	\$ 138,401,281
INTERMEDIATE	\$ 1,073,916	\$ 750,231	\$ 1,824,147
STATE	\$ 19,518,215	\$ 45,677,889	\$ 65,196,104
FEDERAL	\$ 3,114,334	\$ 6,378,875	\$ 9,493,209
OTHER	<u>\$ 121,500</u>	<u>\$ 161,500</u>	<u>\$ 283,000</u>
 TOTAL REVENUES	 <u>\$ 95,539,010</u>	 <u>\$ 119,658,731</u>	 <u>\$ 215,197,741</u>
 EXPENDITURES:			
SALARIES	\$ 28,181,688	\$ 97,869,407	\$ 126,051,095
BENEFITS	\$ 10,895,079	\$ 31,658,361	\$ 42,553,440
SERVICES / SUPPLIES	<u>\$ 42,139,640</u>	<u>\$ 450,000</u>	<u>\$ 42,589,640</u>
 TOTAL EXPENDITURES	 <u>\$ 81,216,407</u>	 <u>\$ 129,977,768</u>	 <u>\$ 211,194,175</u>
 EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....			
	<u>\$ 14,322,603</u>	<u>\$ (10,319,037)</u>	<u>\$ 4,003,566</u>
 INTERFUND TRANSFERS	 <u>\$ (11,852,692)</u>	 <u>\$ 10,319,037</u>	 <u>\$ (1,533,655)</u>
 EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....			
	<u>\$ 2,469,911</u>	<u>\$ -</u>	<u>\$ 2,469,911</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

DISTRICT OPERATING FUNDS

	ACTUAL			BUDGET		FORECAST			
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Revenue	\$ 175,931,787	\$ 184,904,165	\$ 191,088,643	\$ 210,656,234	\$ 215,197,741	\$ 221,982,966	\$ 227,321,054	\$ 231,930,983	\$ 237,101,478
Change versus prior year	\$ 4,069,785	\$ 8,972,378	\$ 6,184,478	\$ 19,567,591	\$ 4,541,507	\$ 6,785,225	\$ 5,338,088	\$ 4,609,929	\$ 5,170,495
% change versus prior year	2.37%	5.10%	3.34%	10.24%	2.16%	3.15%	2.40%	2.03%	2.23%
Expenditures	\$ 176,051,904	\$ 180,213,793	\$ 185,227,987	\$ 205,047,321	\$ 211,194,175	\$ 220,791,412	\$ 227,001,374	\$ 238,978,961	\$ 239,985,149
Change versus prior year	\$ 10,954,808	\$ 4,161,889	\$ 5,014,194	\$ 19,819,334	\$ 6,146,854	\$ 9,597,237	\$ 6,209,962	\$ 11,977,587	\$ 1,006,188
% change versus prior year	6.64%	2.36%	2.78%	10.70%	3.00%	4.54%	2.81%	5.28%	0.42%



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**FINAL BUDGET 2017-18
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

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Revenue Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18	2018-19	Forecast 2019-20	2020-21
District Operating Funds - Revenues									
5100 Local Sources									
5111 Current Tax	\$ 89,505,838	\$ 93,994,538	\$ 96,726,929	\$ 110,288,593	\$ 111,622,699	\$ 114,875,022	\$ 120,463,437	\$ 124,519,769	\$ 127,799,270
5112 Delinquent Tax	2,993,921	3,015,967	2,970,373	3,012,296	3,009,953	2,900,000	3,045,985	3,191,970	3,337,955
5113 Proposition C Sales Tax	15,050,485	15,596,185	16,606,392	16,712,132	16,655,400	17,516,000	18,021,294	18,541,145	19,075,965
5114 Intangible Tax	223,046	134,247	134,406	134,406	285,925	285,925	285,925	285,925	285,925
5115 Surtax	1,650,998	1,831,250	1,755,535	1,755,535	1,882,750	1,882,750	1,882,750	1,882,750	1,882,750
5122 Summer School Tuition	12,898	37,606	48,845	35,000	43,624	45,000	45,000	45,000	45,000
5141 Interest - Daily Account	28,416	21,230	22,547	19,626	29,000	29,000	29,000	29,000	29,000
5142 Interest - Investments	73,030	91,988	273,287	105,000	318,563	317,000	322,000	317,000	317,000
5144 Interest - Collector	36,666	20,127	18,550	18,550	38,134	34,084	34,084	34,084	34,084
5171 Student Activities	566	30	-	-	508	-	-	-	-
5180 Summer School Tuition	30,922	-	1,118	-	-	-	-	-	-
5190 Other Local	-	9	204	-	30	-	-	-	-
5191 Rentals	141,364	164,088	178,433	170,000	175,000	180,000	185,000	180,000	180,000
5192 Donations	142	-	411	-	1,515	1,500	1,500	1,500	1,500
5193 Offset Printing	145,499	99,471	130,362	125,000	163,172	175,000	180,000	175,000	175,000
5195 Refund of Expenditure	59,234	28,268	116,586	30,000	51,819	30,000	30,000	30,000	30,000
5197 Sale of Misc. Items	51,193	30,233	46,098	35,000	25,198	30,000	30,000	30,000	30,000
5198 Fundraising Activities	3	-	-	-	-	-	-	-	-
5199 Misc. Local Revenue	184,301	145,440	74,328	80,000	150,385	100,000	114,240	130,630	166,724
- Project Construct									
- E-Rate									
51XX Local Sources	\$ 110,188,522	\$ 115,210,677	\$ 119,104,404	\$ 132,521,138	\$ 134,453,675	\$ 138,401,281	\$ 144,670,215	\$ 149,393,773	\$ 153,390,173
5200 Intermediate Sources									
5211 Fines and Forfeitures	\$ 514,737	\$ 470,537	\$ 486,420	\$ 486,420	\$ 537,096	\$ 537,096	\$ 537,096	\$ 537,096	\$ 537,096
5221 State Assessed Utilities	996,971	937,838	1,009,501	1,009,501	1,012,287	1,012,287	1,012,287	1,012,287	1,012,287
5234 County Stock Insurance	61,256	122,078	373,192	373,192	274,764	274,764	274,764	274,764	274,764
52XX Intermediate Sources	\$ 1,572,964	\$ 1,530,453	\$ 1,869,113	\$ 1,869,113	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147	\$ 1,824,147

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**FINAL BUDGET 2017-18
DISTRICT OPERATING FUNDS REVENUE SUMMARY**

<u>Revenue Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	<u>2018-19</u>	<u>Forecast 2019-20</u>	<u>2020-21</u>
5800 Tuition									
5810 Tuition - Other Districts	\$ 208,076	\$ 75,583	\$ 100,564	\$ 49,768	\$ 160,195	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
5820 Tuition - Area Voc Fees	98,000	87,000	87,500	87,500	123,000	123,000	121,345	121,345	121,345
58XX Tuition	\$ 306,076	\$ 162,583	\$ 188,064	\$ 137,268	\$ 283,195	\$ 283,000	\$ 281,345	\$ 281,345	\$ 281,345
5900 Other Financing Sources									
5999 Other Financing Sources	\$ -	\$ -	\$ -	\$ 2,972,333	\$ 4,125,625	\$ 10,319,037	\$ -	\$ -	\$ -
59XX Other Financing Sources	\$ -	\$ -	\$ -	\$ 2,972,333	\$ 4,125,625	\$ 10,319,037	\$ -	\$ -	\$ -
All Funds - Revenues	<u>\$ 175,931,789</u>	<u>\$ 184,904,165</u>	<u>\$ 191,088,643</u>	<u>\$ 209,343,180</u>	<u>\$ 214,781,859</u>	<u>\$ 225,516,778</u>	<u>\$ 221,982,966</u>	<u>\$ 227,321,054</u>	<u>\$ 231,930,983</u>

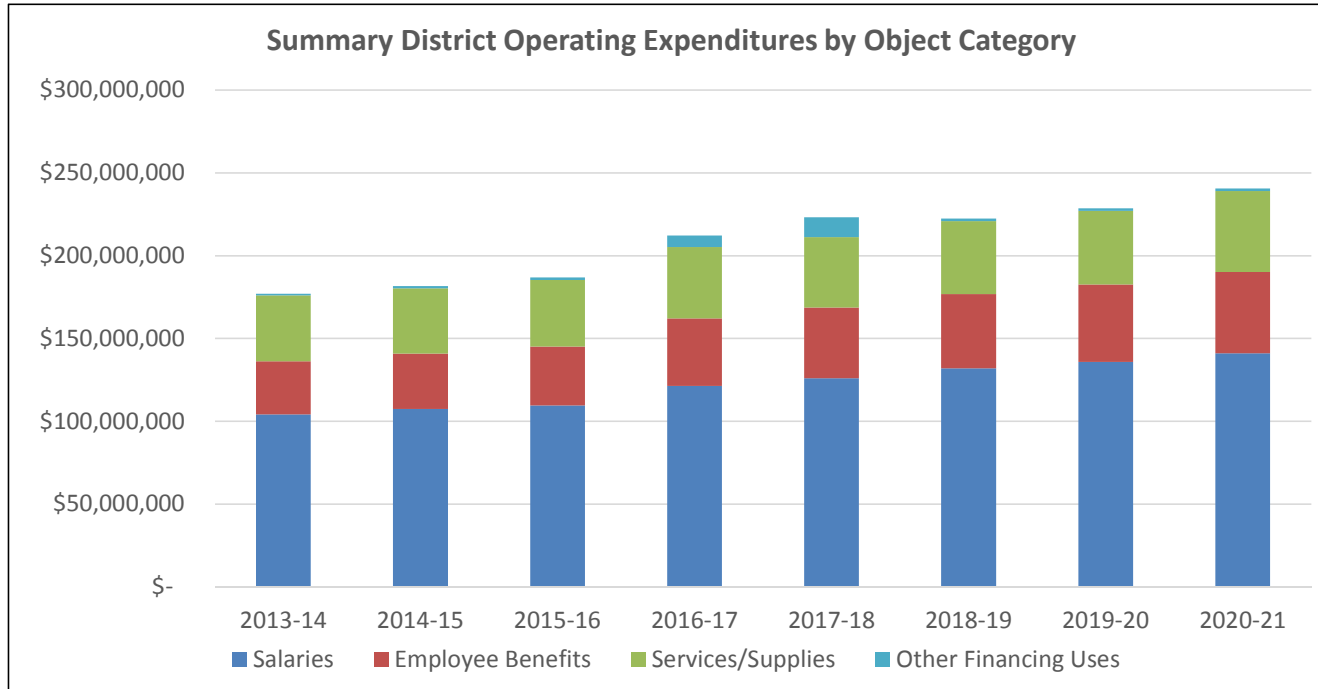
**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Summary Budget

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	<u>2018-19</u>	<u>Forecast 2019-20</u>	<u>2020-21</u>
Salaries	\$ 104,221,854	\$ 107,384,483	\$ 109,546,930	\$ 120,628,012	\$ 121,412,664	\$ 126,051,095	\$ 131,899,639	\$ 135,805,974	\$ 141,064,623
Employee Benefits	\$ 31,999,172	\$ 33,481,449	\$ 35,620,654	\$ 39,235,720	\$ 40,599,746	\$ 42,553,440	\$ 44,751,520	\$ 46,642,146	\$ 49,055,085
Services/Supplies	\$ 39,830,880	\$ 39,347,861	\$ 40,067,892	\$ 45,985,248	\$ 43,034,911	\$ 42,589,640	\$ 44,140,253	\$ 44,553,253	\$ 48,859,253
Other Financing Uses	\$ 816,050	\$ 1,378,119	\$ 1,538,888	\$ 4,298,303	\$ 7,132,908	\$ 11,852,692	\$ 1,533,441	\$ 1,532,267	\$ 1,406,549
Total	\$ 176,867,956	\$ 181,591,912	\$ 186,774,364	\$ 210,147,283	\$ 212,180,229	\$ 223,046,867	\$ 222,324,853	\$ 228,533,640	\$ 240,385,510

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

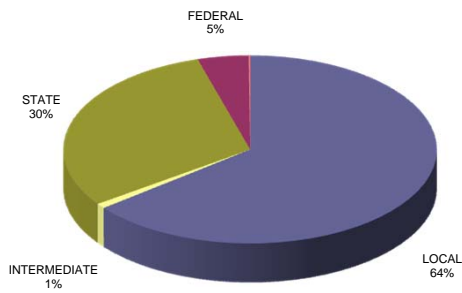
**FINAL BUDGET 2017-18
DISTRICT OPERATING FUNDS SUMMARY**

<u>Program</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Elementary Instruction	\$ 30,102,437	\$ 30,664,427	\$ 32,373,239	\$ 36,095,521	\$ 35,777,751	\$ 36,436,071
Middle Instruction	\$ 16,600,929	\$ 16,657,409	\$ 17,121,761	\$ 18,870,152	\$ 18,941,338	\$ 19,657,288
Senior High Instruction	\$ 18,190,555	\$ 19,199,070	\$ 19,035,111	\$ 20,308,433	\$ 20,183,468	\$ 21,000,454
Summer School Instruction	\$ 2,223,799	\$ 2,563,373	\$ 2,675,181	\$ 2,728,119	\$ 2,637,726	\$ 2,695,427
Douglass High Instruction	\$ 809,506	\$ 818,979	\$ 854,781	\$ 917,016	\$ 885,659	\$ 938,757
General Instruction	\$ 402,582	\$ 311,635	\$ 314,655	\$ 345,365	\$ 288,288	\$ 276,201
Special Education Instruction	\$ 14,327,090	\$ 14,913,171	\$ 22,424,284	\$ 16,323,538	\$ 24,386,091	\$ 25,433,157
Early Childhood Special Education	\$ 3,385,633	\$ 3,484,625	\$ 3,824,881	\$ 3,964,121	\$ 4,393,639	\$ 4,417,350
Gifted Program	\$ 1,177,547	\$ 1,153,645	\$ 1,178,686	\$ 1,218,278	\$ 1,293,724	\$ 1,340,719
Title I	\$ 1,310,997	\$ 1,186,047	\$ 1,207,396	\$ 1,237,823	\$ 1,216,827	\$ 1,625,936
English-Second Language	\$ 1,467,582	\$ 1,655,746	\$ 1,956,176	\$ 2,107,114	\$ 2,245,975	\$ 2,369,767
Vocational Instruction	\$ 3,829,224	\$ 3,768,110	\$ 3,874,300	\$ 4,479,206	\$ 4,019,822	\$ 4,198,403
Student Activities-Athletics	\$ 2,070,049	\$ 2,049,197	\$ 2,202,844	\$ 2,558,818	\$ 2,253,794	\$ 2,268,183
Adult Basic Education	\$ -	\$ 12,407	\$ 11,652	\$ 13,980	\$ 11,980	\$ 13,980
Tuition Payments	\$ 358,623	\$ 452,990	\$ 443,452	\$ 490,000	\$ 450,000	\$ 450,000
Guidance	\$ 3,977,356	\$ 3,944,606	\$ 4,261,453	\$ 4,900,138	\$ 4,677,962	\$ 4,836,434
Pupil Services	\$ 8,621,964	\$ 8,991,788	\$ 4,473,679	\$ 11,264,374	\$ 5,127,323	\$ 5,377,361
Educational Media Services	\$ 2,539,143	\$ 2,995,851	\$ 3,214,508	\$ 3,544,678	\$ 3,757,385	\$ 3,893,136
Support Services and Instructional Staff	\$ 8,660,954	\$ 8,877,794	\$ 9,070,130	\$ 10,814,377	\$ 9,878,201	\$ 9,757,937
Administrative Services	\$ 2,941,469	\$ 3,073,654	\$ 3,125,750	\$ 3,566,719	\$ 3,626,458	\$ 3,634,359
Other Administrative Services	\$ 12,105,307	\$ 12,508,377	\$ 11,439,950	\$ 14,550,161	\$ 13,061,227	\$ 13,466,097
Business Services	\$ 1,165,913	\$ 1,151,401	\$ 1,171,626	\$ 1,116,241	\$ 1,094,671	\$ 1,189,984
Maintenance & Facilities Mgmt.	\$ 17,551,475	\$ 17,135,885	\$ 16,714,669	\$ 19,752,874	\$ 20,043,769	\$ 21,219,240
Security Services	\$ 594,252	\$ 651,149	\$ 709,850	\$ 752,293	\$ 706,095	\$ 741,575
Transportation Services	\$ 12,679,140	\$ 12,493,629	\$ 12,402,247	\$ 13,497,785	\$ 12,566,347	\$ 12,927,862
Research and Information Systems	\$ 4,664,540	\$ 4,987,098	\$ 4,569,175	\$ 5,144,277	\$ 6,223,873	\$ 5,428,615
Community Services	\$ 745,065	\$ 743,792	\$ 762,658	\$ 908,729	\$ 846,022	\$ 861,869
Early Childhood Title I	\$ 2,445,985	\$ 2,635,637	\$ 2,662,656	\$ 3,150,560	\$ 3,250,757	\$ 3,573,478
Parents as Teachers	\$ 1,102,790	\$ 1,132,301	\$ 1,158,726	\$ 1,228,290	\$ 1,201,149	\$ 1,164,535
Other Financing Uses	\$ 816,050	\$ 1,378,119	\$ 1,538,888	\$ 4,298,303	\$ 7,132,908	\$ 11,852,692
Total	<u>\$ 176,867,956</u>	<u>\$ 181,591,912</u>	<u>\$ 186,774,364</u>	<u>\$ 210,147,283</u>	<u>\$ 212,180,229</u>	<u>\$ 223,046,867</u>

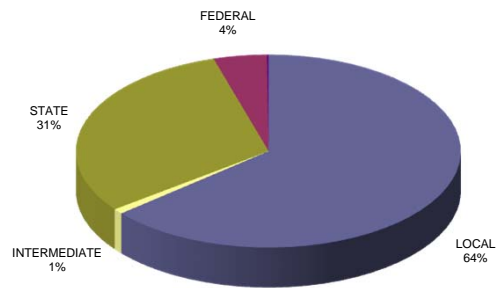
COLUMBIA SCHOOL DISTRICT FINAL BUDGET 2017-18

DISTRICT OPERATING FUNDS

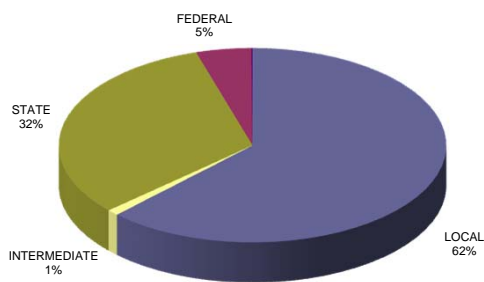
OPERATING REVENUES FINAL BUDGET 2017-18



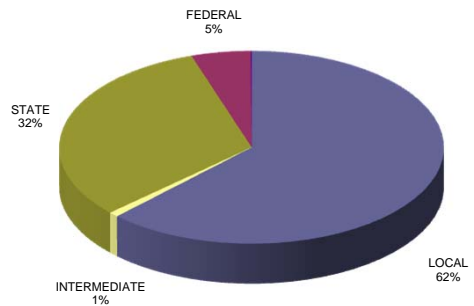
OPERATING REVENUES PROJECTED ACTUAL 2016-17



OPERATING REVENUES ACTUAL 2015-16



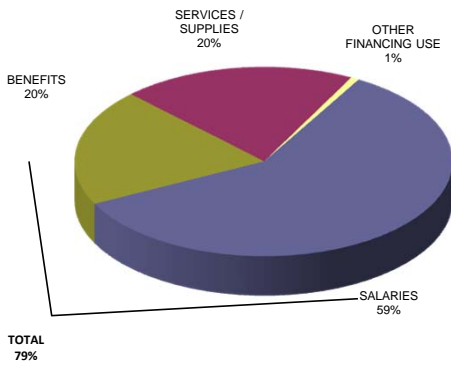
OPERATING REVENUES ACTUAL 2014-15



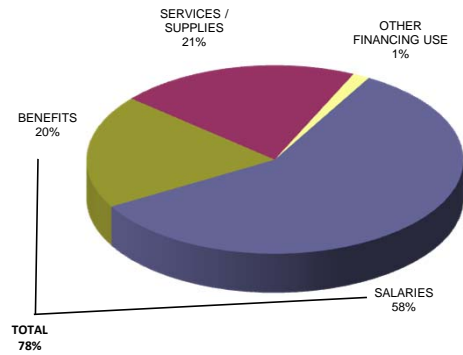
COLUMBIA SCHOOL DISTRICT FINAL BUDGET 2017-18

DISTRICT OPERATING FUNDS

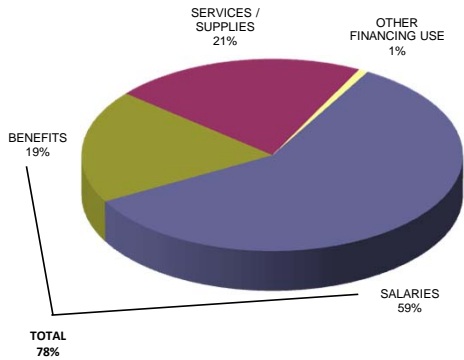
**OPERATING EXPENDITURES
FINAL BUDGET 2017-18**



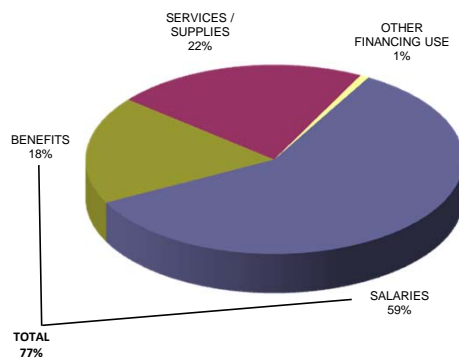
**OPERATING EXPENDITURES
PROJECTED ACTUAL 2016-17**



**OPERATING EXPENDITURES
ACTUAL 2015-16**



**OPERATING EXPENDITURES
ACTUAL 2014-15**



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Elementary School Instruction

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

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 20,882,976	\$ 21,118,989	\$ 21,291,661	\$ 23,518,422	\$ 23,474,367	\$ 24,559,144
Employee Benefits	\$ 6,513,830	\$ 6,733,925	\$ 7,154,639	\$ 7,917,053	\$ 8,374,425	\$ 8,860,184
Services/Supplies	\$ 2,705,631	\$ 2,811,513	\$ 3,926,939	\$ 4,660,046	\$ 3,928,959	\$ 3,016,743
Total	\$ 30,102,437	\$ 30,664,427	\$ 32,373,239	\$ 36,095,521	\$ 35,777,751	\$ 36,436,071

Program Data:	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
Number of Schools	19	19	21	21	21	21
Number of Students						
September membership	8,225	8,315	8,247	8,151	8,214	8,229
February membership	8,275	8,301	8,224	8,125	8,222	8,237
Average membership	8,250	8,308	8,236	8,138	8,218	8,233
Per Pupil Cost Instructional Expense Only	\$ 3,705	\$ 3,691	\$ 3,931	\$ 4,435	\$ 4,354	\$ 4,426
Enrollment (September head counts)	8,288	8,360	8,261	8,211	8,287	8,302
Staff FTE:						
Teachers	423.46	432.34	431.60	441.60	445.46	462.46
Title IIA Teachers	11.00	11.42	10.42	10.42	-	-
Fellows (cost in 2201-2299 Student Support)	23.00	22.00	17.00	26.00	26.00	-
Instructional/Classroom Aides	15.13	17.00	22.00	73.00	86.99	88.99
Playground Monitors	39.82	30.12	26.26	-	-	1.00
Total	512.41	512.88	507.28	551.02	558.45	552.45
Membership per FTE	16.10	16.20	16.23	14.77	14.72	14.90

Costs Specific to location:

Note - does not include district wide costs							16-17 Average Membership	16-17 Avg Cost Per Member	
Alpha Hart Lewis	Title	\$ 2,334,374	\$ 2,161,500	\$ 1,679,625	\$ 1,694,006	\$ 1,731,572	\$ 1,897,203	434	\$ 3,994
Battle	Title	\$ -	\$ 2,979	\$ 1,500,759	\$ 1,533,545	\$ 1,665,586	\$ 1,597,024	415	\$ 4,013
Benton	Title	\$ 1,146,323	\$ 1,203,580	\$ 1,032,436	\$ 1,117,825	\$ 1,244,088	\$ 1,276,649	317	\$ 3,925
Beulah Ralph		\$ -	\$ -	\$ 436,169	\$ 1,713,850	\$ 2,313,732	\$ 1,817,911	511	\$ 4,528
Blue Ridge	Title	\$ 1,552,750	\$ 1,552,287	\$ 1,533,243	\$ 1,636,849	\$ 1,645,586	\$ 1,728,773	416	\$ 3,956
Cedar Ridge	Title	\$ 721,196	\$ 710,459	\$ 760,031	\$ 831,803	\$ 857,340	\$ 791,153	216	\$ 3,969
Derby Ridge	Title	\$ 1,620,479	\$ 1,605,520	\$ 1,505,921	\$ 1,698,110	\$ 1,648,912	\$ 1,805,590	449	\$ 3,672
Fairview		\$ 1,782,532	\$ 1,840,401	\$ 1,800,577	\$ 1,915,704	\$ 1,987,276	\$ 2,049,005	497	\$ 3,999
Grant		\$ 1,144,810	\$ 1,219,930	\$ 1,339,034	\$ 1,440,599	\$ 1,237,152	\$ 1,336,999	316	\$ 3,915
Lee		\$ 1,141,760	\$ 1,325,391	\$ 1,342,733	\$ 1,447,516	\$ 1,464,000	\$ 1,508,361	332	\$ 4,410
Midway Heights		\$ 975,877	\$ 992,600	\$ 1,041,051	\$ 1,143,764	\$ 1,169,998	\$ 1,206,508	222	\$ 5,270
Mill Creek		\$ 2,766,252	\$ 2,413,818	\$ 2,509,045	\$ 2,686,743	\$ 2,514,421	\$ 2,581,191	654	\$ 3,845
New Haven		\$ 1,176,469	\$ 1,163,431	\$ 1,159,610	\$ 1,265,910	\$ 1,260,539	\$ 1,221,125	241	\$ 5,230
Parkade	Title	\$ 1,545,913	\$ 1,607,969	\$ 1,489,381	\$ 1,578,566	\$ 1,563,998	\$ 1,640,462	422	\$ 3,706
Paxton Keeley		\$ 2,114,318	\$ 2,237,893	\$ 2,276,209	\$ 2,439,478	\$ 2,405,475	\$ 2,602,174	680	\$ 3,537
Ridgeway		\$ 850,742	\$ 861,605	\$ 889,707	\$ 963,707	\$ 1,024,236	\$ 1,057,397	238	\$ 4,304
Rockbridge		\$ 1,594,148	\$ 1,702,921	\$ 1,810,410	\$ 1,943,846	\$ 1,766,433	\$ 1,994,561	471	\$ 3,750
Russell		\$ 1,907,830	\$ 1,895,189	\$ 1,930,200	\$ 2,067,520	\$ 1,675,621	\$ 1,772,414	381	\$ 4,398
Shepard		\$ 1,971,675	\$ 2,125,789	\$ 2,098,667	\$ 2,252,340	\$ 2,039,694	\$ 2,115,513	529	\$ 3,856
Two Mile Prairie		\$ 1,041,670	\$ 1,047,734	\$ 744,241	\$ 817,357	\$ 938,639	\$ 953,299	178	\$ 5,273
West Boulevard	Title	\$ 1,265,494	\$ 1,460,747	\$ 1,422,626	\$ 1,499,587	\$ 1,613,973	\$ 1,658,162	304	\$ 5,309
All Elementary Costs		\$ 1,447,825	\$ 1,532,684	\$ 2,071,564	\$ 2,406,896	\$ 2,009,480	\$ 1,824,597	10	\$ 244
Total Instructional Expense		\$ 30,102,437	\$ 30,664,427	\$ 32,373,239	\$ 36,095,521	\$ 35,777,751	\$ 36,436,071	8,233	\$ 4,346

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Elementary Instruction

Function(s): Elementary Instruction
1111 through 1129

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

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

Budget allocations for this program 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 2016-17 projected actual after the following reductions and improvements.

Reductions

- Decreases in departmental curriculum and instruction service and supply budgets
- Decreases for one-time furniture and equipment for the opening of Beulah Ralph Elementary and the Center for Early Learning – North in 2016-17
- Reduction of 1.0 Teacher FTE due to class size management at New Haven Elementary

Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Addition of Doctoral stipend
- Increase in medical insurance rates paid for employees
- Addition for purchase of new elementary math curriculum
- Increase for additional teachers due to elimination of fellows program
- Increase for addition of 2.0 FTE for growth in kindergarten population
- Increase for one-time addition of 2.0 FTE for classroom aides at Grant Elementary for safety during construction
- Increase for addition of playground supervision hours for safety during construction

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Middle School Instruction

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

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 11,293,940	\$ 11,527,755	\$ 11,702,505	\$ 12,982,591	\$ 13,091,334	\$ 13,587,950
Employee Benefits	\$ 3,417,006	\$ 3,555,188	\$ 3,809,794	\$ 4,268,932	\$ 4,371,851	\$ 4,564,002
Services/Supplies	\$ 1,889,983	\$ 1,574,466	\$ 1,609,462	\$ 1,618,629	\$ 1,478,153	\$ 1,505,336
Total	\$ 16,600,929	\$ 16,657,409	\$ 17,121,761	\$ 18,870,152	\$ 18,941,338	\$ 19,657,288

Program Data:	Grades 6-8 2013-14	Grades 6-8 2014-15	Grades 6-8 2015-16	Grades 6-8 2016-17	Grades 6-8 2016-17	Grades 6-8 2017-18
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Number of Schools	6	6	6	6	6	6
Number of Students						
September membership	3,833	3,784	3,859	3,910	3,970	4,020
February membership	3,801	3,778	3,827	3,889	3,960	4,010
Average membership	3,817	3,781	3,843	3,900	3,965	4,015
Per Pupil Cost Instructional Expense Only	\$ 4,349	\$ 4,406	\$ 4,455	\$ 4,839	\$ 4,777	\$ 4,896
Enrollment (September head counts)	3,849	3,797	3,877	3,927	3,983	4,033
Staff FTE:						
Teachers	234.03	229.86	233.19	241.35	241.95	244.39
Fellows (cost in 2201-2299 Student Support)	1.00	2.00	2.00	-	-	-
Instructional Aides	6.00	9.00	8.00	8.00	11.00	11.00
AVID Tutors	-	9	9.00	9.00	9.00	9.00
Lunch Monitors	-	1	0.59	1.00	0.69	0.69
Total	241.03	250.04	252.78	259.35	262.64	265.08

Membership per FTE	15.84	15.12	15.20	15.04	15.10	15.15
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Costs Specific to location

	Note - does not include district wide costs						16-17 Average Membership	16-17 Avg Cost Per Member
Gentry Middle	\$ 3,162,918	\$ 3,387,608	\$ 3,411,307	\$ 3,704,360	\$ 3,867,088	\$ 3,979,021	871	\$ 4,440
Jefferson Middle	\$ 2,371,489	\$ 2,472,531	\$ 2,583,774	\$ 2,757,051	\$ 2,849,122	\$ 2,939,329	596	\$ 4,780
Lange Middle	\$ 2,408,938	\$ 2,352,088	\$ 2,369,734	\$ 2,621,563	\$ 2,606,286	\$ 2,690,164	623	\$ 4,183
Oakland Middle	\$ 2,107,977	\$ 1,926,664	\$ 2,200,533	\$ 2,589,143	\$ 2,642,295	\$ 2,723,604	530	\$ 4,985
Smithton Middle	\$ 3,036,997	\$ 3,095,681	\$ 3,011,889	\$ 3,215,962	\$ 3,411,563	\$ 3,520,050	709	\$ 4,812
West Middle	\$ 2,590,256	\$ 2,690,101	\$ 2,702,630	\$ 3,076,977	\$ 2,882,910	\$ 3,036,278	636	\$ 4,533
All Middle Costs	\$ 922,354	\$ 732,736	\$ 841,894	\$ 905,096	\$ 682,074	\$ 768,842	N/A	\$ 172
Total Instructional Expense	\$ 16,600,929	\$ 16,657,409	\$ 17,121,761	\$ 18,870,152	\$ 18,941,338	\$ 19,657,288	3,965	\$ 4,777

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Middle Instruction

Function(s): Middle 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. Until 2013-14 and as a result of secondary reorganization, middle school consisted of grades 6 and 7 while junior high was grades 8 and 9. This includes specific areas of instruction for health, music, art, science, math, social studies, reading, foreign languages, business, family and consumer science, industrial technology, speech, journalism, physical education and language arts.

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

Variance Discussion: Expenditures have a net increase as compared to 2016-17 projected actual after the following reductions and improvements.

Reductions

- Decreases in departmental curriculum and instruction service and supply budgets

Improvements/Increases

- Increases in compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Addition of Doctoral stipend
- Increase in medical insurance rates paid for employees
- Increase in 1.0 FTE for the fine arts program to address growing needs
- Increase in 1.44 FTE to support additional AVID sections

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: High School Instruction

Function(s): High School Instruction
1150 through 1189

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 12,061,514	\$ 12,825,270	\$ 12,566,610	\$ 13,679,034	\$ 13,694,054	\$ 14,176,020
Employee Benefits	\$ 3,620,489	\$ 3,921,676	\$ 4,078,370	\$ 4,483,953	\$ 4,569,061	\$ 4,764,835
Services/Supplies	\$ 2,508,552	\$ 2,452,124	\$ 2,390,131	\$ 2,145,446	\$ 1,920,353	\$ 2,059,599
Total	\$ 18,190,555	\$ 19,199,070	\$ 19,035,111	\$ 20,308,433	\$ 20,183,468	\$ 21,000,454

<u>Program Data:</u>	<u>Grades 9-12 2013-14</u>	<u>Grades 9-12 2014-15</u>	<u>Grades 9-12 2015-16</u>	<u>Grades 9-12 2016-17</u>	<u>Grades 9-12 2016-17</u>	<u>Grades 9-12 2016-17</u>
Number of Schools	3	3	3	3	3	3
Number of Students						
September membership	4,760	4,766	4,756	4,831	4,786	4,831
February membership	4,624	4,598	4,551	4,670	4,656	4,701
Average membership	4,692	4,682	4,654	4,751	4,721	4,766
Per Pupil Cost Instructional Expense Only	\$ 3,877	\$ 4,101	\$ 4,090	\$ 4,275	\$ 4,275	\$ 4,406
Enrollment (September head counts)	4,904	4,959	4,742	4,787	4,972	5,017
Staff FTE:						
Teachers	244.36	252.94	247.97	253.99	249.31	254.39
Fellows (cost in 2201-2299 Student Support)	11.00	11.00	11.00	8.00	5.00	-
Permanent Substitutes	-	6.00	7.00	7.00	9.00	9.00
Instructional Aides	4.84	5.71	5.00	5.00	1.00	1.00
Total	260.20	275.65	270.97	273.99	264.31	264.39

<i>2 fellows at no cost</i>	<i>3 fellows at no cost</i>	<i>3 fellows at no cost</i>	<i>3 fellows at no cost</i>	<i>3 fellows at no cost</i>	<i>3 fellows at no cost</i>	
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Membership per FTE	18.03	16.99	17.17	17.34	17.86	18.03
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<u>Costs Specific to location</u>	<u>Note - does not include district wide costs</u>						<u>16-17 Average Membership</u>	<u>16-17 Avg Cost Per Member</u>
Battle	\$ 3,676,723	\$ 4,939,436	\$ 4,792,107	\$ 5,189,240	\$ 5,372,380	\$ 5,601,109	1,334	\$ 4,027
Hickman	\$ 7,045,517	\$ 6,622,201	\$ 6,597,683	\$ 7,309,697	\$ 7,302,948	\$ 7,427,036	1,547	\$ 4,721
Rock Bridge	\$ 6,001,087	\$ 6,044,527	\$ 6,209,180	\$ 6,668,433	\$ 6,527,034	\$ 6,758,113	1,840	\$ 3,547
All Sr. High Costs	\$ 1,467,228	\$ 1,592,906	\$ 1,436,141	\$ 1,141,063	\$ 981,106	\$ 1,214,196	N/A	\$ 208
Total Instructional Expense	\$ 18,190,555	\$ 19,199,070	\$ 19,035,111	\$ 20,308,433	\$ 20,183,468	\$ 21,000,454	4,721	\$ 4,275

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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. Until 2013-14 high school was grades 10 through 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 2016-17 projected actual after the following reductions and improvements.

Reductions

- Decreases in departmental curriculum and instruction service and supply budgets

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Addition of Doctoral stipend
- Increase in medical insurance rates paid for employees
- Increase of 0.72 teacher FTE to support additional AVID sections
- Increase of 1.36 teacher FTE for addition of Chinese foreign language classes
- Addition of 3.0 teacher FTE due to elimination of fellows program
- Increase in service and supply budget for fine arts to support the student trip to Nagano, Japan

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Summer School Instruction

Function(s): Summer School Instruction
1191

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 1,482,971	\$ 1,794,112	\$ 1,865,287	\$ 1,850,746	\$ 1,795,260	\$ 1,845,260
Employee Benefits	\$ 236,095	\$ 290,679	\$ 302,202	\$ 315,573	\$ 313,966	\$ 322,167
Services/Supplies	\$ 504,733	\$ 478,582	\$ 507,692	\$ 561,800	\$ 528,500	\$ 528,000
Total	\$ 2,223,799	\$ 2,563,373	\$ 2,675,181	\$ 2,728,119	\$ 2,637,726	\$ 2,695,427

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

Program Data:	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
Summer School Enrollment	7,899	8,949	8,932	9,056	9,291	9,341
Summer School ADA (Avg. Daily Attend)	766.23	796.87	799.64	836.23	804.64	809.64

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	\$ 2,902	\$ 3,217	\$ 3,345	\$ 3,262	\$ 3,278	\$ 3,329
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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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

- Continued 2017-18 budget amendment to increase to allow for expanded programming and course offerings

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Douglass High Instruction

Function(s): Douglass High Instruction
1195

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 574,527	\$ 583,711	\$ 615,951	\$ 643,788	\$ 630,289	\$ 648,484
Employee Benefits	\$ 161,503	\$ 165,430	\$ 183,958	\$ 199,829	\$ 208,355	\$ 216,578
Services/Supplies	\$ 73,476	\$ 69,838	\$ 54,872	\$ 73,399	\$ 47,015	\$ 73,695
Total	<u>\$ 809,506</u>	<u>\$ 818,979</u>	<u>\$ 854,781</u>	<u>\$ 917,016</u>	<u>\$ 885,659</u>	<u>\$ 938,757</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Number of Students						
September membership	142	129	108	108	120	130
February membership	110	135	160	160	123	133
Average membership	126	132	134	134	122	132
Per Pupil Cost	\$ 6,425	\$ 6,204	\$ 6,379	\$ 6,843	\$ 7,289	\$ 7,139
Enrollment (September head counts)	146	148	189	150	176	186
Number of Students Served in MoOptions Program	48	72	72	75	56	66
Staff FTE:						
Teachers	13.00	11.42	11.42	11.42	11.42	11.42
Instructional Aides	-	-	-	-	1.00	1.00
Total	<u>13.00</u>	<u>11.42</u>	<u>11.42</u>	<u>11.42</u>	<u>12.42</u>	<u>12.42</u>
Membership per FTE	9.69	11.56	11.73	11.73	9.78	10.59

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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
- Addition of Doctoral stipend
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 291,728	\$ 225,869	\$ 228,209	\$ 222,169	\$ 209,054	\$ 177,549
Employee Benefits	\$ 89,142	\$ 57,080	\$ 74,182	\$ 76,046	\$ 70,623	\$ 66,172
Services/Supplies	<u>\$ 21,712</u>	<u>\$ 28,686</u>	<u>\$ 12,264</u>	<u>\$ 47,150</u>	<u>\$ 8,611</u>	<u>\$ 32,480</u>
Total	<u>\$ 402,582</u>	<u>\$ 311,635</u>	<u>\$ 314,655</u>	<u>\$ 345,365</u>	<u>\$ 288,288</u>	<u>\$ 276,201</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2015-16</u>	<u>2015-16</u>	<u>2016-17</u>
Number of Students						
September	54	59	81	81	70	70
February	61	56	57	57	69	69
Average	58	58	69	69	70	70
Per Pupil Cost	\$ 6,941	\$ 5,420	\$ 4,560	\$ 5,005	\$ 4,148	\$ 3,974
Staff FTE:						
ACE (Suspension Center)	2.00	2.00	2.00	2.00	2.00	1.00
Juvenile Justice Center	2.00	1.00	1.00	1.00	1.00	1.00
Boys & Girls Town of Missouri	1.00	-	-	-	-	-
CFSP Program	1.00	1.00	1.00	1.00	1.00	1.00
Instructional Aide - ACE	-	-	1.00	1.00	1.00	1.00
Total	<u>6.00</u>	<u>4.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>4.00</u>

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

Avg number of students per FTE	9.67	14.38	13.80	13.80	13.90	17.38
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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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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:	<p>This program represents District expenditures for the alternative instructional programs for ACE (Suspension Center), Juvenile Justice Center and the Boys and Girls Town Program. In 2011-12, the District added staffing for the Child and Family Support Process (CFSP) program at the elementary level. The CFSP supports elementary students who struggle with behavioral and mental health issues. The program includes a partnership with Burrell Behavioral Health and provides academic instruction and social/emotional support for students and their families.</p> <p>Budget allocations for these programs are made by the Director of Special Services and the Assistant Superintendent of Secondary Education 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.</p>
Variance Discussion:	<p>Expenditures have a net increase as compared to 2016-17 projected actual after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Reduction of 1.0 FTE for service of students at ACE due to decreasing number of students served <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Increased compensation for experience• Educational credit compensation allowance• Increases in compensation due to improvements to salary schedules• Addition of Doctoral stipend• Increase in medical insurance rates paid for employees
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Special Education Instruction

Function(s): Special Education Instruction
1210

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 10,254,562	\$ 10,620,375	\$ 15,639,909	\$ 11,060,494	\$ 16,992,434	\$ 17,488,257
Employee Benefits	\$ 3,686,283	\$ 3,856,376	\$ 5,521,243	\$ 4,231,359	\$ 6,119,360	\$ 6,365,230
Services/Supplies	\$ 386,245	\$ 436,420	\$ 1,263,132	\$ 1,031,685	\$ 1,274,297	\$ 1,579,670
Total	\$ 14,327,090	\$ 14,913,171	\$ 22,424,284	\$ 16,323,538	\$ 24,386,091	\$ 25,433,157

Summer School included above

Program Data:	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
Number of Students						
December Count - SPED	1,690	1,673	1,636	1,644	1,684	1,692
Per Pupil Cost	\$ 8,478	\$ 8,914	\$ 13,707	\$ 9,929	\$ 14,481	\$ 15,031
Staff FTE:						
Teachers	165.82	164.87	162.32	163.32	156.41	156.41
Fellows	-	5.00	-	-	-	-
Instructional Aides	10.00	14.00	9.00	9.00	7.00	7.00
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	1.00
Social Worker	-	-	-	-	4.00	4.00
OTPT/SLP/Psychologists/Diagnostic Paraprofessionals	141.93	143.71	145.28	145.28	142.78	142.78
Total	318.75	329.58	318.60	319.60	383.93	383.93

Some professional staff and costs in 2100 Pupil Support

December student count per FTE	5.30	5.08	5.13	5.14	4.39	4.41
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Special Education Instruction

Function(s): Special Education Instruction
1210

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

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

Variance Discussion: Expenditures have a net increase as compared to 2016-17 projected actual after the following reductions and improvements. During the prior year, the Department of Elementary and Secondary Education changed reporting requirements for ancillary services (including OT/PT, speech language pathologists and psychologists) which were previously included on pages 129 and 130 of this document.

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
- Addition of Doctoral stipend
- Educational credit compensation allowance
- Increase in medical insurance rates paid for employees
- Increase of professional service budget for placement additional students placed with High Road School (formally referred to as SESI)

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Early Childhood Special Education

Function(s): Early Childhood Special Education
1292

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 2,417,004	\$ 2,481,646	\$ 2,686,493	\$ 2,784,346	\$ 3,101,281	\$ 3,196,102
Employee Benefits	\$ 761,046	\$ 796,500	\$ 918,479	\$ 964,976	\$ 1,083,209	\$ 1,126,823
Services/Supplies	\$ 207,583	\$ 206,479	\$ 219,909	\$ 214,799	\$ 209,149	\$ 94,425
Total	\$ 3,385,633	\$ 3,484,625	\$ 3,824,881	\$ 3,964,121	\$ 4,393,639	\$ 4,417,350

Summer School included above

Program Data:	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
Number of Students						
December Count - ECSE	181	186	180	190	186	190
Per Pupil Cost \$	\$ 18,705	\$ 18,735	\$ 21,249	\$ 20,864	\$ 23,622	\$ 23,249
Staff FTE:						
Teachers	21.10	20.30	22.00	22.00	25.00	25.00
Instructional Aides	4.00	9.50	14.52	14.52	16.00	16.00
Paraprofessionals	-	4.00	1.00	1.00	2.00	2.00
Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	0.70	0.80	0.80	1.68	1.80	1.80
Nurse/OTPT/SLPs	24.80	24.20	25.00	25.00	21.40	21.40
Total	51.60	59.80	64.32	65.20	67.20	67.20

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 projected actual after the following reductions and improvements.

Reductions

- Elimination of building rent with full opening of the Center for Early Learning – North.

Improvements/Increases

- Increased compensation for experience
- Educational credit compensation allowance
- Increases in compensation due to improvements to salary schedules
- Addition of Doctoral stipend
- 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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Gifted Program

Function(s): Gifted Program
1211

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 872,931	\$ 852,640	\$ 855,764	\$ 889,594	\$ 939,457	\$ 965,878
Employee Benefits	\$ 241,634	\$ 241,777	\$ 247,741	\$ 267,734	\$ 278,682	\$ 289,245
Services/Supplies	\$ 62,982	\$ 59,228	\$ 75,181	\$ 60,950	\$ 75,585	\$ 85,596
Total	<u>\$ 1,177,547</u>	<u>\$ 1,153,645</u>	<u>\$ 1,178,686</u>	<u>\$ 1,218,278</u>	<u>\$ 1,293,724</u>	<u>\$ 1,340,719</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Number of Students						
Students Served (as per the October Student Assignment File reported to DESE)	1,239	1,289	1,264	1,264	1,251	1,256
Per Pupil Cost \$	\$ 950	\$ 895	\$ 933	\$ 964	\$ 1,034	\$ 1,067
Staff FTE:						
Elementary Teachers	8.20	8.20	8.30	9.00	8.00	8.00
Secondary Teachers	6.69	6.69	5.69	5.69	5.83	5.83
Total	14.89	14.89	13.99	14.69	13.83	13.83
Students Served per FTE	83.21	86.57	90.35	86.04	90.46	90.82

The change in students served in 2013-14 is a result of using actual enrolled rather than eligible for the program.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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
- Addition of Doctoral stipend
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 807,844	\$ 881,555	\$ 849,541	\$ 907,160	\$ 832,326	\$ 1,134,205
Employee Benefits	\$ 234,247	\$ 263,840	\$ 266,684	\$ 279,327	\$ 264,755	\$ 335,779
Services/Supplies	<u>\$ 268,906</u>	<u>\$ 40,652</u>	<u>\$ 91,171</u>	<u>\$ 51,336</u>	<u>\$ 119,746</u>	<u>\$ 155,952</u>
Total	<u>\$ 1,310,997</u>	<u>\$ 1,186,047</u>	<u>\$ 1,207,396</u>	<u>\$ 1,237,823</u>	<u>\$ 1,216,827</u>	<u>\$ 1,625,936</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Number of Title Buildings	8	8	8	9	9	9
Number of Students:						
Regular School Program	2,912	3,007	2,765	2,840	2,941	2,991
(as per the October Student Core Data Files reported to DESE)						
Cost per Pupil \$	\$ 450	\$ 394	\$ 437	\$ 436	\$ 414	\$ 544
Staff FTE:						
Teach	19.97	17.80	12.80	12.80	13.30	21.94
Juvenile Justice Center	0.42	0.42	0.42	0.42	0.42	0.42
Outreach Counselor	0.50	-	-	-	-	-
Instructional Aides	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>
Total	21.89	19.22	15.22	15.22	14.72	23.36
Students Served per FTE	133.03	156.45	181.67	186.60	199.80	128.04

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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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:	<p>Expenditures have a net increase as compared to 2016-17 projected actual after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• None <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• Increased compensation for experience• Educational credit compensation allowance• Increases in compensation due to improvements to salary schedules• Addition of Doctoral stipend• Increase in 8.64 teacher FTE• 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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: English Language Learners

Function(s): English Language Learners
1271

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 1,123,613	\$ 1,249,582	\$ 1,416,296	\$ 1,573,820	\$ 1,680,226	\$ 1,775,385
Employee Benefits	\$ 328,934	\$ 369,844	\$ 437,032	\$ 507,544	\$ 518,589	\$ 553,932
Services/Supplies	<u>\$ 15,035</u>	<u>\$ 36,320</u>	<u>\$ 102,848</u>	<u>\$ 25,750</u>	<u>\$ 47,160</u>	<u>\$ 40,450</u>
Total	<u>\$ 1,467,582</u>	<u>\$ 1,655,746</u>	<u>\$ 1,956,176</u>	<u>\$ 2,107,114</u>	<u>\$ 2,245,975</u>	<u>\$ 2,369,767</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2016-17</u>
Number of Students						
October Count as reported to DESE	920	988	1,002	1,067	1,058	1,083
Per Pupil Cost \$	\$ 1,595	\$ 1,676	\$ 1,952	\$ 1,975	\$ 2,123	\$ 2,188
Students official count per teacher	42.79	41.90	38.54	36.79	36.48	36.10
Staff FTE:						
Teacher	21.50	23.58	26.00	29.00	29.00	30.00
Instructional Aides	<u>1.00</u>	<u>1.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	22.50	24.58	26.00	29.00	29.00	30.00
Students Served per FTE	40.89	40.20	38.54	36.79	36.48	36.10

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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
- Addition of Doctoral stipend
- Increase in medical insurance rates paid for employees
- Increase of 1.00 teacher FTE due to increasing student enrollment

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Vocational Instruction

Function(s): Vocational Instruction
1301 through 1399

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 2,545,793	\$ 2,546,961	\$ 2,574,780	\$ 2,777,380	\$ 2,661,435	\$ 2,735,090
Employee Benefits	\$ 736,475	\$ 739,787	\$ 780,645	\$ 881,153	\$ 826,575	\$ 858,033
Services/Supplies	<u>\$ 546,956</u>	<u>\$ 481,362</u>	<u>\$ 518,875</u>	<u>\$ 820,673</u>	<u>\$ 531,812</u>	<u>\$ 605,280</u>
Total	<u>\$ 3,829,224</u>	<u>\$ 3,768,110</u>	<u>\$ 3,874,300</u>	<u>\$ 4,479,206</u>	<u>\$ 4,019,822</u>	<u>\$ 4,198,403</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Number of Students Served (as per the June Student Files of students enrolled in courses)	1,966	2,016	2,041	2,066	2,258	2,283
Per Pupil Cost \$	\$ 2,001	\$ 1,881	\$ 1,898	\$ 2,168	\$ 1,780	\$ 1,839
Staff FTE:						
Teacher	45.58	45.27	45.25	47.21	42.00	42.00
Instructional Aides	<u>1.00</u>	<u>1.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	46.58	46.27	45.25	47.21	42.00	42.00
Students Served per FTE	42.21	43.57	45.10	43.76	53.76	54.36

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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
- Addition of Doctoral stipend
- Increase in medical insurance rates paid for employees

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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Student Activities & Athletics

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 1,167,358	\$ 1,161,756	\$ 1,214,610	\$ 1,530,459	\$ 1,372,102	\$ 1,380,789
Employee Benefits	\$ 290,642	\$ 294,823	\$ 321,969	\$ 362,368	\$ 219,756	\$ 221,457
Services/Supplies	<u>\$ 612,049</u>	<u>\$ 592,618</u>	<u>\$ 666,265</u>	<u>\$ 665,991</u>	<u>\$ 661,936</u>	<u>\$ 665,937</u>
Total	<u>\$ 2,070,049</u>	<u>\$ 2,049,197</u>	<u>\$ 2,202,844</u>	<u>\$ 2,558,818</u>	<u>\$ 2,253,794</u>	<u>\$ 2,268,183</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00

Athletic Expenditures by School:

All Secondary Schools	\$ 115,005	\$ 170,513	\$ 215,340	\$ 282,061	\$ 318,121	\$ 308,380
Hickman High School	\$ 497,340	\$ 444,376	\$ 454,582	\$ 547,196	\$ 461,030	\$ 471,208
Rock Bridge High School	\$ 476,683	\$ 411,198	\$ 428,801	\$ 504,488	\$ 451,458	\$ 462,175
Battle High School	\$ 365,929	\$ 408,957	\$ 431,454	\$ 523,180	\$ 448,795	\$ 447,562
Douglass High School	\$ 2,182	\$ 3,281	\$ 1,166	\$ 3,200	\$ 3,200	\$ 3,203
All Middle Schools	\$ 276	\$ -	\$ 530	\$ 700	\$ -	\$ 700
Jefferson Middle School	\$ 97,215	\$ 99,325	\$ 114,758	\$ 120,544	\$ 110,031	\$ 110,334
Oakland Middle School	\$ 83,454	\$ 94,647	\$ 101,642	\$ 117,322	\$ 87,776	\$ 89,741
West Middle School	\$ 93,531	\$ 98,467	\$ 102,491	\$ 114,008	\$ 93,691	\$ 94,001
Gentry Middle School	\$ 117,715	\$ 84,105	\$ 97,038	\$ 108,185	\$ 93,313	\$ 94,955
Lange Middle School	\$ 115,298	\$ 97,083	\$ 98,202	\$ 107,029	\$ 96,287	\$ 96,703
Smithton Middle School	\$ 105,421	\$ 94,678	\$ 99,391	\$ 112,604	\$ 85,968	\$ 85,083
All Elementary Schools	<u>\$ -</u>	<u>\$ 42,567</u>	<u>\$ 57,449</u>	<u>\$ 18,301</u>	<u>\$ 4,124</u>	<u>\$ 4,138</u>
	<u>\$ 2,070,049</u>	<u>\$ 2,049,197</u>	<u>\$ 2,202,844</u>	<u>\$ 2,558,818</u>	<u>\$ 2,253,794</u>	<u>\$ 2,268,183</u>

Athletic travel budgets are included in transportation function 2551
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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Adult Basic Education

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ 12,407	\$ 11,652	\$ 13,980	\$ 11,980	\$ 13,980
Total	<u>\$ -</u>	<u>\$ 12,407</u>	<u>\$ 11,652</u>	<u>\$ 13,980</u>	<u>\$ 11,980</u>	<u>\$ 13,980</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

- Increase lease budget for actual expected cost of facility leases. The grant funding Adult Basic Education will not support cost of facilities.

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Supplemental Education (Tuition) Services

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	<u>\$ 358,623</u>	<u>\$ 452,990</u>	<u>\$ 443,452</u>	<u>\$ 490,000</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>
Total	<u>\$ 358,623</u>	<u>\$ 452,990</u>	<u>\$ 443,452</u>	<u>\$ 490,000</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

- None

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Guidance & Counseling Services

Function(s): Guidance & Counseling Services
2122

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 3,028,495	\$ 2,985,341	\$ 3,196,454	\$ 3,672,114	\$ 3,489,859	\$ 3,589,003
Employee Benefits	\$ 885,656	\$ 903,560	\$ 1,003,860	\$ 1,165,238	\$ 1,134,622	\$ 1,178,566
Services/Supplies	<u>\$ 63,205</u>	<u>\$ 55,705</u>	<u>\$ 61,139</u>	<u>\$ 62,786</u>	<u>\$ 53,481</u>	<u>\$ 68,865</u>
Total	<u>\$ 3,977,356</u>	<u>\$ 3,944,606</u>	<u>\$ 4,261,453</u>	<u>\$ 4,900,138</u>	<u>\$ 4,677,962</u>	<u>\$ 4,836,434</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Guidance Counselors	54.62	50.77	55.07	58.07	54.16	54.16
Support Staff	<u>4.88</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
Total	59.50	56.77	61.07	64.07	60.16	60.16

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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
- Addition of Doctoral stipend
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 6,436,678	\$ 6,665,462	\$ 3,285,397	\$ 8,165,465	\$ 3,734,204	\$ 3,869,942
Employee Benefits	\$ 1,880,579	\$ 1,956,200	\$ 1,034,755	\$ 2,472,703	\$ 1,239,716	\$ 1,292,748
Services/Supplies	\$ 304,707	\$ 370,126	\$ 153,527	\$ 626,206	\$ 153,403	\$ 214,671
Total	<u>\$ 8,621,964</u>	<u>\$ 8,991,788</u>	<u>\$ 4,473,679</u>	<u>\$ 11,264,374</u>	<u>\$ 5,127,323</u>	<u>\$ 5,377,361</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
OTPT/SLP/Psychologists/Diagnosticians	71.85	67.79	77.05	78.55	moved to 1210	
School Psych Interns	5.00	2.00	2.00	2.00	2.00	2.00
Home School Communicators	17.00	18.00	19.00	20.00	20.00	20.00
Outreach Counselors	11.30	10.30	10.00	11.00	7.00	7.00
Social Worker	0.50	3.00	3.00	3.00	4.00	4.00
Nursing Staff	28.20	29.40	27.70	31.70	31.30	31.30
Student Advocate/Parent Liaison	2.00	2.00	2.00	1.00	2.00	2.00
Administrative Staff	0.52	0.42	1.00	2.00	1.00	1.00
Support Staff	<u>14.14</u>	<u>16.14</u>	<u>19.14</u>	<u>21.14</u>	<u>21.14</u>	<u>22.14</u>
Total	150.51	149.05	160.89	170.39	88.44	89.44

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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
- Addition of Doctoral stipend
- Increase in medical insurance rates paid for employees
- Addition of 1.0 nursing staff due to growing student needs
- Addition of ELL part-time temporary tester

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Educational Media Services

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 1,807,613	\$ 2,138,665	\$ 2,231,144	\$ 2,491,191	\$ 2,618,119	\$ 2,695,617
Employee Benefits	\$ 535,205	\$ 707,312	\$ 773,079	\$ 851,502	\$ 942,263	\$ 980,886
Services/Supplies	\$ 196,325	\$ 149,874	\$ 210,285	\$ 201,985	\$ 197,003	\$ 216,633
Total	<u>\$ 2,539,143</u>	<u>\$ 2,995,851</u>	<u>\$ 3,214,508</u>	<u>\$ 3,544,678</u>	<u>\$ 3,757,385</u>	<u>\$ 3,893,136</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Professional	32.17	30.67	32.17	34.17	33.00	33.00
Instructional Aides	-	19.00	19.33	19.33	20.00	20.00
Support Staff	<u>13.56</u>	<u>12.04</u>	<u>11.91</u>	<u>13.66</u>	<u>13.65</u>	<u>13.65</u>
Total	45.73	61.71	63.41	67.16	66.65	66.65

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 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 2016-17 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
- Addition of Doctoral stipend
- Increase in medical insurance rates paid for employees

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Support Services and Instructional Staff

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

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 4,417,564	\$ 4,638,825	\$ 4,783,481	\$ 5,303,296	\$ 5,245,720	\$ 5,541,203
Employee Benefits	\$ 1,223,465	\$ 1,267,803	\$ 1,366,321	\$ 1,514,442	\$ 1,499,078	\$ 1,635,778
Services/Supplies	\$ 3,019,925	\$ 2,971,166	\$ 2,920,328	\$ 3,996,639	\$ 3,133,403	\$ 2,580,956
Total	\$ 8,660,954	\$ 8,877,794	\$ 9,070,130	\$ 10,814,377	\$ 9,878,201	\$ 9,757,937

Program Data:	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
Staff FTE:						
Manager & Instruct Tech Trainers	5.42	8.58	7.33	8.33	8.33	8.33
Curriculum & Program Coordinators	18.86	18.66	17.88	17.88	17.88	17.88
Clinical Associates - Fellow Mentors	19.50	19.80	17.60	17.60	17.43	-
Building Dept Chairs & Coordinators	9.61	10.48	10.07	13.13	9.98	9.98
Instructional Mentor	1.00	1.00	2.00	2.00	2.00	6.00
Support Staff	18.20	18.04	17.67	18.67	19.17	19.42
Total	72.59	76.56	72.55	77.61	74.79	61.61

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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:	<p>Expenditures have a net increase as compared to 2016-17 projected actual after the following reductions and improvements.</p> <p><u>Reductions</u></p> <ul style="list-style-type: none">• Decrease in technology refresh/extinction funds due to 1:1 device implementation for high schools• Reallocate FTE to move mentors to instructional teachers due to elimination of fellows program• Decrease 1.0 FTE for combination of Elementary and Secondary Physical Education Coordinator• Decrease .25 FTE for mail delivery drivers <p><u>Improvements/Increases</u></p> <ul style="list-style-type: none">• 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 1.00 FTE for Director of Curriculum• Increase .50 FTE for support staff to work with Director of Curriculum• Increase to make ELL Coordinator full year director• Increase media service and supply budget for digital book room replacement of MyOn reader
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Administrative Services

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

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 1,644,817	\$ 1,671,006	\$ 1,833,464	\$ 1,923,398	\$ 2,088,355	\$ 2,066,702
Employee Benefits	\$ 412,654	\$ 441,129	\$ 481,099	\$ 515,255	\$ 545,108	\$ 553,396
Services/Supplies	\$ 883,998	\$ 961,519	\$ 811,187	\$ 1,128,066	\$ 992,995	\$ 1,014,261
Total	\$ 2,941,469	\$ 3,073,654	\$ 3,125,750	\$ 3,566,719	\$ 3,626,458	\$ 3,634,359

Program Data:	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
Staff FTE:						
Professional	8.00	8.00	10.26	10.26	10.26	11.26
Support Staff	15.59	17.42	17.08	17.08	17.33	18.33
Total	23.59	25.42	27.34	27.34	27.59	29.59

Service/supply costs specific to Budget Manager:

Board of Education	\$ 545,340	\$ 629,945	\$ 548,823	\$ 647,500	\$ 633,505	\$ 663,478
Superintendent	\$ 23,809	\$ 27,030	\$ 26,224	\$ 34,227	\$ 27,145	\$ 37,667
CFO/COO	\$ 61,521	\$ 54,247	\$ 42,188	\$ 101,095	\$ 138,268	\$ 68,881
Asst Superintendent Elementary	\$ 15,601	\$ 13,476	\$ 14,470	\$ 12,250	\$ 11,982	\$ 16,750
Asst Superintendent Secondary	\$ 25,090	\$ 21,444	\$ 22,982	\$ 23,075	\$ 17,988	\$ 16,980
Deputy Superintendent	\$ 17,266	\$ 30,765	\$ 17,685	\$ 17,319	\$ 15,414	\$ 15,145
Human Resources	\$ 189,283	\$ 157,792	\$ 132,124	\$ 278,600	\$ 143,893	\$ 181,360
Student Family Advocacy	\$ 6,088	\$ 14,287	\$ 6,691	\$ 14,000	\$ 4,800	\$ 14,000
	\$ 883,998	\$ 948,986	\$ 811,187	\$ 1,128,066	\$ 992,995	\$ 1,014,261

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Administrative Services

Function(s): Administrative Services
2301 through 2399

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

Program Information: This program represents District expenditures for activities associated with establishing and administering policy for the District. In 2017-18, this includes the positions of and support staff for:

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

Variance Discussion: Expenditures have a net increase as compared to 2016-17 projected actual after the following reductions and improvements.

Reductions

- None

Improvements/Increases

- Increased compensation for experience
- Increase in medical insurance rates paid for employees
- Increases in compensation due to improvements to salary schedules
- Increase 1.0 FTE for District-wide Behavior Support Specialist
- Increase 1.0 FTE for addition of support staff for student services
- Increase in Board of Education budget for projected increases in liability and property insurance and election expenses
- Increase to pay colleges for grow your own college students to work in schools

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Other Administrative Services

Function(s): Other Administrative Services
2401 through 2499

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 9,236,089	\$ 9,526,608	\$ 8,626,698	\$ 11,078,354	\$ 9,856,527	\$ 10,117,955
Employee Benefits	\$ 2,605,534	\$ 2,714,859	\$ 2,541,599	\$ 3,148,085	\$ 2,937,533	\$ 3,045,546
Services/Supplies	\$ 263,684	\$ 266,910	\$ 271,653	\$ 323,722	\$ 267,167	\$ 302,596
Total	<u>\$ 12,105,307</u>	<u>\$ 12,508,377</u>	<u>\$ 11,439,950</u>	<u>\$ 14,550,161</u>	<u>\$ 13,061,227</u>	<u>\$ 13,466,097</u>

Program Data:	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18
Staff FTE:						
Professional	76.90	77.80	83.00	88.00	74.00	74.00
Support Staff	99.82	97.14	97.39	99.39	96.78	96.78
Total	<u>176.72</u>	<u>174.94</u>	<u>180.39</u>	<u>187.39</u>	<u>170.78</u>	<u>170.78</u>
September Membership per Administrator	220.56	218.69	204.54	192.96	231.23	232.58
January Membership per Administrator	218.96	216.36	201.98	192.62	229.56	230.91

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Business Services

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 762,706	\$ 749,180	\$ 762,909	\$ 811,903	\$ 790,210	\$ 805,983
Employee Benefits	\$ 198,141	\$ 197,834	\$ 204,525	\$ 212,890	\$ 225,350	\$ 233,045
Services/Supplies	\$ 205,066	\$ 204,387	\$ 204,192	\$ 91,448	\$ 79,111	\$ 150,956
Total	<u>\$ 1,165,913</u>	<u>\$ 1,151,401</u>	<u>\$ 1,171,626</u>	<u>\$ 1,116,241</u>	<u>\$ 1,094,671</u>	<u>\$ 1,189,984</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:	13.00	13.00	13.00	13.00	13.00	13.00

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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 for purchase of district wide time management system

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Maintenance Services

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

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 6,069,041	\$ 5,940,742	\$ 6,018,759	\$ 6,828,249	\$ 6,964,217	\$ 7,263,971
Employee Benefits	\$ 2,425,668	\$ 2,417,974	\$ 2,440,418	\$ 2,703,596	\$ 2,883,309	\$ 3,002,152
Services/Supplies	<u>\$ 9,056,766</u>	<u>\$ 8,777,169</u>	<u>\$ 8,255,492</u>	<u>\$ 10,221,029</u>	<u>\$ 10,196,243</u>	<u>\$ 10,953,117</u>
Total	<u>\$ 17,551,475</u>	<u>\$ 17,135,885</u>	<u>\$ 16,714,669</u>	<u>\$ 19,752,874</u>	<u>\$ 20,043,769</u>	<u>\$ 21,219,240</u>

Program Data:	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Administration	15.00	14.00	15.00	15.00	16.00	16.00
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance Service Staff	35.88	38.00	35.00	36.00	36.00	36.00
Warehouse Staff	3.00	3.00	2.00	2.00	3.00	3.00
Custodial Service Staff	<u>149.30</u>	<u>131.61</u>	<u>130.16</u>	<u>137.91</u>	<u>142.13</u>	<u>142.13</u>
Total	207.18	190.61	186.16	194.91	201.13	201.13
Utilities:						
Electric	\$ 3,548,421	\$ 3,007,991	\$ 3,231,942	\$ 3,436,711	\$ 3,512,072	\$ 3,687,675
Natural Gas	\$ 738,071	\$ 751,238	\$ 703,726	\$ 914,450	\$ 761,705	\$ 792,835
Water/Sewer	\$ 419,812	\$ 416,505	\$ 428,822	\$ 485,537	\$ 434,185	\$ 442,869
Refuse Removal	<u>\$ 209,149</u>	<u>\$ 245,324</u>	<u>\$ 302,740</u>	<u>\$ 285,904</u>	<u>\$ 299,081</u>	<u>\$ 302,072</u>
	\$ 4,915,453	\$ 4,421,058	\$ 4,667,230	\$ 5,122,602	\$ 5,007,043	\$ 5,225,451
Building Rental Expense - WACO	\$ 104,087	\$ 106,200	\$ 108,324	\$ 108,324	\$ 110,496	\$ -

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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
- Increases in utility budgets for expected rate increases
- Increase in districtwide fuel budget for possible rate increases

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Security Services

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 198,810	\$ 142,916	\$ 210,822	\$ 226,851	\$ 228,815	\$ 233,099
Employee Benefits	\$ 48,315	\$ 40,522	\$ 50,541	\$ 54,563	\$ 64,675	\$ 66,972
Services/Supplies	<u>\$ 347,127</u>	<u>\$ 467,711</u>	<u>\$ 448,487</u>	<u>\$ 470,879</u>	<u>\$ 412,605</u>	<u>\$ 441,504</u>
Total	<u>\$ 594,252</u>	<u>\$ 651,149</u>	<u>\$ 709,850</u>	<u>\$ 752,293</u>	<u>\$ 706,095</u>	<u>\$ 741,575</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2014-15</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Professional Staff	3.31	2.00	3.00	3.00	3.00	3.00
Crossing Guards	-	0.60	2.75	2.00	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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

Funding Sources: District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Transportation Services

Function(s): Transportation Services
2550 through 2559

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 92,393	\$ 102,021	\$ 98,179	\$ 104,576	\$ 102,081	\$ 104,040
Employee Benefits	\$ 21,611	\$ 22,331	\$ 22,006	\$ 23,684	\$ 23,107	\$ 23,844
Services/Supplies	\$ 12,565,136	\$ 12,369,277	\$ 12,282,062	\$ 13,369,525	\$ 12,441,159	\$ 12,799,978
Total	\$ 12,679,140	\$ 12,493,629	\$ 12,402,247	\$ 13,497,785	\$ 12,566,347	\$ 12,927,862

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
<u>Contracted Services:</u>						
Number of Buses	185	193	194	197	198	198
Eligible Miles	2,476,185	2,451,323	2,566,910	2,565,098	2,514,802	2,550,000
Total Miles	3,054,423	2,950,611	3,142,771	2,761,825	2,707,672	2,750,000
Cost per Mile	\$ 4.15	\$ 4.23	\$ 3.95	\$ 4.89	\$ 4.64	\$ 4.70
Eligible Riders (Average Daily) Includes those less than 1 mile (estimated 165)	9,338	9,553	9,391	9,172	9,375	9,395
Staff FTE:	1.25	1.25	1.25	1.25	1.25	1.25

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Research and Information Systems

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 1,907,755	\$ 1,981,855	\$ 2,029,452	\$ 2,267,096	\$ 2,443,696	\$ 2,492,032
Employee Benefits	\$ 535,462	\$ 557,388	\$ 587,220	\$ 656,626	\$ 712,061	\$ 736,932
Services/Supplies	<u>\$ 2,221,323</u>	<u>\$ 2,447,855</u>	<u>\$ 1,952,503</u>	<u>\$ 2,220,555</u>	<u>\$ 3,068,116</u>	<u>\$ 2,199,651</u>
Total	<u>\$ 4,664,540</u>	<u>\$ 4,987,098</u>	<u>\$ 4,569,175</u>	<u>\$ 5,144,277</u>	<u>\$ 6,223,873</u>	<u>\$ 5,428,615</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Professional	21.00	20.00	18.92	20.92	19.38	19.38
Technician Staff	13.00	15.00	14.75	15.75	18.00	18.00
Support Staff	<u>5.50</u>	<u>5.50</u>	<u>5.17</u>	<u>5.17</u>	<u>4.67</u>	<u>4.67</u>
Total	39.50	40.50	38.84	41.84	42.05	42.05

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 projected actual after the following reductions and improvements.

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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Community Services

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 272,757	\$ 291,187	\$ 278,332	\$ 313,415	\$ 304,125	\$ 309,102
Employee Benefits	\$ 84,269	\$ 77,131	\$ 76,973	\$ 89,127	\$ 81,858	\$ 84,478
Services/Supplies	<u>\$ 388,039</u>	<u>\$ 375,474</u>	<u>\$ 407,353</u>	<u>\$ 506,187</u>	<u>\$ 460,039</u>	<u>\$ 468,289</u>
Total	<u>\$ 745,065</u>	<u>\$ 743,792</u>	<u>\$ 762,658</u>	<u>\$ 908,729</u>	<u>\$ 846,022</u>	<u>\$ 861,869</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Community Relations	3.00	3.33	3.33	3.33	3.33	3.33
Infant and Toddler Program - DHS	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	5.00	5.33	5.33	5.33	5.33	5.33

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program:	Community Services
Function(s):	Community Services 3001 through 3999 (Excluding PAT – 3842 and Preschool – 3512 & 3525)
Mission:	Community Services encompass Community Relations Programs, Print Center, Enrichment Summer School and other family/student services.
Program Information:	This program represents District expenditures for activities of the Community Relations Department, Partners in Education, Infant and Toddler Program, volunteers, and summer schools (fee basis) programs, as well as the Image Technologies print center.
Variance Discussion:	Expenditures have a net increase as compared to 2016-17 projected actual after the following reductions and improvements. <u>Reductions</u> <ul style="list-style-type: none">• None <u>Improvements/Increases</u> <ul style="list-style-type: none">• Increased compensation for experience• Increased compensation due to improvement to salary schedules• Increase in medical insurance rates paid for employees
Funding Sources:	District operating funds.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

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

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 1,740,618	\$ 1,839,878	\$ 1,837,655	\$ 2,126,885	\$ 2,193,750	\$ 2,449,279
Employee Benefits	\$ 608,027	\$ 656,387	\$ 688,270	\$ 797,450	\$ 822,675	\$ 912,199
Services/Supplies	\$ 97,340	\$ 139,372	\$ 136,731	\$ 226,225	\$ 234,332	\$ 212,000
Total	<u>\$ 2,445,985</u>	<u>\$ 2,635,637</u>	<u>\$ 2,662,656</u>	<u>\$ 3,150,560</u>	<u>\$ 3,250,757</u>	<u>\$ 3,573,478</u>

Enrollment (September head counts)	526	686	751	736	751	750
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Program Data:	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Pre School Teachers - Title I	19.50	21.00	19.00	19.00	19.00	19.00
Pre School Teachers - Locally funded	6.50	6.00	7.00	9.00	9.00	9.00
Screeners - Locally funded	1.21	1.37	0.37	1.21	0.86	0.86
Instructional Aide - Title I	18.00	17.50	17.00	18.30	17.00	17.00
Instructional Aide - Locally funded	2.00	5.50	7.00	7.25	9.00	9.00
Pre School Support - Locally funded	1.00	1.00	1.00	1.00	1.00	2.00
Total	<u>48.21</u>	<u>52.37</u>	<u>51.37</u>	<u>55.76</u>	<u>55.86</u>	<u>56.86</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program:	Early Childhood Education (Title Funded and Locally Funded)
Function(s):	Early Childhood Education 3512, 3525 and 3912
Mission:	Early Childhood programming includes locally funded and Title I funded pre-kindergarten and Missouri Preschool Project programs.
Program Information:	This program represents District expenditures for activities of the pre-school programs in the District. The preschool program provides an environment in which children learn to communicate effectively, seek solutions to problems, work with peers and adults and develop healthy living practices.
Variance Discussion:	Expenditures have a net increase as compared to 2016-17 projected actual after the following reductions and improvements. <u>Reductions</u> <ul style="list-style-type: none">• None <u>Improvements/Increases</u> <ul style="list-style-type: none">• Increased compensation for experience• Increased compensation due to improvement to salary schedules• Educational credit compensation allowance• Increase in medical insurance rates paid for employees• Increase for addition of 1.0 FTE for the Center for Early Learning - North support staff
Funding Sources:	District operating funds and Title I funds are used and reflected in this budget.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Parents as Teachers

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 829,757	\$ 840,576	\$ 846,568	\$ 895,216	\$ 879,367	\$ 843,054
Employee Benefits	\$ 217,260	\$ 234,094	\$ 253,050	\$ 274,712	\$ 269,184	\$ 262,461
Services/Supplies	<u>\$ 55,773</u>	<u>\$ 57,631</u>	<u>\$ 59,108</u>	<u>\$ 58,362</u>	<u>\$ 52,598</u>	<u>\$ 59,020</u>
Total	<u>\$ 1,102,790</u>	<u>\$ 1,132,301</u>	<u>\$ 1,158,726</u>	<u>\$ 1,228,290</u>	<u>\$ 1,201,149</u>	<u>\$ 1,164,535</u>
 Children Served	 2,031	 1,452		 1,840	 1,339	 1,350
 Program Data:	 <u>2013-14</u>	 <u>2014-15</u>	 <u>2015-16</u>	 <u>2016-17</u>	 <u>2016-17</u>	 <u>2017-18</u>
Staff FTE:						
Teachers	16.79	18.77	17.20	17.20	17.20	15.20
Administration	1.00	1.00	1.00	1.00	1.00	1.00
Support Staff	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	18.79	20.77	19.20	19.20	19.20	17.20
 State Funding	 \$ 471,903	 \$ 536,039	 \$ 499,185	 \$ 499,185	 \$ 528,723	 \$ 528,723
Percentage funded	42.79%	47.34%	43.08%	40.64%	44.02%	45.40%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 decrease as compared to 2016-17 projected actual after the following reductions and improvements.

Reductions

- Decrease 2.0 FTE due to retirement/resignations

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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Other Financing Uses

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	<u>\$ 816,050</u>	<u>\$ 1,378,119</u>	<u>\$ 1,538,888</u>	<u>\$ 4,298,303</u>	<u>\$ 7,132,908</u>	<u>\$ 11,852,692</u>
Total	<u>\$ 816,050</u>	<u>\$ 1,378,119</u>	<u>\$ 1,538,888</u>	<u>\$ 4,298,303</u>	<u>\$ 7,132,908</u>	<u>\$ 11,852,692</u>
 Interfund Transfers						
To Cap Proj Fund various	\$ 105,618	\$ 530,800	\$ 691,569	\$ 100,000	\$ 327,074	\$ 100,000
To Cap Proj Energy Lease Payment	\$ 216,310	\$ 227,710	\$ 227,710	\$ 251,110	\$ 2,049,310	\$ -
To Cap Proj Technology Equip Lease Purch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 801,835
To Cap Proj Admin Bldg Lease Purchase	\$ 494,122	\$ 496,714	\$ 496,714	\$ 505,402	\$ 507,397	\$ 508,407
To Cap Proj Rainforest Bldg Lease Purchase	\$ -	\$ 122,895	\$ 122,895	\$ 119,458	\$ 120,502	\$ 123,413
To Nutrition Services Fund	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -
To Teachers Fund	\$ -	\$ -	\$ -	<u>\$ 2,972,333</u>	<u>\$ 4,128,625</u>	<u>\$ 10,319,037</u>
	<u>\$ 816,050</u>	<u>\$ 1,378,119</u>	<u>\$ 1,538,888</u>	<u>\$ 4,298,303</u>	<u>\$ 7,132,908</u>	<u>\$ 11,852,692</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 nutrition services and/or 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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Special Funded Programs

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SUMMARY SPECIAL FUNDED PROGRAMS

	ACTUAL			BUDGET		FORECAST		
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Beginning Combined Fund Balance	\$ 37,780,922	\$ 58,587,389	\$ 97,878,282	\$ 104,860,041	\$ 55,565,104	\$ 54,648,076	\$ 41,897,833	\$ 49,342,880
Revenue								
Local revenue	\$ 31,891,072	\$ 32,541,502	\$ 34,059,349	\$ 34,658,381	\$ 34,905,782	\$ 35,711,601	\$ 36,527,359	\$ 37,359,026
Intermediate revenue	\$ 319,097	\$ 314,729	\$ 399,185	\$ 367,166	\$ 367,166	\$ 367,166	\$ 367,166	\$ 367,166
State revenue	\$ 2,464,451	\$ 1,265,839	\$ 1,536,363	\$ 1,532,016	\$ 1,462,264	\$ 1,468,053	\$ 1,468,053	\$ 1,468,053
Federal revenue	\$ 5,975,108	\$ 6,724,969	\$ 6,834,017	\$ 6,961,751	\$ 7,118,445	\$ 7,231,485	\$ 7,331,985	\$ 7,431,985
Other revenues	\$ 339,817	\$ 597,742	\$ 492,043	\$ 451,346	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Sale of Bonds	\$ 50,000,000	\$ 71,485,000	\$ 36,575,000	\$ 10,000,000	\$ 35,000,000	\$ 15,000,000	\$ 15,000,000	\$ -
Other Financing Sources	\$ 4,812,879	\$ 7,889,321	\$ 4,822,644	\$ 3,180,724	\$ 4,033,655	\$ 1,633,441	\$ 1,632,267	\$ 1,406,549
Total Revenue	\$ 95,802,424	\$ 120,819,102	\$ 84,718,601	\$ 57,151,384	\$ 83,337,312	\$ 61,861,746	\$ 62,776,830	\$ 48,482,779
change in revenue from prior year		\$ 25,016,678 26.11%	\$ (36,100,501) -29.88%	\$ (27,567,217) -32.54%	\$ 26,185,928 45.82%	\$ (21,475,566) -25.77%	\$ 915,084 1.48%	\$ (14,294,051) -22.77%
Expenditures								
Salaries	\$ 4,340,392	\$ 4,526,359	\$ 4,457,320	\$ 4,797,167	\$ 4,866,480	\$ 4,963,810	\$ 5,063,086	\$ 5,164,348
Benefits	\$ 1,650,342	\$ 1,735,647	\$ 1,776,738	\$ 1,883,849	\$ 1,926,070	\$ 1,964,591	\$ 2,003,883	\$ 2,043,961
Services/Supplies/Capital Outlay/Debt Service	\$ 69,005,223	\$ 75,266,203	\$ 71,502,784	\$ 99,765,305	\$ 77,461,790	\$ 67,683,588	\$ 48,264,814	\$ 42,246,296
Total Expenditures	\$ 74,995,957	\$ 81,528,209	\$ 77,736,842	\$ 106,446,321	\$ 84,254,340	\$ 74,611,989	\$ 55,331,783	\$ 49,454,605
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 74,995,957	\$ 81,528,209	\$ 77,736,842	\$ 106,446,321	\$ 84,254,340	\$ 74,611,989	\$ 55,331,783	\$ 49,454,605
Increase (decrease) in fund balance	\$ 20,806,467	\$ 39,290,893	\$ 6,981,759	\$ (49,294,937)	\$ (917,028)	\$ (12,750,243)	\$ 7,445,047	\$ (971,826)
Ending Operating Fund Balance	\$ 58,587,389	\$ 97,878,282	\$ 104,860,041	\$ 55,565,104	\$ 54,648,076	\$ 41,897,833	\$ 49,342,880	\$ 48,371,054

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**FINAL BUDGET 2017-18
Special Funded Programs**

	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>NUTRITION SERVICES</u>	<u>STUDENT ACTIVITIES</u>	<u>ADULT EDUCATION</u>	<u>GRANTS AND DONATIONS</u>	<u>TOTAL SPECIAL FUNDED PROGRAMS</u>
REVENUES:							
LOCAL	\$ 23,790,376	\$ 2,713,322	\$ 2,955,500	\$ 2,321,348	\$ 1,281,900	\$ 1,843,336	\$ 34,905,782
INTERMEDIATE	\$ 351,954	\$ 15,212	\$ -	\$ -	\$ -	\$ -	\$ 367,166
STATE	\$ -	\$ 82,698	\$ 60,000	\$ -	\$ 252,485	\$ 1,067,081	\$ 1,462,264
FEDERAL	\$ 312,657	\$ -	\$ 5,391,000	\$ -	\$ 651,636	\$ 763,152	\$ 7,118,445
OTHER	\$ -	\$ 2,500,000	\$ 450,000	\$ -	\$ -	\$ -	\$ 2,950,000
BONDS SOLD	\$ -	\$ 35,000,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000,000
TOTAL REVENUES	\$ 24,454,987	\$ 40,311,232	\$ 8,856,500	\$ 2,321,348	\$ 2,186,021	\$ 3,673,569	\$ 81,803,657
EXPENDITURES:							
SALARIES	\$ -	\$ -	\$ 3,055,486	\$ 65,011	\$ 944,104	\$ 801,879	\$ 4,866,480
BENEFITS	\$ -	\$ -	\$ 1,369,287	\$ 31,337	\$ 262,789	\$ 262,657	\$ 1,926,070
SERVICES / SUPPLIES	\$ -	\$ -	\$ 4,469,190	\$ 2,225,000	\$ 1,004,510	\$ 2,609,033	\$ 10,307,733
CAPITAL OUTLAY	\$ -	\$ 43,025,421	\$ -	\$ -	\$ -	\$ -	\$ 43,025,421
DEBT SERVICE	\$ 24,128,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,128,636
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 24,128,636	\$ 43,025,421	\$ 8,893,963	\$ 2,321,348	\$ 2,211,403	\$ 3,673,569	\$ 84,254,340
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 326,351	\$ (2,714,189)	\$ (37,463)	\$ -	\$ (25,382)	\$ -	\$ (2,450,683)
INTERFUND TRANSFER:	\$ -	\$ 1,533,655	\$ -	\$ -	\$ -	\$ -	\$ 1,533,655
EXCESS/(DEFICIT) REVENUES OVER EXPENDITURES.....	\$ 326,351	\$ (1,180,534)	\$ (37,463)	\$ -	\$ (25,382)	\$ -	\$ (917,028)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**FINAL BUDGET 2017-18
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue <u>Object Category</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Original</u> <u>Budget</u> <u>2016-17</u>	<u>Projected</u> <u>Actual</u> <u>2016-17</u>	<u>Final</u> <u>Budget</u> <u>2017-18</u>	<u>Forecast</u> <u>2018-19</u>	<u>Forecast</u> <u>2019-20</u>	<u>Forecast</u> <u>2020-21</u>
Special Funded Programs - Revenues									
<i>Debt Service, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>									
5100 Local Sources									
5111 Current Tax	\$ 21,071,263	\$ 22,149,874	\$ 22,903,851	\$ 23,405,120	\$ 24,094,381	\$ 24,770,078	\$ 25,513,181	\$ 26,278,576	\$ 27,066,933
Less: Estimate of Uncollectible Taxes	-	-	-	-	-	-	-	-	-
Less: Estimate of County Fees	-	-	-	-	-	-	-	-	-
5111 Net Current Tax	21,071,263	22,149,874	22,903,851	23,405,120	24,094,381	24,770,078	25,513,181	26,278,576	27,066,933
5112 Delinquent Tax	711,548	714,775	701,402	803,669	707,629	696,997	714,422	732,285	750,595
5113 Proposition C Sales Tax	-	-	-	-	-	-	-	-	-
5114 Intangible Tax	52,449	31,602	31,792	29,553	62,764	62,764	62,764	62,764	62,764
5115 Surtax	388,227	431,084	415,249	415,249	405,974	405,974	405,974	405,974	405,974
5116 In Lieu of Tax Payments	594,525	415,323	248,542	248,542	197,974	197,974	197,974	197,974	197,974
5121 Tuition - K-12	25,230	26,397	41,102	27,000	50,780	50,780	50,780	50,780	50,780
5123 Tuition - Adult Ed	1,395,948	1,110,102	1,526,968	1,525,000	1,276,000	1,276,000	1,276,000	1,276,000	1,276,000
5141 Interest - Daily Account	14,868	23,465	29,383	25,700	60,963	57,088	57,088	57,088	57,088
5142 Interest - Investments	54,272	91,560	317,320	83,000	334,254	284,254	284,254	284,254	284,254
5144 Interest - Collector	8,622	4,737	4,388	4,315	8,225	8,069	8,069	8,069	8,069
5145 Interest - Escrow Agent	3,267	9,708	136,806	4,875	164,453	30,000	30,000	30,000	30,000
5146 Interest - Bond Premium	4,923	-	-	-	-	-	-	-	-
5151 Food Sales - Program	1,904,180	1,830,290	1,848,578	1,650,000	1,650,000	1,700,000	1,742,500	1,775,000	1,800,000
5165 Food Sales - Non Program	1,134,595	1,113,206	1,249,682	1,200,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
5171 Student Activities	1,823,825	1,698,846	2,014,933	2,319,500	2,835,894	2,776,493	2,776,493	2,776,493	2,776,493
5172 Vending Revenue	61,013	50,574	25,508	17,400	56,433	56,433	56,433	56,433	56,433
5189 Enrichment Tuition	-	37	-	-	-	-	-	-	-
5190 Other Local	373,247	322,821	702,348	122,592	232,642	158,739	158,739	158,739	158,739
5191 Rentals	190	-	1,022	-	-	-	-	-	-
5192 Donations	892,525	1,050,528	869,248	572,136	982,657	847,209	850,000	850,000	850,000
5195 Refund of Expenditure	7,920	5,164	2,753	1,000	1,000	1,000	1,000	1,000	1,000
5197 Sale of Misc. Items	-	28,629	55,653	17,200	10,075	4,775	4,775	4,775	4,775
5198 Fundraising Activities	589,559	671,874	461,087	75,817	36,141	36,190	36,190	36,190	36,190
5199 Misc. Local Revenue	225,487	241,743	155,485	88,432	62,017	51,965	51,965	51,965	51,965
- Project Construct	312,369	301,113	324,158	275,000	175,000	175,000	175,000	175,000	175,000
- Moving on Together	1,020	1,050	3,454	3,125	3,125	8,000	8,000	8,000	8,000
- Sports Marketing	240,000	217,000	-	-	-	-	-	-	-
51XX Local Sources	\$ 31,891,072	\$ 32,541,502	\$ 34,070,712	\$ 32,914,225	\$ 34,658,381	\$ 34,905,782	\$ 35,711,601	\$ 36,527,359	\$ 37,359,026

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**FINAL BUDGET 2017-18
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

Revenue Object Category	Actual	Actual	Actual	Original	Projected	Final	Forecast		
	2013-14	2014-15	2015-16	Budget 2016-17	Actual 2016-17	Budget 2017-18	2018-19	2019-20	2020-21
5200 Intermediate Sources									
5221 State Assessed Utilities	304,693	285,993	310,911	310,911	307,919	307,919	307,919	307,919	307,919
5234 County Stock Insurance	14,404	28,736	88,274	88,274	59,247	59,247	59,247	59,247	59,247
52XX Intermediate Sources	\$ 319,097	\$ 314,729	\$ 399,185	\$ 399,185	\$ 367,166	\$ 367,166	\$ 367,166	\$ 367,166	\$ 367,166
5300 State Sources									
5319 Classroom Trust Fund	1,333,795	235,043	80,174	82,698	82,698	82,698	82,698	82,698	82,698
5332 Vocational Aid	285,677	350,525	289,188	200,000	200,000	202,000	205,000	205,000	205,000
5333 School Lunch Assistance	57,962	60,702	60,011	60,000	60,000	60,000	60,000	60,000	60,000
5337 Adult Basic Education	275,731	51,376	69,507	69,507	102,211	102,211	105,000	105,000	105,000
5359 Vocational Enhancement Grant	228,723	197,304	463,760	581,753	446,973	375,000	375,000	375,000	375,000
5362 A+ Schools	-	-	1,204	-	-	-	-	-	-
5382 Missouri Preschool Project	27,625	-	-	-	-	-	-	-	-
5397 Other State Revenue	41,203	50,103	39,931	43,600	60,134	60,355	60,355	60,355	60,355
- Project Construct/Moving on Together	163,618	313,461	501,457	473,880	560,000	560,000	560,000	560,000	560,000
- Career Center Non Traditional Awareness Grant	-	7,325	-	12,500	18,750	18,750	18,750	18,750	18,750
- Lewis & Clark Conservation	30,284	-	31,131	-	1,250	1,250	1,250	1,250	1,250
- Child Care Consortium - Parents as Teachers	19,833	-	-	-	-	-	-	-	-
53XX State Sources	\$ 2,464,451	\$ 1,265,839	\$ 1,536,363	\$ 1,523,938	\$ 1,532,016	\$ 1,462,264	\$ 1,468,053	\$ 1,468,053	\$ 1,468,053
5400 Federal Sources									
5427 Title II - Basic Grant	52,996	52,926	-	-	-	-	-	-	-
5435 Workforce Investment Act	-	-	-	-	-	-	-	-	-
5436 Adult Basic Education	192,258	360,310	328,909	273,132	273,132	224,324	225,000	225,000	225,000
5437 IDEA Grants	-	-	-	-	8,585	8,585	8,585	8,585	8,585
5442 Early Childhood, Spec Ed	-	-	-	3,556	3,556	-	-	-	-
5444 NLSP Federal Revenue	-	-	-	-	12,350	12,350	12,350	12,350	12,350
5445 School Lunch - Federal	3,095,786	3,313,938	3,470,408	3,650,000	3,676,500	3,776,500	3,855,000	3,930,000	4,005,000
5446 School Breakfast	981,282	1,088,556	1,253,553	1,250,000	1,340,000	1,340,000	1,365,000	1,390,000	1,415,000
5447 School Milk	6,748	8,882	6,324	9,000	8,000	8,000	8,500	9,000	9,000
5448 After School Snacks	2,995	3,455	1,599	2,500	1,500	1,500	1,500	1,500	1,500
5449 School Fruits & Veggies	35,472	85,985	67,801	80,000	65,000	65,000	70,000	70,000	70,000
5451 Title I	320,202	545,095	318,045	201,901	160,000	161,000	161,000	161,000	161,000
5462 Title III	165,568	197,394	171,531	194,067	257,946	261,757	261,757	261,757	261,757
5472 Child Care Development	61,560	61,770	56,193	58,352	58,352	58,352	58,352	58,352	58,352

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**FINAL BUDGET 2017-18
SPECIAL FUNDED PROGRAMS REVENUE SUMMARY**

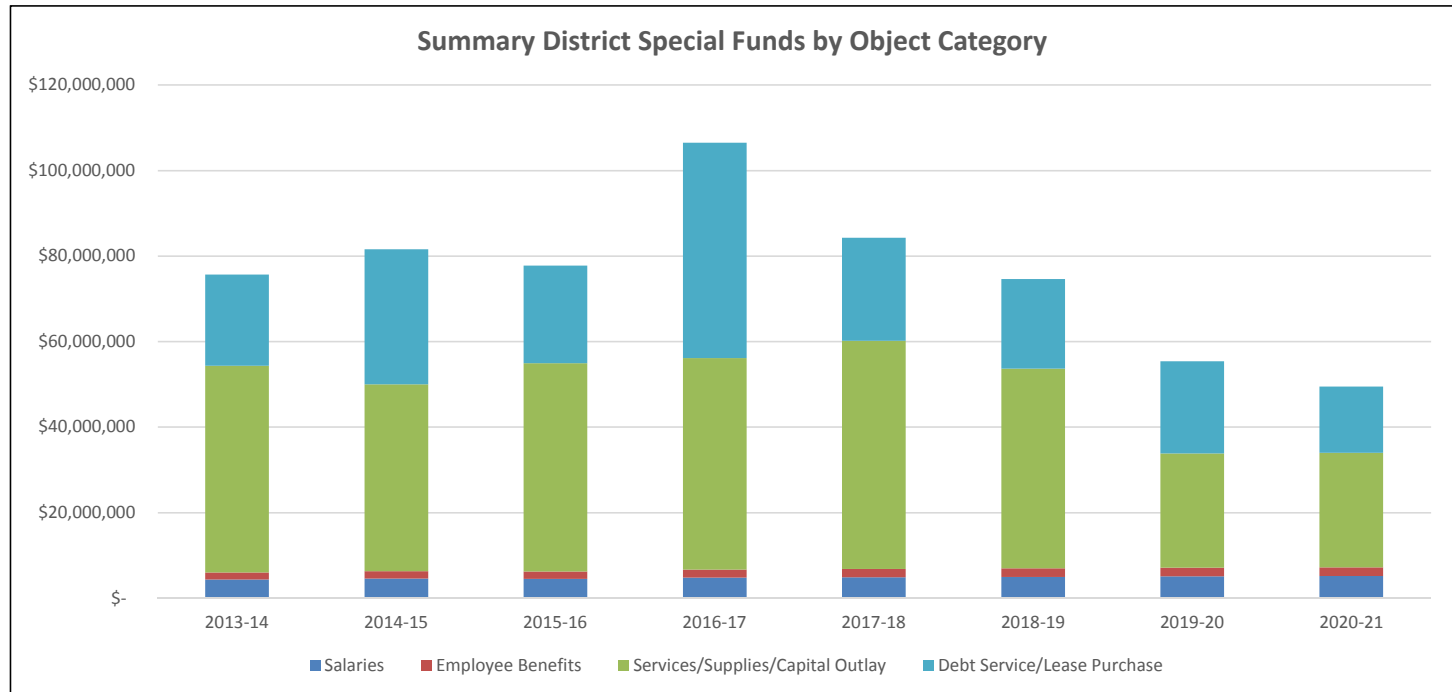
Revenue Object Category	Actual	Actual	Actual	Original	Projected	Final	Forecast		
	2013-14	2014-15	2015-16	Budget 2016-17	Actual 2016-17	Budget 2017-18	2018-19	2019-20	2020-21
5481 USDA-Summer Program	-	-	-	-	200,000	200,000	200,000	200,000	200,000
5484 Pell Funds	275,205	224,020	314,518	232,500	250,500	305,000	305,000	305,000	305,000
5496 E Rate Funds	115,614	116,096	43,964	203,109	-	-	-	-	-
5497 Other Federal Revenue	-	14,266	45,907	-	12,259	1,370	1,370	1,370	1,370
- Direct Lending	367,668	341,296	343,987	348,630	283,000	346,636	350,000	350,000	350,000
- Farm to School Grant	-	-	69,137	-	3,000	-	-	-	-
- Indian Hills MPEC Grant	-	-	28,482	5,000	35,414	35,414	35,414	35,414	35,414
- Interest on Qualified School Construction Bonds	301,754	310,980	312,657	335,468	312,657	312,657	312,657	312,657	312,657
54XX Federal Sources	\$ 5,975,108	\$ 6,724,969	\$ 6,833,015	\$ 6,847,215	\$ 6,961,751	\$ 7,118,445	\$ 7,231,485	\$ 7,331,985	\$ 7,431,985
5500 Donated Commodities									
5510 Donated Commodities	339,817	415,707	459,730	400,000	450,000	450,000	450,000	450,000	450,000
55XX Donated Commodities	\$ 339,817	\$ 415,707	\$ 459,730	\$ 400,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
5600 Other Sources									
5600 Energy Conservation Lease									
5611 Sale of Bonds	50,000,000	41,348,000	35,000,000	15,000,000	10,000,000	35,000,000	15,000,000	15,000,000	-
5631 Insurance Recoveries	-	182,035	32,313	-	1,346	-	-	-	-
5692 Proceeds - Bond Refunding	-	30,137,000	1,575,000	-	-	-	-	-	-
56XX Other Sources	\$ 50,000,000	\$ 71,667,035	\$ 36,607,313	\$ 15,000,000	\$ 10,001,346	\$ 35,000,000	\$ 15,000,000	\$ 15,000,000	\$ -
5800 Tuition									
5810 Tuition - Other Districts	-	-	-	-	-	-	-	-	-
5820 Tuition - Area Voc Fees	-	-	-	-	-	-	-	-	-
58XX Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5900 Other Financing Sources									
5999 Other Financing Sources	5,482,531	7,928,876	4,844,826	1,325,970	3,180,724	4,033,655	1,633,441	1,632,267	1,406,549
59XX Other Financing Sources	\$ 5,482,531	\$ 7,928,876	\$ 4,844,826	\$ 1,325,970	\$ 3,180,724	\$ 4,033,655	\$ 1,633,441	\$ 1,632,267	\$ 1,406,549
All Funds - Revenues	\$ 96,472,076	\$ 120,858,657	\$ 84,751,144	\$ 58,410,533	\$ 57,151,384	\$ 83,337,312	\$ 61,861,746	\$ 62,776,830	\$ 48,482,779

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Summary Budget

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2015-16</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	<u>2018-19</u>	<u>Forecast 2019-20</u>	<u>2020-21</u>
Salaries	\$ 4,340,392	\$ 4,526,359	\$ 4,457,320	\$ 4,570,307	\$ 4,797,167	\$ 4,866,480	\$ 4,963,810	\$ 5,063,086	\$ 5,164,348
Employee Benefits	\$ 1,650,342	\$ 1,735,647	\$ 1,776,738	\$ 1,763,076	\$ 1,883,849	\$ 1,926,070	\$ 1,964,591	\$ 2,003,883	\$ 2,043,961
Services/Supplies/Capital Outlay	\$ 48,344,089	\$ 43,679,257	\$ 48,666,505	\$ 69,228,058	\$ 49,430,931	\$ 53,333,154	\$ 46,741,374	\$ 26,740,000	\$ 26,739,282
Debt Service/Lease Purchase	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 51,810,909	\$ 50,334,274	\$ 24,128,636	\$ 20,942,214	\$ 21,524,814	\$ 15,507,014
Total	\$ 75,665,609	\$ 81,528,209	\$ 77,736,842	\$ 127,372,350	\$ 106,446,221	\$ 84,254,340	\$ 74,611,989	\$ 55,331,783	\$ 49,454,605

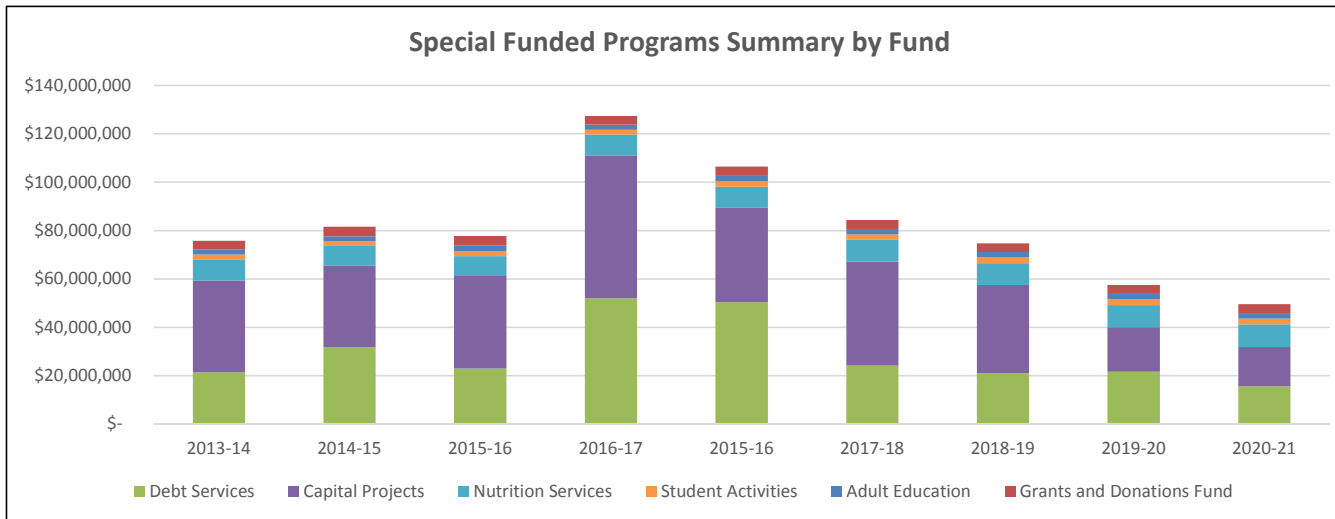


**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**FINAL BUDGET 2017-18
SPECIAL FUNDED PROGRAMS SUMMARY**

<u>Programs</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Projected</u>	<u>Final</u>	<u>Forecast</u>		
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Debt Services	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 51,810,909	\$ 50,334,274	\$ 24,128,636	\$ 20,942,214	\$ 21,524,814	\$ 15,507,014
Capital Projects	\$ 37,893,462	\$ 33,775,209	\$ 38,348,657	\$ 59,172,381	\$ 39,055,251	\$ 43,025,421	\$ 36,433,641	\$ 18,432,267	\$ 16,306,549
Nutrition Services	\$ 8,736,707	\$ 8,272,584	\$ 8,115,019	\$ 8,651,139	\$ 8,679,933	\$ 8,893,963	\$ 9,074,361	\$ 9,166,464	\$ 9,385,410
Student Activities	\$ 2,038,410	\$ 1,972,662	\$ 2,191,932	\$ 1,965,500	\$ 2,303,316	\$ 2,321,348	\$ 2,321,348	\$ 2,321,348	\$ 2,321,348
Adult Education	\$ 2,060,365	\$ 2,005,190	\$ 2,248,565	\$ 2,176,942	\$ 2,136,732	\$ 2,211,403	\$ 2,235,541	\$ 2,260,162	\$ 2,285,275
Grants and Donations Fund	\$ 3,605,879	\$ 3,915,618	\$ 3,996,390	\$ 3,595,479	\$ 3,936,715	\$ 3,673,569	\$ 3,694,860	\$ 3,716,576	\$ 3,738,726
Total	\$ 75,665,609	\$ 81,528,209	\$ 77,736,842	\$ 127,372,350	\$ 106,446,221	\$ 84,254,340	\$ 74,701,965	\$ 57,421,631	\$ 49,544,322

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**DEBT SUMMARY
AS OF JUNE 30, 2017**

The District issues general obligation bonds and certificates of participation as authorized by the voters. Page 202 details the repayment schedule for the current outstanding debt balances.

The District will begin fiscal year 2017-18 with an estimated Debt Service Fund balance of \$21,488,215 and repay principal and interest of \$24,128,636 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 will also repay \$1,700,000 of general obligation refunding bonds during fiscal year 2017-18. The refunding bond payments will be made from the proceeds of the refundings made during fiscal year 2015-16 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 2017-18, the total debt service on the COPS is budgeted at \$631,820.

OUTSTANDING DEBT OF THE DISTRICT

<u>Type of Debt</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>
Current Outstanding	\$271,932,000	\$7,495,000
Final Maturity	March 2037	March 2037
Average Coupon Rate over Life	3.948%	3.81%

DEBT AUTHORIZED AND UNISSUED

<u>Authorization Date</u>	<u>Amount Authorized</u>	<u>Planned Issuance Date</u>
April 2014	\$50,000,000	\$5,000,000 in spring 2018
April 2016	\$30,000,000	\$30,000,000 in spring 2018

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 2018 debt capacity is \$359,548,375. The current allowable debt capacity for which voters could be asked to approve is \$87,616,375.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

DEBT SERVICE FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Beginning Fund Balance - Debt Service Fund	\$ 19,613,748	\$ 20,346,256	\$ 45,481,106	\$ 47,844,848	\$ 21,488,215	\$ 21,814,566	\$ 26,001,116	\$ 30,299,056
Revenues								
Local revenue	\$ 20,200,375	\$ 21,818,058	\$ 22,735,064	\$ 23,313,130	\$ 23,790,376	\$ 24,464,153	\$ 25,158,143	\$ 25,872,952
Intermediate revenue	\$ 307,772	\$ 304,571	\$ 384,212	\$ 351,954	\$ 351,954	\$ 351,954	\$ 351,954	\$ 351,954
State revenue	\$ 1,253,393	\$ 154,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal revenue	\$ 301,754	\$ 310,980	\$ 312,657	\$ 312,657	\$ 312,657	\$ 312,657	\$ 312,657	\$ 312,657
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ -	\$ 30,137,000	\$ 1,575,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ -	\$ 3,996,958	\$ 193,088	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 22,063,294	\$ 56,721,796	\$ 25,200,021	\$ 23,977,741	\$ 24,454,987	\$ 25,128,764	\$ 25,822,754	\$ 26,537,563
change in revenue from prior year		\$ 34,658,502 157.09%	\$ (31,521,775) -55.57%	\$ (1,222,280) -4.85%	\$ 477,246 1.99%	\$ 673,777 2.76%	\$ 693,990 2.76%	\$ 714,809 2.77%
Expenditures								
Debt Service	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 50,334,374	\$ 24,128,636	\$ 20,942,214	\$ 21,524,814	\$ 15,507,014
Total Expenditures	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 50,334,374	\$ 24,128,636	\$ 20,942,214	\$ 21,524,814	\$ 15,507,014
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 50,334,374	\$ 24,128,636	\$ 20,942,214	\$ 21,524,814	\$ 15,507,014
Increase (decrease) in fund balance	\$ 732,508	\$ 25,134,850	\$ 2,363,742	\$ (26,356,633)	\$ 326,351	\$ 4,186,550	\$ 4,297,940	\$ 11,030,549
Ending Fund Balance - Debt Service	\$ 20,346,256	\$ 45,481,106	\$ 47,844,848	\$ 21,488,215	\$ 21,814,566	\$ 26,001,116	\$ 30,299,056	\$ 41,329,605

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Debt Services

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service/Lease Purchase	<u>\$ 21,330,786</u>	<u>\$ 31,586,946</u>	<u>\$ 22,836,279</u>	<u>\$ 51,810,909</u>	<u>\$ 50,334,274</u>	<u>\$ 24,128,636</u>
Total	<u>\$ 21,330,786</u>	<u>\$ 31,586,946</u>	<u>\$ 22,836,279</u>	<u>\$ 51,810,909</u>	<u>\$ 50,334,274</u>	<u>\$ 24,128,636</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

CAPITAL PROJECTS FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Beginning Fund Balance - Capital Projects Fund	\$ 13,426,372	\$ 33,862,123	\$ 47,863,154	\$ 51,692,135	\$ 28,716,901	\$ 27,536,367	\$ 10,616,725	\$ 13,768,688
Revenues								
Local revenue	\$ 2,804,848	\$ 2,154,480	\$ 2,420,622	\$ 2,724,508	\$ 2,713,322	\$ 2,782,648	\$ 2,854,053	\$ 2,927,601
Intermediate revenue	\$ 11,325	\$ 10,158	\$ 14,974	\$ 15,212	\$ 15,212	\$ 15,212	\$ 15,212	\$ 15,212
State revenue	\$ 80,402	\$ 188,045	\$ 80,173	\$ 154,671	\$ 82,698	\$ 82,698	\$ 82,698	\$ 82,698
Federal revenue	\$ -	\$ -	\$ -	\$ 3,556	\$ -	\$ -	\$ -	\$ -
Other revenues	\$ 3,996,829	\$ 182,035	\$ 32,313	\$ 1,346	\$ 2,500,000	\$ -	\$ -	\$ -
Sale of Bonds	\$ 50,000,000	\$ 41,348,000	\$ 35,000,000	\$ 10,000,000	\$ 35,000,000	\$ 15,000,000	\$ 15,000,000	\$ -
Other Financing Sources	\$ 816,050	\$ 3,893,522	\$ 4,629,556	\$ 3,180,724	\$ 1,533,655	\$ 1,633,441	\$ 1,632,267	\$ 1,406,549
Total Revenue	\$ 57,709,454	\$ 47,776,240	\$ 42,177,638	\$ 16,080,017	\$ 41,844,887	\$ 19,513,999	\$ 19,584,230	\$ 4,432,060
change in revenue from prior year		\$ (9,933,214)	\$ (5,598,602)	\$ (26,097,621)	\$ 25,764,870	\$ (22,330,888)	\$ 70,231	\$ (15,152,170)
		-17.21%	-11.72%	-61.88%	160.23%	-53.37%	0.36%	-77.37%
Expenditures								
Capital Outlay	\$ 36,274,035	\$ 32,716,018	\$ 37,310,141	\$ 36,136,346	\$ 41,591,766	\$ 35,000,000	\$ 15,000,000	\$ 15,000,000
Debt Service	\$ 999,668	\$ 1,059,191	\$ 1,038,516	\$ 2,918,905	\$ 1,433,655	\$ 1,433,641	\$ 1,432,267	\$ 1,306,549
Total Expenditures	\$ 37,273,703	\$ 33,775,209	\$ 38,348,657	\$ 39,055,251	\$ 43,025,421	\$ 36,433,641	\$ 16,432,267	\$ 16,306,549
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 37,273,703	\$ 33,775,209	\$ 38,348,657	\$ 39,055,251	\$ 43,025,421	\$ 36,433,641	\$ 16,432,267	\$ 16,306,549
Increase (decrease) in fund balance	\$ 20,435,751	\$ 14,001,031	\$ 3,828,981	\$ (22,975,234)	\$ (1,180,534)	\$ (16,919,642)	\$ 3,151,963	\$ (11,874,489)
Ending Fund Balance - Capital Projects Fund	\$ 33,862,123	\$ 47,863,154	\$ 51,692,135	\$ 28,716,901	\$ 27,536,367	\$ 10,616,725	\$ 13,768,688	\$ 1,894,199

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services/Supplies/Capital Outlay	<u>\$ 37,893,462</u>	<u>\$ 33,775,209</u>	<u>\$ 38,348,657</u>	<u>\$ 59,172,381</u>	<u>\$ 39,055,251</u>	<u>\$ 43,025,421</u>
Total	<u>\$ 37,893,462</u>	<u>\$ 33,775,209</u>	<u>\$ 38,348,657</u>	<u>\$ 59,172,381</u>	<u>\$ 39,055,251</u>	<u>\$ 43,025,421</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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. The bond authorization being issued during fiscal year 2017-18 is the remaining \$5,000,000 of the \$50,000,000 presented and approved by the voters in April 2014 and \$30,000,000 presented and approved by the voters in April 2016. The primary purpose of this authorization is building and design of a new middle, as well as other school building improvements.

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 April 2017. Even though the District anticipates spending the 2017 bond issue over a two year period, we have elected to budget the full amount of the projects in the 2017-18 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 174 through 176.

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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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	4028 Authorized April 2014 & issued April 2017	4029 Authorized April 2016 & issued April 2018	
Projected balances 7/1/2017	\$ 4,000,191	\$ 2,330,619	\$ 12,886,091	\$ 9,500,000	\$ -	\$ 28,716,901
2017-2018 Projected Revenues						
Current Tax	\$ 2,310,857	\$ -	\$ -	\$ -	\$ -	\$ 2,310,857
Delinquent Tax	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Intangible Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surtax	\$ 37,878	\$ -	\$ -	\$ -	\$ -	\$ 37,878
In Lieu of Tax Payments	\$ 98,987	\$ -	\$ -	\$ -	\$ -	\$ 98,987
Interest - Daily Account	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Interest - Investments	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Interest - Intangible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest - Collector	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ 600
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Mis Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Assessed Utilities	\$ 9,684	\$ -	\$ -	\$ -	\$ -	\$ 9,684
County Stock Insurance	\$ 5,528	\$ -	\$ -	\$ -	\$ -	\$ 5,528
State Aid Line 14-B Funds	\$ 82,698	\$ -	\$ -	\$ -	\$ -	\$ 82,698
Vocational Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title II Basic Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ECSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Bonds	\$ -	\$ -	\$ -	\$ -	\$ 35,000,000	\$ 35,000,000
Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources (premiums & transfers)	\$ 1,533,655	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 4,033,655
Projected Revenue for 2017-18	\$ 4,344,887	\$ -	\$ -	\$ -	\$ 37,500,000	\$ 41,844,887
Projected Expenditures 2017-18	\$ 8,165,421	\$ 2,310,000	\$ 12,550,000	\$ 9,500,000	\$ 10,500,000	\$ 43,025,421
Projected Ending Fund Balance 6/30/2018	\$ 179,657	\$ 20,619	\$ 336,091	\$ -	\$ 27,000,000	\$ 27,536,367

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

CAPITAL PROJECTS FUND			
Local and State Funding - New Projects 2017-18			
	LOCATION/DEPARTMENT	CAPITAL EXPENDITURE ITEM	BUDGET
1	Administration Building	Lease purchase payment	\$ 508,407
2	Administration Building	Handicap accessible ramp	\$ 50,000
3	Alpha Hart Elementary School	De-stratification fans in cafeteria and gym	\$ 9,000
4	Battle High School	Cell service project	\$ 400,000
5	Battle High School	Door monitor controls for HVAC and air curtain	\$ 19,000
6	Battle High School	Culinary hood	\$ 6,300
7	Blue Ridge Elementary School	Flooring replacement, abatement, and upgrades in kitchen	\$ 37,000
8	Chief Financial Officer	Unallocated allowance for additional projects	\$ 250,000
9	Columbia Area Career Center	Grant matching funds	\$ 100,000
10	Columbia Area Career Center	Replace old tile in original hallway of building	\$ 27,000
11	Columbia Area Career Center	Replace fixtures in construction tech lab with LED fixtures	\$ 8,000
12	Community Relations	Cablecast flex 2 video server	\$ 22,000
13	Custodial Services	Warehouse van	\$ 37,488
14	Derby Ridge Elementary School	Playground resurfacing and upgrades	\$ 108,000
15	Discovery Early Childhood Center	Lease purchase payment	\$ 123,413
16	Faiview Elementary School	Flooring replacement and upgrades	\$ 300,000
17	Facilities and Construction Services - Grounds	Snow plow	\$ 6,000
18	Facilities and Construction Services - Grounds	Salt spreader	\$ 8,000
19	Facilities and Construction Services - Vehicles	Replacement 1 ton truck with flat bed	\$ 35,500
20	Facilities and Construction Services	Press tool for plumbers	\$ 2,700
21	Field Building	Replacement of fire escape for new code compliance	\$ 50,000
22	Fine Arts - Art	Drawing cintiq tablet	\$ 2,590
23	Fine Arts - Music	Instruments for various locations	\$ 272,884
24	Fine Arts - Music	Battle High School band tower	\$ 32,000
25	Fine Arts - Music	Top Cat classroom audio equipment	\$ 43,740
26	Fine Arts - Music	Acoustic paneling and bass traps for darkroom studios	\$ 2,100
27	Fine Arts - Theater	Lighting equipment and microphones for RBHS Performing Arts Center	\$ 22,784
28	Gentry Middle School	Flooring replacement and upgrades	\$ 30,000
29	Gentry Middle School	Theater arts storage closet	\$ 6,000
30	Gentry Middle School	Shop ventilation system installation	\$ 145,000
31	Hickman High School	Replace parking lot lights with upgraded LED lights	\$ 54,000
32	Hickman High School	Replace floor tile in kitchen area	\$ 60,000
33	Hickman High School	Long cafeteria tables	\$ 3,600
34	Hickman High School	Large shredder	\$ 1,500
35	Hickman High School	Trophy case	\$ 2,500
36	Hickman High School	Flooring for pool area and locker rooms	\$ 65,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

CAPITAL PROJECTS FUND			
Local and State Funding - New Projects 2017-18			
	LOCATION/DEPARTMENT	CAPITAL EXPENDITURE ITEM	BUDGET
37	Lee Elementary	Foundation waterproofing and underground tank removal	\$ 335,000
38	Media Center - GMS and JMS	Mobile shelving	\$ 9,528
39	Midway Heights Elementary School	Flooring replacement and upgrades	\$ 170,000
40	Nutrition Services	Pioneer non wireless touch screens	\$ 5,200
41	Nutrition Services	Freezer	\$ 3,500
42	Nutrition Services	Non insulated heated proofing and holding cabinet	\$ 1,300
43	Nutrition Services	Compressor kits	\$ 2,100
44	Oakland Middle School	Flooring replacement and upgrades	\$ 120,000
45	Parkade Elementary	Flooring replacement and upgrades in kitchen	\$ 40,000
46	Paxton Keeley Elementary	Repair and replace carpet in commons area	\$ 25,000
47	Paxton Keeley Elementary	Flooring replacement and upgrades in gymnasium	\$ 80,000
48	Practical Arts	Long down draft table	\$ 2,254
49	Practical Arts	Professional table saw	\$ 3,249
50	Practical Arts	Hand held CNC machine (3)	\$ 7,200
51	Practical Arts	3D printer for middle schools and router for GMS	\$ 18,470
52	Rock Bridge High School	Repair and replace steps on south side by Performing Arts Center	\$ 15,000
53	Rock Bridge High School	Refinish front of stage and wooden doors in gym	\$ 12,000
54	Rock Bridge High School	Rescreen, sand down and refinish stage in Performing Arts Center	\$ 30,000
55	Rock Bridge High School	Remove and replace wall paper on columns between Performing Arts Center and lobby	\$ 10,000
56	Russell Boulevard Elementary	Replace ceramic floor tile in boys bathroom	\$ 6,000
57	Safety and Security	Proxy card systems for middle schools	\$ 72,000
58	Safety and Security	New DVR system for elementary schools	\$ 30,000
59	Special Education	Rifton activity chair for transitioning ESCE students	\$ 4,200
60	Smithton Middle School	Flooring replacement and upgrades	\$ 37,500
61	Smithton Middle School	Basketball goals added to parking lot	\$ 4,000
62	Student Health Services	Three vision screeners	\$ 8,379
63	Technology Services	Laptops for 1:1 device implementation	\$ 3,047,000
64	Technology Services	Equipment lease purchase payment	\$ 804,835
65	Two Mile Prairie Elementary School	Outdoor sign	\$ 5,200
66	West Boulevard Elementary School	Replace gym carpet with new flooring	\$ 85,000
67	West Middle School	Restroom partition replacement and upgrade	\$ 120,000
	Total Local Capital Allocation - New Projects		\$ 7,965,421

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Local and State Funding - Project Carry Forward from 2016-17			
	Location/Department	Capital Expenditure Item	Budget
1	Administration Building	Data Services suite remodel	\$ 200,000
Total Local Capital Carry Forward from Prior Year			\$ 200,000
Total Local Capital Budget for 2017-18			\$ 8,165,421

New Bond Projects in 2017-18			
	Location/Department	Capital Expenditure Item	Budget
1	Administration	Bond issuance costs - 2018 issuance	\$ 225,000
2	Battle High School	Pre cast walls project	\$ 90,000
3	Blue Ridge Elementary	Tuckpointing	\$ 810,000
4	Grant Elementary School	Construction for expansion project	\$ 6,500,000
	Lee Elementary School	Design for expansion project	\$ 500,000
5	Middle School Land and Design	Purchase of land and design work	\$ 4,000,000
6	New Haven Elementary School	Flooring replacement and upgrades	\$ 350,000
7	Parkade Elementary School	HVAC energy recovery unit	\$ 822,500
8	Parkade Elementary School	Tuckpointing	\$ 540,000
9	Ridgeway Elementary School	Water Infiltration project	\$ 300,000
10	Russell Boulevard Elementary School	HVAC energy recovery unit	\$ 822,500
11	Russell Boulevard Elementary School	Roof	\$ 300,000
12	Russell Boulevard Elementary School	Tuckpointing	\$ 400,000
13	Smithton Middle School	Cooling tower replacement	\$ 100,000
Total Capital Projects Fund Bond Funding - New Bond Projects			\$ 15,760,000

Bond Funding - Project Carry Forward from 2016-17			
	Location/Department	Capital Expenditure Item	Budget
1	Douglass High School	Remodel including tuckpointing and ADA compliance	\$ 500,000
2	East Elementary School	Construction and design work	\$ 13,500,000
3	Midway Heights Elementary School	Wastewater project	\$ 500,000
4	Mill Creek Elementary School	Chiller replacement	\$ 75,000
5	Rock Bridge High School	Stadium renovation project	\$ 3,050,000
6	Two Mile Prairie Elementary School	Lagoon	\$ 600,000
7	Technology Services	Various technology projects	\$ 875,000
Total Bond Funding Carry Forward from Prior Year			\$ 19,100,000
Total Bond Funding Capital Budget for 2017-18			\$ 34,860,000
Grand Total Capital Project Spending			\$ 43,025,421

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

Current Voter Authorization Available to the Board for Issuance and Use		
Authorized by Voters - Date	April 2014	April 2016
Authorized by Voters - Amount	\$ 50,000,000	\$ 30,000,000
Issued - Date	March 2016	
Issued - Amount	\$ 35,000,000	
Issued - Date	March 2017	
Issued - Amount	\$ 10,000,000	
To Be Issued - Date	Spring 2018	Spring 2018
To Be Issued - Amount	\$ 5,000,000	\$ 30,000,000

Bond Issuance Project	Estimated Project Cost/Request	Desired Project Completion	Voter Authorization and Bond Issuance Proposal to Board of Education					Total \$ 90,000,000
			April 2018 - \$30,000,000		April 2022 - \$40,000,000		April 2027 \$20,000,000	
			Spring 2019 \$ 15,000,000	Spring 2020 \$ 15,000,000	Spring 2022 \$ 20,000,000	Spring 2024 \$ 20,000,000	Spring 2027 \$ 20,000,000	
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
Jefferson Middle School Gymnasium/Auditorium Project	\$ 8,000,000	July 2028					\$ 8,000,000	\$ 8,000,000
Lee Elementary Addition	\$ 8,000,000	July 2020	\$ 8,000,000					\$ 8,000,000
Battle Elementary Addition	\$ 3,000,000	July 2022		\$ 3,000,000				\$ 3,000,000
Land Purchase for new Elementary School	\$ 4,000,000	June 2024			\$ 4,000,000			\$ 4,000,000
New Elementary School	\$ 28,000,000	July 2026			\$ 12,000,000	\$ 16,000,000		\$ 28,000,000
Safety and Security Enhancement Projects	\$ 2,000,000		\$ 500,000	\$ 500,000	\$ 500,000		\$ 500,000	\$ 2,000,000
Technology Projects	\$ 5,000,000		\$ 1,062,500	\$ 1,062,500	\$ 1,000,000		\$ 1,500,000	\$ 4,625,000
Roofs, Tuckpointing, HVAC and Other Critical Projects	\$ 25,000,000		\$ 3,250,000	\$ 4,250,000	\$ 2,250,000	\$ 3,750,000	\$ 9,750,000	\$ 23,250,000
Bond Fees	\$ 1,125,000		\$ 187,500	\$ 187,500	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,125,000
Total Issued	\$ 92,125,000		\$ 15,000,000	\$ 15,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 90,000,000

Note: These project costs are best estimates at the current time without final scope and specific dates considered.
This document is a work in progress with final decisions to be made in the fall of 2017.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

NUTRITION SERVICES FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Beginning Fund Balance - Nutrition Services Fund	\$ 1,878,293	\$ 702,378	\$ 465,056	\$ 772,753	\$ 799,320	\$ 761,857	\$ 695,496	\$ 670,032
Revenues								
Local revenue	\$ 3,040,730	\$ 3,058,037	\$ 3,103,286	\$ 3,105,500	\$ 2,955,500	\$ 2,998,000	\$ 3,030,500	\$ 3,055,500
State revenue	\$ 57,962	\$ 60,702	\$ 60,011	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Federal revenue	\$ 4,122,283	\$ 4,500,816	\$ 4,799,689	\$ 5,091,000	\$ 5,391,000	\$ 5,500,000	\$ 5,600,500	\$ 5,700,500
Other revenues	\$ 339,817	\$ 415,707	\$ 459,730	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Total Revenue	\$ 7,560,792	\$ 8,035,262	\$ 8,422,716	\$ 8,706,500	\$ 8,856,500	\$ 9,008,000	\$ 9,141,000	\$ 9,266,000
change in revenue from prior year		\$ 474,470 6.28%	\$ 387,454 4.82%	\$ 283,784 3.37%	\$ 150,000 1.72%	\$ 151,500 1.71%	\$ 133,000 1.48%	\$ 125,000 1.37%
Expenditures								
Salaries	\$ 2,617,216	\$ 2,606,565	\$ 2,627,551	\$ 2,910,206	\$ 3,055,486	\$ 3,176,882	\$ 3,240,419	\$ 3,305,228
Benefits	\$ 1,156,944	\$ 1,183,126	\$ 1,212,117	\$ 1,313,118	\$ 1,369,287	\$ 1,428,289	\$ 1,456,855	\$ 1,485,992
Total Salaries & Benefits	\$ 3,774,160	\$ 3,789,691	\$ 3,839,668	\$ 4,223,324	\$ 4,424,773	\$ 4,605,171	\$ 4,697,274	\$ 4,791,220
Total Service/Supply	\$ 4,962,547	\$ 4,482,893	\$ 4,275,351	\$ 4,456,609	\$ 4,469,190	\$ 4,469,190	\$ 4,469,190	\$ 4,594,190
Total Expenditures	\$ 8,736,707	\$ 8,272,584	\$ 8,115,019	\$ 8,679,933	\$ 8,893,963	\$ 9,074,361	\$ 9,166,464	\$ 9,385,410
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 8,736,707	\$ 8,272,584	\$ 8,115,019	\$ 8,679,933	\$ 8,893,963	\$ 9,074,361	\$ 9,166,464	\$ 9,385,410
Increase (decrease) in fund balance	\$ (1,175,915)	\$ (237,322)	\$ 307,697	\$ 26,567	\$ (37,463)	\$ (66,361)	\$ (25,464)	\$ (119,410)
Ending Fund Balance - Nutrition Services Fund	\$ 702,378	\$ 465,056	\$ 772,753	\$ 799,320	\$ 761,857	\$ 695,496	\$ 670,032	\$ 550,622
Fund Balance as Percentage of Expenses and Transfers	8.04%	5.62%	9.52%	9.21%	8.57%	7.66%	7.31%	5.87%
Average Monthly expenses	\$ 728,059	\$ 689,382	\$ 676,252	\$ 723,328	\$ 741,164	\$ 756,197	\$ 763,872	\$ 782,118
Number of months fund balance will cover avg monthly exp	0.96	0.67	1.14	1.11	1.03	0.92	0.88	0.70

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Nutrition Services

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

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 2,617,216	\$ 2,606,565	\$ 2,627,551	\$ 2,826,421	\$ 2,910,206	\$ 3,055,486
Employee Benefits	\$ 1,156,944	\$ 1,183,126	\$ 1,212,117	\$ 1,218,577	\$ 1,313,118	\$ 1,369,287
Services/Supplies/Capital Outlay	<u>\$ 4,962,547</u>	<u>\$ 4,482,893</u>	<u>\$ 4,275,351</u>	<u>\$ 4,606,141</u>	<u>\$ 4,456,609</u>	<u>\$ 4,469,190</u>
Total	<u>\$ 8,736,707</u>	<u>\$ 8,272,584</u>	<u>\$ 8,115,019</u>	<u>\$ 8,651,139</u>	<u>\$ 8,679,933</u>	<u>\$ 8,893,963</u>

Program Data:	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Administrative	5.00	4.66	4.50	4.66	4.87	4.87
Support Staff/Technology Staff	3.94	4.94	4.94	4.94	5.00	5.00
Warehouse/Maintenance Staff	4.00	3.66	3.66	3.66	4.75	4.75
Kitchen Staff	<u>110.03</u>	<u>107.26</u>	<u>108.82</u>	<u>109.82</u>	<u>104.96</u>	<u>104.96</u>
Total	122.97	120.52	121.92	123.08	119.58	119.58
Free & Reduced Lunch Population (January Count as reported to DESE)	6,661.11	6,931.71	6,909.76	6,917.76	6,953.16	7,018.26
Free & Reduced Lunch Population (October head counts)						
Free	6,696	6,657	6,613	6,650	6,518	6,543
Reduced	<u>1,014</u>	<u>1,077</u>	<u>1,025</u>	<u>1,025</u>	<u>1,137</u>	<u>1,137</u>
Total Free & Reduced	7,710	7,734	7,638	7,675	7,655	7,680
Percentage of enrollment	42.93%	42.68%	42.04%	42.23%	42.13%	42.26%
Meals Served	2,480,814	2,569,028	2,517,708	2,650,000	2,502,431	2,633,388
Average Daily Participation	12,722	13,232	12,047	13,660	13,541	13,800
Program Average Cost per Meal	\$ 3.52	\$ 3.22	\$ 3.22	\$ 3.26	\$ 3.47	\$ 3.38

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2016-17 and 2017-18, 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. 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.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

STUDENT ACTIVITIES FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Beginning Fund Balance - Student Activities Fund	\$ 746,461	\$ 896,944	\$ 1,043,051	\$ 1,207,494	\$ 1,285,178	\$ 1,285,178	\$ 1,285,178	\$ 1,285,178
Revenues								
Local revenue	\$ 2,145,429	\$ 2,118,769	\$ 2,356,375	\$ 2,381,000	\$ 2,321,348	\$ 2,325,000	\$ 2,325,000	\$ 2,325,000
Total Revenue	\$ 2,145,429	\$ 2,118,769	\$ 2,356,375	\$ 2,381,000	\$ 2,321,348	\$ 2,325,000	\$ 2,325,000	\$ 2,325,000
change in revenue from prior year		\$ (26,660) -1.24%	\$ 237,606 11.21%	\$ 24,625 1.05%	\$ (59,652) -2.51%	\$ 3,652 0.16%	\$ - 0.00%	\$ - 0.00%
Expenditures								
Salaries	\$ 43,368	\$ 60,617	\$ 77,736	\$ 62,181	\$ 65,011	\$ 65,011	\$ 65,011	\$ 65,011
Benefits	\$ 22,672	\$ 25,622	\$ 34,245	\$ 23,135	\$ 31,337	\$ 31,337	\$ 31,337	\$ 31,337
Total Salaries & Benefits	\$ 66,040	\$ 86,239	\$ 111,981	\$ 85,316	\$ 96,348	\$ 96,348	\$ 96,348	\$ 96,348
Total Service/Supply	\$ 1,928,906	\$ 1,886,423	\$ 2,079,951	\$ 2,218,000	\$ 2,225,000	\$ 2,228,652	\$ 2,228,652	\$ 2,228,652
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,994,946	\$ 1,972,662	\$ 2,191,932	\$ 2,303,316	\$ 2,321,348	\$ 2,325,000	\$ 2,325,000	\$ 2,325,000
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 1,994,946	\$ 1,972,662	\$ 2,191,932	\$ 2,303,316	\$ 2,321,348	\$ 2,325,000	\$ 2,325,000	\$ 2,325,000
Increase (decrease) in fund balance	\$ 150,483	\$ 146,107	\$ 164,443	\$ 77,684	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - Student Activities Fund	\$ 896,944	\$ 1,043,051	\$ 1,207,494	\$ 1,285,178	\$ 1,285,178	\$ 1,285,178	\$ 1,285,178	\$ 1,285,178

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Student Activities

Function(s): Student Activities
1401 through 1499

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 43,368	\$ 60,617	\$ 77,736	\$ 76,725	\$ 62,181	\$ 65,011
Employee Benefits	\$ 22,672	\$ 25,622	\$ 34,245	\$ 33,750	\$ 23,135	\$ 31,337
Services/Supplies/Capital Outlay	<u>\$ 1,972,370</u>	<u>\$ 1,886,423</u>	<u>\$ 2,079,951</u>	<u>\$ 1,855,025</u>	<u>\$ 2,218,000</u>	<u>\$ 2,225,000</u>
Total	<u>\$ 2,038,410</u>	<u>\$ 1,972,662</u>	<u>\$ 2,191,932</u>	<u>\$ 1,965,500</u>	<u>\$ 2,303,316</u>	<u>\$ 2,321,348</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
<u>Expenditure by School:</u>						
All Secondary Schools	\$ 22,269	\$ 20,739	\$ 375,935	\$ 240,000	\$ 356,455	\$ 350,000
Hickman High School	\$ 636,022	\$ 484,185	\$ 507,694	\$ 470,000	\$ 616,771	\$ 578,194
Rock Bridge High School	\$ 624,350	\$ 531,243	\$ 467,827	\$ 450,000	\$ 451,217	\$ 484,358
Battle High School	\$ 320,420	\$ 522,834	\$ 441,356	\$ 410,000	\$ 455,165	\$ 483,796
Douglass High School	\$ 4,124	\$ 8,219	\$ 1,149	\$ 3,000	\$ 3,000	\$ 5,000
Columbia Career Center	\$ 293,909	\$ 275,100	\$ 265,966	\$ 265,000	\$ 270,708	\$ 275,000
Jefferson Middle School	\$ 16,365	\$ 21,086	\$ 24,653	\$ 20,000	\$ 20,000	\$ 25,000
Oakland Middle School	\$ 25,659	\$ 28,689	\$ 31,297	\$ 30,000	\$ 30,000	\$ 30,000
West Middle School	\$ 29,244	\$ 21,472	\$ 13,652	\$ 15,000	\$ 15,000	\$ 15,000
Gentry Middle School	\$ 15,232	\$ 13,744	\$ 11,925	\$ 10,000	\$ 17,500	\$ 15,000
Lange Middle School	\$ 20,601	\$ 20,149	\$ 21,992	\$ 22,500	\$ 27,500	\$ 25,000
Smithton Middle School	\$ 30,215	\$ 25,202	\$ 28,486	\$ 30,000	\$ 40,000	\$ 35,000
	<u>\$ 2,038,410</u>	<u>\$ 1,972,662</u>	<u>\$ 2,191,932</u>	<u>\$ 1,965,500</u>	<u>\$ 2,303,316</u>	<u>\$ 2,321,348</u>

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

ADULT EDUCATION FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Beginning Fund Balance - Adult Education Fund	\$ 487,224	\$ 709,886	\$ 577,120	\$ 738,104	\$ 666,996	\$ 641,614	\$ 641,614	\$ 641,614
Revenues								
Local revenue	\$ 1,403,989	\$ 1,117,045	\$ 1,522,094	\$ 1,281,859	\$ 1,281,900	\$ 1,285,000	\$ 1,285,000	\$ 1,285,000
State revenue	\$ 236,165	\$ 190,063	\$ 220,322	\$ 250,265	\$ 252,485	\$ 252,485	\$ 252,485	\$ 252,485
Federal revenue	\$ 642,873	\$ 565,316	\$ 667,133	\$ 533,500	\$ 651,636	\$ 651,636	\$ 651,636	\$ 651,636
Total Revenue	\$ 2,283,027	\$ 1,872,424	\$ 2,409,549	\$ 2,065,624	\$ 2,186,021	\$ 2,189,121	\$ 2,189,121	\$ 2,189,121
change in revenue from prior year		\$ (410,603) -17.99%	\$ 537,125 28.69%	\$ (343,925) -14.27%	\$ 120,397 5.83%	\$ 3,100 0.14%	\$ - 0.00%	\$ - 0.00%
Expenditures								
Salaries	\$ 799,397	\$ 839,696	\$ 870,479	\$ 928,048	\$ 944,104	\$ 962,986	\$ 982,245	\$ 1,001,890
Benefits	\$ 224,355	\$ 236,918	\$ 252,524	\$ 258,420	\$ 262,789	\$ 268,045	\$ 273,406	\$ 278,875
Total Salaries & Benefits	\$ 1,023,752	\$ 1,076,614	\$ 1,123,003	\$ 1,186,468	\$ 1,206,893	\$ 1,231,031	\$ 1,255,651	\$ 1,280,765
Services/Supplies/Capital Outlay/Debt Service	\$ 1,036,613	\$ 928,576	\$ 1,125,562	\$ 950,264	\$ 1,004,510	\$ 958,090	\$ 933,470	\$ 908,356
Total Expenditures	\$ 2,060,365	\$ 2,005,190	\$ 2,248,565	\$ 2,136,732	\$ 2,211,403	\$ 2,189,121	\$ 2,189,121	\$ 2,189,121
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 2,060,365	\$ 2,005,190	\$ 2,248,565	\$ 2,136,732	\$ 2,211,403	\$ 2,189,121	\$ 2,189,121	\$ 2,189,121
Increase (decrease) in fund balance	\$ 222,662	\$ (132,766)	\$ 160,984	\$ (71,108)	\$ (25,382)	\$ -	\$ -	\$ -
Ending Fund Balance - Adult Education Fund	\$ 709,886	\$ 577,120	\$ 738,104	\$ 666,996	\$ 641,614	\$ 641,614	\$ 641,614	\$ 641,614

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

<u>Expenditure Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Salaries	\$ 799,397	\$ 839,696	\$ 870,479	\$ 926,854	\$ 928,048	\$ 944,104
Employee Benefits	\$ 224,355	\$ 236,918	\$ 252,524	\$ 254,248	\$ 258,420	\$ 262,789
Services/Supplies/Capital Outlay	<u>\$ 1,036,613</u>	<u>\$ 928,576</u>	<u>\$ 1,125,562</u>	<u>\$ 995,840</u>	<u>\$ 950,264</u>	<u>\$ 1,004,510</u>
Total	<u>\$ 2,060,365</u>	<u>\$ 2,005,190</u>	<u>\$ 2,248,565</u>	<u>\$ 2,176,942</u>	<u>\$ 2,136,732</u>	<u>\$ 2,211,403</u>

<u>Program Data:</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
Staff FTE:						
Admin & Admin Support	4.80	11.80	11.80	10.60	9.80	9.80
Adult Teachers	<u>15.88</u>	<u>13.86</u>	<u>13.21</u>	<u>13.75</u>	<u>11.40</u>	<u>11.40</u>
Total	20.68	25.66	25.01	24.35	21.20	21.20

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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.

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**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

GRANTS AND DONATIONS FUND SUMMARY

	ACTUAL			BUDGET		FORECAST		
	2013-14	2014-15	2015-16	Projected 2016-17	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Beginning Fund Balance - Grants and Donations Fund	\$ 1,628,824	\$ 2,069,803	\$ 2,448,795	\$ 2,604,707	\$ 2,608,494	\$ 2,608,494	\$ 2,657,704	\$ 2,678,312
Revenues								
Local revenue	\$ 2,295,702	\$ 2,273,953	\$ 1,921,908	\$ 2,052,384	\$ 1,843,336	\$ 1,856,800	\$ 1,874,663	\$ 1,892,973
State revenue	\$ 836,529	\$ 672,800	\$ 1,175,855	\$ 1,067,080	\$ 1,067,081	\$ 1,072,870	\$ 1,072,870	\$ 1,072,870
Federal revenue	\$ 908,198	\$ 1,347,857	\$ 1,054,539	\$ 821,038	\$ 763,152	\$ 767,192	\$ 767,192	\$ 767,192
Total Revenue	\$ 4,040,429	\$ 4,294,610	\$ 4,152,302	\$ 3,940,502	\$ 3,673,569	\$ 3,696,862	\$ 3,714,725	\$ 3,733,035
change in revenue from prior year		\$ 254,181 6.29%	\$ (142,308) -3.31%	\$ (211,800) -5.10%	\$ (266,933) -6.77%	\$ 23,293 0.63%	\$ 17,863 0.48%	\$ 18,310 0.49%
Expenditures								
Salaries	\$ 880,411	\$ 1,019,481	\$ 881,554	\$ 896,732	\$ 801,879	\$ 758,931	\$ 775,411	\$ 792,219
Benefits	\$ 246,371	\$ 289,981	\$ 277,852	\$ 289,176	\$ 262,657	\$ 236,920	\$ 242,285	\$ 282,746
Total Salaries & Benefits	\$ 1,126,782	\$ 1,309,462	\$ 1,159,406	\$ 1,185,908	\$ 1,064,536	\$ 995,851	\$ 1,017,696	\$ 1,074,965
Total Service/Supply	\$ 2,472,668	\$ 2,606,156	\$ 2,836,984	\$ 2,750,807	\$ 2,609,033	\$ 2,651,801	\$ 2,676,421	\$ 2,666,546
Total Expenditures	\$ 3,599,450	\$ 3,915,618	\$ 3,996,390	\$ 3,936,715	\$ 3,673,569	\$ 3,647,652	\$ 3,694,117	\$ 3,741,511
Transfers (to) from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures + Transfers	\$ 3,599,450	\$ 3,915,618	\$ 3,996,390	\$ 3,936,715	\$ 3,673,569	\$ 3,647,652	\$ 3,694,117	\$ 3,741,511
Increase (decrease) in fund balance	\$ 440,979	\$ 378,992	\$ 155,912	\$ 3,787	\$ -	\$ 49,210	\$ 20,608	\$ (8,476)
Ending Fund Balance - Grants and Donations Fund	\$ 2,069,803	\$ 2,448,795	\$ 2,604,707	\$ 2,608,494	\$ 2,608,494	\$ 2,657,704	\$ 2,678,312	\$ 2,669,836

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Program: Grants and Donations Fund

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

Expenditure Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18
Salaries	\$ 880,411	\$ 1,019,481	\$ 881,554	\$ 740,307	\$ 896,732	\$ 801,879
Employee Benefits	\$ 246,371	\$ 289,981	\$ 277,852	\$ 256,501	\$ 289,176	\$ 262,657
Services/Supplies/Capital Outlay	\$ 2,479,097	\$ 2,606,156	\$ 2,836,984	\$ 2,598,671	\$ 2,750,807	\$ 2,609,033
Total	<u>\$ 3,605,879</u>	<u>\$ 3,915,618</u>	<u>\$ 3,996,390</u>	<u>\$ 3,595,479</u>	<u>\$ 3,936,715</u>	<u>\$ 3,673,569</u>

Staff FTE:

Adult Basic Education Grant	This information was not gathered during this time period.	13.02	14.96	14.96	9.05	7.05
DHS School Improvement Grant		2.50	2.00	-	-	-
Title I Focus Grant		1.20	-	-	-	-
Montessori PreSchool		1.70	2.00	2.00	1.00	1.00
MO-T Grant		2.00	2.00	2.50	3.25	3.25
Title III Language Learners Grant		3.00	4.00	4.00	5.00	5.00
Sports Marketing		-	-	-	1.00	1.00
Missouri Career Center Leadership		1.00	1.00	1.00	1.00	1.00
		<u>24.42</u>	<u>25.96</u>	<u>24.46</u>	<u>20.30</u>	<u>18.30</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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.

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Final Budget
2017-18

INFORMATIONAL
SECTION



History of the Columbia Public School District

1873: Formation

Formation of first community school in Columbia; six-member board elected

1881: School constructed

School building constructed at corner of 8th and Rogers, now site of Jefferson Middle School

1896: Benton opened

First elementary school opened at corner of Hodge and Ripley, named Benton

1896: First African American school

First African American school, Frederick Douglass, opened

1899: First high school

Expanded Jefferson building for first high school, Columbia High School

1904: Lee opened

Opening of new elementary school south of Broadway, Lee School

1910: Grant opened

Opening of new elementary school, Grant

1914: Expansion for growth

Expanded Benton and Douglass to accommodate growth

1916: Field opened

Opening of Field Elementary School

1919: First teacher salary schedule

First teacher salary schedule established

1923: Ridgeway opened

New elementary school opened, named John C. Ridgeway after first soldier from Boone County killed in World War I

1925: Hickman and West Boulevard opened

Additional classroom space pressing, historic move to open first unit of Hickman High School, replacement of original Benton and Lee buildings, enlargement of Ridgeway, construction of West Boulevard Elementary School; David H. Hickman estate provided 40 acres for the construction of the new high school

1930: First special education teacher

First special education teacher, Helen Gromer, hired at Benton Elementary

1935: School expansion and new Lee opened

The new Lee Elementary opened, along with additions to Douglass and Jefferson

1947: Aslin appointed superintendent

Neil C. Aslin appointed superintendent

1953: Brown and Keene districts annexed

Brown and Keene school districts annexed into Columbia—purchased two 48-passenger school buses

1958: Parkade and Russell opened

Opening of Parkade and Russell Boulevard elementary schools, financed with 25-cent increase in property tax levy

1959: Five-year building plan

Dr. Aslin proposed a five-year building plan including a new elementary school, new junior high school, classroom addition to Parkade, and remodeling at Hickman and Benton

History of the Columbia Public School District

1962: School expansion and West Junior opened

Expansion to Grant, Field, and Russell Boulevard elementary schools; opening of West Junior High School

1964: Blue Ridge and Fairview opened

Opening of Blue Ridge and Fairview elementary schools

1967: Rock Bridge Elementary annexation

Rock Bridge Elementary School annexed into Columbia Public School District

1968: Shepard opened

Opening of Shepard Boulevard Elementary School

1970: Rock Bridge High School 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 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 School 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: Planned opening of new Cedar Ridge

Planned opening of new Cedar Ridge Elementary School

2020: Planned opening of new middle school

Planned opening of new middle school

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>ASSESSED VALUATION</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>	<u>COLLECTION RATIO</u>
2008	\$4.7089	\$ 1,915,423,106	\$ 108,191,555	5.99%	95.45%
2009	\$4.7292	\$ 1,982,355,770	\$ 66,932,664	3.49%	94.87%
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 Budget	\$6.0430	\$ 2,396,989,166	\$ 69,815,218	3.00%	96.43%
2019 Forecast	\$6.1330	\$ 2,468,898,841	\$ 71,909,675	3.00%	96.55%
2020 Forecast	\$6.1330	\$ 2,542,965,807	\$ 74,066,966	3.00%	96.55%
2021 Forecast	\$6.1330	\$ 2,619,254,781	\$ 76,288,974	3.00%	96.55%
Previous 5 Years Averages			\$ 56,528,386	2.62%	96.43%
Previous 3 Years Averages			\$ 65,533,127	2.99%	96.69%

Note: The increases in assessed valuation for fiscal years 2002 and 2006 are primarily due to reassessment and are offset, as required by state law, by a reduction in the District's tax rate. FY 2010 and FY 2014 were also a 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. Collection rate reflects percentage of tax bills collected less what is paid to county in fees, thus showing a ratio that compares to net revenue collections.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**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					
2008	\$ 1,091,069,881	14,083,961	465,502,090	344,767,174	1,915,423,106	4.7089	8,348,938,393	22.9%
2009	1,134,370,342	13,866,224	482,959,511	351,159,693	1,982,355,770	4.7292	8,659,290,841	22.9%
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 Budget	1,409,761,990	13,537,448	558,222,504	415,467,225	2,396,989,167	6.0403	10,503,673,018	22.8%
2019 Forecast	1,452,054,850	13,943,571	574,969,179	427,931,242	2,468,898,842	6.1330	10,818,783,208	22.8%
2020 Forecast	1,495,616,495	14,361,878	592,218,254	440,769,179	2,542,965,806	6.1330	11,143,346,705	22.8%
2021 Forecast	1,540,484,990	14,792,734	609,984,802	453,992,255	2,619,254,781	6.1330	11,477,647,106	22.8%

*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. 2018 is a reassessment year.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

Year Ended June 30,	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Columbia School District</u>											
Incidental Fund	\$ 1.3389	\$ 1.3592	\$ 1.3917	\$ 1.4392	\$ 1.4212	\$ 1.6293	\$ 1.6413	\$ 1.8413	\$ 1.9413	\$ 2.4877	\$ 2.4877
Teachers Fund	2.5581	2.5581	2.5581	2.5581	2.5581	2.7000	2.7500	2.6000	2.4788	2.4923	2.4923
Debt Service	0.8019	0.8019	0.8019	0.8019	0.8019	0.9219	0.9319	0.9719	0.9719	0.9719	0.9719
Capital Projects	0.0100	0.0100	0.0200	0.0500	0.1000	0.1507	0.1007	0.0736	0.0736	0.1000	0.1000
Total Columbia School District	<u>4.7089</u>	<u>4.7292</u>	<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>6.0519</u>	<u>6.0519</u>
Overlapping Rates											
<u>City Residents:</u>											
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	.0475	.0475	.0500	.0500	.0500	.0500	.0500	.0500
Library	.5271	.5221	.5221	.5221	.5221	.5271	.5382	.5382	.5224	.5224	.5224
Group Home	.1114	.1114	.1127	.1130	.1130	.1146	.1146	.1146	.1146	.1146	.1146
Subtotal City Residents	<u>5.9549</u>	<u>5.9702</u>	<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>7.2989</u>	<u>7.2989</u>
<u>County Residents:</u>											
Fire District	\$.5929	\$.5929	\$.6010	\$.6010	\$.6010	\$.6010	\$.6010	\$.6342	\$.6342	\$.6342	\$.6342
Fire Dispatch Fund	.0283	.0283	.0283	.0289	.0289	.0289	.0000	.0000	.0000	.0000	.0000
Fire Bond	.1523	.1182	.0000	.0000	.0000	.0000	.0000	.2451	.2500	.2500	.2500
Less:											
City of Columbia (above)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)	(.4100)
Differential Library Tax	<u>(.2285)</u>	<u>(.2235)</u>	<u>(.2235)</u>	<u>(.2235)</u>	<u>(.2220)</u>	<u>(.2235)</u>	<u>(.2346)</u>	<u>(.2291)</u>	<u>.2133</u>	<u>.2133</u>	<u>.2133</u>
Total County Residents	<u>\$ 6.0899</u>	<u>\$ 6.0761</u>	<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>\$ 7.4001</u>	<u>\$ 7.9864</u>	<u>\$ 7.9864</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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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
2007	\$ 84,408,557	\$ 80,532,845	95.41%	\$ 3,867,650	\$ 84,400,495	99.99%
2008	90,195,359	86,102,363	95.46%	4,081,837	90,184,200	99.99%
2009	93,749,569	88,937,537	94.87%	4,792,844	93,730,381	99.98%
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%	4,822,275	115,399,375	99.84%
2015	120,441,564	116,144,412	96.43%	3,851,789	119,996,201	99.63%
2016	123,223,767	119,630,781	97.08%	2,976,867	122,607,648	99.50%
2017 Projected	140,422,771	135,578,185	96.55%	4,142,472	139,720,657	99.50%
2018 Forecast	144,635,455	139,645,100	96.55%	4,267,178	143,912,278	99.50%

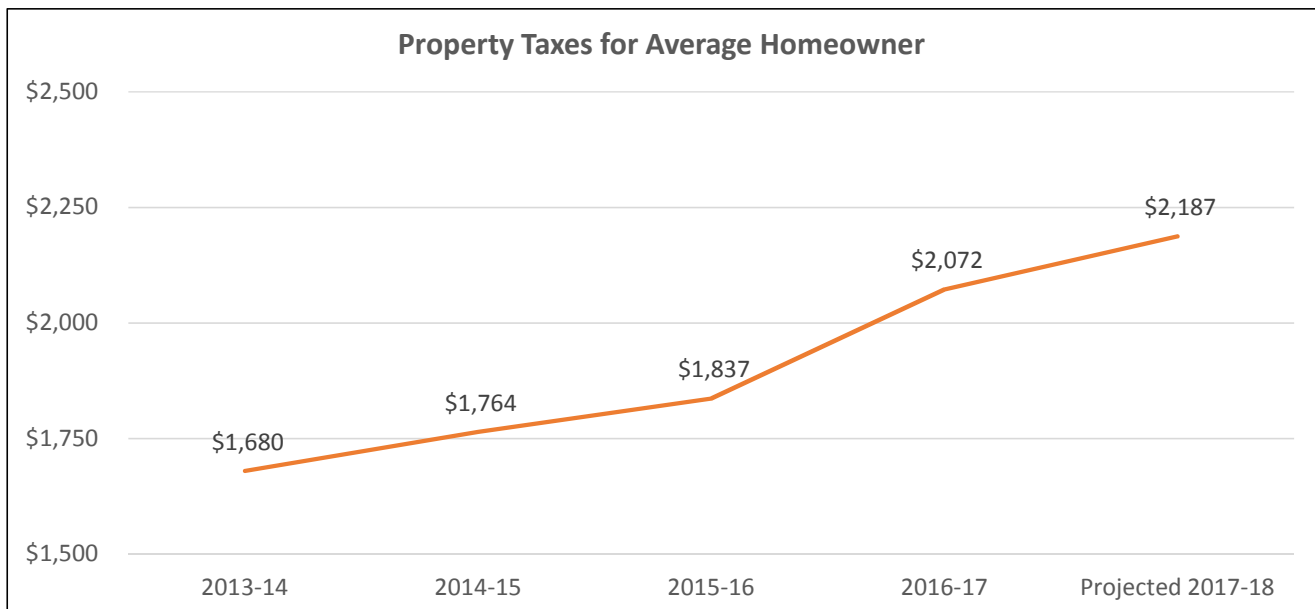
Source: Boone County Clerk
Accounting Data

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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	Projected 2017-18
Average Value of a Home in Boone County x the level of assessment for residential property	\$ 163,000 0.19	\$ 169,250 0.19	\$ 176,850 0.19	\$ 180,500 0.19	\$ 190,500 0.19
= Assessed Valuation	\$ 30,970	\$ 32,158	\$ 33,602	\$ 34,295	\$ 36,195
/ by \$100 to determine tax base	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
= Value upon which the property tax is calculated	\$ 310	\$ 322	\$ 336	\$ 343	\$ 362
<u>Tax Rate as set by the Board of Education</u>					
Incidental Fund	\$ 1.6413	\$ 1.8413	\$ 1.9413	\$ 2.4923	\$ 2.4923
Teacher's Fund	\$ 2.7500	\$ 2.6000	\$ 2.4788	\$ 2.4788	\$ 2.4788
Capital Proejcts Fund	\$ 0.1007	\$ 0.0736	\$ 0.0736	\$ 0.1000	\$ 0.1000
Debt Service Fund	\$ 0.9319	\$ 0.9719	\$ 0.9719	\$ 0.9719	\$ 0.9719
Total Tax Levy	\$ 5.4239	\$ 5.4868	\$ 5.4656	\$ 6.0430	\$ 6.0430
Annual Property Tax	\$ 1,680	\$ 1,764	\$ 1,837	\$ 2,072	\$ 2,187



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

TAX LEVY AND COST DATA FOR COMPARISON DISTRICTS

Comparison District	Expenditures per ADA 2015-16	Assessed Valuation per ADA 2015-16	Total Tax Levy		
			2015-16	2016-17	Change
Francis Howell	\$11,174	\$145	\$5.0203	\$5.0185	\$0.0018
Hazelwood	\$11,047	\$89	\$6.2868	\$6.5874	\$0.3006
Columbia **	\$10,942	\$132	\$5.4656	\$6.0430	\$0.5774
Park Hill	\$10,820	\$138	\$5.5650	\$5.5290	\$0.0360
Fort Zumwalt	\$10,600	\$123	\$4.7446	\$5.2465	\$0.5019
North Kansas City	\$10,327	\$101	\$6.4333	\$6.4284	\$0.0049
Independence	\$10,164	\$62	\$5.9130	\$5.9130	\$0.0000
Blue Springs **	\$9,929	\$93	\$5.7286	\$5.7286	\$0.0000
Wentzville	\$9,588	\$112	\$5.2117	\$5.2117	\$0.0000
Jefferson City **	\$9,529	\$143	\$3.6928	\$3.6928	\$0.0000
Springfield	\$9,273	\$138	\$4.0693	\$4.1110	\$0.0417
Average for all schools	\$10,308	\$116	\$5.2846	\$5.4100	\$0.1254

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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**BOND SCHEDULE
SUMMARY OF GENERAL OBLIGATION BONDS**

BONDS OUTSTANDING AS OF JUNE 30, 2017

<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>
2018	\$ 11,505,000	\$ 5,408,278	\$ 5,447,807	\$ 10,856,085	\$ 11,505,000	\$ 22,361,085
2019	\$ 10,360,000	\$ 5,291,107	\$ 5,291,107	\$ 10,582,214	\$ 10,360,000	\$ 20,942,214
2020	\$ 11,275,000	\$ 5,124,907	\$ 5,124,907	\$ 10,249,814	\$ 11,275,000	\$ 21,524,814
2021	\$ 5,645,000	\$ 4,931,007	\$ 4,931,007	\$ 9,862,014	\$ 5,645,000	\$ 15,507,014
2022	\$ 19,967,000	\$ 4,854,544	\$ 4,854,544	\$ 9,709,089	\$ 19,967,000	\$ 29,676,089
2023	\$ 10,310,000	\$ 4,579,672	\$ 4,579,672	\$ 9,159,344	\$ 10,310,000	\$ 19,469,344
2024	\$ 10,735,000	\$ 4,351,397	\$ 4,351,397	\$ 8,702,794	\$ 10,735,000	\$ 19,437,794
2025	\$ 11,125,000	\$ 4,109,772	\$ 4,109,772	\$ 8,219,544	\$ 11,125,000	\$ 19,344,544
2026	\$ 12,430,000	\$ 3,851,272	\$ 3,851,272	\$ 7,702,544	\$ 12,430,000	\$ 20,132,544
2027	\$ 13,485,000	\$ 3,565,613	\$ 3,565,613	\$ 7,131,225	\$ 13,485,000	\$ 20,616,225
2028	\$ 14,585,000	\$ 3,283,950	\$ 3,283,950	\$ 6,567,900	\$ 14,585,000	\$ 21,152,900
2029	\$ 9,210,000	\$ 2,988,353	\$ 2,988,353	\$ 5,976,706	\$ 9,210,000	\$ 15,186,706
2030	\$ 23,295,000	\$ 2,793,684	\$ 2,793,684	\$ 5,587,369	\$ 23,295,000	\$ 28,882,369
2031	\$ 18,410,000	\$ 2,239,978	\$ 2,239,978	\$ 4,479,956	\$ 18,410,000	\$ 22,889,956
2032	\$ 20,160,000	\$ 1,808,741	\$ 1,808,741	\$ 3,617,481	\$ 20,160,000	\$ 23,777,481
2033	\$ 20,965,000	\$ 1,384,169	\$ 1,384,169	\$ 2,768,338	\$ 20,965,000	\$ 23,733,338
2034	\$ 19,705,000	\$ 950,869	\$ 950,869	\$ 1,901,738	\$ 19,705,000	\$ 21,606,738
2035	\$ 13,965,000	\$ 521,163	\$ 521,163	\$ 1,042,325	\$ 13,965,000	\$ 15,007,325
2036	\$ 11,000,000	\$ 270,500	\$ 270,500	\$ 541,000	\$ 11,000,000	\$ 11,541,000
2037	\$ 2,100,000	\$ 36,750	\$ 36,750	\$ 73,500	\$ 2,100,000	\$ 2,173,500
Totals	\$ 270,232,000	\$ 62,345,725	\$ 62,385,254	\$ 124,730,979	\$ 270,232,000	\$ 394,962,979

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

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

RATIO OF GENERAL BONDED DEBT OUTSTANDING

<u>Year Ended June 30,</u>	<u>Assessed Value</u>	<u>General Obligation Bonds (1)</u>	<u>Less Debt Service Funds (2)</u>	<u>Net General Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>	<u>Bonded Debt as a Percentage of Personal Income</u>
2007	\$ 1,807,231,667	\$ 144,680,000	\$ 32,957,814	\$ 111,722,186	.062	\$ 1,124	2.99%
2008	1,915,423,106	153,590,000	14,571,639	139,018,361	.073	1,085	2.35%
2009	1,982,355,770	143,350,000	14,498,025	128,851,975	.065	977	2.55%
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	2,254,533,209	318,734,088	47,844,848	270,889,240	.120	1,864	1.56%
2017 Projected	2,323,726,153	290,234,088	21,488,215	268,745,873	.116	1,850	1.62%
2018 Forecast	2,393,437,938	313,729,088	21,814,566	291,914,522	.122	2,009	1.54%

Details regarding the District's outstanding debt can be found on page 198.

- (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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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>
2007	\$ 144,680,000	\$ -	\$ -	\$ -	\$ 144,680,000	2.31%	\$ 1,124
2008	153,590,000	-	323,661	323,661	153,913,661	2.13%	1,201
2009	143,350,000	-	161,831	161,831	143,511,831	2.29%	1,088
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 Projected	290,234,088	-	7,495,000	7,495,000	297,729,088	1.46%	2,049
2018 Forecast	313,729,088	-	7,165,000	7,165,000	320,894,088	1.40%	2,208

Details regarding the District's outstanding debt can be found on page 197.

(1) General bonded debt, net of original discounts and premiums.

Source: Financial Statements
Census Data

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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>
2007	\$ 1,807,231,551	\$ 271,084,733	\$ 111,722,186	\$ 159,362,547	41.2%
2008	1,915,426,106	287,313,466	139,018,361	148,295,105	48.4%
2009	1,982,355,770	297,353,366	128,851,975	168,501,391	43.3%
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	2,254,533,209	338,179,981	250,887,152	87,292,829	74.2%
2017 Projected	2,323,726,153	348,558,923	268,745,870	79,813,053	77.1%
2018 Forecast	2,393,437,938	359,015,691	291,914,522	67,101,169	81.3%

* Legal Debt Limit is 15% of assessed valuation.

** Indebtedness is the balance of outstanding general obligation bonds, less the fund balance of the Debt Service fund.

Source: Boone County Clerk
Financial Statements

COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18

Compensation

Highly Qualified Staff

263 teachers earned the equivalent of 15 hours or more of advanced degree credit during the past year

Teacher and Staff Awards

- Presidential Award for Excellence in Mathematics Teaching
- K-5 Missouri Science Educator for Science Teachers of America
- School Psychologist of the Year for Missouri Association of School Psychologists
- Teacher of the Year by Missouri Council for Exceptional Children
- Joan Davis Award by Missouri Council for Exceptional Children
- Yes I Can Award by Missouri Council for Exceptional Children
- Paraprofessional of the Year by Missouri Council for Exceptional Children
- Special Education Administrator of the Year by Missouri Speech-Language Hearing Association

District Awards



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

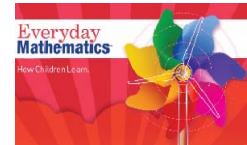


Certificate of Achievement
FOR EXCELLENCE IN
Financial Reporting

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

Professional Development Work of Teachers

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



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



1,033 teachers hold a master's degree. That is over 73% of the total teaching staff.

18 teachers hold a doctorate degree.



11 teachers hold National Board Professional Teaching Certification
42 employees hold a Certificate of Clinical Competence in Audiology or Speech Language Pathology
5 employees hold National Certification in School Psychology

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 2017-18.

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 2017-18 are \$130,917,575, \$126,051,095 of which are in the Operating Funds. Salaries budgeted in the Operating Fund equal over 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 instruction 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 and negotiating processes. 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 2017-18 fiscal year.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

COMPENSATION SUMMARY - ALL FUNDS

	2016-17 Budget Total All Funds	2016-17 Projected Actual	2017-18 Budget Total All Funds	Percentage of Total
Classroom Teachers	\$ 60,674,465	\$ 59,886,990	\$ 62,993,769	48.12%
Title I Classroom Teachers	\$ 859,940	\$ 874,361	\$ 949,280	0.73%
Title IIA Class Size Reduction Teachers & Mentors	\$ 493,607	\$ -	\$ -	-
Guidance Counselors	\$ 3,419,174	\$ 3,085,291	\$ 3,177,850	2.43%
Media Specialists	\$ 1,813,946	\$ 1,859,610	\$ 1,915,398	1.46%
Fellow & Instructional Mentors (Clinical Associates)	\$ 1,156,599	\$ 1,014,197	\$ 420,000	0.32%
Building Level Dept Chairs and Coordinators	\$ 756,572	\$ 439,335	\$ 452,515	0.35%
PreSchool Teachers - Locally funded	\$ 401,099	\$ 477,214	\$ 491,530	0.38%
PreSchool Teachers - Title I funded	\$ 1,019,164	\$ 891,366	\$ 918,107	0.70%
Early Childhood Special Education Teachers & Prof Support	\$ 2,086,626	\$ 1,960,950	\$ 2,016,837	1.54%
Special Education Diagnosticians & Process Coordinators	\$ 1,158,560	\$ 815,816	\$ 839,067	0.64%
Speech Language Pathologists & Audiologists - non PreK	\$ 1,644,770	\$ 1,579,202	\$ 1,624,209	1.24%
School Psychologists, Psych Examiners & Psych Interns	\$ 977,133	\$ 1,093,157	\$ 1,119,939	0.86%
Parent Educators	\$ 848,690	\$ 879,367	\$ 843,054	0.64%
Outreach Counselors	\$ 519,557	\$ 685,119	\$ 703,275	0.54%
Social Workers (non- ECSE)	\$ 186,391	\$ 101,162	\$ 104,045	0.08%
Occupational & Physical Therapists	\$ 1,091,174	\$ 999,179	\$ 1,023,759	0.78%
Instructional Technology Trainers	\$ 321,771	\$ 341,062	\$ 350,782	0.27%
Home School Communicators	\$ 956,661	\$ 974,058	\$ 998,799	0.76%
Principals and Assistant Principals	\$ 7,120,678	\$ 6,990,902	\$ 7,134,215	5.45%
Coordinators and Supervisors	\$ 2,244,855	\$ 2,278,618	\$ 2,569,559	1.96%
Central Office Certificated Administrators	\$ 856,358	\$ 897,870	\$ 780,827	0.60%
Office & Technology Services Support Staff Hourly	\$ 5,885,123	\$ 7,067,710	\$ 7,311,546	5.58%
Nurses (LPNs in Support)	\$ 1,432,587	\$ 1,331,253	\$ 1,406,872	1.07%
Support and Professional Staff Salaried	\$ 4,431,522	\$ 5,443,748	\$ 5,566,232	4.25%
Grant, ECA and Adult Ed Funded Professionals	\$ 1,762,949	\$ 1,886,961	\$ 1,940,739	1.48%
Custodial Staff	\$ 4,132,787	\$ 3,990,477	\$ 4,190,001	3.20%
Grounds and Specialized Maintenance Staff	\$ 1,452,810	\$ 1,463,145	\$ 1,510,551	1.15%
Instructional Aides, CL Aides, LPNs, Paraprofessionals	\$ 5,306,830	\$ 6,058,387	\$ 6,331,014	4.84%
Nutrition Services Personnel	\$ 2,826,421	\$ 2,910,206	\$ 3,100,486	2.37%
Substitutes	\$ 31,500	\$ 3,425	\$ 31,500	0.02%
Playground Supervision/Crossing Guards	\$ -	\$ -	\$ 28,500	0.02%
Extra Duty Days	\$ 545,619	\$ 509,824	\$ 515,461	0.39%
Supplemental Pay	\$ 873,500	\$ 854,000	\$ 845,000	0.65%
Summer School	\$ 2,359,703	\$ 2,848,793	\$ 2,848,793	2.18%
Category I Stipends - MSHSAA activity	\$ 1,209,381	\$ 1,450,460	\$ 1,457,090	1.11%
Category II Stipends - Club Sponsors	\$ 178,550	\$ 184,780	\$ 176,780	0.14%
Category III Stipends - Administrative	\$ 606,570	\$ 559,750	\$ 573,190	0.44%
Category IV Stipends - NBC/CCC and NCSP Stipend	\$ 136,000	\$ 128,000	\$ 143,000	0.11%
Category V Stipends - CTE activity	\$ -	\$ -	\$ 71,000	0.05%
General Supervision Stipends	\$ 62,000	\$ 60,450	\$ 62,000	0.05%
Overtime	\$ 390,500	\$ 465,012	\$ 400,000	0.31%
Temporary/Seasonal Employees	\$ 80,000	\$ 64,000	\$ 65,824	0.05%
Sick Leave/Vacation Payout for Retirees (prior year)	\$ 455,502	\$ 450,000	\$ 450,000	0.34%
Homebound Instruction	\$ 41,796	\$ 58,664	\$ 60,000	0.05%
Other Payrolls (including PD, etc.)	\$ 353,880	\$ 266,960	\$ 376,177	0.29%
Early Retirement Incentive	\$ 35,000	\$ 29,000	\$ 29,000	0.02%
Totals	\$ 125,198,319	\$ 126,209,831	\$ 130,917,575	100.00%

These estimations are based on query data extracted from the payroll system. The costs will not be exact but are a close approximation of the expected pay by category.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

NUMBER OF EMPLOYEES BY FUNCTION

Full-Time Equivalent Employees as of June 30,

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	Projected <u>2017</u>	Forecast <u>2018</u>
Instruction												
Regular Instruction	1,106.64	1,139.33	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	1,101.84
Special Education	523.05	532.16	513.44	517.15	484.42	432.31	429.80	429.63	443.99	443.13	508.68	518.32
Vocational Instruction	43.81	42.79	47.22	41.60	39.94	43.69	37.04	46.58	26.27	45.25	42.00	42.00
Total Instruction	1,673.50	1,714.28	1,630.54	1,594.20	1,546.61	1,449.55	1,462.43	1,527.77	1,504.34	1,534.33	1,657.00	1,662.16
Support Services												
Guidance and Counseling	156.35	168.45	157.47	145.43	161.85	179.51	186.97	210.01	205.82	221.96	148.60	149.60
Improvement of Instruction	107.55	115.74	108.99	101.50	96.64	126.03	143.53	156.32	152.42	174.80	183.49	170.31
General Administration	22.00	22.00	20.50	20.00	20.00	22.34	23.47	23.59	25.25	27.34	27.59	29.59
Building Administration	147.54	150.04	152.47	156.37	151.68	167.42	173.01	176.72	176.54	180.39	170.78	170.78
Business, Central Services	13.00	15.00	13.00	13.00	13.00	15.00	13.00	13.00	13.00	13.00	13.00	13.00
Operation of Plant	198.30	203.30	201.56	200.07	207.84	205.34	210.49	210.49	209.60	191.91	204.13	204.13
Pupil Transportation	0.75	0.75	0.75	1.00	1.00	1.00	2.25	1.25	1.25	1.25	1.25	1.25
Adult Education	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	49.46	50.46	36.14	35.75	41.84	70.87	74.00	71.92	75.80	75.90	80.39	79.39
Total Support Services	695.95	726.74	691.88	674.12	693.85	787.51	826.72	863.30	859.68	886.55	829.23	818.05
Total Employees	2,369.45	2,441.02	2,322.42	2,268.32	2,240.46	2,237.06	2,289.15	2,391.07	2,364.02	2,420.88	2,486.23	2,480.21

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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. This category is newly recommended in the 2017-18 budget as a result of work of the bargained Stipend Committee.

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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

CATEGORY I STIPENDS

Sport or Activity	Position	2016-17	2017-18	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2016-17 Total Budget	2017-18 Total Budget	Incr (Decr) in 2017-18 Budget
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8						
HIGH SCHOOL ATHLETICS																		
Baseball	A Head Coach	3	3	HS	9	2	6	5	4	2	3	8	39	\$130	\$ 5,070	\$ 15,210	\$ 15,210	\$ -
Baseball	A Asst. Coach	6	6	HS	9	2	1	3	3	0	3	7	28	\$130	\$ 3,640	\$ 21,840	\$ 21,840	\$ -
Basketball - Boys	A Head Coach	3	3	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 19,890	\$ 19,890	\$ -
Basketball - Boys	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$130	\$ 4,810	\$ 14,430	\$ 14,430	\$ -
Basketball - Boys	A Asst. Coach	6	6	HS	8	2	1	3	2	0	3	8	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Basketball - Girls	A Head Coach	3	3	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 19,890	\$ 19,890	\$ -
Basketball - Girls	A Asst. Head	3	3	HS	10	2	3	5	2	1	5	9	37	\$130	\$ 4,810	\$ 14,430	\$ 14,430	\$ -
Basketball - Girls	A Asst. Coach	6	6	HS	8	2	1	3	2	0	3	8	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -
Basketball-DHS Boys	A Head Coach	1	1	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 6,630	\$ 6,630	\$ -
Basketball-DHS Boys	A Asst. Coach	1	1	HS	10	2	3	5	2	0	5	9	36	\$130	\$ 4,680	\$ 4,680	\$ 4,680	\$ -
Basketball-DHS Girls	A Head Coach	1	1	HS	10	2	10	9	2	2	5	11	51	\$130	\$ 6,630	\$ 6,630	\$ 6,630	\$ -
Basketball-DHS Girls	A Asst. Coach	1	1	HS	10	2	3	5	2	0	5	9	36	\$130	\$ 4,680	\$ 4,680	\$ 4,680	\$ -
Cheerleading	A Coordinator	4	4	HS	2	0	1	1	1	2	0	2	9	\$130	\$ 1,170	\$ 4,680	\$ 4,680	\$ -
Cheerleading/Basketball B	A Coach	3	3	HS	6	1	1	1	1	0	4	2	16	\$130	\$ 2,080	\$ 6,240	\$ 6,240	\$ -
Cheerleading/Basketball G	A Coach	3	3	HS	6	1	1	1	1	0	4	2	16	\$130	\$ 2,080	\$ 6,240	\$ 6,240	\$ -
Cheerleading/Football/Vball	A Coach	3	3	HS	4	1	1	1	1	0	3	2	13	\$130	\$ 1,690	\$ 5,070	\$ 5,070	\$ -
Cheerleading/Soccer B	A Coach	3	3	HS	5	1	1	1	1	0	2	1	12	\$130	\$ 1,560	\$ 4,680	\$ 4,680	\$ -
Compliance & Academic Support (All Schools - Full Yr)	A Coach	1	1	HS/MS									75	\$130	\$ 9,750	\$ 9,750	\$ 9,750	\$ -
Cross Country-Boys & Girls	A Head Coach	3	3	HS	7	4	3	3	1	1	3	5	27	\$130	\$ 3,510	\$ 10,530	\$ 10,530	\$ -
Cross Country-Boys & Girls	A Asst Coach	3	3	HS	7	4	0	1	1	0	3	4	20	\$130	\$ 2,600	\$ 7,800	\$ 7,800	\$ -
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	15	15	HS	11	2	3	5	4	0	3	5	33	\$130	\$ 4,290	\$ 64,350	\$ 64,350	\$ -
Football - 9th Grade	A Asst. Coach	3	3	HS	11	2	3	5	4	0	3	5	33	\$130	\$ 4,290	\$ 12,870	\$ 12,870	\$ -
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									\$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	\$ -

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CATEGORY I STIPENDS

Sport or Activity	Position	2016-17	2017-18	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2016-17 Total Budget	2017-18 Total Budget	Incr (Decr) in 2017-18 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	7	3	3	5	4	4	3	7	36	\$130	\$ 4,680	\$ 14,040	\$ 14,040	\$ -
Track – Boys & Girls	A Asst. Coach	12	12	HS	7	2	1	3	3	0	3	7	26	\$130	\$ 3,380	\$ 40,560	\$ 40,560	\$ -
Track - Boys & Girls at DHS	A Head Coach	1	1	HS	5	2	1	3	3	3	1	0	18	\$130	\$ 2,340	\$ 2,340	\$ 2,340	\$ -
Track - Boys & Girls at DHS	A Asst. Coach	1	1	HS	5	2	1	1	3	0	1	0	13	\$130	\$ 1,690	\$ 1,690	\$ 1,690	\$ -
Volleyball	A Head Coach	3	3	HS	7	2	3	3	2	1	4	7	29	\$130	\$ 3,770	\$ 11,310	\$ 11,310	\$ -
Volleyball	A Asst. Coach	6	6	HS	7	2	1	1	2	0	4	7	24	\$130	\$ 3,120	\$ 18,720	\$ 18,720	\$ -
Wrestling - 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 th)	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 th)	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 th)	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 th)	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 / Basketball - 8th Gr	A Coach	6	6	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 7,800	\$ 7,800	\$ -
Cheer / Fall Sports - 8th Gr	A Coach	6	6	MS	4	1	1	3	1	0	0	0	10	\$130	\$ 1,300	\$ 7,800	\$ 7,800	\$ -

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CATEGORY I STIPENDS

Sport or Activity	Position	2016-17	2017-18	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2016-17 Total Budget	2017-18 Total Budget	Incr (Decr) in 2017-18 Budget
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8						
Cross Country--Boys & Girls	Head Coach	6	6	MS	1	4	0	1	0	0	0	1	7	\$130	\$ 910	\$ 5,460	\$ 5,460	\$ -
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	18	18	MS	5	3	1	1	2	0	1	0	13	\$130	\$ 1,690	\$ 30,420	\$ 30,420	\$ -
Volleyball - 8th Grade (hired after 07/01/2012)	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 (hired after 07/01/2012)	A Asst. Coach	5	5	MS	5	1	0	0	1	0	2	4	13	\$130	\$ 1,690	\$ 8,450	\$ 8,450	\$ -
Volleyball - 7th Grade (hired after 07/01/2012)	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 (hired after 07/01/2012)	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	48	48	MS	Flat Amount									\$ 480	\$ 23,040	\$ 23,040	\$ -	
Total Athletics															\$ 1,008,690	\$ 1,008,690	\$ -	
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		16	\$130	\$ 2,080	\$ 12,480	\$ 12,480	\$ -
Total Speech, Debate and Competitive Theater															\$ 48,750	\$ 48,750	\$ -	

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CATEGORY I STIPENDS

Sport or Activity	Position	2016-17	2017-18	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2016-17 Total Budget	2017-18 Total Budget	Incr (Decr) in 2017-18 Budget
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8						
MUSIC																		
Band-Concert/Contest	M Director			HS	7	3	5	7	2	1	2	6	33	\$130	\$ 3,795	\$ -	\$ -	\$ -
Band-Jazz	M Director			HS	4	3	3	3	1	0	2	3	19	\$130	\$ 2,470	\$ -	\$ -	\$ -
Band-Marching	M Director			HS	3	4	7	5	2	3	2	5	31	\$130	\$ 4,030	\$ -	\$ -	\$ -
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	M Assistant Director			HS	5	3	5	5	2	0	2	6	28	\$130	\$ 3,640	\$ -	\$ -	\$ -
Band-Marching	M Assistant Director			HS	5	4	5	3	2	2	2	5	28	\$130	\$ 3,640	\$ -	\$ -	\$ -
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									\$ 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	\$ -
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	10	11	MS	12	4	7	9	3	1	2	13	51	\$130	\$ 6,630	\$ 66,300	\$ 72,930	\$ 6,630
Choral Activities	M Director	6	6	MS	4	4	3	5	3	0	3	5	27	\$130	\$ 3,510	\$ 21,060	\$ 21,060	\$ -

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CATEGORY I STIPENDS

Sport or Activity	Position	2016-17	2017-18	Level	Criteria								Total Pts	Value per point	Individual Stipend Base Rate	2016-17 Total Budget	2017-18 Total Budget	Incr (Decr) in 2017-18 Budget
					# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8						
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 Accompanist	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	\$ -
Total Music																\$ 393,020	\$ 399,650	\$ 6,630

Grand Total All Stipends \$ 1,450,460 \$ 1,457,090 \$ 6,630

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.

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**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)

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Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14		Points Awarded
6.	Assigned adults supervised on a regular basis	0 adults	1 adult	2 adults	3 adults	4 adults	5 adults	6 adults	7 or more adults									
																	(6)	

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14		Points Awarded
7.	Obligated travel supervision	None	3+ (75 miles)	1-3 trips	4-6 trips	7-9 trips	10 or more trips											
																	(7)	

Criteria	Values	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14		Points Awarded
8.	Weekend and non-contracted time with students	None																
	Hours		1-15	16-30	31-45	46-60	61-75	76-90	91-105	106-120	121-135	136-150	151-165	166-180	181-195	196+	(8)	

Total Points

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CATEGORY II STIPENDS

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Elementary School *	\$ 1,780	\$ 1,780	\$ 1,780
Elementary Schools	\$ 45,000	\$ 80,000	\$ 80,000
Middle School	\$ 24,000	\$ 48,000	\$ 48,000
High School	\$ 18,000	\$ 44,000	\$ 44,000
Douglass High School	\$ 3,000	\$ 3,000	\$ 3,000
Career Center	\$ 4,000	\$ 8,000	
	<u>\$ 95,780</u>	<u>\$ 184,780</u>	<u>\$ 176,780</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.

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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	3	\$ 9,000	GMS 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
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	
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	

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CATEGORY III STIPENDS

Stipend	Amount per stipend	Number of employees	Total Compensation	Notes
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
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	
School Psychologist Supervisor	\$ 5,000	1	\$ 5,000	
Science Camp Leaders and Nurses - Local Camp	\$ 400	60	\$ 24,000	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		\$ 616,440	

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

CATEGORY IV STIPENDS

	<u>2017-18</u>
National Board Certification	\$ 3,000
Certificate of Clinical Competence	\$ 3,000
Nationally Certified School Psychologist	\$ 3,000

Category IV Stipends are paid to qualified professional staff with the designations shown.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

CATEGORY V STIPENDS

Activity	Position	# of Employees 2017-18	Individual Stipend Base Rate	2017-18 Total Budget
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Career and Technical Education Activity

Skills USA	Lead Advisor	2	\$ 4,500	\$ 9,000
Skills USA	Assistant Advisor	2	\$ 3,000	\$ 6,000
Skills USA	Associate Advisor	7	\$ 650	\$ 4,550
Educators Rising	Lead Advisor	1	\$ 4,500	\$ 4,500
The FFA	Lead Advisor	1	\$ 4,500	\$ 4,500
The FFA	Assistant Advisor	5	\$ 3,000	\$ 15,000
The FFA	Associate Advisor	0	\$ 650	\$ -
HOSA	Lead Advisor	1	\$ 4,500	\$ 4,500
HOSA	Assistant Advisor	1	\$ 3,000	\$ 3,000
HOSA	Associate Advisor	3	\$ 650	\$ 1,950
FBLA	Lead Advisor	1	\$ 4,500	\$ 4,500
FBLA	Assistant Advisor	2	\$ 3,000	\$ 6,000
FBLA	Associate Advisor	0	\$ 650	\$ -
DECA	Lead Advisor	1	\$ 4,500	\$ 4,500
DECA	Assistant Advisor	1	\$ 3,000	\$ 3,000
DECA	Associate Advisor	0	\$ 650	\$ -
Total				\$ 71,000

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

GENERAL SUPERVISION STIPENDS

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Middle School	\$ 30,000	\$ 30,000	\$ 30,000
High Schools *	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>
	\$ 62,000	\$ 62,000	\$ 62,000

General Supervision Stipends include stipends paid to building employees who supervise students during non-contractual time periods, typically for bus duty before and after school, detention after school and community service.

* \$9,000 per comprehensive high school and \$5,000 for DHS

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

EXTENDED CONTRACT DAYS

	Extended Contract Position	2016-17 Budget				2017-18 Budget			
		# of Days per	# of Positions	Total Days	Total Cost	# of Days per empl	# of Positions	Total Days	Total Cost
1	Administrative Assistants (GMS, SMS)	10	2.00	20.00	\$ 4,500	10	2.00	20.00	\$ 4,500
2	Administrative Assistant - CACC	20	1.00	20.00	\$ 4,500	20	1.00	20.00	\$ 4,500
3	Coordinator of Secondary Guidance	8	1.00	8.00	\$ 2,992	8	1.00	8.00	\$ 3,082
4	Family & Consumer Science Teachers	5	14.00	70.00	\$ 18,641	5	14.00	70.00	\$ 19,200
5	Guidance Directors - High School	27	3.00	81.00	\$ 26,271	27	3.00	81.00	\$ 26,271
6	Guidance Counselor - High School (including A+)	10	18.00	180.00	\$ 48,773	10	11.00	110.00	\$ 48,773
7	Guidance Counselor - Middle Sch	17	13.00	221.00	\$ 61,176	17	13.00	221.00	\$ 61,176
8	Guidance Director - DHS	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
9	Guidance Counselor - DHS	10	1.00	10.00	\$ 2,980	10	1.00	10.00	\$ 2,980
10	Guidance Counselor - CACC Job Placement	17	1.00	17.00	\$ 3,825	17	1.00	17.00	\$ 3,825
11	Guidance Counselor - CACC	20	1.00	20.00	\$ 7,419	20	1.00	20.00	\$ 7,419
12	Industrial Technology Teachers (middle & high sch)	6	13.32	79.92	\$ 14,451	6	12.00	72.00	\$ 14,885
13	Instructional Technology Specialists	34	6.00	204.00	\$ 43,180	34	6.00	204.00	\$ 43,180
14	Media Specialists - Elementary & CORE-Quest	2	21.00	42.00	\$ 9,450	2	21.00	42.00	\$ 9,450
15	Media Specialists - Middle	6	6.00	36.00	\$ 8,860	6	6.00	36.00	\$ 9,126
16	Media Specialists - High	9	6.00	54.00	\$ 15,792	9	6.00	54.00	\$ 16,266
17	Media Specialists - DHS	3	1.00	3.00	\$ 675	3	1.00	3.00	\$ 675
18	Music Department - Marching Band Dir hired before 7/2016	23	3.00	69.00	\$ 20,827	23	3.00	69.00	\$ 21,452
19	Music Department - Marching Band Dir hired after 7/2016	15	-	-	-	15	-	-	-
20	Music Department - High Marching Band Asst	13	3.00	39.00	\$ 9,094	13	3.00	39.00	\$ 9,367
21	Music Department - High Choir Director	8	3.00	24.00	\$ 6,000	8	3.00	24.00	\$ 6,180
22	Music Department - High Orchestra Director	4	3.00	12.00	\$ 2,700	4	3.00	12.00	\$ 2,700
23	Reading Recovery Lead Teacher	10	1.00	10.00	\$ 2,250	10	1.00	10.00	\$ 2,250
24	Science Department - Science Chemical Disposal	2	3.00	6.00	\$ 1,350	2	3.00	6.00	\$ 1,350
25	Special Education Audiological Equipment Mgmt	6	2.00	12.00	\$ 2,700	6	2.00	12.00	\$ 2,700
26	Special Education Building Chair - Middle	2	6.00	12.00	\$ 3,333	2	6.00	12.00	\$ 3,433
27	Special Education Building Chair - High	14	3.00	42.00	\$ 12,875	14	3.00	42.00	\$ 13,261
28	Special Education SCM Training	2	1.00	2.00	\$ 587	2	1.00	2.00	\$ 605
29	Vocational Agriculture Teacher	40	5.00	200.00	\$ 51,344	40	5.00	200.00	\$ 51,344
30	Vocational Auto Tech Teacher	18	1.00	18.00	\$ 5,956	18	1.00	18.00	\$ 6,134
31	Vocational Basic Skills Teacher	3	1.00	3.00	\$ 1,136	3	1.00	3.00	\$ 1,170
32	Vocational Basic Skills Teacher	1	1.00	1.00	\$ 354	1	1.00	1.00	\$ 365
33	Vocational Basic Skills Teacher	8	0.50	4.00	\$ 1,360	8	0.50	4.00	\$ 1,401
34	Vocational Broadcast Journalism Teacher	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
35	Vocational Business Education Teacher	8	3.00	24.00	\$ 5,400	8	3.00	24.00	\$ 5,400
36	Vocational CAD Teacher	8	3.00	24.00	\$ 6,306	8	3.00	24.00	\$ 6,306
37	Vocational Career Education Coordinator (Grant funded)	15	1.00	15.00	\$ 3,375	15	1.00	15.00	\$ 3,375
38	Vocational Computer Programming Teacher	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
39	Vocational Computer Repair Teacher	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
40	Vocational Construction Technology Teacher	24	1.00	24.00	\$ 5,400	24	1.00	24.00	\$ 5,400
41	Vocational Culinary Arts Teacher	15	2.00	30.00	\$ 7,500	15	2.00	30.00	\$ 7,725
42	Vocational Culinary Arts Teacher	16	1.00	16.00	\$ 4,616	16	1.00	16.00	\$ 4,755
43	Vocational Culinary Arts Teacher	17	1.00	17.00	\$ 4,937	17	1.00	17.00	\$ 5,085
44	Vocational Culinary Arts Teacher	12	1.00	12.00	\$ 2,700	12	1.00	12.00	\$ 2,700
45	Vocational Digital Media Teacher	8	5.00	40.00	\$ 11,114	8	5.00	40.00	\$ 11,448
46	Vocational Early Childhood Teacher	8	1.00	8.00	\$ 2,165	8	1.00	8.00	\$ 2,229
47	Vocational EMT Teacher	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
48	Vocational Electronics Teacher	8	1.50	12.00	\$ 3,089	8	1.50	12.00	\$ 3,182
49	Vocational Evaluation Counselor	15	1.00	15.00	\$ 5,051	15	1.00	15.00	\$ 5,202
50	Vocational Geospatial Teacher	24	1.00	24.00	\$ 6,041	24	1.00	24.00	\$ 6,222
51	Vocational Health Occupations Teacher	8	1.50	12.00	\$ 2,700	8	8.00	64.00	\$ 2,700
52	Vocational Horticulture Teacher	40	1.00	40.00	\$ 14,980	40	1.00	40.00	\$ 15,429
53	Vocational Laboratory Technician Teacher	8	1.00	8.00	\$ 1,074	8	1.00	8.00	\$ 1,106
54	Vocational Laser Technology Teacher	8	1.00	8.00	\$ 1,800	8	1.00	8.00	\$ 1,800
55	Vocational Project Lead the Way - Engineering	5	4.75	22.56	\$ 5,077	5	4.75	22.56	\$ 5,229
56	Vocational Resource Teacher	3	2.00	6.00	\$ 1,350	3	2.00	6.00	\$ 1,350
57	Vocational Sports Marketing Teacher	24	1.00	24.00	\$ 5,400	0	1.00	-	\$ 5,400
58	Vocational Welding Teacher	8	3.00	24.00	\$ 5,400	8	3.00	24.00	\$ 5,400
Total		187.57		1,965.48	\$ 509,824	185.75		1,915.56	\$ 515,461
									\$ 5,637

Effective 6/30/2010, all extra days added, whether to employees with existing extra day assignments of new, are capped at \$225 per day.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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
SB319 Tutor Pay (teaching curriculum)	\$27 per hour

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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 SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Substitute Rates

Occupational Therapist/Physical Therapist	Based on salary
School Psychologists	schedule placement
Speech/Language Pathologists	
Special Education Diagnosticians	
Special Education District Specialists	
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
Teacher Salary Schedule
2017-18**

**\$32,445 Base Salary and \$35,500 Minimum Salary
187 Day**

\$ 32,445
\$ 35,500

Step	I		II		III		IV		V		VI		VII		Step
	BS		MS		MS + 15		MS + 30		MS + 45		MS + 60		MS + 75 / Doc		
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	
1	\$ 35,500	1.040	\$ 36,501	1.125	\$ 37,798	1.165	\$ 39,096	1.205	\$ 40,394	1.245	\$ 42,341	1.305	\$ 42,990	1.325	1
2	\$ 35,500	1.080	\$ 37,798	1.165	\$ 39,096	1.205	\$ 40,394	1.245	\$ 41,692	1.285	\$ 43,639	1.345	\$ 44,287	1.365	2
3	\$ 36,338	1.120	\$ 39,096	1.205	\$ 40,394	1.245	\$ 41,692	1.285	\$ 42,990	1.325	\$ 44,936	1.385	\$ 45,585	1.405	3
4	\$ 37,636	1.160	\$ 40,394	1.245	\$ 41,692	1.285	\$ 42,990	1.325	\$ 44,287	1.365	\$ 46,234	1.425	\$ 46,883	1.445	4
5	\$ 38,934	1.200	\$ 41,692	1.285	\$ 42,990	1.325	\$ 44,287	1.365	\$ 45,585	1.405	\$ 47,532	1.465	\$ 48,181	1.485	5
6	\$ 40,232	1.240	\$ 42,990	1.325	\$ 44,287	1.365	\$ 45,585	1.405	\$ 46,883	1.445	\$ 48,830	1.505	\$ 49,479	1.525	6
7	\$ 41,530	1.280	\$ 44,287	1.365	\$ 45,585	1.405	\$ 46,883	1.445	\$ 48,181	1.485	\$ 50,128	1.545	\$ 50,776	1.565	7
8	\$ 42,827	1.320	\$ 45,585	1.405	\$ 46,883	1.445	\$ 48,181	1.485	\$ 49,479	1.525	\$ 51,425	1.585	\$ 52,074	1.605	8
9	\$ 44,125	1.360	\$ 46,883	1.445	\$ 48,181	1.485	\$ 49,479	1.525	\$ 50,776	1.565	\$ 52,723	1.625	\$ 53,372	1.645	9
10	\$ 45,423	1.400	\$ 48,181	1.485	\$ 49,479	1.525	\$ 50,776	1.565	\$ 52,074	1.605	\$ 54,021	1.665	\$ 54,670	1.685	10
11	\$ 46,721	1.440	\$ 49,479	1.525	\$ 50,776	1.565	\$ 52,074	1.605	\$ 53,372	1.645	\$ 55,319	1.705	\$ 55,968	1.725	11
12	\$ 48,019	1.480	\$ 50,776	1.565	\$ 52,074	1.605	\$ 53,372	1.645	\$ 54,670	1.685	\$ 56,617	1.745	\$ 57,265	1.765	12
13	\$ 48,343	1.490	\$ 52,074	1.605	\$ 53,372	1.645	\$ 54,670	1.685	\$ 55,968	1.725	\$ 57,914	1.785	\$ 58,563	1.805	13
14	\$ 48,343		\$ 52,399	1.615	\$ 54,670	1.685	\$ 55,968	1.725	\$ 57,265	1.765	\$ 59,212	1.825	\$ 59,861	1.845	14
15	\$ 48,343		\$ 52,723	1.625	\$ 54,994	1.695	\$ 57,265	1.765	\$ 58,563	1.805	\$ 60,510	1.865	\$ 61,159	1.885	15
16	\$ 48,343		\$ 53,048	1.635	\$ 55,319	1.705	\$ 57,590	1.775	\$ 59,861	1.845	\$ 61,808	1.905	\$ 62,457	1.925	16
17	\$ 48,343		\$ 53,372	1.645	\$ 55,643	1.715	\$ 57,914	1.785	\$ 60,185	1.855	\$ 63,106	1.945	\$ 63,754	1.965	17
18	\$ 48,343		\$ 53,696	1.655	\$ 55,968	1.725	\$ 58,239	1.795	\$ 60,510	1.865	\$ 63,430	1.955	\$ 65,052	2.005	18
19	\$ 48,343		\$ 53,696		\$ 56,292	1.735	\$ 58,563	1.805	\$ 60,834	1.875	\$ 63,754	1.965	\$ 66,350	2.045	19
20	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888	1.815	\$ 61,159	1.885	\$ 64,079	1.975	\$ 67,648	2.085	20
21	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483	1.895	\$ 64,403	1.985	\$ 68,946	2.125	21
22	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728	1.995	\$ 69,270	2.135	22
23	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 69,595	2.145	23
24	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 69,919	2.155	24
25	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 70,243	2.165	25
26	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 70,568	2.175	26
27	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 70,892	2.185	27
28	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 71,217	2.195	28
29	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 71,541	2.205	29
30	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 71,866	2.215	30

Each Member of the Bargaining Unit who holds a valid Certification from the National Board for Professional Teaching Standards or a Certificate of Clinical Competence in Speech Language Pathology or Audiology will receive a professional stipend of \$3,000. Teachers with a doctorate in a related field, granted by an accredited college or university will earn a professional stipend of \$3,000. Verification of current Certification or official transcripts must be provided to the Human Resources Department by January 15th.

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
Teacher Salary Schedule
for extra day assignments prior to 07/01/2010
2017-18**

187 Day

	I	II	III	IV	V	VI	VII	
	BS	MS	MS + 15	MS + 30	MS + 45	MS + 60	Doc	
Step	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Step
1	\$ 190	\$ 195	\$ 202	\$ 209	\$ 216	\$ 226	\$ 230	1
2	\$ 190	\$ 202	\$ 209	\$ 216	\$ 223	\$ 233	\$ 237	2
3	\$ 194	\$ 209	\$ 216	\$ 223	\$ 230	\$ 240	\$ 244	3
4	\$ 201	\$ 216	\$ 223	\$ 230	\$ 237	\$ 247	\$ 251	4
5	\$ 208	\$ 223	\$ 230	\$ 237	\$ 244	\$ 254	\$ 258	5
6	\$ 215	\$ 230	\$ 237	\$ 244	\$ 251	\$ 261	\$ 265	6
7	\$ 222	\$ 237	\$ 244	\$ 251	\$ 258	\$ 268	\$ 272	7
8	\$ 229	\$ 244	\$ 251	\$ 258	\$ 265	\$ 275	\$ 278	8
9	\$ 236	\$ 251	\$ 258	\$ 265	\$ 272	\$ 282	\$ 285	9
10	\$ 243	\$ 258	\$ 265	\$ 272	\$ 278	\$ 289	\$ 292	10
11	\$ 250	\$ 265	\$ 272	\$ 278	\$ 285	\$ 296	\$ 299	11
12	\$ 257	\$ 272	\$ 278	\$ 285	\$ 292	\$ 303	\$ 306	12
13	\$ 259	\$ 278	\$ 285	\$ 292	\$ 299	\$ 310	\$ 313	13
14	\$ 259	\$ 280	\$ 292	\$ 299	\$ 306	\$ 317	\$ 320	14
15	\$ 259	\$ 282	\$ 294	\$ 306	\$ 313	\$ 324	\$ 327	15
16	\$ 259	\$ 284	\$ 296	\$ 308	\$ 320	\$ 331	\$ 334	16
17	\$ 259	\$ 285	\$ 298	\$ 310	\$ 322	\$ 337	\$ 341	17
18	\$ 259	\$ 287	\$ 299	\$ 311	\$ 324	\$ 339	\$ 348	18
19	\$ 259	\$ 287	\$ 301	\$ 313	\$ 325	\$ 341	\$ 355	19
20	\$ 259	\$ 287	\$ 301	\$ 315	\$ 327	\$ 343	\$ 362	20
21	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 344	\$ 369	21
22	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 346	\$ 370	22
23	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 346	\$ 372	23
24	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 346	\$ 374	24
25	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 346	\$ 376	25
26	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 346	\$ 377	26
27	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 346	\$ 379	27
28	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 346	\$ 381	28
29	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 346	\$ 383	29
30	\$ 259	\$ 287	\$ 301	\$ 315	\$ 329	\$ 346	\$ 384	30

**Columbia Public Schools
Teacher Salary Schedule
for extra day assignments made after 06/30/2010
2017-18**

187 Day

	I	II	III	IV	V	VI	VII	
	BS	MS	MS + 15	MS + 30	MS + 45	MS + 60	Doc	
Step	Salary	Salary	Salary	Salary	Salary	Salary	Salary	Step
1	\$ 190	\$ 195	\$ 202	\$ 209	\$ 216	\$ 225	\$ 225	1
2	\$ 190	\$ 202	\$ 209	\$ 216	\$ 223	\$ 225	\$ 225	2
3	\$ 194	\$ 209	\$ 216	\$ 223	\$ 225	\$ 225	\$ 225	3
4	\$ 201	\$ 216	\$ 223	\$ 225	\$ 225	\$ 225	\$ 225	4
5	\$ 208	\$ 223	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	5
6	\$ 215	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	6
7	\$ 222	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	7
8	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	8
9	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	9
10	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	10
11	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	11
12	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	12
13	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	13
14	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	14
15	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	15
16	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	16
17	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	17
18	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	18
19	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	19
20	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	20
21	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	21
22	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	22
23	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	23
24	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	24
25	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	25
26	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	26
27	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	27
28	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	28
29	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	29
30	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225	30

Columbia Public Schools
Special Services Specialized Personnel Salary Schedule
(for special education staff who are not a member of the bargaining unit or on another schedule)
2017-18

\$32,445 Base Salary and \$35,500 Minimum Salary
187 Day

\$ 32,445
\$ 35,500

Step	I		II		III		IV		V		VI		VII		Step
	BS		MS		MS + 15		MS + 30		MS + 45		MS + 60		MS + 75 / Doc		
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	
1	\$ 35,500	1.040	\$ 36,501	1.125	\$ 37,798	1.165	\$ 39,096	1.205	\$ 40,394	1.245	\$ 42,341	1.305	\$ 42,990	1.325	1
2	\$ 35,500	1.080	\$ 37,798	1.165	\$ 39,096	1.205	\$ 40,394	1.245	\$ 41,692	1.285	\$ 43,639	1.345	\$ 44,287	1.365	2
3	\$ 36,338	1.120	\$ 39,096	1.205	\$ 40,394	1.245	\$ 41,692	1.285	\$ 42,990	1.325	\$ 44,936	1.385	\$ 45,585	1.405	3
4	\$ 37,636	1.160	\$ 40,394	1.245	\$ 41,692	1.285	\$ 42,990	1.325	\$ 44,287	1.365	\$ 46,234	1.425	\$ 46,883	1.445	4
5	\$ 38,934	1.200	\$ 41,692	1.285	\$ 42,990	1.325	\$ 44,287	1.365	\$ 45,585	1.405	\$ 47,532	1.465	\$ 48,181	1.485	5
6	\$ 40,232	1.240	\$ 42,990	1.325	\$ 44,287	1.365	\$ 45,585	1.405	\$ 46,883	1.445	\$ 48,830	1.505	\$ 49,479	1.525	6
7	\$ 41,530	1.280	\$ 44,287	1.365	\$ 45,585	1.405	\$ 46,883	1.445	\$ 48,181	1.485	\$ 50,128	1.545	\$ 50,776	1.565	7
8	\$ 42,827	1.320	\$ 45,585	1.405	\$ 46,883	1.445	\$ 48,181	1.485	\$ 49,479	1.525	\$ 51,425	1.585	\$ 52,074	1.605	8
9	\$ 44,125	1.360	\$ 46,883	1.445	\$ 48,181	1.485	\$ 49,479	1.525	\$ 50,776	1.565	\$ 52,723	1.625	\$ 53,372	1.645	9
10	\$ 45,423	1.400	\$ 48,181	1.485	\$ 49,479	1.525	\$ 50,776	1.565	\$ 52,074	1.605	\$ 54,021	1.665	\$ 54,670	1.685	10
11	\$ 46,721	1.440	\$ 49,479	1.525	\$ 50,776	1.565	\$ 52,074	1.605	\$ 53,372	1.645	\$ 55,319	1.705	\$ 55,968	1.725	11
12	\$ 48,019	1.480	\$ 50,776	1.565	\$ 52,074	1.605	\$ 53,372	1.645	\$ 54,670	1.685	\$ 56,617	1.745	\$ 57,265	1.765	12
13	\$ 48,343	1.490	\$ 52,074	1.605	\$ 53,372	1.645	\$ 54,670	1.685	\$ 55,968	1.725	\$ 57,914	1.785	\$ 58,563	1.805	13
14	\$ 48,343		\$ 52,399	1.615	\$ 54,670	1.685	\$ 55,968	1.725	\$ 57,265	1.765	\$ 59,212	1.825	\$ 59,861	1.845	14
15	\$ 48,343		\$ 52,723	1.625	\$ 54,994	1.695	\$ 57,265	1.765	\$ 58,563	1.805	\$ 60,510	1.865	\$ 61,159	1.885	15
16	\$ 48,343		\$ 53,048	1.635	\$ 55,319	1.705	\$ 57,590	1.775	\$ 59,861	1.845	\$ 61,808	1.905	\$ 62,457	1.925	16
17	\$ 48,343		\$ 53,372	1.645	\$ 55,643	1.715	\$ 57,914	1.785	\$ 60,185	1.855	\$ 63,106	1.945	\$ 63,754	1.965	17
18	\$ 48,343		\$ 53,696	1.655	\$ 55,968	1.725	\$ 58,239	1.795	\$ 60,510	1.865	\$ 63,430	1.955	\$ 65,052	2.005	18
19	\$ 48,343		\$ 53,696		\$ 56,292	1.735	\$ 58,563	1.805	\$ 60,834	1.875	\$ 63,754	1.965	\$ 66,350	2.045	19
20	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888	1.815	\$ 61,159	1.885	\$ 64,079	1.975	\$ 67,648	2.085	20
21	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483	1.895	\$ 64,403	1.985	\$ 68,946	2.125	21
22	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728	1.995	\$ 69,270	2.135	22
23	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 69,595	2.145	23
24	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 69,919	2.155	24
25	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 70,243	2.165	25
26	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 70,568	2.175	26
27	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 70,892	2.185	27
28	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 71,217	2.195	28
29	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 71,541	2.205	29
30	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 71,866	2.215	30

**Columbia Public Schools
Instructional Mentors, Coaches and Trainers
2017-18**

**\$32,445 Base Salary and \$35,500 Minimum Salary
187 Day**

\$ 32,445
\$ 35,500

Step	I		II		III		IV		V		VI		VII	
	BS Salary	Index	MS Salary	Index	MS + 15 Salary	Index	MS + 30 Salary	Index	MS + 45 Salary	Index	MS + 60 Salary	Index	MS + 75 / Doc Salary	Index
1	\$ 35,500	1.040	\$ 36,501	1.125	\$ 37,798	1.165	\$ 39,096	1.205	\$ 40,394	1.245	\$ 42,341	1.305	\$ 42,990	1.325
2	\$ 35,500	1.080	\$ 37,798	1.165	\$ 39,096	1.205	\$ 40,394	1.245	\$ 41,692	1.285	\$ 43,639	1.345	\$ 44,287	1.365
3	\$ 36,338	1.120	\$ 39,096	1.205	\$ 40,394	1.245	\$ 41,692	1.285	\$ 42,990	1.325	\$ 44,936	1.385	\$ 45,585	1.405
4	\$ 37,636	1.160	\$ 40,394	1.245	\$ 41,692	1.285	\$ 42,990	1.325	\$ 44,287	1.365	\$ 46,234	1.425	\$ 46,883	1.445
5	\$ 38,934	1.200	\$ 41,692	1.285	\$ 42,990	1.325	\$ 44,287	1.365	\$ 45,585	1.405	\$ 47,532	1.465	\$ 48,181	1.485
6	\$ 40,232	1.240	\$ 42,990	1.325	\$ 44,287	1.365	\$ 45,585	1.405	\$ 46,883	1.445	\$ 48,830	1.505	\$ 49,479	1.525
7	\$ 41,530	1.280	\$ 44,287	1.365	\$ 45,585	1.405	\$ 46,883	1.445	\$ 48,181	1.485	\$ 50,128	1.545	\$ 50,776	1.565
8	\$ 42,827	1.320	\$ 45,585	1.405	\$ 46,883	1.445	\$ 48,181	1.485	\$ 49,479	1.525	\$ 51,425	1.585	\$ 52,074	1.605
9	\$ 44,125	1.360	\$ 46,883	1.445	\$ 48,181	1.485	\$ 49,479	1.525	\$ 50,776	1.565	\$ 52,723	1.625	\$ 53,372	1.645
10	\$ 45,423	1.400	\$ 48,181	1.485	\$ 49,479	1.525	\$ 50,776	1.565	\$ 52,074	1.605	\$ 54,021	1.665	\$ 54,670	1.685
11	\$ 46,721	1.440	\$ 49,479	1.525	\$ 50,776	1.565	\$ 52,074	1.605	\$ 53,372	1.645	\$ 55,319	1.705	\$ 55,968	1.725
12	\$ 48,019	1.480	\$ 50,776	1.565	\$ 52,074	1.605	\$ 53,372	1.645	\$ 54,670	1.685	\$ 56,617	1.745	\$ 57,265	1.765
13	\$ 48,343	1.490	\$ 52,074	1.605	\$ 53,372	1.645	\$ 54,670	1.685	\$ 55,968	1.725	\$ 57,914	1.785	\$ 58,563	1.805
14	\$ 48,343		\$ 52,399	1.615	\$ 54,670	1.685	\$ 55,968	1.725	\$ 57,265	1.765	\$ 59,212	1.825	\$ 59,861	1.845
15	\$ 48,343		\$ 52,723	1.625	\$ 54,994	1.695	\$ 57,265	1.765	\$ 58,563	1.805	\$ 60,510	1.865	\$ 61,159	1.885
16	\$ 48,343		\$ 53,048	1.635	\$ 55,319	1.705	\$ 57,590	1.775	\$ 59,861	1.845	\$ 61,808	1.905	\$ 62,457	1.925
17	\$ 48,343		\$ 53,372	1.645	\$ 55,643	1.715	\$ 57,914	1.785	\$ 60,185	1.855	\$ 63,106	1.945	\$ 63,754	1.965
18	\$ 48,343		\$ 53,696	1.655	\$ 55,968	1.725	\$ 58,239	1.795	\$ 60,510	1.865	\$ 63,430	1.955	\$ 65,052	2.005
19	\$ 48,343		\$ 53,696		\$ 56,292	1.735	\$ 58,563	1.805	\$ 60,834	1.875	\$ 63,754	1.965	\$ 66,350	2.045
20	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888	1.815	\$ 61,159	1.885	\$ 64,079	1.975	\$ 67,648	2.085
21	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483	1.895	\$ 64,403	1.985	\$ 68,946	2.125
22	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728	1.995	\$ 69,270	2.135
23	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 69,595	2.145
24	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 69,919	2.155
25	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 70,243	2.165
26	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 70,568	2.175
27	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 70,892	2.185
28	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 71,217	2.195
29	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 71,541	2.205
30	\$ 48,343		\$ 53,696		\$ 56,292		\$ 58,888		\$ 61,483		\$ 64,728		\$ 71,866	2.215

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 School District
Elementary Assistant Principal
2017-2018 Salary Schedule**

158A Elementary AP Masters Degree <i>in administration</i>		
Days	210	
Base	\$ 60,420	
Min	\$ 65,000	
Max	\$ 72,202	
		Index
1	\$ 65,000	
2	\$ 65,000	1.0600
3	\$ 65,103	1.0775
4	\$ 66,160	1.0950
5	\$ 67,368	1.1150
6	\$ 68,577	1.1350
7	\$ 69,785	1.1550
8	\$ 70,994	1.1750
9	\$ 72,202	1.1950
10	\$ 72,202	
11	\$ 72,202	
12	\$ 72,202	
13	\$ 72,202	
14	\$ 72,202	
15	\$ 72,202	
16	\$ 72,202	
17	\$ 72,202	
18	\$ 72,202	
19	\$ 72,202	
20	\$ 72,202	
21	\$ 72,202	
22	\$ 72,202	
23	\$ 72,202	
24	\$ 72,202	
25	\$ 72,202	

158B Elementary AP Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	210	
Base	\$ 63,420	
Min	\$ 68,000	
Max	\$ 86,251	
		Index
1	\$ 68,000	
2	\$ 68,000	1.0600
3	\$ 68,335	1.0775
4	\$ 69,445	1.0950
5	\$ 70,713	1.1150
6	\$ 71,982	1.1350
7	\$ 73,250	1.1550
8	\$ 74,519	1.1750
9	\$ 75,787	1.1950
10	\$ 77,214	1.2175
11	\$ 78,641	1.2400
12	\$ 80,068	1.2625
13	\$ 81,495	1.2850
14	\$ 82,446	1.3000
15	\$ 83,397	1.3150
16	\$ 84,349	1.3300
17	\$ 85,300	1.3450
18	\$ 86,251	1.3600
19	\$ 86,251	
20	\$ 86,251	
21	\$ 86,251	
22	\$ 86,251	
23	\$ 86,251	
24	\$ 86,251	
25	\$ 86,251	

158C Elementary AP Doctoral Degree <i>in administration or instruction</i>		
Days	210	
Base	\$ 66,920	
Min	\$ 71,500	
Max	\$ 100,547	
		Index
1	\$ 71,500	
2	\$ 71,500	1.0600
3	\$ 72,106	1.0775
4	\$ 73,277	1.0950
5	\$ 74,616	1.1150
6	\$ 75,954	1.1350
7	\$ 77,293	1.1550
8	\$ 78,631	1.1750
9	\$ 79,969	1.1950
10	\$ 81,475	1.2175
11	\$ 82,981	1.2400
12	\$ 84,487	1.2625
13	\$ 85,992	1.2850
14	\$ 87,498	1.3075
15	\$ 89,004	1.3300
16	\$ 90,509	1.3525
17	\$ 91,848	1.3725
18	\$ 93,186	1.3925
19	\$ 94,525	1.4125
20	\$ 95,863	1.4325
21	\$ 97,201	1.4525
22	\$ 98,038	1.4650
23	\$ 98,874	1.4775
24	\$ 99,711	1.4900
25	\$ 100,547	1.5025

**Columbia School District
Elementary Principal
2017-2018 Salary Schedule**

162A Elementary Principal Masters Degree <i>in administration</i>		
Days	215	
Base	\$ 70,350	
Min	\$ 73,500	
Max	\$ 84,068	
		Index
1	\$ 73,500	
2	\$ 74,571	1.060
3	\$ 75,802	1.078
4	\$ 77,033	1.095
5	\$ 78,440	1.115
6	\$ 79,847	1.135
7	\$ 81,254	1.155
8	\$ 82,661	1.175
9	\$ 84,068	1.195
10	\$ 84,068	
11	\$ 84,068	
12	\$ 84,068	
13	\$ 84,068	
14	\$ 84,068	
15	\$ 84,068	
16	\$ 84,068	
17	\$ 84,068	
18	\$ 84,068	
19	\$ 84,068	
20	\$ 84,068	
21	\$ 84,068	
22	\$ 84,068	
23	\$ 84,068	
24	\$ 84,068	
25	\$ 84,068	

162B Elementary Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	215	
Base	\$ 73,350	
Min	\$ 76,500	
Max	\$ 101,040	
		Index
1	\$ 77,018	1.0500
2	\$ 77,751	1.0600
3	\$ 79,035	1.0775
4	\$ 80,318	1.0950
5	\$ 81,785	1.1150
6	\$ 83,252	1.1350
7	\$ 84,719	1.1550
8	\$ 86,186	1.1750
9	\$ 87,653	1.1950
10	\$ 89,304	1.2175
11	\$ 90,954	1.2400
12	\$ 92,604	1.2625
13	\$ 94,255	1.2850
14	\$ 95,905	1.3075
15	\$ 97,372	1.3275
16	\$ 98,839	1.3475
17	\$ 99,939	1.3625
18	\$ 101,040	1.3775
19	\$ 101,040	
20	\$ 101,040	
21	\$ 101,040	
22	\$ 101,040	
23	\$ 101,040	
24	\$ 101,040	
25	\$ 101,040	

162C Elementary Principal Doctoral Degree <i>in administration or instruction</i>		
Days	215	
Base	\$ 76,850	
Min	\$ 80,000	
Max	\$ 116,620	
		Index
1	\$ 80,000	
2	\$ 81,461	1.060
3	\$ 82,806	1.078
4	\$ 84,151	1.095
5	\$ 85,688	1.115
6	\$ 87,225	1.135
7	\$ 88,762	1.155
8	\$ 90,299	1.175
9	\$ 91,836	1.195
10	\$ 93,565	1.218
11	\$ 95,294	1.240
12	\$ 97,023	1.263
13	\$ 98,752	1.285
14	\$ 100,481	1.308
15	\$ 102,211	1.330
16	\$ 103,940	1.353
17	\$ 105,669	1.375
18	\$ 107,398	1.398
19	\$ 109,127	1.420
20	\$ 110,664	1.440
21	\$ 112,201	1.460
22	\$ 113,738	1.480
23	\$ 114,699	1.493
24	\$ 115,659	1.505
25	\$ 116,620	1.518

**Columbia School District
Middle School Assistant Principal
2017-2018 Salary Schedule**

160A Middle Asst. Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 70,350	
Min	\$ 74,500	
Max	\$ 85,651	
		Index
1	\$ 74,500	
2	\$ 75,275	1.070
3	\$ 76,682	1.090
4	\$ 78,089	1.110
5	\$ 79,496	1.130
6	\$ 80,903	1.150
7	\$ 82,485	1.173
8	\$ 84,068	1.195
9	\$ 85,651	1.218
10	\$ 85,651	
11	\$ 85,651	
12	\$ 85,651	
13	\$ 85,651	
14	\$ 85,651	
15	\$ 85,651	
16	\$ 85,651	
17	\$ 85,651	
18	\$ 85,651	
19	\$ 85,651	
20	\$ 85,651	
21	\$ 85,651	
22	\$ 85,651	
23	\$ 85,651	
24	\$ 85,651	
25	\$ 85,651	

160B Middle Asst. Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 73,350	
Min	\$ 77,500	
Max	\$ 102,433	
		Index
1	\$ 77,500	
2	\$ 78,485	1.070
3	\$ 79,952	1.090
4	\$ 81,419	1.110
5	\$ 82,886	1.130
6	\$ 84,353	1.150
7	\$ 86,003	1.173
8	\$ 87,653	1.195
9	\$ 89,304	1.218
10	\$ 91,137	1.243
11	\$ 92,971	1.268
12	\$ 94,805	1.293
13	\$ 96,565	1.317
14	\$ 98,216	1.339
15	\$ 99,866	1.362
16	\$ 101,150	1.379
17	\$ 102,433	1.397
18	\$ 102,433	
19	\$ 102,433	
20	\$ 102,433	
21	\$ 102,433	
22	\$ 102,433	
23	\$ 102,433	
24	\$ 102,433	
25	\$ 102,433	

160C Middle Asst. Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 76,850	
Min	\$ 81,000	
Max	\$ 118,695	
		Index
1	\$ 81,000	
2	\$ 82,230	1.070
3	\$ 83,767	1.090
4	\$ 85,304	1.110
5	\$ 86,841	1.130
6	\$ 88,378	1.150
7	\$ 90,107	1.173
8	\$ 91,836	1.195
9	\$ 93,565	1.218
10	\$ 95,486	1.243
11	\$ 97,407	1.268
12	\$ 99,329	1.293
13	\$ 101,173	1.317
14	\$ 103,017	1.341
15	\$ 104,862	1.365
16	\$ 106,706	1.389
17	\$ 108,551	1.413
18	\$ 110,395	1.437
19	\$ 112,239	1.461
20	\$ 114,084	1.485
21	\$ 115,237	1.500
22	\$ 116,389	1.515
23	\$ 117,158	1.525
24	\$ 117,926	1.535
25	\$ 118,695	1.545

**Columbia School District
Middle School Principal
2017-2018 Salary Schedule**

164A Middle Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$	80,400
Min	\$	85,000
Max	\$	97,887
		Index
1	\$ 85,000	
2	\$ 86,028	1.070
3	\$ 87,636	1.090
4	\$ 89,244	1.110
5	\$ 90,852	1.130
6	\$ 92,460	1.150
7	\$ 94,269	1.173
8	\$ 96,078	1.195
9	\$ 97,887	1.218
10	\$ 97,887	
11	\$ 97,887	
12	\$ 97,887	
13	\$ 97,887	
14	\$ 97,887	
15	\$ 97,887	
16	\$ 97,887	
17	\$ 97,887	
18	\$ 97,887	
19	\$ 97,887	
20	\$ 97,887	
21	\$ 97,887	
22	\$ 97,887	
23	\$ 97,887	
24	\$ 97,887	
25	\$ 97,887	

164B Middle Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$	83,400
Min	\$	88,000
Max	\$	116,468
		Index
1	\$ 88,000	
2	\$ 89,238	1.070
3	\$ 90,906	1.090
4	\$ 92,574	1.110
5	\$ 94,242	1.130
6	\$ 95,910	1.150
7	\$ 97,787	1.173
8	\$ 99,663	1.195
9	\$ 101,540	1.218
10	\$ 103,625	1.243
11	\$ 105,710	1.268
12	\$ 107,795	1.293
13	\$ 109,796	1.317
14	\$ 111,673	1.339
15	\$ 113,549	1.362
16	\$ 115,009	1.379
17	\$ 116,468	1.397
18	\$ 116,468	
19	\$ 116,468	
20	\$ 116,468	
21	\$ 116,468	
22	\$ 116,468	
23	\$ 116,468	
24	\$ 116,468	
25	\$ 116,468	

164C Middle Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$	86,900
Min	\$	91,500
Max	\$	134,738
		Index
1	\$ 91,500	
2	\$ 92,983	1.070
3	\$ 94,721	1.090
4	\$ 96,459	1.110
5	\$ 98,197	1.130
6	\$ 99,935	1.150
7	\$ 101,890	1.173
8	\$ 103,846	1.195
9	\$ 105,801	1.218
10	\$ 107,973	1.243
11	\$ 110,146	1.268
12	\$ 112,318	1.293
13	\$ 114,404	1.317
14	\$ 116,489	1.341
15	\$ 118,445	1.363
16	\$ 120,400	1.386
17	\$ 122,355	1.408
18	\$ 124,310	1.431
19	\$ 126,048	1.451
20	\$ 127,786	1.471
21	\$ 129,524	1.491
22	\$ 130,828	1.506
23	\$ 132,131	1.521
24	\$ 133,435	1.536
25	\$ 134,738	1.551

**Columbia School District
High School Assistant Principal
2017-2018 Salary Schedule**

161A High Sch Asst Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 77,888	
Min	\$ 82,500	
Max	\$ 94,828	
		Index
1	\$ 82,500	
2	\$ 83,340	1.070
3	\$ 84,897	1.090
4	\$ 86,455	1.110
5	\$ 88,013	1.130
6	\$ 89,571	1.150
7	\$ 91,323	1.173
8	\$ 93,076	1.195
9	\$ 94,828	1.218
10	\$ 94,828	
11	\$ 94,828	
12	\$ 94,828	
13	\$ 94,828	
14	\$ 94,828	
15	\$ 94,828	
16	\$ 94,828	
17	\$ 94,828	
18	\$ 94,828	
19	\$ 94,828	
20	\$ 94,828	
21	\$ 94,828	
22	\$ 94,828	
23	\$ 94,828	
24	\$ 94,828	
25	\$ 94,828	

161B High Sch Asst Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 80,888	
Min	\$ 85,500	
Max	\$ 112,959	
		Index
1	\$ 85,500	
2	\$ 86,550	1.070
3	\$ 88,167	1.090
4	\$ 89,785	1.110
5	\$ 91,403	1.130
6	\$ 93,021	1.150
7	\$ 94,841	1.173
8	\$ 96,661	1.195
9	\$ 98,481	1.218
10	\$ 100,503	1.243
11	\$ 102,525	1.268
12	\$ 104,547	1.293
13	\$ 106,488	1.317
14	\$ 108,308	1.339
15	\$ 110,128	1.362
16	\$ 111,544	1.379
17	\$ 112,959	1.397
18	\$ 112,959	
19	\$ 112,959	
20	\$ 112,959	
21	\$ 112,959	
22	\$ 112,959	
23	\$ 112,959	
24	\$ 112,959	
25	\$ 112,959	

161C High Sch Asst Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 84,388	
Min	\$ 89,000	
Max	\$ 130,843	
		Index
1	\$ 89,000	
2	\$ 90,295	1.070
3	\$ 91,982	1.090
4	\$ 93,670	1.110
5	\$ 95,358	1.130
6	\$ 97,046	1.150
7	\$ 98,944	1.173
8	\$ 100,843	1.195
9	\$ 102,742	1.218
10	\$ 104,851	1.243
11	\$ 106,961	1.268
12	\$ 109,071	1.293
13	\$ 111,096	1.317
14	\$ 113,121	1.341
15	\$ 115,020	1.363
16	\$ 116,919	1.386
17	\$ 118,818	1.408
18	\$ 120,716	1.431
19	\$ 122,404	1.451
20	\$ 124,092	1.471
21	\$ 125,780	1.491
22	\$ 127,045	1.506
23	\$ 128,311	1.521
24	\$ 129,577	1.536
25	\$ 130,843	1.551

**Columbia School District
High School Principal
2017-2018 Salary Schedule**

165A High School Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 86,430	
Min	\$ 91,500	
Max	\$ 105,229	
		Index
1	\$ 91,500	
2	\$ 92,480	1.070
3	\$ 94,209	1.090
4	\$ 95,937	1.110
5	\$ 97,666	1.130
6	\$ 99,395	1.150
7	\$ 101,339	1.173
8	\$ 103,284	1.195
9	\$ 105,229	1.218
10	\$ 105,229	
11	\$ 105,229	
12	\$ 105,229	
13	\$ 105,229	
14	\$ 105,229	
15	\$ 105,229	
16	\$ 105,229	
17	\$ 105,229	
18	\$ 105,229	
19	\$ 105,229	
20	\$ 105,229	
21	\$ 105,229	
22	\$ 105,229	
23	\$ 105,229	
24	\$ 105,229	
25	\$ 105,229	

165B High School Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 89,430	
Min	\$ 94,500	
Max	\$ 124,889	
		Index
1	\$ 94,500	
2	\$ 95,690	1.070
3	\$ 97,479	1.090
4	\$ 99,267	1.110
5	\$ 101,056	1.130
6	\$ 102,845	1.150
7	\$ 104,857	1.173
8	\$ 106,869	1.195
9	\$ 108,881	1.218
10	\$ 111,117	1.243
11	\$ 113,353	1.268
12	\$ 115,588	1.293
13	\$ 117,735	1.317
14	\$ 119,747	1.339
15	\$ 121,759	1.362
16	\$ 123,324	1.379
17	\$ 124,889	1.397
18	\$ 124,889	
19	\$ 124,889	
20	\$ 124,889	
21	\$ 124,889	
22	\$ 124,889	
23	\$ 124,889	
24	\$ 124,889	
25	\$ 124,889	

165C High School Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 92,930	
Min	\$ 98,000	
Max	\$ 144,088	
		Index
1	\$ 98,000	
2	\$ 99,435	1.070
3	\$ 101,294	1.090
4	\$ 103,152	1.110
5	\$ 105,011	1.130
6	\$ 106,870	1.150
7	\$ 108,960	1.173
8	\$ 111,051	1.195
9	\$ 113,142	1.218
10	\$ 115,466	1.243
11	\$ 117,789	1.268
12	\$ 120,112	1.293
13	\$ 122,342	1.317
14	\$ 124,573	1.341
15	\$ 126,664	1.363
16	\$ 128,755	1.386
17	\$ 130,845	1.408
18	\$ 132,936	1.431
19	\$ 134,795	1.451
20	\$ 136,654	1.471
21	\$ 138,512	1.491
22	\$ 139,906	1.506
23	\$ 141,300	1.521
24	\$ 142,694	1.536
25	\$ 144,088	1.551

**Columbia School District
Douglass High School Assistant Principal
2017-2018 Salary Schedule**

166A Douglass High Asst Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 66,660	
Min	\$ 70,000	
Max	\$ 81,159	
1	\$ 70,000	
2	\$ 71,326	1.070
3	\$ 72,659	1.090
4	\$ 73,993	1.110
5	\$ 75,326	1.130
6	\$ 76,659	1.150
7	\$ 78,159	1.173
8	\$ 79,659	1.195
9	\$ 81,159	1.218
10		
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166B Douglass High Asst Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 69,660	
Min	\$ 73,000	
Max	\$ 86,553	
1	\$ 73,000	
2	\$ 74,536	1.070
3	\$ 75,929	1.090
4	\$ 77,323	1.110
5	\$ 78,716	1.130
6	\$ 80,109	1.150
7	\$ 81,676	1.173
8	\$ 83,244	1.195
9	\$ 84,811	1.218
10	\$ 86,553	1.243
11	\$ 88,294	1.268
12	\$ 90,036	1.293
13	\$ 91,707	1.317
14	\$ 93,275	1.339
15	\$ 94,842	1.362
16	\$ 96,061	1.379
17	\$ 97,280	1.397
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25		

166C Douglass High Asst Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 73,160	
Min	\$ 76,500	
Max	\$ 90,901	
1	\$ 76,500	
2	\$ 78,281	1.070
3	\$ 79,744	1.090
4	\$ 81,208	1.110
5	\$ 82,671	1.130
6	\$ 84,134	1.150
7	\$ 85,780	1.173
8	\$ 87,426	1.195
9	\$ 89,072	1.218
10	\$ 90,901	1.243
11	\$ 92,730	1.268
12	\$ 94,559	1.293
13	\$ 96,315	1.317
14	\$ 98,071	1.341
15	\$ 99,717	1.363
16	\$ 101,363	1.386
17	\$ 103,009	1.408
18	\$ 104,655	1.431
19	\$ 106,119	1.451
20	\$ 107,582	1.471
21	\$ 109,045	1.491
22	\$ 110,142	1.506
23	\$ 111,240	1.521
24	\$ 112,337	1.536
25	\$ 113,435	1.551

**Columbia School District
Douglass High School Principal
2017-2018 Salary Schedule**

167A Douglass High Principal Masters Degree <i>in administration</i>		
Days	233	
Base	\$ 80,800	
Min	\$ 85,000	
Max	\$ 98,374	
1	\$ 85,000	
2	\$ 86,456	1.070
3	\$ 88,072	1.090
4	\$ 89,688	1.110
5	\$ 91,304	1.130
6	\$ 92,920	1.150
7	\$ 94,738	1.173
8	\$ 96,556	1.195
9	\$ 98,374	1.218
10		
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167B Douglass High Principal Career Admin Certificate <i>Spec Degree in admin or instr</i>		
Days	233	
Base	\$ 83,800	
Min	\$ 88,000	
Max	\$ 104,122	
1	\$ 88,000	
2	\$ 89,666	1.070
3	\$ 91,342	1.090
4	\$ 93,018	1.110
5	\$ 94,694	1.130
6	\$ 96,370	1.150
7	\$ 98,256	1.173
8	\$ 100,141	1.195
9	\$ 102,027	1.218
10	\$ 104,122	1.243
11	\$ 106,217	1.268
12	\$ 108,312	1.293
13	\$ 110,323	1.317
14	\$ 112,208	1.339
15	\$ 114,094	1.362
16	\$ 115,560	1.379
17	\$ 117,027	1.397
18		
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23		
24		
25		

167C Douglass High Principal Doctoral Degree <i>in administration or instruction</i>		
Days	233	
Base	\$ 87,300	
Min	\$ 91,500	
Max	\$ 108,470	
1	\$ 91,500	
2	\$ 93,411	1.070
3	\$ 95,157	1.090
4	\$ 96,903	1.110
5	\$ 98,649	1.130
6	\$ 100,395	1.150
7	\$ 102,359	1.173
8	\$ 104,324	1.195
9	\$ 106,288	1.218
10	\$ 108,470	1.243
11	\$ 110,653	1.268
12	\$ 112,835	1.293
13	\$ 114,930	1.317
14	\$ 117,026	1.341
15	\$ 118,990	1.363
16	\$ 120,954	1.386
17	\$ 122,918	1.408
18	\$ 124,883	1.431
19	\$ 126,629	1.451
20	\$ 128,375	1.471
21	\$ 130,121	1.491
22	\$ 131,430	1.506
23	\$ 132,740	1.521
24	\$ 134,049	1.536
25	\$ 135,359	1.551

Curriculum Coordinator Salary Schedule
225 Days
8 Hour Contracted Day
2017-2018

Base Salary \$68,787

	I		II		
	MS & Ed.S.		Doctorate		
Step	Salary	Index	Salary	Index	Step
1	\$77,386	1.125	\$81,513	1.185	1
2	\$78,761	1.145	\$82,889	1.205	2
3	\$80,137	1.165	\$84,264	1.225	3
4	\$81,513	1.185	\$85,640	1.245	4
5	\$82,889	1.205	\$87,016	1.265	5
6	\$84,092	1.223	\$88,220	1.283	6
7	\$85,296	1.240	\$89,423	1.300	7
8	\$86,500	1.258	\$90,627	1.318	8
9	\$87,532	1.273	\$91,659	1.333	9
10	\$88,564	1.288	\$92,691	1.348	10
11	\$89,595	1.303	\$93,723	1.363	11
12	\$90,627	1.318	\$94,754	1.378	12
13	\$91,659	1.333	\$95,786	1.393	13
14	\$92,347	1.343	\$96,474	1.403	14
15	\$93,035	1.353	\$97,162	1.413	15
16	\$93,723	1.363	\$97,850	1.423	16
17	\$94,410	1.373	\$98,538	1.433	17
18	\$95,098	1.383	\$99,226	1.443	18
19	\$95,786	1.393	\$99,913	1.453	19
20	\$96,474	1.403	\$100,601	1.463	20

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

**Columbia School District
School Psychologist and Psychologist Examiner
190 Days
2017-18**

Step	I - Examiner		II		III		Step
	Masters	Index	Specialist	Index	Doctorate	Index	
1	\$ 40,000	1.000	\$ 42,400	1.060	\$ 44,800	1.120	1
2	\$ 41,600	1.040	\$ 44,000	1.100	\$ 46,400	1.160	2
3	\$ 43,200	1.080	\$ 45,600	1.140	\$ 48,000	1.200	3
4	\$ 44,800	1.120	\$ 47,200	1.180	\$ 49,600	1.240	4
5	\$ 46,400	1.160	\$ 48,800	1.220	\$ 51,200	1.280	5
6	\$ 48,000	1.200	\$ 50,400	1.260	\$ 52,800	1.320	6
7	\$ 49,600	1.240	\$ 52,000	1.300	\$ 54,400	1.360	7
8	\$ 51,200	1.280	\$ 53,600	1.340	\$ 56,000	1.400	8
9	\$ 52,800	1.320	\$ 55,200	1.380	\$ 57,600	1.440	9
10	\$ 54,400	1.360	\$ 56,800	1.420	\$ 59,200	1.480	10
11	\$ 56,000	1.400	\$ 58,400	1.460	\$ 60,800	1.520	11
12	\$ 57,600	1.440	\$ 60,000	1.500	\$ 62,400	1.560	12
13	\$ 59,200	1.480	\$ 61,600	1.540	\$ 64,000	1.600	13
14	\$ 59,600	1.490	\$ 63,200	1.580	\$ 65,600	1.640	14
15	\$ 60,000	1.500	\$ 64,800	1.620	\$ 67,200	1.680	15
16	\$ 60,400	1.510	\$ 66,400	1.660	\$ 68,800	1.720	16
17	\$ 60,800	1.520	\$ 68,000	1.700	\$ 70,400	1.760	17
18	\$ 61,200	1.530	\$ 68,400	1.710	\$ 72,000	1.800	18
19	\$ 61,200		\$ 68,800	1.720	\$ 73,600	1.840	19
20	\$ 61,200		\$ 69,200	1.730	\$ 75,200	1.880	20
21	\$ 61,200		\$ 69,600	1.740	\$ 76,800	1.920	21
22	\$ 61,200		\$ 70,000	1.750	\$ 77,200	1.930	22
23	\$ 61,200		\$ 70,400	1.760	\$ 77,600	1.940	23
24	\$ 61,200		\$ 70,800	1.770	\$ 78,000	1.950	24
25	\$ 61,200		\$ 71,200	1.780	\$ 78,400	1.960	25
26	\$ 61,200		\$ 71,200		\$ 78,800	1.970	26
27	\$ 61,200		\$ 71,200		\$ 79,200	1.980	27
28	\$ 61,200		\$ 71,200		\$ 79,600	1.990	28
29	\$ 61,200		\$ 71,200		\$ 80,000	2.000	29
30	\$ 61,200		\$ 71,200		\$ 80,400	2.010	30

Employees on this salary schedule move across only with earned degrees in the field.
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**Columbia School District
Occupational Therapist/Physical Therapist Salary Schedule
187 Days
2017-18**

Occupational Therapist Physical Therapist 187 Days		
35 Hours per Week 7 Hours per Day Range		
Base	\$43,903	
Step	Salary	Index
1	\$43,903	1.00
2	\$45,659	1.04
3	\$47,415	1.08
4	\$49,172	1.12
5	\$50,928	1.16
6	\$52,684	1.20
7	\$54,440	1.24
8	\$56,196	1.28
9	\$57,952	1.32
10	\$59,708	1.36
11	\$61,464	1.40
12	\$62,343	1.42
13	\$63,221	1.44
14	\$64,099	1.46
15	\$64,977	1.48
16	\$65,855	1.50
17	\$66,733	1.52
18	\$67,611	1.54
19	\$68,489	1.56
20	\$69,367	1.58
21	\$70,245	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 School District
Outreach Counselors Salary Schedule
Hired after 06/30/2010
2017-18**

Outreach Counselors			
FT Hours	1309		
Days	187		
Hrs/Day	7		
Min	\$	35,500	
Index	0.03000		
		Index	
1	\$	35,500	
2	\$	36,565	1.03000
3	\$	37,630	1.06000
4	\$	38,695	1.09000
5	\$	39,760	1.12000
6	\$	40,825	1.15000
7	\$	41,890	1.18000
8	\$	42,955	1.21000
9	\$	44,020	1.24000
10	\$	45,085	1.27000
11	\$	46,150	1.30000
12	\$	47,215	1.33000
13	\$	48,191	1.35750
14	\$	49,079	1.38250
15	\$	49,966	1.40750
16	\$	50,854	1.43250
17	\$	51,741	1.45750
18	\$	52,451	1.47750
19	\$	52,806	1.48750
20	\$	53,161	1.49750
21	\$	53,516	1.50750

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

Note: Employees hired into this role are required to be LCSW or LPC, which requires a Master Degree and licensure and two years of experience

**Columbia Public Schools
Home School Communicators
2017-18**

**\$32,445 Base Salary and \$35,500 Minimum Salary
187 Day**

Base Salary \$ 32,445
Minimum Salary \$ 35,500

	I		II		III		IV		V		VI		
	B.S.		BS + 15		MS		MS + 30		MS + 60		MS + 75 / Doc		
Step	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Step
1	\$ 35,500		\$ 35,500	1.040	\$ 36,501	1.125	\$ 39,096	1.205	\$ 41,692	1.285	\$ 42,990	1.325	1
2	\$ 35,500	1.04	\$ 35,500	1.080	\$ 37,798	1.165	\$ 40,394	1.245	\$ 42,990	1.325	\$ 44,287	1.365	2
3	\$ 35,500	1.08	\$ 36,338	1.120	\$ 39,096	1.205	\$ 41,692	1.285	\$ 44,287	1.365	\$ 45,585	1.405	3
4	\$ 36,338	1.12	\$ 37,636	1.160	\$ 40,394	1.245	\$ 42,990	1.325	\$ 45,585	1.405	\$ 46,883	1.445	4
5	\$ 37,636	1.16	\$ 38,934	1.200	\$ 41,692	1.285	\$ 44,287	1.365	\$ 46,883	1.445	\$ 48,181	1.485	5
6	\$ 38,934	1.20	\$ 40,232	1.240	\$ 42,990	1.325	\$ 45,585	1.405	\$ 48,181	1.485	\$ 49,479	1.525	6
7	\$ 40,232	1.24	\$ 41,530	1.280	\$ 44,287	1.365	\$ 46,883	1.445	\$ 49,479	1.525	\$ 50,776	1.565	7
8	\$ 41,530	1.28	\$ 42,827	1.320	\$ 45,585	1.405	\$ 48,181	1.485	\$ 50,776	1.565	\$ 52,074	1.605	8
9	\$ 42,827	1.32	\$ 44,125	1.360	\$ 46,883	1.445	\$ 49,479	1.525	\$ 52,074	1.605	\$ 53,372	1.645	9
10	\$ 44,125	1.36	\$ 45,423	1.400	\$ 48,181	1.485	\$ 50,776	1.565	\$ 53,372	1.645	\$ 54,670	1.685	10
11	\$ 45,423	1.40	\$ 46,721	1.440	\$ 49,479	1.525	\$ 52,074	1.605	\$ 54,670	1.685	\$ 55,968	1.725	11
12	\$ 46,721	1.44	\$ 48,019	1.480	\$ 50,776	1.565	\$ 53,372	1.645	\$ 55,968	1.725	\$ 57,265	1.765	12
13	\$ 47,045	1.45	\$ 48,343	1.49	\$ 52,074	1.605	\$ 54,670	1.685	\$ 57,265	1.765	\$ 58,563	1.805	13
14	\$ 47,045		\$ 48,668	1.50	\$ 52,399	1.615	\$ 55,968	1.725	\$ 58,563	1.805	\$ 59,861	1.845	14
15	\$ 47,045		\$ 48,668		\$ 52,723	1.625	\$ 57,265	1.765	\$ 59,861	1.845	\$ 61,159	1.885	15
16	\$ 47,045		\$ 48,668		\$ 53,048	1.635	\$ 57,590	1.775	\$ 61,159	1.885	\$ 62,457	1.925	16
17	\$ 47,045		\$ 48,668		\$ 53,372	1.645	\$ 57,914	1.785	\$ 62,457	1.925	\$ 63,754	1.965	17
18	\$ 47,045		\$ 48,668		\$ 53,696	1.655	\$ 58,239	1.795	\$ 62,781	1.935	\$ 65,052	2.005	18
19	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,563	1.805	\$ 63,106	1.945	\$ 66,350	2.045	19
20	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888	1.815	\$ 63,430	1.955	\$ 67,648	2.085	20
21	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 63,754	1.965	\$ 68,946	2.125	21
22	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 64,079	1.975	\$ 69,270	2.135	22
23	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 64,079		\$ 69,595	2.145	23
24	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 64,079		\$ 69,919	2.155	24
25	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 64,079		\$ 70,243	2.165	25
26	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 64,079		\$ 70,568	2.175	26
27	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 64,079		\$ 70,892	2.185	27
28	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 64,079		\$ 71,217	2.195	28
29	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 64,079		\$ 71,541	2.205	29
30	\$ 47,045		\$ 48,668		\$ 53,696		\$ 58,888		\$ 64,079		\$ 71,866	2.215	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.

Employees on this schedule are not eligible to move for educational credit.

Original hire placement is based on actual college degree/hours beyond a Bachelor's degree

**Columbia School District
Registered Nurse Salary Schedule
2017-18**

FT Hrs Hrs per Days Min Max Index Ed Cr	RN		BSN - RN		Masters - RN	
	1496					
	8					
	187					
	\$ 30,200		\$ 32,200		\$ 34,200	
	\$ 45,149		\$ 49,620		\$ 51,967	
	0.02750		0.03750		0.03750	
			\$ 2,000		\$ 2,000	
1	\$ 30,200		\$ 32,200		\$ 34,200	
2	\$ 31,031	1.02750	\$ 33,408	1.03750	\$ 35,483	1.03750
3	\$ 31,861	1.05500	\$ 34,615	1.07500	\$ 36,765	1.07500
4	\$ 32,692	1.08250	\$ 35,823	1.11250	\$ 38,048	1.11250
5	\$ 33,522	1.11000	\$ 37,030	1.15000	\$ 39,330	1.15000
6	\$ 34,353	1.13750	\$ 38,238	1.18750	\$ 40,613	1.18750
7	\$ 35,183	1.16500	\$ 39,445	1.22500	\$ 41,895	1.22500
8	\$ 36,014	1.19250	\$ 40,653	1.26250	\$ 43,178	1.26250
9	\$ 36,844	1.22000	\$ 41,860	1.30000	\$ 44,460	1.30000
10	\$ 37,675	1.24750	\$ 43,068	1.33750	\$ 45,743	1.33750
11	\$ 38,505	1.27500	\$ 44,275	1.37500	\$ 46,598	1.36250
12	\$ 39,336	1.30250	\$ 45,080	1.40000	\$ 47,453	1.38750
13	\$ 40,166	1.33000	\$ 45,885	1.42500	\$ 48,308	1.41250
14	\$ 40,997	1.35750	\$ 46,690	1.45000	\$ 49,163	1.43750
15	\$ 41,827	1.38500	\$ 47,495	1.47500	\$ 50,018	1.46250
16	\$ 42,658	1.41250	\$ 48,171	1.49600	\$ 50,873	1.48750
17	\$ 43,488	1.44000	\$ 48,493	1.50600	\$ 51,215	1.49750
18	\$ 44,319	1.46750	\$ 48,815	1.51600	\$ 51,557	1.50750
19	\$ 45,149	1.49500	\$ 49,137	1.52600	\$ 51,899	1.51750
20	\$ 45,149		\$ 49,459	1.53600	\$ 51,933	1.51850
21	\$ 45,149		\$ 49,620	1.54100	\$ 51,967	1.51950
22	\$ 45,149		\$ 49,620		\$ 51,984	1.52000
23	\$ 45,149		\$ 49,620		\$ 51,984	
24	\$ 45,149		\$ 49,620		\$ 51,984	
25	\$ 45,149		\$ 49,620		\$ 51,984	

**Columbia School District
Parent Educators Salary Schedule
227 Days
2017-18**

Step	I		II		III		IV		V		VI		VII		Step
	B.S.		B.S. + 15 or 150		M.S.		M.S. + 15		M.S. + 30		M.S. + 60		M.S. + 75 or DOCTORATE		
	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	Salary	Index	
1	\$ 33,000	1.00	\$ 33,000	1.04	\$ 35,012	1.125	\$ 36,257	1.165	\$ 37,502	1.205	\$ 39,992	1.285	\$ 41,237	1.325	1
2	\$ 33,000	1.04	\$ 33,612	1.08	\$ 36,257	1.165	\$ 37,502	1.205	\$ 38,747	1.245	\$ 41,237	1.325	\$ 42,482	1.365	2
3	\$ 33,612	1.08	\$ 34,857	1.12	\$ 37,502	1.205	\$ 38,747	1.245	\$ 39,992	1.285	\$ 42,482	1.365	\$ 43,727	1.405	3
4	\$ 34,857	1.12	\$ 36,102	1.16	\$ 38,747	1.245	\$ 39,992	1.285	\$ 41,237	1.325	\$ 43,727	1.405	\$ 44,971	1.445	4
5	\$ 36,102	1.16	\$ 37,347	1.20	\$ 39,992	1.285	\$ 41,237	1.325	\$ 42,482	1.365	\$ 44,971	1.445	\$ 46,216	1.485	5
6	\$ 37,347	1.20	\$ 38,591	1.24	\$ 41,237	1.325	\$ 42,482	1.365	\$ 43,727	1.405	\$ 46,216	1.485	\$ 47,461	1.525	6
7	\$ 38,591	1.24	\$ 39,836	1.28	\$ 42,482	1.365	\$ 43,727	1.405	\$ 44,971	1.445	\$ 47,461	1.525	\$ 48,706	1.565	7
8	\$ 39,836	1.28	\$ 41,081	1.32	\$ 43,727	1.405	\$ 44,971	1.445	\$ 46,216	1.485	\$ 48,706	1.565	\$ 49,951	1.605	8
9	\$ 41,081	1.32	\$ 42,326	1.36	\$ 44,971	1.445	\$ 46,216	1.485	\$ 47,461	1.525	\$ 49,951	1.605	\$ 51,196	1.645	9
10	\$ 42,326	1.36	\$ 43,571	1.40	\$ 46,216	1.485	\$ 47,461	1.525	\$ 48,706	1.565	\$ 51,196	1.645	\$ 52,441	1.685	10
11	\$ 43,571	1.40	\$ 44,816	1.44	\$ 47,461	1.525	\$ 48,706	1.565	\$ 49,951	1.605	\$ 52,441	1.685	\$ 53,686	1.725	11
12	\$ 43,882	1.41	\$ 46,061	1.48	\$ 48,706	1.565	\$ 49,951	1.605	\$ 51,196	1.645	\$ 53,686	1.725	\$ 54,931	1.765	12
13	\$ 44,193	1.42	\$ 46,372	1.49	\$ 49,951	1.605	\$ 51,196	1.645	\$ 52,441	1.685	\$ 54,931	1.765	\$ 56,175	1.805	13
14	\$ 44,505	1.43	\$ 46,683	1.50	\$ 50,262	1.615	\$ 52,441	1.685	\$ 53,686	1.725	\$ 56,175	1.805	\$ 57,420	1.845	14
15	\$ 44,816	1.44	\$ 46,994	1.51	\$ 50,573	1.625	\$ 52,752	1.695	\$ 54,931	1.765	\$ 57,420	1.845	\$ 58,665	1.885	15
16	\$ 45,127	1.45	\$ 47,306	1.52	\$ 50,885	1.635	\$ 53,063	1.705	\$ 55,242	1.775	\$ 58,665	1.885	\$ 59,910	1.925	16
17	\$ 45,438	1.46	\$ 47,617	1.53	\$ 51,196	1.645	\$ 53,374	1.715	\$ 55,553	1.785	\$ 59,910	1.925	\$ 61,155	1.965	17
18	\$ 45,750	1.47	\$ 47,928	1.54	\$ 51,507	1.655	\$ 53,686	1.725	\$ 55,864	1.795	\$ 60,221	1.935	\$ 62,400	2.005	18
19	\$ 45,750		\$ 47,928		\$ 51,507		\$ 53,997	1.735	\$ 56,175	1.805	\$ 60,533	1.945	\$ 63,645	2.045	19
20	\$ 45,750		\$ 47,928		\$ 51,507		\$ 54,308	1.745	\$ 56,487	1.815	\$ 60,844	1.955	\$ 64,890	2.085	20
21	\$ 45,750		\$ 47,928		\$ 51,507		\$ 54,308		\$ 56,487		\$ 61,155	1.965	\$ 66,135	2.125	21
22	\$ 45,750		\$ 47,928		\$ 51,507		\$ 54,308		\$ 56,487		\$ 61,466	1.975	\$ 66,446	2.135	22
23	\$ 45,750		\$ 47,928		\$ 51,507		\$ 54,308		\$ 56,487		\$ 61,777	1.985	\$ 66,757	2.145	23
24	\$ 45,750		\$ 47,928		\$ 51,507		\$ 54,308		\$ 56,487		\$ 61,777		\$ 66,757		24
25	\$ 45,750		\$ 47,928		\$ 51,507		\$ 54,308		\$ 56,487		\$ 61,777		\$ 66,757		25

Notes:

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 educational credit

New hires are placed into column I regardless of education after 07/01/2010

**Columbia School District
Classroom Aide / LPN / Instructional Aide Salary Schedule
2017-18**

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	\$10.60		Base Pay	\$13.00	
Index	0.03		Index	0.04	
1	\$ 10.60		1	\$ 13.00	
2	\$ 10.92	1.03	2	\$ 13.52	1.04
3	\$ 11.24	1.06	3	\$ 14.04	1.08
4	\$ 11.55	1.09	4	\$ 14.56	1.12
5	\$ 11.87	1.12	5	\$ 15.08	1.16
6	\$ 12.19	1.15	6	\$ 15.60	1.20
7	\$ 12.51	1.18	7	\$ 16.12	1.24
8	\$ 12.83	1.21	8	\$ 16.64	1.28
9	\$ 13.14	1.24	9	\$ 17.16	1.32
10	\$ 13.46	1.27	10	\$ 17.68	1.36
11	\$ 13.78	1.30	11	\$ 18.20	1.40
12	\$ 14.10	1.33	12	\$ 18.72	1.44
13	\$ 14.42	1.36	13	\$ 18.85	1.45
14	\$ 14.73	1.39	14	\$ 18.98	1.46
15	\$ 15.05	1.42	15	\$ 19.11	1.47
16	\$ 15.37	1.45	16	\$ 19.24	1.48
17	\$ 15.69	1.48	17	\$ 19.34	\$0.10
18	\$ 16.01	1.51	18	\$ 19.44	\$0.10
19	\$ 16.32	1.54	19	\$ 19.54	\$0.10
20	\$ 16.64	1.57	20	\$ 19.64	\$0.10
21	\$ 16.75	1.58	21	\$ 19.74	\$0.10
22	\$ 16.85	1.59	22	\$ 19.84	\$0.10
23	\$ 16.96	1.60	23	\$ 19.94	\$0.10
24	\$ 17.07	1.61	24	\$ 20.04	\$0.10
25	\$ 17.17	1.62	25	\$ 20.14	\$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 School District
Paraprofessional Salary Schedule
2017-18
186 Days**

Step	Paraprofessional 1		Paraprofessional 2		Step
	(Basic)		(Based on child's advanced needs)		
	Hrly Rate	Index	Hrly Rate	Index	
1	\$10.95	1.0000	\$11.45	1.0000	1
2	\$11.28	1.0300	\$11.79	1.0300	2
3	\$11.61	1.0600	\$12.14	1.0600	3
4	\$11.94	1.0900	\$12.48	1.0900	4
5	\$12.26	1.1200	\$12.82	1.1200	5
6	\$12.59	1.1500	\$13.17	1.1500	6
7	\$12.92	1.1800	\$13.51	1.1800	7
8	\$13.25	1.2100	\$13.85	1.2100	8
9	\$13.58	1.2400	\$14.20	1.2400	9
10	\$13.91	1.2700	\$14.54	1.2700	10
11	\$14.24	1.3000	\$14.89	1.3000	11
12	\$14.56	1.3300	\$15.23	1.3300	12
13	\$14.89	1.3600	\$15.57	1.3600	13
14	\$15.22	1.3900	\$15.92	1.3900	14
15	\$15.55	1.4200	\$16.26	1.4200	15
16	\$15.88	1.4500	\$16.60	1.4500	16
17	\$16.21	1.4800	\$16.95	1.4800	17
18	\$16.53	1.5100	\$17.29	1.5100	18
19	\$16.86	1.5400	\$17.63	1.5400	19
20	\$17.19	1.5700	\$17.98	1.5700	20
21	\$17.30	1.5800	\$18.09	1.5800	21
22	\$17.41	1.5900	\$18.21	1.5900	22
23	\$17.52	1.6000	\$18.32	1.6000	23
24	\$17.63	1.6100	\$18.43	1.6100	24
25	\$17.74	1.6200	\$18.55	1.6200	25

*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 School District
Custodial Salary Schedule
260 days (8 hour days)
2017-18**

	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	\$10.30	\$10.55	\$11.15	\$11.55	\$12.05	\$12.55	1
2	\$10.61	\$10.87	\$11.48	\$11.90	\$12.41	\$12.93	2
3	\$10.92	\$11.18	\$11.82	\$12.24	\$12.77	\$13.30	3
4	\$11.23	\$11.50	\$12.15	\$12.59	\$13.13	\$13.68	4
5	\$11.54	\$11.82	\$12.49	\$12.94	\$13.50	\$14.06	5
6	\$11.85	\$12.13	\$12.82	\$13.28	\$13.86	\$14.43	6
7	\$12.15	\$12.45	\$13.16	\$13.63	\$14.22	\$14.81	7
8	\$12.46	\$12.77	\$13.49	\$13.98	\$14.58	\$15.19	8
9	\$12.77	\$13.08	\$13.83	\$14.32	\$14.94	\$15.56	9
10	\$13.08	\$13.40	\$14.16	\$14.67	\$15.30	\$15.94	10
11	\$13.39	\$13.72	\$14.50	\$15.02	\$15.67	\$16.32	11
12	\$13.70	\$14.03	\$14.83	\$15.36	\$16.03	\$16.69	12
13	\$14.01	\$14.35	\$15.16	\$15.71	\$16.39	\$17.07	13
14	\$14.32	\$14.66	\$15.50	\$16.05	\$16.75	\$17.44	14
15	\$14.63	\$14.98	\$15.83	\$16.40	\$17.11	\$17.82	15
16	\$14.94	\$15.30	\$16.17	\$16.75	\$17.47	\$18.20	16
17	\$15.24	\$15.61	\$16.50	\$17.09	\$17.83	\$18.57	17
18	\$15.55	\$15.93	\$16.84	\$17.44	\$18.20	\$18.95	18
19	\$15.86	\$16.25	\$17.17	\$17.79	\$18.56	\$19.33	19
20	\$16.17	\$16.56	\$17.51	\$18.13	\$18.92	\$19.70	20
21	\$16.27	\$16.67	\$17.62	\$18.25	\$19.04	\$19.83	21
22	\$16.38	\$16.77	\$17.73	\$18.36	\$19.16	\$19.95	22
23	\$16.48	\$16.88	\$17.84	\$18.48	\$19.28	\$20.08	23
24	\$16.58	\$16.99	\$17.95	\$18.60	\$19.40	\$20.21	24
25	\$16.69	\$17.09	\$18.06	\$18.71	\$19.52	\$20.33	25
26	\$16.69	\$17.20	\$18.17	\$18.83	\$19.64	\$20.46	26
27	\$16.69	\$17.20	\$18.29	\$18.94	\$19.76	\$20.58	27
28	\$16.69	\$17.20	\$18.29	\$19.06	\$19.88	\$20.71	28
29	\$16.69	\$17.20	\$18.29	\$19.06	\$20.00	\$20.83	29
30	\$16.69	\$17.20	\$18.29	\$19.06	\$20.00	\$20.96	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 School District
Nutrition Services Salary Schedule
2017-18**

Step	1		2		3		4		5		6		Step
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	
	Cooks / Cashiers/ Substitutes		Elementary Non-Cooking Managers, Secondary Assistant Managers, Floating Managers		Elementary Cooking Managers, Middle School Non-Cooking Managers		Middle School Cooking Managers, Warehouse Staff		Training Managers		Warehouse Managers, Regional Cooking Managers, High School Managers		
1	\$10.30	1.0000	\$11.30	1.0000	\$11.80	1.0000	\$12.30	1.0000	\$12.80	1.0000	\$13.30	1.0000	1
2	\$10.61	1.0300	\$11.64	1.0300	\$12.15	1.0300	\$12.67	1.0300	\$13.18	1.0300	\$13.70	1.0300	2
3	\$10.92	1.0600	\$11.98	1.0600	\$12.51	1.0600	\$13.04	1.0600	\$13.57	1.0600	\$14.10	1.0600	3
4	\$11.23	1.0900	\$12.32	1.0900	\$12.86	1.0900	\$13.41	1.0900	\$13.95	1.0900	\$14.50	1.0900	4
5	\$11.54	1.1200	\$12.66	1.1200	\$13.22	1.1200	\$13.78	1.1200	\$14.34	1.1200	\$14.90	1.1200	5
6	\$11.85	1.1500	\$13.00	1.1500	\$13.57	1.1500	\$14.15	1.1500	\$14.72	1.1500	\$15.30	1.1500	6
7	\$12.15	1.1800	\$13.33	1.1800	\$13.92	1.1800	\$14.51	1.1800	\$15.10	1.1800	\$15.69	1.1800	7
8	\$12.46	1.2100	\$13.67	1.2100	\$14.28	1.2100	\$14.88	1.2100	\$15.49	1.2100	\$16.09	1.2100	8
9	\$12.77	1.2400	\$14.01	1.2400	\$14.63	1.2400	\$15.25	1.2400	\$15.87	1.2400	\$16.49	1.2400	9
10	\$13.08	1.2700	\$14.35	1.2700	\$14.99	1.2700	\$15.62	1.2700	\$16.26	1.2700	\$16.89	1.2700	10
11	\$13.39	1.3000	\$14.69	1.3000	\$15.34	1.3000	\$15.99	1.3000	\$16.64	1.3000	\$17.29	1.3000	11
12	\$13.70	1.3300	\$15.03	1.3300	\$15.69	1.3300	\$16.36	1.3300	\$17.02	1.3300	\$17.69	1.3300	12
13	\$14.01	1.3600	\$15.37	1.3600	\$16.05	1.3600	\$16.73	1.3600	\$17.41	1.3600	\$18.09	1.3600	13
14	\$14.32	1.3900	\$15.71	1.3900	\$16.40	1.3900	\$17.10	1.3900	\$17.79	1.3900	\$18.49	1.3900	14
15	\$14.63	1.4200	\$16.05	1.4200	\$16.76	1.4200	\$17.47	1.4200	\$18.18	1.4200	\$18.89	1.4200	15
16	\$14.94	1.4500	\$16.39	1.4500	\$17.11	1.4500	\$17.84	1.4500	\$18.56	1.4500	\$19.29	1.4500	16
17	\$15.24	1.4800	\$16.72	1.4800	\$17.46	1.4800	\$18.20	1.4800	\$18.94	1.4800	\$19.68	1.4800	17
18	\$15.55	1.5100	\$17.06	1.5100	\$17.82	1.5100	\$18.57	1.5100	\$19.33	1.5100	\$20.08	1.5100	18
19	\$15.86	1.5400	\$17.40	1.5400	\$18.17	1.5400	\$18.94	1.5400	\$19.71	1.5400	\$20.48	1.5400	19
20	\$16.17	1.5700	\$17.74	1.5700	\$18.53	1.5700	\$19.31	1.5700	\$20.10	1.5700	\$20.88	1.5700	20
21	\$16.27	1.5800	\$17.85	1.5800	\$18.64	1.5800	\$19.43	1.5800	\$20.22	1.5800	\$21.01	1.5800	21
22	\$16.38	1.5900	\$17.97	1.5900	\$18.76	1.5900	\$19.56	1.5900	\$20.35	1.5900	\$21.15	1.5900	22
23	\$16.48	1.6000	\$18.08	1.6000	\$18.88	1.6000	\$19.68	1.6000	\$20.48	1.6000	\$21.28	1.6000	23
24	\$16.58	1.6100	\$18.19	1.6100	\$19.00	1.6100	\$19.80	1.6100	\$20.61	1.6100	\$21.41	1.6100	24
25	\$16.69	1.6200	\$18.31	1.6200	\$19.12	1.6200	\$19.93	1.6200	\$20.74	1.6200	\$21.55	1.6200	25

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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 School District
Hourly Support Staff Salary Schedule
2017-18**

Step	Salary Grade 26		Salary Grade 27		Salary Grade 28		Salary Grade 29		Salary Grade 30		Step
	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	Hrly Rate	Index	
1	\$10.95		\$12.20		\$13.66		\$14.76		\$16.11		1
2	\$11.28	1.0300	\$12.57	1.0300	\$14.07	1.0300	\$15.20	1.0300	\$16.59	1.0300	2
3	\$11.61	1.0600	\$12.93	1.0600	\$14.48	1.0600	\$15.65	1.0600	\$17.08	1.0600	3
4	\$11.94	1.0900	\$13.30	1.0900	\$14.89	1.0900	\$16.09	1.0900	\$17.56	1.0900	4
5	\$12.26	1.1200	\$13.66	1.1200	\$15.30	1.1200	\$16.53	1.1200	\$18.04	1.1200	5
6	\$12.59	1.1500	\$14.03	1.1500	\$15.71	1.1500	\$16.97	1.1500	\$18.53	1.1500	6
7	\$12.92	1.1800	\$14.40	1.1800	\$16.12	1.1800	\$17.42	1.1800	\$19.01	1.1800	7
8	\$13.25	1.2100	\$14.76	1.2100	\$16.53	1.2100	\$17.86	1.2100	\$19.49	1.2100	8
9	\$13.58	1.2400	\$15.13	1.2400	\$16.94	1.2400	\$18.30	1.2400	\$19.98	1.2400	9
10	\$13.91	1.2700	\$15.49	1.2700	\$17.35	1.2700	\$18.75	1.2700	\$20.46	1.2700	10
11	\$14.24	1.3000	\$15.86	1.3000	\$17.76	1.3000	\$19.19	1.3000	\$20.94	1.3000	11
12	\$14.56	1.3300	\$16.23	1.3300	\$18.17	1.3300	\$19.63	1.3300	\$21.43	1.3300	12
13	\$14.89	1.3600	\$16.59	1.3600	\$18.58	1.3600	\$20.07	1.3600	\$21.91	1.3600	13
14	\$15.22	1.3900	\$16.96	1.3900	\$18.99	1.3900	\$20.52	1.3900	\$22.39	1.3900	14
15	\$15.55	1.4200	\$17.32	1.4200	\$19.40	1.4200	\$20.96	1.4200	\$22.88	1.4200	15
16	\$15.88	1.4500	\$17.69	1.4500	\$19.81	1.4500	\$21.40	1.4500	\$23.36	1.4500	16
17	\$16.21	1.4800	\$18.06	1.4800	\$20.22	1.4800	\$21.84	1.4800	\$23.84	1.4800	17
18	\$16.53	1.5100	\$18.42	1.5100	\$20.63	1.5100	\$22.29	1.5100	\$24.33	1.5100	18
19	\$16.86	1.5400	\$18.79	1.5400	\$21.04	1.5400	\$22.73	1.5400	\$24.81	1.5400	19
20	\$17.19	1.5700	\$19.15	1.5700	\$21.45	1.5700	\$23.17	1.5700	\$25.78	1.6000	20
21	\$17.30	1.5800	\$19.28	1.5800	\$21.58	1.5800	\$23.62	1.6000	\$25.94	1.6100	21
22	\$17.41	1.5900	\$19.40	1.5900	\$21.72	1.5900	\$23.76	1.6100	\$26.10	1.6200	22
23	\$17.58	1.6000	\$19.56	1.6000	\$21.88	1.6000	\$23.92	1.6200	\$26.26	1.6300	23
24	\$17.69	1.6100	\$19.68	1.6100	\$22.01	1.6100	\$24.07	1.6300	\$26.42	1.6400	24
25	\$17.80	1.6200	\$19.80	1.6200	\$22.15	1.6200	\$24.22	1.6400	\$26.58	1.6500	25

**Columbia School District
Technology Services Hourly Salary Schedule
8 Hour Days for 261 Days
2017-2018**

Step	Index	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Level 7	Level 8	Level 9	Step
1	1.00	\$14.83	\$15.27	\$15.71	\$16.15	\$16.59	\$17.02	\$17.17	\$17.32	\$17.46	1
2	1.03	\$15.27	\$15.73	\$16.18	\$16.63	\$17.08	\$17.54	\$17.69	\$17.84	\$17.99	2
3	1.06	\$15.72	\$16.19	\$16.65	\$17.12	\$17.58	\$18.05	\$18.20	\$18.36	\$18.51	3
4	1.09	\$16.16	\$16.64	\$17.12	\$17.60	\$18.08	\$18.56	\$18.72	\$18.88	\$19.04	4
5	1.12	\$16.61	\$17.10	\$17.59	\$18.08	\$18.58	\$19.07	\$19.23	\$19.40	\$19.56	5
6	1.15	\$17.05	\$17.56	\$18.06	\$18.57	\$19.07	\$19.58	\$19.75	\$19.91	\$20.08	6
7	1.18	\$17.50	\$18.02	\$18.54	\$19.05	\$19.57	\$20.09	\$20.26	\$20.43	\$20.61	7
8	1.21	\$17.94	\$18.48	\$19.01	\$19.54	\$20.07	\$20.60	\$20.78	\$20.95	\$21.13	8
9	1.24	\$18.39	\$18.93	\$19.48	\$20.02	\$20.57	\$21.11	\$21.29	\$21.47	\$21.65	9
10	1.27	\$18.83	\$19.39	\$19.95	\$20.51	\$21.06	\$21.62	\$21.81	\$21.99	\$22.18	10
11	1.30	\$19.28	\$19.85	\$20.42	\$20.99	\$21.56	\$22.13	\$22.32	\$22.51	\$22.70	11
12	1.33	\$19.72	\$20.31	\$20.89	\$21.48	\$22.06	\$22.64	\$22.84	\$23.03	\$23.23	12
13	1.36	\$20.17	\$20.77	\$21.36	\$21.96	\$22.56	\$23.15	\$23.35	\$23.55	\$23.75	13
14	1.39	\$20.61	\$21.22	\$21.83	\$22.44	\$23.05	\$23.66	\$23.87	\$24.07	\$24.27	14
15	1.42	\$21.06	\$21.68	\$22.31	\$22.93	\$23.55	\$24.17	\$24.38	\$24.59	\$24.80	15
16	1.44	\$21.36	\$21.99	\$22.62	\$23.25	\$23.88	\$24.52	\$24.73	\$24.94	\$25.15	16
17	1.46	\$21.65	\$22.29	\$22.93	\$23.57	\$24.21	\$24.86	\$25.07	\$25.28	\$25.50	17
18	1.48	\$21.95	\$22.60	\$23.25	\$23.90	\$24.55	\$25.20	\$25.41	\$25.63	\$25.85	18
19	1.50	\$22.25	\$22.90	\$23.56	\$24.22	\$24.88	\$25.54	\$25.76	\$25.98	\$26.20	19
20	1.52	\$22.54	\$23.21	\$23.88	\$24.54	\$25.21	\$25.88	\$26.10	\$26.32	\$26.54	20
21	1.54	\$22.84	\$23.51	\$24.19	\$24.87	\$25.54	\$26.22	\$26.44	\$26.67	\$26.89	21
22	1.56	\$23.13	\$23.82	\$24.50	\$25.19	\$25.87	\$26.56	\$26.79	\$27.01	\$27.24	22
23	1.58	\$23.43	\$24.12	\$24.82	\$25.51	\$26.21	\$26.90	\$27.13	\$27.36	\$27.59	23
24	1.59	\$23.58	\$24.28	\$24.98	\$25.67	\$26.37	\$27.07	\$27.30	\$27.53	\$27.77	24
25	1.60	\$23.73	\$24.43	\$25.13	\$25.83	\$26.54	\$27.24	\$27.47	\$27.71	\$27.94	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 SCHOOL DISTRICT FINAL BUDGET 2017-18

COLUMBIA PUBLIC SCHOOLS: 2017-2018 School Year Calendar

First Day of Classes August 15
 First Day of Kindergarten August 17
 End of First Semester December 21
 End of First Trimester October 27
 End of Second Trimester January 26
 Last Projected Day of Classes May 29



First Day of Summer School 2018 June 5
 Last Day of Summer School 2018 June 29
 High School Summer School 2018*
 • First Day HS Summer School June 5
 • Last Day HS Summer School June 29

AUGUST						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

SEPTEMBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

OCTOBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

NOVEMBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JANUARY						
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			

FEBRUARY						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

MARCH						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

APRIL						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Dates School NOT in Session
 Legal Holidays November 23, December 25, February 19, July 4
 Labor Day September 4
 Thanksgiving Vacation November 22 – 24
 Winter Recess December 22 – January 2
 Martin Luther King's Birthday January 15
 Presidents' Day February 19
 Spring Recess March 26 – March 30
 Memorial Day May 28

6 snow days are built into the calendar (May 21 - 29). If the district uses fewer than 6 inclement weather days during the year, the unused days will be removed from the end of the school year.

Key

	Opening Day of School		Solar Eclipse
	Closing Day of School		Built in Snow Day on Calendar
	Jump Start Day (Grades 6 & 9)		Classes Dismissed 2 1/2 Hours before Normal Dismissal Times for Staff Planning and Collaboration
	First Day for Kindergarten		Graduation Dates
	School Not in Session		BHS 5/19 Evening DHS 5/18 Morning HHS 5/19 Morning RBHS 5/18 Evening
	Teacher Paid Holiday – School Not in Session		November 10 and February 16 are Parent / Teacher Conference Days in Elementary and Middle Schools
	Teacher Work Day – School Not in Session		

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



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

July 2017								August 2017							AUGUST	
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
							1			1	2	3	4	5		
3 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12		
4 - Independence Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19		
17-21 - UNPAID DAYS OFF	16	17	18	19	20	21	22	20	21	22	23	24	25	26		
24-28 - UNPAID DAYS OFF	23	24	25	26	27	28	29	27	28	29	30	31				
	30	31														
September 2017								October 2017							OCTOBER	
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
						1	2	1	2	3	4	5	6	7		
4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14		
	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						
November 2017								December 2017							DECEMBER	
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
				1	2	3	4					1	2			
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22 - Winter Break UNPAID DAY OFF	
23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	25 - Winter Break PAID DAY OFF	
24 - Thanksgiving Break UNPAID DAY OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	26-29 - Winter Break UNPAID DAYS OFF	
	26	27	28	29	30			24	25	26	27	28	29	30		
								31								
January 2018								February 2018							FEBRUARY	
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
		1	2	3	4	5	6				1	2	3			
1-2 - Winter Break UNPAID DAYS OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF	
15 - Martin L. King's Day UNPAID 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					
March 2018								April 2018							APRIL	
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
					1	2	3	1	2	3	4	5	6	7		
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14		
	11	12	13	14	15	16	17	15	16	17	18	19	20	21		
	18	19	20	21	22	23	24	22	23	24	25	26	27	28		
	25	26	27	28	29	30	31	29	30							
May 2018								June 2018							JUNE	
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
			1	2	3	4	5					1	2			
28 - Memorial Day UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	29 - Last Day of Employment	
	13	14	15	16	17	18	19	10	11	12	13	14	15	16		
	20	21	22	23	24	25	26	17	18	19	20	21	22	23		
	27	28	29	30	31			24	25	26	27	28	29	30		

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



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

July 2017								August 2017							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
							1			1	2	3	4	5	
17 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12	
	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
	23	24	25	26	27	28	29	27	28	29	30	31			
	30	31													
September 2017								October 2017							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
						1	2	1	2	3	4	5	6	7	
4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	
	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					
November 2017								December 2017							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
				1	2	3	4					1	2		
22- Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22 - Winter Break UNPAID DAY OFF
23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	25 - Winter Break PAID DAY OFF
24 - Thanksgiving Break UNPAID DAY OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	26-29 - Winter Break UNPAID DAYS OFF
	26	27	28	29	30			24	25	26	27	28	29	30	
								31							
January 2018								February 2018							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
		1	2	3	4	5	6					1	2	3	
1-2 - Winter Break UNPAID DAYS OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day UNPAID 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				
March 2018								April 2018							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
					1	2	3	1	2	3	4	5	6	7	
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
	25	26	27	28	29	30	31	29	30						
May 2018								June 2018							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
			1	2	3	4	5						1	2	
28 - Memorial Day UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	5 - Last Day of Employment
	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28	29	30	

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Elementary Assistant Principal
216 Days Less 6 Snow Days (Unpaid Days Off) = 210 Days

July 2017								August 2017							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
							1			1	2	3	4	5	
17 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12	
	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
	23	24	25	26	27	28	29	27	28	29	30	31			
	30	31													
September 2017								October 2017							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
						1	2	1	2	3	4	5	6	7	
4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	
	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					
November 2017								December 2017							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
				1	2	3	4					1	2		
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22 - Winter Break UNPAID DAY OFF
23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	25 - Winter Break PAID DAY OFF
24 - Thanksgiving Break UNPAID DAY OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	26-29 - Winter Break UNPAID DAYS OFF
	26	27	28	29	30			24	25	26	27	28	29	30	
								31							
January 2018								February 2018							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
		1	2	3	4	5	6				1	2	3		
1-2 - Winter Break UNPAID DAYS OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day UNPAID 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				
March 2018								April 2018							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
					1	2	3	1	2	3	4	5	6	7	
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
	25	26	27	28	29	30	31	29	30						
May 2018								June 2018							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
			1	2	3	4	5					1	2		
28 - Memorial Day UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	6 - Last Day of Employment
	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28	29	30	

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



225 Days

231 Days Less 6 Snow Days (Unpaid Days Off) = 225 Days

July 2017								August 2017							AUGUST	
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
							1			1	2	3	4	5		
5 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12		
	9	10	11	12	13	14	15	13	14	15	16	17	18	19		
	16	17	18	19	20	21	22	20	21	22	23	24	25	26		
	23	24	25	26	27	28	29	27	28	29	30	31				
	30	31														
September 2017								October 2017							OCTOBER	
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
						1	2	1	2	3	4	5	6	7		
4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14		
	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						
November 2017								December 2017							DECEMBER	
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
				1	2	3	4					1	2			
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22 - Winter Break UNPAID DAY OFF	
23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	25 - Winter Break PAID DAY OFF	
24 - Thanksgiving Break UNPAID DAY OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	26-29 - Winter Break UNPAID DAYS OFF	
	26	27	28	29	30			24	25	26	27	28	29	30		
								31								
January 2018								February 2018							FEBRUARY	
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
		1	2	3	4	5	6				1	2	3			
1-2 - Winter Break UNPAID DAYS OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF	
15 - Martin L. King's Day UNPAID 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					
March 2018								April 2018							APRIL	
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
					1	2	3	1	2	3	4	5	6	7		
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14		
	11	12	13	14	15	16	17	15	16	17	18	19	20	21		
	18	19	20	21	22	23	24	22	23	24	25	26	27	28		
	25	26	27	28	29	30	31	29	30							
May 2018								June 2018							JUNE	
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
			1	2	3	4	5					1	2			
28 - Memorial Day UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	15 - Last Day of Employment	
	13	14	15	16	17	18	19	10	11	12	13	14	15	16		
	20	21	22	23	24	25	26	17	18	19	20	21	22	23		
	27	28	29	30	31			24	25	26	27	28	29	30		

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



School Psychologist/Psychological Examiner
196 Days Less 6 Snow Days (Unpaid Days Off) = 190 Days

July 2017		August 2017																																																																																																			
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	28 - Memorial Day UNPAID DAY OFF																																																																																																				
	30 - Last Day of Employment																																																																																																				

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Process Coordinator I
216 Days Less 6 Snow Days (Unpaid Days Off) = 210 Days

July 2017								August 2017							AUGUST						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
							1			1	2	3	4	5							
24 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
September 2017								October 2017							OCTOBER						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
						1	2	1	2	3	4	5	6	7							
4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14							
	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											
November 2017								December 2017							DECEMBER						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
				1	2	3	4					1	2								
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22 - Winter Break UNPAID DAY OFF						
23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	25 - Winter Break PAID DAY OFF						
24 - Thanksgiving Break UNPAID DAY OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	26-29 - Winter Break UNPAID DAYS OFF						
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
January 2018								February 2018							FEBRUARY						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
		1	2	3	4	5	6					1	2	3							
1-2 - Winter Break UNPAID DAYS OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF						
15 - Martin L. King's Day UNPAID 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										
March 2018								April 2018							APRIL						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	3	1	2	3	4	5	6	7							
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14							
	11	12	13	14	15	16	17	15	16	17	18	19	20	21							
	18	19	20	21	22	23	24	22	23	24	25	26	27	28							
	25	26	27	28	29	30	31	29	30												
May 2018								June 2018							JUNE						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4	5						1	2							
28 - Memorial Day UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	13 - Last Day of Employment						
	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
	20	21	22	23	24	25	26	17	18	19	20	21	22	23							
	27	28	29	30	31			24	25	26	27	28	29	30							

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Process Coordinator II
206 Days Less 6 Snow Days (Unpaid Days Off) = 200 Days

July 2017								August 2017							AUGUST
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
							1			1	2	3	4	5	
31 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12	
	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
	23	24	25	26	27	28	29	27	28	29	30	31			
	30	31													
September 2017								October 2017							OCTOBER
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
						1	2	1	2	3	4	5	6	7	
4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	
	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					
November 2017								December 2017							DECEMBER
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
				1	2	3	4					1	2		
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22 - Winter Break UNPAID DAY OFF
23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	25 - Winter Break PAID DAY OFF
24 - Thanksgiving Break UNPAID DAY OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	26-29 - Winter Break UNPAID DAYS OFF
	26	27	28	29	30			24	25	26	27	28	29	30	
								31							
January 2018								February 2018							FEBRUARY
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
		1	2	3	4	5	6				1	2	3		
1-2 - Winter Break UNPAID DAYS OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF
15 - Martin L. King's Day UNPAID 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				
March 2018								April 2018							APRIL
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
					1	2	3	1	2	3	4	5	6	7	
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
	25	26	27	28	29	30	31	29	30						
May 2018								June 2018							JUNE
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
			1	2	3	4	5					1	2		
28 - Memorial Day UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	6 - Last Day of Employment
	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
	27	28	29	30	31			24	25	26	27	28	29	30	

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Nurse

193 Days Less 6 Snow Days (Unpaid Days Off) = 187 Days

July 2017		August 2017																																																																																												
JULY	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #f4a460;"> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	T	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						AUGUST	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #f4a460;"> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td style="background-color: yellow;">3</td><td>4</td><td>5</td></tr> <tr style="background-color: yellow;"><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> </tbody> </table>	S	M	T	W	T	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
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		29 - Last Day of Employment																																																																																												

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



**Parent Educator
227 Days**

July 2017								August 2017							
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST
							1			1	2	3	4	5	
3 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12	
4 - Independence Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19	
	16	17	18	19	20	21	22	20	21	22	23	24	25	26	
	23	24	25	26	27	28	29	27	28	29	30	31			
	30	31													
September 2017								October 2017							
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER
						1	2	1	2	3	4	5	6	7	
4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	
	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					
November 2017								December 2017							
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER
				1	2	3	4					1	2		
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22 - Winter Break UNPAID DAY OFF
23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	25 - Winter Break PAID DAY OFF
24 - Thanksgiving Break UNPAID DAY OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23	26-29 - Winter Break UNPAID DAYS OFF
	26	27	28	29	30			24	25	26	27	28	29	30	
								31							
January 2018								February 2018							
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY
		1	2	3	4	5	6				1	2	3		
1 - Winter Break UNPAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day UNPAID DAY OFF
15 - Martin L. King's Day UNPAID 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				
March 2018								April 2018							
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL
					1	2	3	1	2	3	4	5	6	7	
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14	23-27 UNPAID DAYS OFF
	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
	25	26	27	28	29	30	31	29	30						
May 2018								June 2018							
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE
			1	2	3	4	5					1	2		
28 - Memorial Day UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	4-8 UNPAID DAYS OFF
	13	14	15	16	17	18	19	10	11	12	13	14	15	16	11-15 UNPAID DAYS OFF
	20	21	22	23	24	25	26	17	18	19	20	21	22	23	29 - Last Day of Employment
	27	28	29	30	31			24	25	26	27	28	29	30	

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



ADSUP - Salaried
258 Days - "Snow Days" are Scheduled Work Days

July 2017								August 2017							AUGUST						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
							1			1	2	3	4	5							
3 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
4 - Independence Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
21 - UNPAID DAY OFF	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
28 - UNPAID DAY OFF	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
September 2017								October 2017							OCTOBER						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
						1	2	1	2	3	4	5	6	7							
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14							
	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											
November 2017								December 2017							DECEMBER						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
				1	2	3	4						1	2							
23-24 - Thanksgiving Break PAID DAYS OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF						
	12	13	14	15	16	17	18	10	11	12	13	14	15	16							
	19	20	21	22	23	24	25	17	18	19	20	21	22	23							
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
January 2018								February 2018							FEBRUARY						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
		1	2	3	4	5	6					1	2	3							
1 - New Year's Day PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF						
15 - Martin L. King's 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										
March 2018								April 2018							APRIL						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	3	1	2	3	4	5	6	7							
	4	5	6	7	8	9	10	8	9	10	11	12	13	14							
	11	12	13	14	15	16	17	15	16	17	18	19	20	21							
	18	19	20	21	22	23	24	22	23	24	25	26	27	28							
	25	26	27	28	29	30	31	29	30												
May 2018								June 2018							JUNE						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4	5						1	2							
28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	29 - Last Day of Employment						
	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
	20	21	22	23	24	25	26	17	18	19	20	21	22	23							
	27	28	29	30	31			24	25	26	27	28	29	30							

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



ADSUP - Hourly
260 Days - "Snow Days" are Scheduled Work Days

July 2017								August 2017							AUGUST						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
							1			1	2	3	4	5							
3 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
4 - Independence Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
September 2017								October 2017							OCTOBER						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
						1	2	1	2	3	4	5	6	7							
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14							
	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											
November 2017								December 2017							DECEMBER						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
				1	2	3	4					1	2								
23-24 - Thanksgiving Break PAID DAYS OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF						
	12	13	14	15	16	17	18	10	11	12	13	14	15	16							
	19	20	21	22	23	24	25	17	18	19	20	21	22	23							
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
January 2018								February 2018							FEBRUARY						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
		1	2	3	4	5	6					1	2	3							
1 - New Year's Day PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF						
15 - Martin L. King's 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										
March 2018								April 2018							APRIL						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	3	1	2	3	4	5	6	7							
	4	5	6	7	8	9	10	8	9	10	11	12	13	14							
	11	12	13	14	15	16	17	15	16	17	18	19	20	21							
	18	19	20	21	22	23	24	22	23	24	25	26	27	28							
	25	26	27	28	29	30	31	29	30												
May 2018								June 2018							JUNE						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4	5						1	2							
28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	29 - Last Day of Employment						
	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
	20	21	22	23	24	25	26	17	18	19	20	21	22	23							
	27	28	29	30	31			24	25	26	27	28	29	30							

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Student Health Secretary
196 Days Less 6 Snow Days (Unpaid Days Off) = 190 Days

		July 2017							August 2017								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
							1			1	2	3	4	5			
		2	3	4	5	6	7	8	6	7	8	9	10	11	12	7 - First Day of Employment	
		9	10	11	12	13	14	15	13	14	15	16	17	18	19		
		16	17	18	19	20	21	22	20	21	22	23	24	25	26		
		23	24	25	26	27	28	29	27	28	29	30	31				
		30	31														
		September 2017							October 2017								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
						1	2	1	2	3	4	5	6	7			
		3	4	5	6	7	8	9	8	9	10	11	12	13	14	30 - Teacher Work Day UNPAID DAY 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						
		November 2017							December 2017								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
				1	2	3	4						1	2			
		5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF	
		12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF	
		19	20	21	22	23	24	25	17	18	19	20	21	22	23		
		26	27	28	29	30			24	25	26	27	28	29	30		
									31								
		January 2018							February 2018								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5	6					1	2	3		
		7	8	9	10	11	12	13	4	5	6	7	8	9	10	5 - Teacher Work Day UNPAID DAY OFF	
		14	15	16	17	18	19	20	11	12	13	14	15	16	17	16 - Teacher Work Day UNPAID DAY OFF	
		21	22	23	24	25	26	27	18	19	20	21	22	23	24	19 - Presidents' Day PAID DAY OFF	
		28	29	30	31				25	26	27	28					
		March 2018							April 2018								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
					1	2	3	1	2	3	4	5	6	7			
		4	5	6	7	8	9	10	8	9	10	11	12	13	14		
		11	12	13	14	15	16	17	15	16	17	18	19	20	21		
		18	19	20	21	22	23	24	22	23	24	25	26	27	28		
		25	26	27	28	29	30	31	29	30							
		May 2018							June 2018								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
				1	2	3	4	5						1	2		
		6	7	8	9	10	11	12	3	4	5	6	7	8	9		
		13	14	15	16	17	18	19	10	11	12	13	14	15	16		
		20	21	22	23	24	25	26	17	18	19	20	21	22	23		
		27	28	29	30	31			24	25	26	27	28	29	30		

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Elementary Principal Secretary
222 Days Less 6 Snow Days = 216 Days

July 2017								August 2017							AUGUST	
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
							1			1	2	3	4	5		
17 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12		
	9	10	11	12	13	14	15	13	14	15	16	17	18	19		
	16	17	18	19	20	21	22	20	21	22	23	24	25	26		
	23	24	25	26	27	28	29	27	28	29	30	31				
	30	31														
September 2017								October 2017							OCTOBER	
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
						1	2	1	2	3	4	5	6	7		
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14		
	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						
November 2017								December 2017							DECEMBER	
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
				1	2	3	4					1	2			
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF	
23-24 - Thanksgiving Break PAID DAYS OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF	
	19	20	21	22	23	24	25	17	18	19	20	21	22	23		
	26	27	28	29	30			24	25	26	27	28	29	30		
								31								
January 2018								February 2018							FEBRUARY	
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
		1	2	3	4	5	6				1	2	3			
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF	
2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17		
16 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24		
	28	29	30	31				25	26	27	28					
March 2018								April 2018							APRIL	
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
					1	2	3	1	2	3	4	5	6	7		
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14		
	11	12	13	14	15	16	17	15	16	17	18	19	20	21		
	18	19	20	21	22	23	24	22	23	24	25	26	27	28		
	25	26	27	28	29	30	31	29	30							
May 2018								June 2018							JUNE	
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
			1	2	3	4	5					1	2			
28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	5 - Last Day of Employment	
	13	14	15	16	17	18	19	10	11	12	13	14	15	16		
	20	21	22	23	24	25	26	17	18	19	20	21	22	23		
	27	28	29	30	31			24	25	26	27	28	29	30		

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Secretary 9

196 Days Less 6 Snow Days (Unpaid Days Off) = 190 Days

		July 2017							August 2017														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST							
JULY								1															
		2	3	4	5	6	7	8	6	7	8	9	10	11	12	9 - First Day of Employment							
		9	10	11	12	13	14	15	13	14	15	16	17	18	19								
		16	17	18	19	20	21	22	20	21	22	23	24	25	26								
		23	24	25	26	27	28	29	27	28	29	30	31										
		30	31																				
		September 2017							October 2017														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER							
SEPTEMBER							1	2	1	2	3	4	5	6	7								
		4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	30 - Teacher Work Day UNPAID DAY OFF						
		25 - Teacher Work Day UNPAID DAY 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											
		November 2017							December 2017														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER							
NOVEMBER					1	2	3	4						1	2								
		22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF						
		23-24 - Thanksgiving Break PAID DAYS OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF						
			19	20	21	22	23	24	25	17	18	19	20	21	22	23							
			26	27	28	29	30			24	25	26	27	28	29	30							
										31													
		January 2018							February 2018														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY							
JANUARY			1	2	3	4	5	6					1	2	3								
		1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	5 - Teacher Work Day UNPAID DAY OFF						
		2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17	19 - Presidents' Day PAID DAY OFF						
		3 - Teacher Work Day UNPAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
		15 - Martin L. King's Day PAID DAY OFF	28	29	30	31				25	26	27	28										
		March 2018							April 2018														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL							
MARCH						1	2	3	1	2	3	4	5	6	7								
		26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14							
			11	12	13	14	15	16	17	15	16	17	18	19	20	21							
			18	19	20	21	22	23	24	22	23	24	25	26	27	28							
			25	26	27	28	29	30	31	29	30												
		May 2018							June 2018														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE							
MAY				1	2	3	4	5						1	2								
		28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9							
		29 - Last Day of Employment	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
			20	21	22	23	24	25	26	17	18	19	20	21	22	23							
			27	28	29	30	31			24	25	26	27	28	29	30							

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Secretary 10

211 Days Less 6 Snow Days (Unpaid Days Off) = 205 Days

July 2017								August 2017							AUGUST						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
							1			1	2	3	4	5							
31 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
September 2017								October 2017							OCTOBER						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
						1	2	1	2	3	4	5	6	7							
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14							
	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											
November 2017								December 2017							DECEMBER						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
				1	2	3	4					1	2								
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF						
23-24 - Thanksgiving Break PAID DAYS OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF						
	19	20	21	22	23	24	25	17	18	19	20	21	22	23							
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
January 2018								February 2018							FEBRUARY						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
		1	2	3	4	5	6				1	2	3								
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF						
2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17							
15 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
	28	29	30	31				25	26	27	28										
March 2018								April 2018							APRIL						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	3	1	2	3	4	5	6	7							
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14							
	11	12	13	14	15	16	17	15	16	17	18	19	20	21							
	18	19	20	21	22	23	24	22	23	24	25	26	27	28							
	25	26	27	28	29	30	31	29	30												
May 2018								June 2018							JUNE						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4	5					1	2								
28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	1 - Last Day of Employment						
	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
	20	21	22	23	24	25	26	17	18	19	20	21	22	23							
	27	28	29	30	31			24	25	26	27	28	29	30							

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Secretary 11

229 Days Less 6 Snow Days (Unpaid Days Off) = 223 Days

July 2017								August 2017								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST	
							1			1	2	3	4	5		1 - First Day of Employment
	2	3	4	5	6	7	8	6	7	8	9	10	11	12		
	9	10	11	12	13	14	15	13	14	15	16	17	18	19		
	16	17	18	19	20	21	22	20	21	22	23	24	25	26		
	23	24	25	26	27	28	29	27	28	29	30	31				
	30	31														
September 2017								October 2017								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER	
						1	2	1	2	3	4	5	6	7		
	4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13		14
		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					
November 2017								December 2017								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER	
				1	2	3	4					1	2			
	22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8		9
	23-24 - Thanksgiving Break PAID DAYS OFF	12	13	14	15	16	17	18	10	11	12	13	14	15		16
		19	20	21	22	23	24	25	17	18	19	20	21	22		23
		26	27	28	29	30			24	25	26	27	28	29		30
									31							
January 2018								February 2018								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY	
		1	2	3	4	5	6				1	2	3			
	1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9		10
	2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16		17
	15 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23		24
		28	29	30	31				25	26	27	28				
March 2018								April 2018								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL	
					1	2	3	1	2	3	4	5	6	7		
	26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13		14
		11	12	13	14	15	16	17	15	16	17	18	19	20		21
		18	19	20	21	22	23	24	22	23	24	25	26	27		28
		25	26	27	28	29	30	31	29	30						
May 2018								June 2018								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE	
			1	2	3	4	5						1	2		
	28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9
		13	14	15	16	17	18	19	10	11	12	13	14	15		16
		20	21	22	23	24	25	26	17	18	19	20	21	22		23
		27	28	29	30	31			24	25	26	27	28	29		30

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Secretary 12
250 Days - "Snow Days" are Scheduled Work Days

July 2017								August 2017							AUGUST						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
							1			1	2	3	4	5							
3 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
4 - Independence Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
September 2017								October 2017							OCTOBER						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
						1	2	1	2	3	4	5	6	7							
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14							
	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											
November 2017								December 2017							DECEMBER						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
				1	2	3	4					1	2								
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF						
23-24 - Thanksgiving Break PAID DAYS OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF						
	19	20	21	22	23	24	25	17	18	19	20	21	22	23							
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
January 2018								February 2018							FEBRUARY						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
		1	2	3	4	5	6				1	2	3								
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF						
2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17							
15 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
	28	29	30	31				25	26	27	28										
March 2018								April 2018							APRIL						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	3	1	2	3	4	5	6	7							
26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14							
	11	12	13	14	15	16	17	15	16	17	18	19	20	21							
	18	19	20	21	22	23	24	22	23	24	25	26	27	28							
	25	26	27	28	29	30	31	29	30												
May 2018								June 2018							JUNE						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4	5						1	2							
28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	29 - Last Day of Employment						
	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
	20	21	22	23	24	25	26	17	18	19	20	21	22	23							
	27	28	29	30	31			24	25	26	27	28	29	30							

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Middle/Senior High School Media Clerk
196 Days Less 6 Snow Days (Unpaid Days Off) = 190 Days

		July 2017							August 2017													
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST							
							1			1	2	3	4	5	9 - First Day of Employment							
	2	3	4	5	6	7	8	6	7	8	9	10	11	12								
	9	10	11	12	13	14	15	13	14	15	16	17	18	19								
	16	17	18	19	20	21	22	20	21	22	23	24	25	26								
	23	24	25	26	27	28	29	27	28	29	30	31										
	30	31																				
		September 2017							October 2017													
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER							
						1	2	1	2	3	4	5	6	7	30 - Teacher Work Day UNPAID DAY OFF							
	4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13								14
	25 - Teacher Work Day UNPAID DAY 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											
		November 2017							December 2017													
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER							
				1	2	3	4	1	2						22, 25-26 - Winter Break PAID DAYS OFF							
	10 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8								9
	22 - Thanksgiving Break UNPAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15								16
	23-24 - Thanksgiving Break PAID DAYS OFF	19	20	21	22	23	24	25	17	18	19	20	21	22								23
		26	27	28	29	30			24	25	26	27	28	29								30
									31													
		January 2018							February 2018													
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY							
		1	2	3	4	5	6	1	2	3					5 - Teacher Work Day UNPAID DAY OFF							
	1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9								10
	2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16								17
	3 - Teacher Work Day UNPAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23								24
	15 - Martin L. King's Day PAID DAY OFF	28	29	30	31				25	26	27	28										
									29	30												
		March 2018							April 2018													
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL							
					1	2	3	1	2	3	4	5	6	7								
	26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13								14
		11	12	13	14	15	16	17	15	16	17	18	19	20								21
		18	19	20	21	22	23	24	22	23	24	25	26	27								28
		25	26	27	28	29	30	31	29	30												
		May 2018							June 2018													
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE							
				1	2	3	4	5	1	2												
	29 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9							
	30 - Last Day of Employment	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
		20	21	22	23	24	25	26	17	18	19	20	21	22	23							
		27	28	29	30	31			24	25	26	27	28	29	30							

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Elementary School Media Clerk
191 Days Less 6 Snow Days (Unpaid Days Off) = 185 Days

		July 2017							August 2017								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
							1			1	2	3	4	5			
		2	3	4	5	6	7	8	6	7	8	9	10	11	12	14 - First Day of Employment	
		9	10	11	12	13	14	15	13	14	15	16	17	18	19		
		16	17	18	19	20	21	22	20	21	22	23	24	25	26		
		23	24	25	26	27	28	29	27	28	29	30	31				
		30	31														
		September 2017							October 2017								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
						1	2	1	2	3	4	5	6	7			
		3	4	5	6	7	8	9	8	9	10	11	12	13	14	30 - Teacher Work Day UNPAID DAY 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						
		November 2017							December 2017								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
				1	2	3	4					1	2				
		5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF	
		12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF	
		19	20	21	22	23	24	25	17	18	19	20	21	22	23		
		26	27	28	29	30			24	25	26	27	28	29	30		
									31								
		January 2018							February 2018								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
		1	2	3	4	5	6				1	2	3				
		7	8	9	10	11	12	13	4	5	6	7	8	9	10	5 - Teacher Work Day UNPAID DAY OFF	
		14	15	16	17	18	19	20	11	12	13	14	15	16	17	16 - Teacher Work Day UNPAID DAY OFF	
		21	22	23	24	25	26	27	18	19	20	21	22	23	24	19 - Presidents' Day PAID DAY OFF	
		28	29	30	31				25	26	27	28					
		March 2018							April 2018								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
					1	2	3	1	2	3	4	5	6	7			
		4	5	6	7	8	9	10	8	9	10	11	12	13	14		
		11	12	13	14	15	16	17	15	16	17	18	19	20	21		
		18	19	20	21	22	23	24	22	23	24	25	26	27	28		
		25	26	27	28	29	30	31	29	30							
		May 2018							June 2018								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
			1	2	3	4	5					1	2				
		6	7	8	9	10	11	12	3	4	5	6	7	8	9		
		13	14	15	16	17	18	19	10	11	12	13	14	15	16		
		20	21	22	23	24	25	26	17	18	19	20	21	22	23		
		27	28	29	30	31			24	25	26	27	28	29	30		

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



LPN

195 Days Less 6 Snow Days (Unpaid Days Off) = 189 Days

		July 2017							August 2017								
JULY		S	M	T	W	T	F	S		1	2	3	4	5	AUGUST		
								1	6	7	8	9	10	11		12	9 - First Day of Employment
		2	3	4	5	6	7	8	13	14	15	16	17	18		19	
		9	10	11	12	13	14	15	20	21	22	23	24	25		26	
		16	17	18	19	20	21	22	27	28	29	30	31				
		23	24	25	26	27	28	29									
		30	31														
		September 2017							October 2017								
SEPTEMBER		S	M	T	W	T	F	S		1	2	3	4	5	OCTOBER		
							1	2	8	9	10	11	12	13		14	30 - Teacher Work Day UNPAID DAY OFF
	4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	15	16	17	18	19	20		21	
	25 - Teacher Work Day UNPAID DAY 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									
		November 2017							December 2017								
NOVEMBER		S	M	T	W	T	F	S		1	2	3	4	DECEMBER			
					1	2	3	4	10	11	12	13	14		15	16	22, 25-26 - Winter Break PAID DAYS OFF
	10 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	17	18	19	20	21		22	23	27-29 - Winter Break UNPAID DAYS OFF
	22 - Thanksgiving Break UNPAID DAY OFF	12	13	14	15	16	17	18	24	25	26	27	28		29	30	
	23-24 - Thanksgiving Break PAID DAYS OFF	19	20	21	22	23	24	25	31								
		26	27	28	29	30											
		January 2018							February 2018								
JANUARY		S	M	T	W	T	F	S		1	2	3	FEBRUARY				
			1	2	3	4	5	6	4	5	6	7		8	9	10	5 - Teacher Work Day UNPAID DAY OFF
	1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	11	12	13	14		15	16	17	16 - Teacher Work Day UNPAID DAY OFF
	2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	18	19	20	21		22	23	24	19 - Presidents' Day PAID DAY OFF
	3 - Teacher Work Day UNPAID DAY OFF	21	22	23	24	25	26	27	25	26	27	28					
	15 - Martin L. King's Day PAID DAY OFF	28	29	30	31												
		March 2018							April 2018								
MARCH		S	M	T	W	T	F	S		1	2	3	APRIL				
						1	2	3	1	2	3	4		5	6	7	
	26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11		12	13	14	
		11	12	13	14	15	16	17	15	16	17	18		19	20	21	
		18	19	20	21	22	23	24	22	23	24	25		26	27	28	
		25	26	27	28	29	30	31	29	30							
		May 2018							June 2018								
MAY		S	M	T	W	T	F	S		1	2	JUNE					
				1	2	3	4	5			1		2				
	28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5		6	7	8	9	
	29 - Last Day of Employment	13	14	15	16	17	18	19	10	11	12		13	14	15	16	
		20	21	22	23	24	25	26	17	18	19		20	21	22	23	
		27	28	29	30	31			24	25	26		27	28	29	30	

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Instructional Aide
195 Days Less 6 Snow Days (Unpaid Days Off) = 189 Days

July 2017								August 2017									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
							1			1	2	3	4	5			
	2	3	4	5	6	7	8	6	7	8	9	10	11	12		10 - First Day of Employment	
	9	10	11	12	13	14	15	13	14	15	16	17	18	19			
	16	17	18	19	20	21	22	20	21	22	23	24	25	26			
	23	24	25	26	27	28	29	27	28	29	30	31					
	30	31															
September 2017								October 2017									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
						1	2	1	2	3	4	5	6	7			
	4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13		14	30 - Teacher Work Day UNPAID DAY OFF
	25 - Professional Development Day	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						
November 2017								December 2017									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
				1	2	3	4					1	2				
	10 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8		9	22, 25-26 - Winter Break PAID DAYS OFF
	22 - Thanksgiving Break UNPAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15		16	27-29 - Winter Break UNPAID DAYS OFF
	23-24 - Thanksgiving Break PAID DAYS OFF	19	20	21	22	23	24	25	17	18	19	20	21	22		23	
		26	27	28	29	30			24	25	26	27	28	29		30	
									31								
January 2018								February 2018									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
		1	2	3	4	5	6				1	2	3				
	1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9		10	5 - Professional Development Day
	2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16		17	16 - Teacher Work Day UNPAID DAY OFF
	3 - Teacher Work Day UNPAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23		24	19 - Presidents' Day PAID DAY OFF
	15 - Martin L. King's Day PAID DAY OFF	28	29	30	31				25	26	27	28					
March 2018								April 2018									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
					1	2	3	1	2	3	4	5	6	7			
	26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13		14	
		11	12	13	14	15	16	17	15	16	17	18	19	20		21	
		18	19	20	21	22	23	24	22	23	24	25	26	27		28	
		25	26	27	28	29	30	31	29	30							
May 2018								June 2018									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
				1	2	3	4	5					1	2			
	28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	
	29 - Last Day of Employment	13	14	15	16	17	18	19	10	11	12	13	14	15		16	
		20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28	29		30	

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Classroom Aide
192 Days Less 6 Snow Days (Unpaid Days Off) = 186 Days

		July 2017							August 2017								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
							1			1	2	3	4	5	9 - Professional Development Day		
		2	3	4	5	6	7	8	6	7	8	9	10	11	12	14 - Professional Development Day	
		9	10	11	12	13	14	15	13	14	15	16	17	18	19	15- First Day of Employment	
		16	17	18	19	20	21	22	20	21	22	23	24	25	26		
		23	24	25	26	27	28	29	27	28	29	30	31				
		30	31														
		September 2017							October 2017								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
							1	2	1	2	3	4	5	6	7		
	4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14	30 - Teacher Work Day UNPAID DAY OFF	
	25 - Teacher Work Day UNPAID DAY 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							
		November 2017							December 2017								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
					1	2	3	4						1	2		
	10 - Teacher Work Day UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF	
	22 - Thanksgiving Break UNPAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF	
	23-24 - Thanksgiving Break PAID DAYS OFF	19	20	21	22	23	24	25	17	18	19	20	21	22	23		
	26	27	28	29	30			24	25	26	27	28	29	30			
		January 2018							February 2018								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
			1	2	3	4	5	6					1	2	3		
	1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	5 - Teacher Work Day UNPAID DAY OFF	
	2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17	16 - Teacher Work Day UNPAID DAY OFF	
	3 - Teacher Work Day UNPAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24	19 - Presidents' Day PAID DAY OFF	
15 - Martin L. King's Day PAID DAY OFF	28	29	30	31				25	26	27	28						
		March 2018							April 2018								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
						1	2	3	1	2	3	4	5	6	7		
	26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14		
		11	12	13	14	15	16	17	15	16	17	18	19	20	21		
		18	19	20	21	22	23	24	22	23	24	25	26	27	28		
	25	26	27	28	29	30	31	29	30								
		May 2018							June 2018								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
				1	2	3	4	5						1	2		
	28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9		
	29 - Last Day of Employment	13	14	15	16	17	18	19	10	11	12	13	14	15	16		
		20	21	22	23	24	25	26	17	18	19	20	21	22	23		
	27	28	29	30	31			24	25	26	27	28	29	30			

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Paraprofessional
192 Days Less 6 Snow Days (Unpaid Days Off) = 186 Days

July 2017		August 2017																																																																																												
JULY	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	T	F	S							1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr><th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th></tr> </thead> <tbody> <tr><td></td><td></td><td>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 style="background-color: #fff9c4;">9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td style="background-color: #fff9c4;">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> </tbody> </table>	S	M	T	W	T	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			AUGUST
S	M	T	W	T	F	S																																																																																								
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13	14	15	16	17	18	19																																																																																								
20	21	22	23	24	25	26																																																																																								
27	28	29	30	31																																																																																										
		9 - Professional Development Day																																																																																												
		15- First Day of Employment																																																																																												
September 2017		October 2017																																																																																												
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COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



CPS TV

218 Days - "Snow Days" are Scheduled Work Days

July 2017								August 2017									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
							1			1	2	3	4	5		1 - First Day of Employment	
	2	3	4	5	6	7	8	6	7	8	9	10	11	12			
	9	10	11	12	13	14	15	13	14	15	16	17	18	19			
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SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
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	4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13		14	
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		24	25	26	27	28	29	30	29	30	31						
November 2017								December 2017									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
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	22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8		9	22 - Winter Break UNPAID DAY OFF
	23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15		16	25 - Winter Break PAID DAY OFF
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MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
					1	2	3	1	2	3	4	5	6	7			
	26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13		14	
		11	12	13	14	15	16	17	15	16	17	18	19	20		21	
		18	19	20	21	22	23	24	22	23	24	25	26	27		28	
		25	26	27	28	29	30	31	29	30							
May 2018								June 2018									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
			1	2	3	4	5						1	2			
	28 - Memorial Day UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	25 - Last Day of Employment
		13	14	15	16	17	18	19	10	11	12	13	14	15		16	
		20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28	29		30	

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Nutrition Services
190 Days Less 6 Snow Days (Unpaid Days Off) = 184 Days

		July 2017							August 2017								
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
							1			1	2	3	4	5			
		2	3	4	5	6	7	8	6	7	8	9	10	11	12	15 - First Day of Employment	
		9	10	11	12	13	14	15	13	14	15	16	17	18	19		
		16	17	18	19	20	21	22	20	21	22	23	24	25	26		
		23	24	25	26	27	28	29	27	28	29	30	31				
		30	31														
		September 2017							October 2017								
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
						1	2	1	2	3	4	5	6	7			
		3	4	5	6	7	8	9	8	9	10	11	12	13	14	30 - Teacher Work Day UNPAID DAY 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						
		November 2017							December 2017								
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
				1	2	3	4					1	2				
		5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF	
		12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF	
		19	20	21	22	23	24	25	17	18	19	20	21	22	23		
		26	27	28	29	30			24	25	26	27	28	29	30		
									31								
		January 2018							February 2018								
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
		1	2	3	4	5	6				1	2	3				
		7	8	9	10	11	12	13	4	5	6	7	8	9	10	5 - Teacher Work Day UNPAID DAY OFF	
		14	15	16	17	18	19	20	11	12	13	14	15	16	17	16 - Teacher Work Day UNPAID DAY OFF	
		21	22	23	24	25	26	27	18	19	20	21	22	23	24	19 - Presidents' Day PAID DAY OFF	
		28	29	30	31				25	26	27	28					
		March 2018							April 2018								
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
					1	2	3	1	2	3	4	5	6	7			
		4	5	6	7	8	9	10	8	9	10	11	12	13	14		
		11	12	13	14	15	16	17	15	16	17	18	19	20	21		
		18	19	20	21	22	23	24	22	23	24	25	26	27	28		
		25	26	27	28	29	30	31	29	30							
		May 2018							June 2018								
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
			1	2	3	4	5					1	2				
		6	7	8	9	10	11	12	3	4	5	6	7	8	9		
		13	14	15	16	17	18	19	10	11	12	13	14	15	16		
		20	21	22	23	24	25	26	17	18	19	20	21	22	23		
		27	28	29	30	31			24	25	26	27	28	29	30		

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Adult Ed - Health Science
186 Days - "Snow Days" are Scheduled Work Days

		July 2017							August 2017														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST							
3 - First Day of Employment								1			1	2	3	4	5	4, 11, 18, 25 - UNPAID DAYS OFF							
4 - Independence Day PAID DAY OFF		2	3	4	5	6	7	8	6	7	8	9	10	11	12								
7, 14 - UNPAID DAYS OFF		9	10	11	12	13	14	15	13	14	15	16	17	18	19								
17-21 & 24-28 - UNPAID DAYS OFF		16	17	18	19	20	21	22	20	21	22	23	24	25	26								
		23	24	25	26	27	28	29	27	28	29	30	31										
		30	31																				
		September 2017							October 2017														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER							
4 - Labor Day UNPAID DAY OFF							1	2	1	2	3	4	5	6	7	6, 13, 20, 27 - UNPAID DAYS OFF							
1, 8, 15, 22, 29 - UNPAID DAYS OFF		3	4	5	6	7	8	9	8	9	10	11	12	13	14								
		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												
		November 2017							December 2017														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER							
3, 10, 17 - UNPAID DAYS OFF					1	2	3	4						1	2	1, 8, 15 - UNPAID DAYS OFF							
22 - Thanksgiving Break UNPAID DAY OFF		5	6	7	8	9	10	11	3	4	5	6	7	8	9	22 - Winter Break UNPAID DAY OFF							
23 - Thanksgiving Break PAID DAY OFF		12	13	14	15	16	17	18	10	11	12	13	14	15	16	25 - Winter Break PAID DAY OFF							
24 - Thanksgiving Break UNPAID DAY OFF		19	20	21	22	23	24	25	17	18	19	20	21	22	23	26-29 - Winter Break UNPAID DAYS OFF							
		26	27	28	29	30			24	25	26	27	28	29	30								
									31														
		January 2018							February 2018														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY							
1-2 - Winter Break UNPAID DAYS OFF			1	2	3	4	5	6					1	2	3	2, 9, 16 - UNPAID DAYS OFF							
5, 12 - UNPAID DAYS OFF		7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF							
15 - Martin L. King's Day UNPAID DAY OFF		14	15	16	17	18	19	20	11	12	13	14	15	16	17	23 - UNPAID DAY OFF							
19, 26 - 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											
		March 2018							April 2018														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL							
2, 9, 16, 23 - UNPAID DAYS OFF							1	2	3	1	2	3	4	5	6	7	6, 13, 20, 27 - UNPAID DAYS OFF						
26-30 - Spring Break UNPAID DAYS OFF		4	5	6	7	8	9	10	8	9	10	11	12	13	14								
		11	12	13	14	15	16	17	15	16	17	18	19	20	21								
		18	19	20	21	22	23	24	22	23	24	25	26	27	28								
		25	26	27	28	29	30	31	29	30													
		May 2018							June 2018														
		S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE							
4, 11, 18, 25 - UNPAID DAYS OFF				1	2	3	4	5						1	2	1, 8, 15, 22, 29 - UNPAID DAYS OFF							
28 - Memorial Day UNPAID DAY OFF		6	7	8	9	10	11	12	3	4	5	6	7	8	9	28 - Last Day of Employment							
		13	14	15	16	17	18	19	10	11	12	13	14	15	16								
		20	21	22	23	24	25	26	17	18	19	20	21	22	23								
		27	28	29	30	31			24	25	26	27	28	29	30								

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Adult Learning Center
196 Days Less 6 Snow Days (Unpaid Days Off) = 190 Days

July 2017								August 2017									
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	AUGUST		
							1			1	2	3	4	5		1-4 - UNPAID DAYS OFF	
	25 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11		12	7-8 - UNPAID DAYS OFF
	25-27 - Professional Development Days	9	10	11	12	13	14	15	13	14	15	16	17	18		19	
	28, 31 - UNPAID DAYS OFF	16	17	18	19	20	21	22	20	21	22	23	24	25		26	
		23	24	25	26	27	28	29	27	28	29	30	31				
	30	31															
September 2017								October 2017									
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	OCTOBER		
						1	2	1	2	3	4	5	6	7			
	4 - Labor Day UNPAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13		14	
		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						
November 2017								December 2017									
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S	DECEMBER		
				1	2	3	4					1	2				
	22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8		9	22 - Winter Break UNPAID DAY OFF
	23 - Thanksgiving Break PAID DAY OFF	12	13	14	15	16	17	18	10	11	12	13	14	15		16	25 - Winter Break PAID DAY OFF
	24 - Thanksgiving Break UNPAID DAY OFF	19	20	21	22	23	24	25	17	18	19	20	21	22		23	26-29 - Winter Break UNPAID DAYS OFF
		26	27	28	29	30			24	25	26	27	28	29		30	
								31									
January 2018								February 2018									
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	FEBRUARY		
		1	2	3	4	5	6				1	2	3				
	1-2 - Winter Break UNPAID DAYS OFF	7	8	9	10	11	12	13	4	5	6	7	8	9		10	19 - Presidents' Day PAID DAY OFF
	15 - Martin L. King's Day UNPAID 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					
March 2018								April 2018									
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S	APRIL		
					1	2	3	1	2	3	4	5	6	7			
	26-30 - Spring Break UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13		14	
		11	12	13	14	15	16	17	15	16	17	18	19	20		21	
		18	19	20	21	22	23	24	22	23	24	25	26	27		28	
		25	26	27	28	29	30	31	29	30							
May 2018								June 2018									
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S	JUNE		
			1	2	3	4	5					1	2				
	28 - Memorial Day UNPAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8		9	
	29 - Last Day of Employment	13	14	15	16	17	18	19	10	11	12	13	14	15		16	
		20	21	22	23	24	25	26	17	18	19	20	21	22		23	
		27	28	29	30	31			24	25	26	27	28	29		30	

COLUMBIA PUBLIC SCHOOLS 2017-2018 SCHOOL CALENDAR



Adult Learning Center
240 Days - "Snow Days" are Scheduled Work Days

July 2017								August 2017							AUGUST						
JULY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
							1			1	2	3	4	5							
3 - First Day of Employment	2	3	4	5	6	7	8	6	7	8	9	10	11	12							
4 - Independence Day PAID DAY OFF	9	10	11	12	13	14	15	13	14	15	16	17	18	19							
10-14 - UNPAID DAYS OFF	16	17	18	19	20	21	22	20	21	22	23	24	25	26							
17-21 - UNPAID DAYS OFF	23	24	25	26	27	28	29	27	28	29	30	31									
	30	31																			
September 2017								October 2017							OCTOBER						
SEPTEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
						1	2	1	2	3	4	5	6	7							
4 - Labor Day PAID DAY OFF	3	4	5	6	7	8	9	8	9	10	11	12	13	14							
	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											
November 2017								December 2017							DECEMBER						
NOVEMBER	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
				1	2	3	4					1	2								
22 - Thanksgiving Break UNPAID DAY OFF	5	6	7	8	9	10	11	3	4	5	6	7	8	9	22, 25-26 - Winter Break PAID DAYS OFF						
23-24 - Thanksgiving Break PAID DAYS OFF	12	13	14	15	16	17	18	10	11	12	13	14	15	16	27-29 - Winter Break UNPAID DAYS OFF						
	19	20	21	22	23	24	25	17	18	19	20	21	22	23							
	26	27	28	29	30			24	25	26	27	28	29	30							
								31													
January 2018								February 2018							FEBRUARY						
JANUARY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
		1	2	3	4	5	6				1	2	3								
1 - Winter Break PAID DAY OFF	7	8	9	10	11	12	13	4	5	6	7	8	9	10	19 - Presidents' Day PAID DAY OFF						
2 - Winter Break UNPAID DAY OFF	14	15	16	17	18	19	20	11	12	13	14	15	16	17							
15 - Martin L. King's Day PAID DAY OFF	21	22	23	24	25	26	27	18	19	20	21	22	23	24							
	28	29	30	31				25	26	27	28										
March 2018								April 2018							APRIL						
MARCH	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
					1	2	3	1	2	3	4	5	6	7							
26-30 - UNPAID DAYS OFF	4	5	6	7	8	9	10	8	9	10	11	12	13	14							
	11	12	13	14	15	16	17	15	16	17	18	19	20	21							
	18	19	20	21	22	23	24	22	23	24	25	26	27	28							
	25	26	27	28	29	30	31	29	30												
May 2018								June 2018							JUNE						
MAY	S	M	T	W	T	F	S	S	M	T	W	T	F	S							
			1	2	3	4	5					1	2								
28 - Memorial Day PAID DAY OFF	6	7	8	9	10	11	12	3	4	5	6	7	8	9	29 - Last Day of Employment						
	13	14	15	16	17	18	19	10	11	12	13	14	15	16							
	20	21	22	23	24	25	26	17	18	19	20	21	22	23							
	27	28	29	30	31			24	25	26	27	28	29	30							

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COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18

Supplemental

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

**OPERATIONAL GRANTS BY FUND
approved by Budget Adoption for 2017-18**

	<u>Function</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			X	X
Adult Basic Literacy Grant	5337			X	X
Child Care Development	5472				X
Direct Student Loans	5497			X	
Early Childhood Special Education	5442	X	X		
Special Education Part B Entitlement	5441	X	X		
MOT	5397				X
Parents As Teachers Local Grant	5397				X
Pell Grants	5484			X	
Title I - Improving Academic Achievement of the Disadvantaged	5451	X	X		
Title II A - Improving Teacher Quality	5465	X	X		
Title II Basic Grant - Perkins	5427	X	X	X	
Title III - English Language Learners	5462				X
Vocational Aid	5332	X	X	X	
Vocational Enhancement & 50/50 Grants	5359				X

Many grants are provided through state and federal sources as ongoing funding for specific supports and programs for students. Those listed on this page are considered crucial and significant to continuance of these programs and supports and are, therefore, approved for application and included in the budget annually.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

NUTRITION SERVICES MEAL PRICES FOR 2017-18

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 December 15, 2016, USDA, Food Nutrition Service (FNS) issued a memo SP 11-2017 to remind LEAs that for SY 2017-18, LEAs which, on a weighted average, charged less than \$2.86 for paid lunches in SY 2016-17 are required to adjust their weighted average lunch price or add non-federal funds to the non-profit food service account. The amount increase per meal will be calculated using 2 percent plus 2.64 percent, or 4.64 percent total. SFAs are reminded that they must use their unrounded adjusted average paid lunch price requirement from SY 2016-17 when calculating the weighted average paid lunch price increase for SY 2017-18. This results in a required 10 cent meal price increase at a minimum for Columbia Public Schools for 2017-18.

2015-16 Meal Counts

Full Price Lunches	631,477
Reimbursable Reduced Price Lunches	114,314
Reimbursable Free Lunches	937,309
Full Price Breakfast	173,341
Reimbursable Reduced Price Breakfast Basic	7,155
Reimbursable Reduced Price Breakfast Severe	38,146
Reimbursable Free Price Breakfast Basic	67,378
Reimbursable Free Price Breakfast Severe	<u>510,051</u>
Total Student Meals Served	2,479,171

The meal count increased by 41,791

Adult Lunches	37,988
Adult Breakfast	<u>549</u>
Total Adult Meals Served	38,537

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

- | | |
|--|----------------------------------|
| Alpha Hart Elementary School | Derby Ridge Elementary School |
| Blue Ridge Elementary School | West Boulevard Elementary School |
| Benton Elementary School | Frederick Douglass High School |
| Center for Responsive Education (CORE) | Eliot Battle Elementary School |

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Annual Meal Pricing Authorization

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Federal free lunch reimbursement	\$3.04	\$3.13	\$3.13	\$3.29 estimated
Reduced price lunch reimbursement	\$2.64	\$2.73	\$2.73	\$2.91 estimated
Paid reimbursement	.34 per meal	.35 per meal	.35 per meal	\$.36 estimated

CPS charges for paid meals are:

• Elementary student	\$2.45	\$2.60	\$2.70	\$2.80 – 10 cent increase
• Secondary student	\$2.70	\$2.80	\$2.90	\$3.00 – 10 cent increase
• Adult lunch	\$3.25	\$3.50	\$3.60	\$3.75 – 15 cent increase

(Note: These prices include the plated meal and access to the salad bar.)
Statewide average cost to produce a meal was \$3.20 per meal in 2015-16.

Breakfast prices

• Students	\$1.55	\$1.65	\$1.75	\$1.85 – 10 cent increase
• Adults	\$1.90	\$2.00	\$2.10	\$2.25 – 10 cent increase

	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>	<u>Free/Reduced</u>
Federal breakfast reimbursement				
• Non-severe need schools	\$1.62/\$1.32	\$1.66/\$1.36	\$1.71/\$1.41	\$1.76/\$1.46 estimated
• Severe need schools	\$1.93/\$1.63	\$1.99/\$1.99	\$2.04/\$1.74	\$2.08/\$1.78 estimated

Statewide average cost to produce a breakfast was \$2.40 per meal in 2015-16.

The impact to revenues is estimated to be an increase of \$85,842 assuming no change in paid meal participation in 2017-18.

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

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

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Projected Beginning Fund Balance	\$ 6,820,778	\$ 6,198,824	\$ 3,515,623	\$ 4,869,628	\$ 2,633,574	\$ 4,956,895
<u>Revenue</u>						
Plan Payments	\$ 21,645,542	\$ 22,793,402	\$ 24,893,809	\$ 26,656,763	\$ 27,092,199	\$ 28,326,222
Interest Income	18,557	\$ 21,783	\$ 26,507	27,500	26,000	26,000
Federal Program Reimb	132,465	138,545	140,049	145,000	138,052	140,000
Total Program Revenue	<u>\$21,796,564</u>	<u>\$22,953,730</u>	<u>\$ 25,060,365</u>	<u>\$26,829,263</u>	<u>\$27,256,251</u>	<u>\$28,492,222</u>
<u>Expenditure</u>						
Salaries	\$ 187,331	\$ 196,134	\$ 207,180	\$ 219,280	\$ 241,333	\$ 235,713
Employee Benefits	50,057	\$ 55,677	\$ 64,378	64,300	65,150	62,487
Services/Supplies	22,181,130	\$ 25,385,120	\$ 25,670,856	25,737,840	24,626,447	25,750,700
Total Expenditures	<u>\$ 22,418,518</u>	<u>\$ 25,636,931</u>	<u>\$ 25,942,414</u>	<u>\$ 26,021,420</u>	<u>\$ 24,932,930</u>	<u>\$ 26,048,900</u>
Excess or Deficit	\$ (621,954)	\$ (2,683,201)	\$ (882,049)	\$ 807,843	\$ 2,323,321	\$ 2,443,322
Projected Ending Fund Balance	\$ 6,198,824	\$ 3,515,623	\$ 2,633,574	\$ 5,677,471	\$ 4,956,895	\$ 7,400,217

Program Data:	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
FTE	4.00	3.00	3.00	4.00	4.00	4.00

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

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Projected Beginning Fund Balance	\$ 5,583,141	\$ 4,905,671	\$ 2,037,074	\$ 3,179,950	\$ 1,411,189	\$ 3,158,123
Revenue						
Plan Payments	\$ 19,187,686	\$ 20,204,586	\$ 22,196,919	\$ 23,994,000	\$ 24,130,985	\$ 25,338,700
Interest Income	13,936	17,074	18,509	20,000	20,000	20,000
Federal Program Reimb	132,465	138,545	140,049	145,000	138,052	140,000
Total Program Revenue	<u>\$ 19,334,087</u>	<u>\$ 20,360,205</u>	<u>\$ 22,355,477</u>	<u>\$ 24,159,000</u>	<u>\$ 24,289,037</u>	<u>\$ 25,498,700</u>
Expenditure						
Salaries	\$ 74,693	\$ 80,617	\$ 86,070	\$ 91,267	\$ 112,000	\$ 110,913
Employee Benefits	20,650	25,460	31,682	29,313	29,550	29,087
Services/Supplies	19,916,214	23,122,725	22,863,610	23,226,290	22,400,553	23,055,400
Total Expenditures	<u>\$ 20,011,557</u>	<u>\$ 23,228,802</u>	<u>\$ 22,981,362</u>	<u>\$ 23,346,870</u>	<u>\$ 22,542,103</u>	<u>\$ 23,195,400</u>
Excess or Deficit	\$ (677,470)	\$ (2,868,597)	\$ (625,885)	\$ 812,130	\$ 1,746,934	\$ 2,303,300
Projected Ending Fund Balance	\$ 4,905,671	\$ 2,037,074	\$ 1,411,189	\$ 3,992,080	\$ 3,158,123	\$ 5,461,423

Program Data:	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
FTE supporting program	2.00	2.00	2.00	2.00	2.00	2.00
Number Covered						
Full Time Employees	2,307	2,329	2,370	2,410	2,370	2,410
Part Time Employees	61	63	51	31	51	31
Retirees	483	463	444	459	444	459
Dependents	564	550	562	577	562	577
Cost of Employee Assistance Program	\$ 63,918	\$ 63,918	\$ 63,918	\$ 67,104	\$ 63,918	\$ 67,104
Cost of Stop Loss Coverage	\$ 395,527	\$ 340,518	\$ 383,494	\$ 470,671	\$ 383,494	\$ 470,671
Annual Amount of Stop Loss	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Healthcare Reform Fees	\$ -	\$ 218,644	\$ 43,168	\$ 50,000	\$ 43,168	\$ 50,000
Portion of Plan Payment Revenue from Employees who Purchase						
Supplemental Life Insurance	\$ 72,168	\$ 63,958	\$ 62,116	\$ 66,000	\$ 62,116	\$ 66,000
Short or Long Term Disability	\$ 167,461	\$ 161,272	\$ 168,876	\$ 174,000	\$ 168,876	\$ 174,000

**COLUMBIA SCHOOL DISTRICT
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**EMPLOYEE BENEFITS
Dental - Fund 87**

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final 2017-18</u>
Projected Beginning Fund Balance	\$ 189,593	\$ 105,321	\$ 51,448	\$ 146,154	\$ 43,216	\$ 91,345
Revenue						
Plan Payments	\$ 1,307,255	\$ 1,398,203	\$ 1,497,066	\$ 1,550,000	\$ 1,624,692	\$ 1,651,000
Interest Income	1,627	806	775	1,000	1,000	1,000
Total Program Revenue	<u>\$ 1,308,882</u>	<u>\$ 1,399,009</u>	<u>\$ 1,497,841</u>	<u>\$ 1,551,000</u>	<u>\$ 1,625,692</u>	<u>\$ 1,652,000</u>
Expenditure						
Salaries	\$ 5,005	\$ 5,123	\$ 5,576	\$ 5,925	\$ 7,500	\$ 6,800
Employee Benefits	1,394	1,421	1,559	1,688	1,600	1,400
Services/Supplies	1,386,755	1,446,338	1,498,938	1,488,650	1,568,463	1,671,200
Total Expenditures	<u>\$ 1,393,154</u>	<u>\$ 1,452,882</u>	<u>\$ 1,506,073</u>	<u>\$ 1,496,263</u>	<u>\$ 1,577,563</u>	<u>\$ 1,679,400</u>
Excess or Deficit	\$ (84,272)	\$ (53,873)	\$ (8,232)	\$ 54,737	\$ 48,129	\$ (27,400)
Projected Ending Fund Balance	\$ 105,321	\$ 51,448	\$ 43,216	\$ 200,891	\$ 91,345	\$ 63,945

Program Data:	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
FTE supporting program	0.15	0.10	0.10	0.10	0.10	0.10
Number Covered						
Employees (Full and PT)	2,366	2,419	2,434	2,434	2,430	2,450
Retirees	667	680	680	690	680	680
Dependents	846	858	858	868	858	858

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

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>
Projected Beginning Fund Balance	\$ 1,048,044	\$ 1,187,832	\$ 1,427,101	\$ 1,224,754	\$ 1,179,169	\$ 1,707,427
<u>Revenue</u>						
Plan Payments	\$ 1,150,601	\$ 1,190,613	\$ 1,199,824	\$ 1,112,763	\$ 1,336,522	\$ 1,336,522
Interest Income	2,994	3,903	7,223	6,500	5,000	5,000
Total Program Revenue	<u>\$ 1,153,595</u>	<u>\$ 1,194,516</u>	<u>\$ 1,207,047</u>	<u>\$ 1,119,263</u>	<u>\$ 1,341,522</u>	<u>\$ 1,341,522</u>
<u>Expenditure</u>						
Salaries	\$ 107,633	\$ 110,394	\$ 115,534	\$ 122,088	\$ 121,833	\$ 118,000
Employee Benefits	28,013	28,796	31,137	33,299	34,000	32,000
Services/Supplies	878,161	816,057	1,308,308	1,022,900	657,431	1,024,100
Total Expenditures	<u>\$ 1,013,807</u>	<u>\$ 955,247</u>	<u>\$ 1,454,979</u>	<u>\$ 1,178,287</u>	<u>\$ 813,264</u>	<u>\$ 1,174,100</u>
Excess or Deficit	\$ 139,788	\$ 239,269	\$ (247,932)	\$ (59,024)	\$ 528,258	\$ 167,422
Projected Ending Fund Balance	\$ 1,187,832	\$ 1,427,101	\$ 1,179,169	\$ 1,165,730	\$ 1,707,427	\$ 1,874,849

Program Data:	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>
FTE supporting program	1.90	1.90	1.90	1.90	1.90	1.90
<u>Cost of Stop Loss Coverage</u>	\$ 75,753	\$ 81,083	\$ 82,841	\$ 83,728	\$ 82,841	\$ 83,728
<u>Annual Amount of Stop Loss</u>	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

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Board of Education Paid Employee Benefits

Per Participant:	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Retirement:										
Teachers	13.00%	13.50%	14.00%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%	14.50%
Increase from prior year	0.50%	0.50%	0.50%	0.50%	-	-	-	-	-	-
Non-teachers (non-teachers also pay FICA)	6.25%	6.50%	6.63%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%	6.86%
Increase from prior year	0.25%	0.25%	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%
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>	\$ 400	\$ 413	\$ 438	\$ 463	\$ 478	\$ 480	\$ 498	\$ 554	\$ 611	\$ 641
Increase monthly increase from prior year	\$ 30	\$ 13	\$ 25	\$ 25	\$ 40	\$ 3	\$ 18	\$ 56	\$ 57	\$ 31
January Rate	\$ 400	\$ 425	\$ 450	\$ 475	\$ 480	\$ 480	\$ 516	\$ 591	\$ 630	\$ 652
<u>Medical - Plus Plan (high ded) (monthly avg fiscal year)</u>	\$ -	\$ -	\$ 393	\$ 415	\$ 428	\$ 430	\$ 448	\$ 504	\$ 559	\$ 587
Increase from prior year	\$ -	\$ -	\$ 25	\$ 23	\$ 35	\$ 3	\$ 18	\$ 56	\$ 55	\$ 28
January Rate	\$ -	\$ 380	\$ 405	\$ 425	\$ 430	\$ 430	\$ 466	\$ 541	\$ 576	\$ 597
<u>Board Contribution to Health Savings Account</u>	\$ -	\$ -	\$ 45	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 54	\$ 55
Increase from prior year	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 1
(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	\$ 25	\$ 25	\$ 27	\$ 31	\$ 31	\$ 31
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 4	\$ -	\$ -
<u>Life & ADD (per \$1000 to 2016, per month after)</u>	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.09	\$ 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)	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15	\$ 2.15
Increase from prior year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Approval of the 2017-18 budget document will also authorize the proposed rates for medical basic and plus plans, the H.S.A. contribution and dental rates for 2018.

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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:

Age in 2010 Census	Assumed to enter Kindergarten	Grade in 2026-27 School Year
< 1 year old	2015	11
1 year old	2014	12
2 years old	2013	Graduating 2026
3 years old	2012	Graduating 2025
4 years old	2011	Graduating 2024

Thus, the class of children entering Kindergarten in 2015 was the last group that could be estimated from known population totals of children under age 1 from the 2010 Census. As a result, enrollment projections for grades K-10 in 2026-27 must be based purely on population *projections* and even population estimates for grades 11-12 in 2026-27 are so affected by migration and mortality as to have very little usefulness in this study.

With this in mind, there are several possible approaches to estimating incoming Kindergarten classes. First, past enrollments are studied. As the chart below shows, Kindergarten enrollments have generally trended upwards, though quite erratically, but having dropped by over 100 students since a peak in 2013 with most of the drop occurring in just one year between 2014 and 2015, which contributed strongly to the overall loss the District experienced in 2015.

A linear trend (regression) line is fit to the existing data to provide further information on how much Kindergarten class sizes could be expected to grow annually, on average. The slope here projects nearly ten (9.96) additional Kindergarteners per year with moderately strong predictive power, having an r² value of nearly 0.61 (0.0 indicates no linear trend and 1.0 indicates a perfect linear trend). Overall, it is

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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%

Enrollment Totals in Recent Years K-12 (September)

2013 - 17,161 2014 – 17,283 2015 – 17,229 2016 – 17,416

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.

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2016-17 Enrollment and Demographics Study

Figure 7. District enrollment projections, by grade, for 2017-2027. (The charts show to 2026, but that is for the beginning of the 2026-27 school year.)

Overall Enrollment Projections for the Columbia Public Schools, 2017-2027, by grade											
District	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
High	17,416	17,583	17,751	17,921	18,093	18,266	18,441	18,618	18,796	18,976	19,158
Medium	17,416	17,534	17,653	17,773	17,894	18,015	18,138	18,261	18,385	18,509	18,635
Low	17,416	17,484	17,553	17,622	17,691	17,761	17,831	17,901	17,971	18,042	18,113
High	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K	1,332	1,365	1,403	1,392	1,383	1,400	1,423	1,445	1,466	1,490	1,517
1	1,337	1,344	1,379	1,423	1,410	1,401	1,426	1,447	1,468	1,492	1,519
2	1,387	1,343	1,351	1,385	1,431	1,417	1,415	1,439	1,458	1,482	1,510
3	1,461	1,384	1,350	1,356	1,390	1,438	1,429	1,426	1,448	1,471	1,498
4	1,406	1,457	1,382	1,342	1,353	1,385	1,440	1,430	1,425	1,450	1,476
5	1,367	1,419	1,485	1,404	1,363	1,377	1,416	1,469	1,458	1,456	1,484
6	1,344	1,329	1,384	1,437	1,366	1,325	1,343	1,381	1,431	1,423	1,424
7	1,362	1,348	1,338	1,394	1,447	1,376	1,341	1,358	1,394	1,448	1,443
8	1,281	1,382	1,380	1,366	1,423	1,478	1,412	1,375	1,390	1,431	1,489
9	1,306	1,302	1,409	1,407	1,392	1,451	1,515	1,445	1,405	1,424	1,468
10	1,309	1,304	1,316	1,426	1,419	1,407	1,474	1,536	1,464	1,427	1,448
11	1,342	1,310	1,307	1,325	1,433	1,426	1,422	1,487	1,547	1,478	1,443
12	1,182	1,295	1,267	1,264	1,282	1,386	1,386	1,381	1,442	1,504	1,439
Medium	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K	1,332	1,361	1,395	1,380	1,368	1,381	1,400	1,417	1,434	1,453	1,475
1	1,337	1,341	1,372	1,412	1,394	1,382	1,402	1,419	1,436	1,455	1,478
2	1,387	1,339	1,343	1,373	1,416	1,397	1,392	1,411	1,426	1,446	1,468
3	1,461	1,380	1,342	1,345	1,374	1,418	1,406	1,398	1,416	1,434	1,457
4	1,406	1,453	1,374	1,330	1,338	1,366	1,416	1,403	1,394	1,415	1,435
5	1,367	1,416	1,477	1,393	1,348	1,358	1,392	1,441	1,426	1,420	1,444
6	1,344	1,326	1,376	1,425	1,351	1,307	1,321	1,354	1,400	1,388	1,385
7	1,362	1,344	1,331	1,383	1,431	1,357	1,319	1,332	1,364	1,412	1,403
8	1,281	1,379	1,373	1,354	1,408	1,458	1,389	1,349	1,360	1,396	1,448
9	1,306	1,298	1,401	1,395	1,377	1,431	1,490	1,417	1,375	1,389	1,428
10	1,309	1,300	1,309	1,414	1,403	1,388	1,450	1,506	1,432	1,392	1,409
11	1,342	1,307	1,300	1,314	1,417	1,406	1,399	1,458	1,513	1,442	1,404
12	1,182	1,291	1,260	1,254	1,268	1,367	1,363	1,354	1,410	1,467	1,400
Low	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
K	1,332	1,357	1,387	1,369	1,353	1,361	1,376	1,390	1,401	1,416	1,434
1	1,337	1,337	1,364	1,400	1,378	1,362	1,379	1,391	1,403	1,419	1,436
2	1,387	1,335	1,336	1,362	1,400	1,377	1,368	1,383	1,394	1,409	1,427
3	1,461	1,376	1,334	1,333	1,359	1,398	1,382	1,371	1,384	1,398	1,416
4	1,406	1,449	1,366	1,319	1,323	1,347	1,392	1,375	1,362	1,379	1,395
5	1,367	1,412	1,469	1,381	1,333	1,339	1,369	1,413	1,394	1,384	1,403
6	1,344	1,322	1,369	1,413	1,336	1,288	1,299	1,328	1,368	1,353	1,346
7	1,362	1,340	1,323	1,371	1,415	1,338	1,297	1,305	1,333	1,377	1,364
8	1,281	1,375	1,365	1,343	1,392	1,438	1,365	1,322	1,329	1,360	1,408
9	1,306	1,295	1,393	1,384	1,362	1,411	1,465	1,389	1,344	1,354	1,388
10	1,309	1,297	1,301	1,402	1,388	1,368	1,425	1,477	1,399	1,356	1,369
11	1,342	1,303	1,293	1,303	1,401	1,386	1,375	1,429	1,479	1,405	1,364
12	1,182	1,287	1,253	1,243	1,253	1,348	1,340	1,328	1,378	1,430	1,361

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Performance Indicators

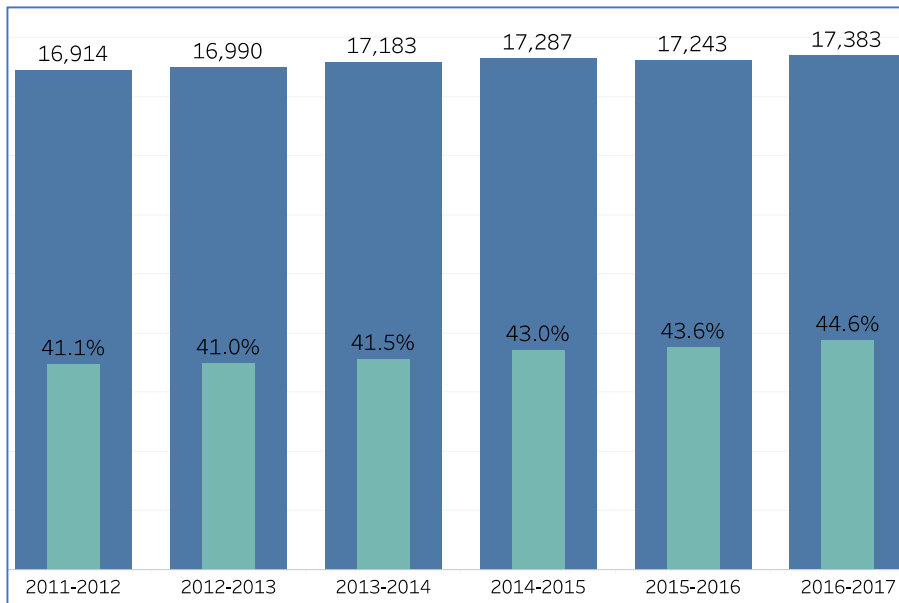
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DEMOGRAPHICS

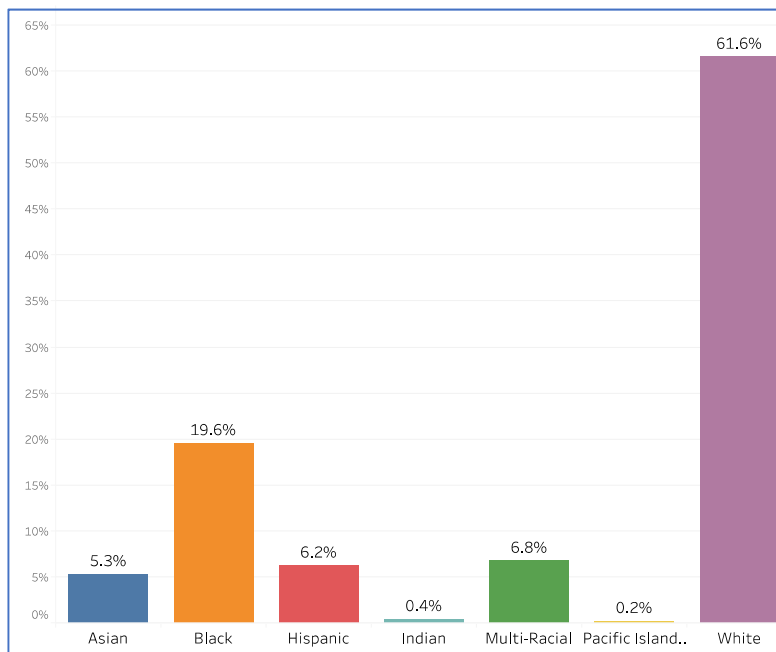
Columbia has a diverse population. The University of Missouri brings in many families from all over the world, creating an environment where many cultures are represented. In addition, Columbia’s social and medical resources welcome and serve refugees experiencing the United States for the first time.

As seen in the charts below, Columbia has a steadily growing population. Poverty, as measured through entitlement to a free or reduced lunch, and the stress often associated with it is an increasing risk factor.

K-12 Population with Free & Reduced Lunch Percentage



Racial Demographics for 2016-2017

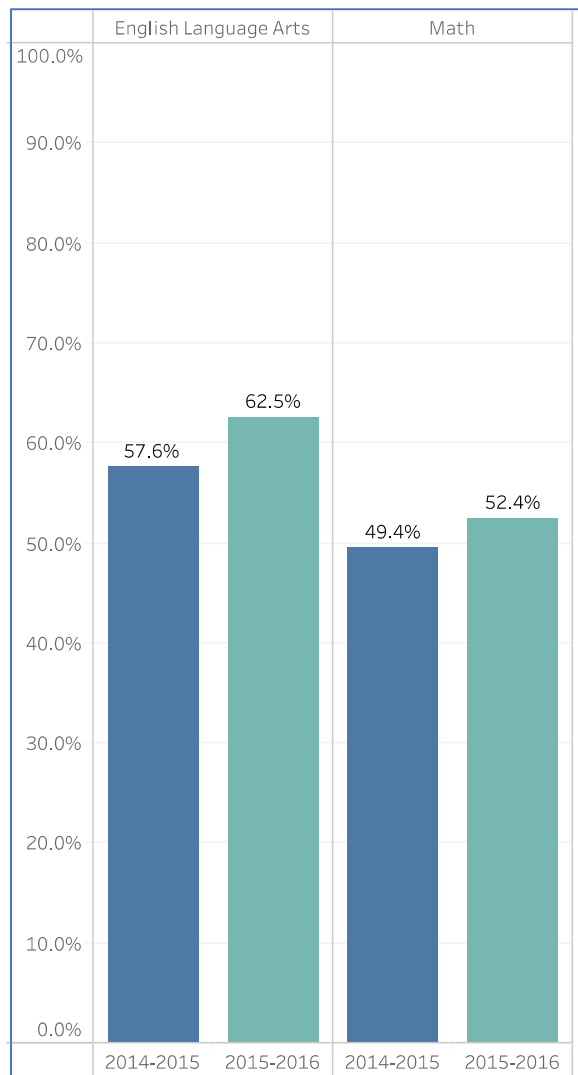


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MAP AND END OF COURSE EXAMS

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.

MAP and EOC Percent Proficient



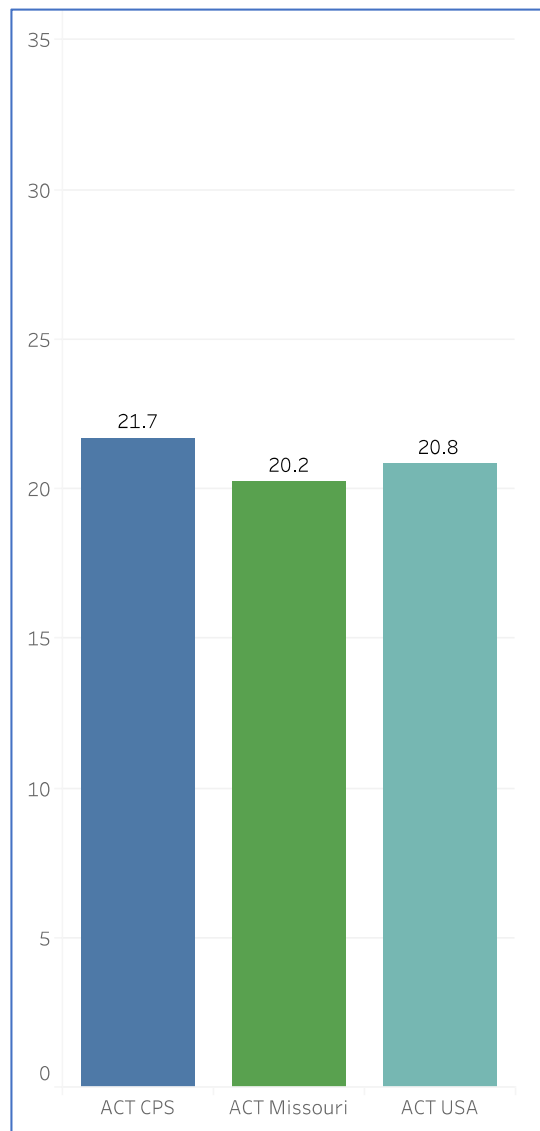
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ACT

Starting in the 2014-2015 school year, all 11th grade students were eligible for a free administration of the ACT. The ACT assesses high school students' general educational development and their ability to complete college-level work. The ACT Program is a comprehensive system for collecting and reporting information about students planning to enter post-secondary education. It consists of five major components: English, Math, Reading, Scientific Reasoning, and Writing.

Students in Columbia Public Schools had always exceeded state and national averages on the ACT before all students took the assessment. With the addition of all students taking the ACT, students in Columbia Public Schools continue to outperform other students across Missouri and the United States.

Average ACT (Senior Class of 2016)



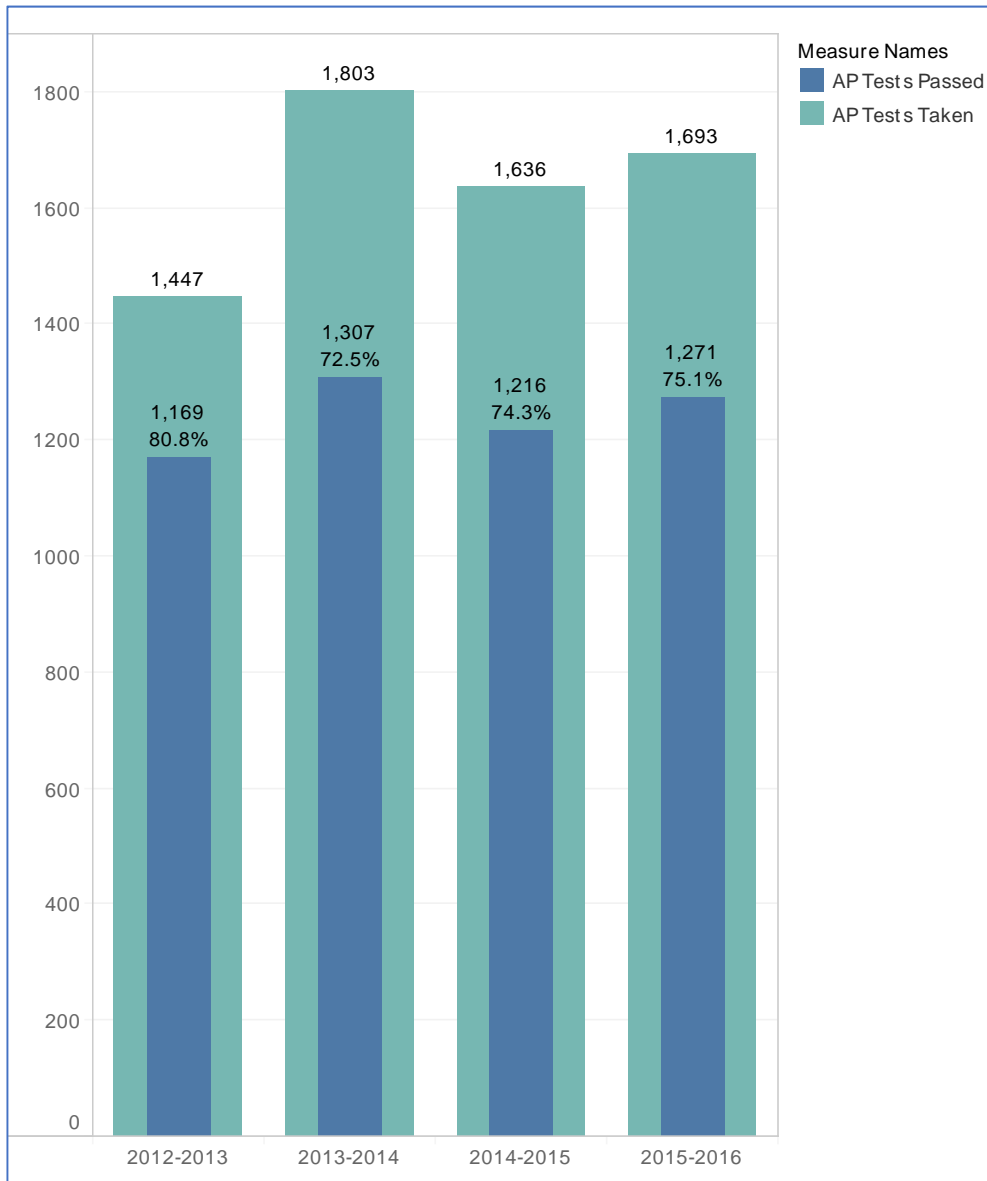
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ADVANCED PLACEMENT

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.

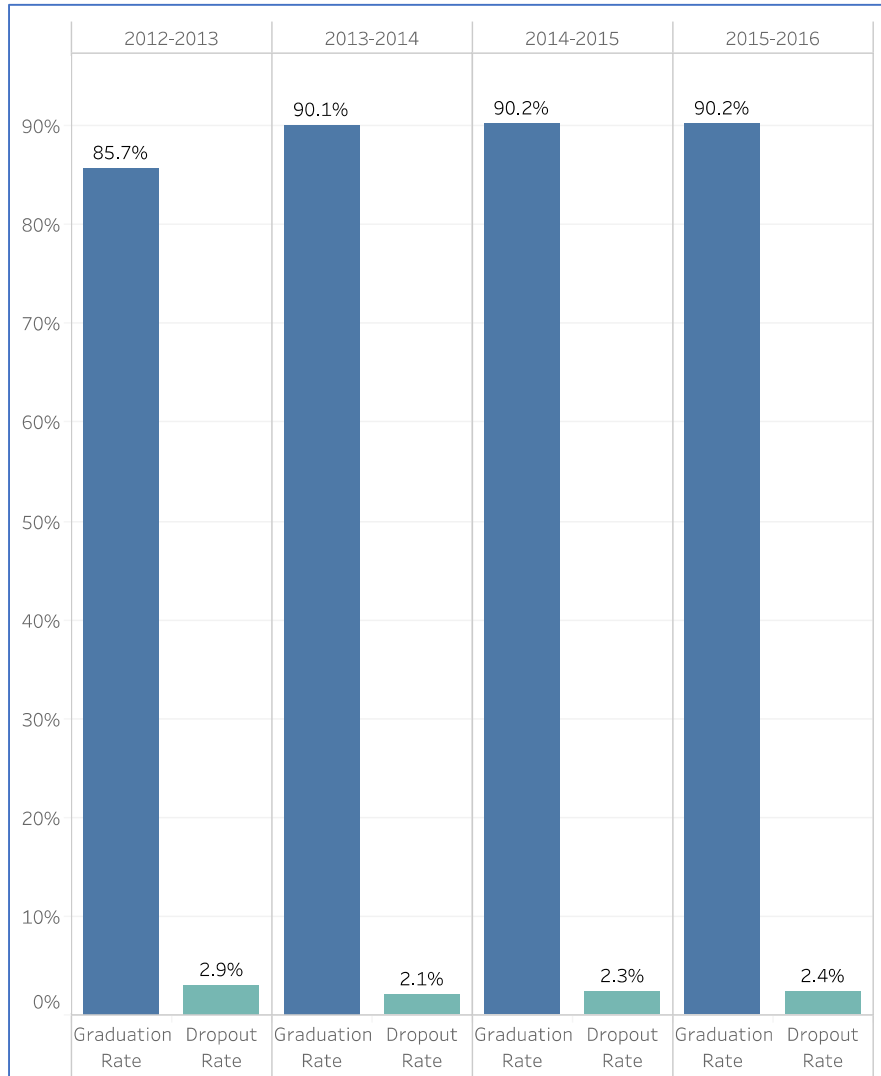
Advance Placement Tests take and Passed



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GRADUATION AND DROPOUT RATE

The percentage of students graduating is one of the most important statistics a school district measures. The graduation rate of students in Columbia Public Schools is high and continuously exceeds state averages while maintaining a remarkably low dropout rate.



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Glossary

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GLOSSARY

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

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

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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.

AVID – Advancement via Individual Determination – 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.

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.

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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.

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

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

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

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.

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.

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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.

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.

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.

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

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

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

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

CPA – Certified Public Accountant – professional licensing achieved through formal education, rigorous testing and experience in accord with the state in which the accountant resides.

CPI – Consumer Price Index – Used to track the change in the cost of consumer goods over a period of time – usually one year.

CSIP – Continuing School Improvement Plan – 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.

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 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).

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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 – 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.

ECSE – Early Childhood Special Education – A state and federally funded program designed to target pre-Kindergarten children who are identified as having special needs.

ELL – English Language Learners – 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.

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).

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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.

FACS – Family and Consumer Studies – formerly home economics curriculum.

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

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

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.

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.

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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.

HVAC – Heating, Ventilation, and Air Conditioning – projects handled by the facilities department to improve the interior air quality of the District's buildings.

IDEA – Individuals with Disabilities Education Act – Federal program pretesting the rights of special education students in public schools.

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

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

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

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

INSURANCE AND BOND PREMIUMS - Expenditures for all types of insurance coverage such as property, liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for

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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.

LEA (LOCAL EDUCATION AGENCY) - 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.

MAP – Missouri Assessment Program – State criterion based achievement program designated to test the student in Math, Communication Arts, Social Studies, and Science at certain grade levels.

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.

MSIP – Missouri School Improvement Plan – 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.

PAT – Parents as Teachers – 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.

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PDC – Professional Development Committee – Serving the employees of the District to plan activities and provide support for professional growth.

PIE – Partners in Education – 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.

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.

SUPPLANT - To substitute a new source of funds to provide services or materials already in existence in the LEA and previously funded with other funds.

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STATE ADEQUACY TARGET (SAT) – An amount of expenditure per student that is the based for the Foundation Formula put into las 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.

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.

Final Budget
2017-18

APPENDICES
SECTION



**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

Appendix I

Revenues

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18	1 Year Variance 2017-18 vs 2016-17	
							\$ Increase (Decrease) 2017-18	% Increase (Decrease) 2017-18
District Operating Funds								
<i>General Operating and Teachers Funds</i>								
5100 Local Sources								
5111 Current Tax	\$ 89,505,838	\$ 93,994,538	\$ 96,726,929	\$ 110,288,593	\$ 111,622,699	\$ 114,875,022	\$ 3,252,323	2.91%
5112 Delinquent Tax	2,993,921	3,015,967	2,970,373	3,012,296	3,009,953	\$ 2,900,000	(109,953)	(3.65%)
5113 Proposition C Sales Tax	15,050,485	15,596,185	16,606,392	16,712,132	16,655,400	\$ 17,516,000	860,600	5.17%
5114 Intangible Tax	223,046	134,247	134,406	134,406	285,925	\$ 285,925	-	-
5115 Surtax	1,650,998	1,831,250	1,755,535	1,755,535	1,882,750	\$ 1,882,750	-	-
5122 Summer School Tuition	12,898	37,606	48,845	35,000	43,624	\$ 45,000	1,376	3.15%
5141 Interest - Daily Account	28,416	21,230	22,547	19,626	29,000	\$ 29,000	-	-
5142 Interest - Investments	73,030	91,988	273,287	105,000	318,563	\$ 317,000	(1,563)	(0.49%)
5144 Interest - Collector	36,666	20,127	18,550	18,550	38,134	\$ 34,084	(4,050)	(10.62%)
5171 Student Activities	566	30	-	-	508	\$ -	(508)	(100.00%)
5180 Summer School Tuition	30,922	-	1,118	-	-	\$ -	-	-
5190 Other Local	-	9	204	-	30	\$ -	(30)	(100.00%)
5191 Rentals	141,364	164,088	178,433	170,000	175,000	180,000	5,000	2.86%
5192 Donations	142	-	411	-	1,515	1,500	(15)	(0.99%)
5193 Offset Printing	145,499	99,471	130,362	125,000	163,172	175,000	11,828	7.25%
5195 Refund of Expenditure	59,234	28,268	116,586	30,000	51,819	30,000	(21,819)	(42.11%)
5197 Sale of Misc. Items	51,193	30,233	46,098	35,000	25,198	30,000	4,802	19.06%
5198 Fundraising Activities	3	-	-	-	-	-	-	-
5199 Misc. Local Revenue	184,301	145,440	74,328	80,000	150,385	100,000	(50,385)	(33.50%)
51XX Local Sources	\$ 110,188,522	\$ 115,210,677	\$ 119,104,404	\$ 132,521,138	\$ 134,453,675	\$ 138,401,281	\$ 3,947,606	2.94%
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 514,737	\$ 470,537	\$ 486,420	\$ 486,420	\$ 537,096	\$ 537,096	\$ -	-
5221 State Assessed Utilities	996,971	937,838	1,009,501	1,009,501	1,012,287	1,012,287	-	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

Revenue Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18	1 Year Variance 2017-18 vs 2016-17	
							\$ Increase (Decrease) 2017-18	% Increase (Decrease) 2017-18
5200 Intermediate Sources (cont.)								
5234 County Stock Insurance	61,256	122,078	373,192	373,192	274,764	274,764	-	-
52XX Intermediate Sources	\$ 1,572,964	\$ 1,530,453	\$ 1,869,113	\$ 1,869,113	\$ 1,824,147	\$ 1,824,147	\$ -	-
5300 State Sources								
5311 Basic Formula - State Aid	\$ 41,047,900	\$ 43,354,675	\$ 45,409,402	\$ 46,993,771	\$ 48,692,832	\$ 48,866,719	\$ 173,887	0.36%
5312 Transportation	1,984,959	2,627,397	2,295,138	2,371,069	1,908,327	1,950,000	41,673	2.18%
5314 Early Childhood, Spec Ed	2,835,365	3,223,087	3,718,780	3,226,463	4,021,368	4,300,000	278,632	6.93%
5319 Classroom Trust Fund	5,413,160	6,203,412	6,407,030	6,345,277	6,676,661	6,880,609	203,948	3.05%
5324 Parents as Teachers	471,903	536,039	498,215	499,185	518,965	525,000	6,035	1.16%
5332 Vocational Aid	654,749	652,933	733,056	655,000	370,239	425,000	54,761	14.79%
5369 Resid Place/Excess Cost	230,843	520,100	483,791	483,791	510,776	204,311	(306,465)	(60.00%)
5371 Readers for the Blind	2,116	2,065	1,791	-	-	-	-	-
5381 Extraordinary Cost	1,518,551	1,649,786	1,528,661	1,678,661	1,947,110	2,044,465	97,355	5.00%
5397 Other State Revenue	10,479	16,313	27,067	-	1,188	-	(1,188)	(100.00%)
53XX State Sources	\$ 54,170,025	\$ 58,785,807	\$ 61,102,931	\$ 62,253,217	\$ 64,647,466	\$ 65,196,104	\$ 548,638	0.84%
5400 Federal Sources								
5412 Medicaid	\$ 535,382	\$ 509,537	\$ 395,657	\$ 470,000	\$ 682,384	\$ 170,596	\$ (511,788)	(75.00%)
5427 Title II - Basic Grant	277,979	263,041	272,833	295,271	295,271	297,635	2,364	0.80%
5437 IDEA Grant	104,209	-	154,381	150,000	143,229	64,453	(78,776)	(55.00%)
5441 Entitlement PL 94-142	3,218,728	3,388,306	3,391,213	3,578,673	3,711,639	3,300,000	(411,639)	(11.09%)
5442 Early Childhood, Spec Ed	945,122	757,080	481,833	650,000	602,601	650,000	47,399	7.87%
5451 Title I	3,704,560	3,538,044	3,396,571	3,810,256	3,544,435	4,219,968	675,533	19.06%
5462 Title III	4,851	4,530	4,842	5,000	5,000	5,000	-	-
5465 Title II	710,773	697,405	664,444	572,038	309,093	785,557	476,464	154.15%
5472 Child Care Development	2,420	2,164	3,439	-	-	-	-	-
5496 E Rate Funds	37,922	52,978	58,873	58,873	153,019	-	(153,019)	(100.00%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

DISTRICT OPERATING FUNDS REVENUE SUMMARY

<u>Revenue Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	<u>1 Year Variance 2017-18 vs 2016-17</u>	
							<u>\$ Increase (Decrease) 2017-18</u>	<u>% Increase (Decrease) 2017-18</u>
5400 Federal Sources (cont.)								
5497 Other Federal Revenue	36	1,000	45	-	1,080	-	(1,080)	(100.00%)
54XX Federal Sources	\$ 9,541,982	\$ 9,214,085	\$ 8,824,131	\$ 9,590,111	\$ 9,447,751	\$ 9,493,209	\$ 45,458	0.48%
5600 Other Sources								
5631 Insurance Recoveries	\$ 152,220	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -	-
56XX Other Sources	\$ 152,220	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -	-
5800 Tuition								
5810 Tuition - Other Districts	\$ 208,076	\$ 75,583	\$ 100,564	\$ 49,768	\$ 160,195	\$ 160,000	\$ (195)	(0.12%)
5820 Tuition - Area Voc Fees	98,000	87,000	87,500	87,500	123,000	123,000	-	0.00%
58XX Tuition	\$ 306,076	\$ 162,583	\$ 188,064	\$ 137,268	\$ 283,195	\$ 283,000	\$ -	-
5900 Other Financing Sources								
5999 Other Financing Sources	\$ -	\$ -	\$ -	\$ 2,972,333	\$ 4,125,625	\$ 10,319,037	\$ 6,193,412	150.12%
59XX Other Financing Sources	\$ -	\$ -	\$ -	\$ 2,972,333	\$ 4,125,625	\$ 10,319,037	\$ 6,193,412	150.12%
District Operating Funds - Revenues	<u>\$ 175,931,789</u>	<u>\$ 184,904,165</u>	<u>\$ 191,088,643</u>	<u>\$ 209,343,180</u>	<u>\$ 214,781,859</u>	<u>\$ 225,516,778</u>	<u>\$ 10,734,919</u>	<u>4.76%</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue <u>Object Category</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Original</u> <u>Budget</u> <u>2016-17</u>	<u>Projected</u> <u>Actual</u> <u>2016-17</u>	<u>Final</u> <u>Budget</u> <u>2017-18</u>	1 Year Variance 2017-18 vs 2016-17	
								\$ Increase (Decrease) 2017-18	% Increase (Decrease) 2017-18
Special Funded Programs									
<i>Debt Services, Capital Projects, Food Services, Student Activities, Adult Education and Grants and Donations Funds</i>									
5100 Local Sources									
5111 Current Tax	\$ 21,605,949	\$ 21,071,263	\$ 22,149,874	\$ 22,903,851	\$ 23,405,120	\$ 24,094,381	\$ 24,770,078	\$ 675,697	2.80%
5112 Delinquent Tax	653,878	711,548	714,775	701,402	803,669	707,629	696,997	(10,632)	(1.50%)
5114 Intangible Tax	37,133	52,449	31,602	31,792	29,553	62,764	62,764	-	-
5115 Surtax	404,219	388,227	431,084	415,249	415,249	405,974	405,974	-	-
5116 In Lieu of Tax Payments	740,731	594,525	415,323	248,542	248,542	197,974	197,974	-	-
5121 Tuition - K-12	27,440	25,230	26,397	41,102	27,000	50,780	50,780	-	-
5123 Tuition - Adult Ed	1,407,379	1,395,948	1,110,102	1,526,968	1,525,000	1,276,000	1,276,000	-	-
5141 Interest - Daily Account	21,267	14,868	23,465	29,383	25,700	60,963	57,088	(3,875)	(6.36%)
5142 Interest - Investments	68,408	54,272	91,560	317,320	83,000	334,254	284,254	(50,000)	(14.96%)
5143 Interest - Intangible	2	-	-	-	-	-	-	-	-
5144 Interest - Collector	6,271	8,622	4,737	4,388	4,315	8,225	8,069	(156)	(1.90%)
5145 Interest - Escrow Agent	27,769	3,267	9,708	136,806	4,875	164,453	30,000	(134,453)	(81.76%)
5151 Food Sales - Program	1,899,362	1,904,180	1,830,290	1,848,578	1,650,000	1,650,000	1,700,000	50,000	3.03%
5165 Food Sales - Non Program	1,220,140	1,134,595	1,113,206	1,249,682	1,200,000	1,250,000	1,250,000	-	-
5171 Student Activities	1,541,192	1,823,825	1,698,846	2,014,933	2,319,500	2,835,894	2,776,493	(59,401)	(2.09%)
5172 Vending Revenue	77,869	61,013	50,574	25,508	17,400	56,433	56,433	-	-
5190 Other Local	196,860	373,247	322,821	702,348	122,592	232,642	158,739	(73,903)	(31.77%)
5191 Rentals	8,470	190	-	1,022	-	-	-	-	-
5192 Donations	1,442,576	892,525	1,050,528	869,248	572,136	982,657	847,209	(135,448)	(13.78%)
5195 Refund of Expenditure	9,972	7,920	5,164	2,753	1,000	1,000	1,000	-	-
5197 Sale of Misc Items	5,116	-	28,629	55,653	17,200	10,075	4,775	(5,300)	(52.61%)
5198 Fundraising Activities	248,228	589,559	671,874	461,087	75,817	36,141	36,190	49	0.14%
5199 Misc. Local Revenue	163,774	225,487	241,743	155,485	88,432	62,017	51,965	(10,052)	(16.21%)
- Project Construct	301,005	312,369	301,113	324,158	275,000	175,000	175,000	-	-
- Moving on Together	600	1,020	1,050	3,454	3,125	3,125	8,000	4,875	156.00%
- Sports Marketing	171,617	240,000	217,000	-	-	-	-	-	-
51XX Local Sources	\$ 32,287,227	\$ 31,891,072	\$ 32,541,502	\$ 34,070,712	\$ 32,914,225	\$ 34,658,381	\$ 34,905,782	\$ 247,401	0.71%
5200 Intermediate Sources									
5221 State Assessed Utilities	\$ 288,049	\$ 304,693	\$ 285,993	\$ 310,911	\$ 310,911	\$ 307,919	\$ 307,919	\$ -	-
5234 County Stock Insurance	13,262	14,404	28,736	88,274	88,274	59,247	59,247	-	-
52XX Intermediate Sources	\$ 301,311	\$ 319,097	\$ 314,729	\$ 399,185	\$ 399,185	\$ 367,166	\$ 367,166	\$ -	-

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue <u>Object Category</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	1 Year Variance 2017-18 vs 2016-17	
								\$ Increase (Decrease) 2017-18	% Increase (Decrease) 2017-18
5300 State Sources									
5319 Classroom Trust Fund	1,425,338	1,333,795	235,043	80,174	82,698	82,698	82,698	\$ -	-
5332 Vocational Aid	292,187	285,677	350,525	289,188	200,000	200,000	202,000	2,000	1.00%
5333 School Lunch Assistance	59,947	57,962	60,702	60,011	60,000	60,000	60,000	-	-
5337 Adult Basic Education	102,408	275,731	51,376	69,507	69,507	102,211	102,211	-	-
5359 Vocational Enhancement Grant	229,382	228,723	197,304	463,760	581,753	446,973	375,000	(71,973)	(16.10%)
5362 A+ Schools	27,684	-	-	1,204	-	-	-	-	-
5382 Missouri Preschool Project	41,438	27,625	-	-	-	-	-	-	-
5397 Other State Revenue	11,590	41,203	50,103	39,931	43,600	60,134	60,355	221	0.37%
- Project Construct	-	163,618	313,461	501,457	473,880	560,000	560,000	-	-
- Lewis & Clark Conservation	22,003	30,284	-	31,131	-	1,250	1,250	-	-
- Child Care Consortium - PAT	18,833	19,833	-	-	-	-	-	-	-
53XX State Sources	\$ 2,230,810	\$ 2,464,451	\$ 1,265,839	\$ 1,536,363	\$ 1,523,938	\$ 1,532,016	\$ 1,462,264	\$ (69,752)	(4.55%)
5400 Federal Sources									
5427 Title II - Basic Grant	\$ 59,897	\$ 52,996	\$ 52,926	\$ -	\$ -	\$ -	\$ -	\$ -	-
5436 Adult Basic Education	395,644	192,258	360,310	328,909	273,132	273,132	224,324	(48,808)	(17.87%)
5437 IDEA Grants	-	-	-	-	-	8,585	8,585	-	-
5441 Entitlement PL 94-142	-	-	-	-	-	-	-	-	-
5442 Early Childhood, Spec Ed	-	-	-	-	3,556	3,556	-	(3,556)	(100.00%)
5444 NLSP Federal Revenue	-	-	-	-	-	12,350	12,350	-	-
5445 School Lunch - Federal	2,951,188	3,095,786	3,313,938	3,470,408	3,650,000	3,676,500	3,776,500	100,000	2.72%
5446 School Breakfast	993,044	981,282	1,088,556	1,253,553	1,250,000	1,340,000	1,340,000	-	-
5447 School Milk	9,161	6,748	8,882	6,324	9,000	8,000	8,000	-	-
5448 After School Snacks	1,742	2,995	3,455	1,599	2,500	1,500	1,500	-	-
5449 School Fruits & Veggies	95,371	35,472	85,985	67,801	80,000	65,000	65,000	-	-
5451 Title I	108,967	320,202	545,095	318,045	201,901	160,000	161,000	1,000	0.63%
5462 Title III	276,416	165,568	197,394	171,531	194,067	257,946	261,757	3,811	1.48%
5400 Federal Sources (cont.)									
5472 Child Care Development	57,546	61,560	61,770	56,193	58,352	58,352	58,352	-	-
5496 E Rate Funds	203,109	115,614	116,096	43,964	203,109	-	-	-	-
5497 Other Federal Revenue	-	-	14,266	45,907	-	12,259	1,370	(10,889)	(88.82%)
- Direct Lending	280,311	367,668	341,296	343,987	348,630	283,000	346,636	63,636	22.49%
- US Fish and Wildlife	855	-	-	69,137	-	3,000	-	(3,000)	(100.00%)
- Forestry Grant	3,201	-	-	28,482	5,000	35,414	35,414	-	-
- Interest on Qualified School Construction Bonds	320,876	301,754	310,980	312,657	335,468	312,657	312,657	-	-
54XX Federal Sources	\$ 6,087,580	\$ 5,975,108	\$ 6,724,969	\$ 6,833,015	\$ 6,847,215	\$ 6,961,751	\$ 7,118,445	\$ 156,694	2.25%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SPECIAL FUNDED PROGRAMS REVENUE SUMMARY

Revenue <u>Object Category</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Original</u> <u>Budget</u> <u>2016-17</u>	<u>Projected</u> <u>Actual</u> <u>2016-17</u>	<u>Final</u> <u>Budget</u> <u>2017-18</u>	1 Year Variance 2017-18 vs 2016-17	
								<u>\$</u> <u>Increase</u> <u>(Decrease)</u> <u>2017-18</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u> <u>2017-18</u>
5500 Donated Commodities									
5510 Donated Commodities	\$ 429,997	\$ 339,817	\$ 415,707	\$ 459,730	\$ 400,000	\$ 450,000	\$ 450,000	\$ -	-
55XX Donated Commodities	\$ 429,997	\$ 339,817	\$ 415,707	\$ 459,730	\$ 400,000	\$ 450,000	\$ 450,000	\$ -	-
5600 Other Sources									
5611 Sale of Bonds	\$ 5,000,000	\$ 50,000,000	\$ 41,348,000	\$ 35,000,000	\$ 15,000,000	\$ 10,000,000	\$ 35,000,000	\$ 25,000,000	250.00%
5631 Insurance Recoveries	1,095,816	-	182,035	32,313	-	1,346	-	(1,346)	(100.00%)
5692 Proceeds - Bond Refunding	4,290,000	-	30,137,000	1,575,000	-	-	-	-	-
56XX Other Sources	\$ 10,387,026	\$ 50,000,000	\$ 71,667,035	\$ 36,607,313	\$ 15,000,000	\$ 10,001,346	\$ 35,000,000	\$ 24,998,654	249.95%
5900 Other Financing Sources									
5999 Other Financing Sources	\$ 3,456,991	\$ 5,482,531	\$ 7,928,876	\$ 4,844,826	\$ 1,325,970	\$ 3,180,724	\$ 4,033,655	\$ 852,931	26.82%
59XX Other Financing Sources	\$ 3,456,991	\$ 5,482,531	\$ 7,928,876	\$ 4,844,826	\$ 1,325,970	\$ 3,180,724	\$ 4,033,655	\$ 852,931	26.82%
Special Funded Programs - Revenues	\$ 55,180,942	\$ 96,472,076	\$ 120,858,657	\$ 84,751,144	\$ 58,410,533	\$ 57,151,384	\$ 83,337,312	\$ 26,185,928	45.82%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SUMMARY REVENUE ALL FUNDS

Revenue <u>Object Category</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	1 Year Variance 2017-18 vs 2016-17	
							\$	%
							<u>Increase (Decrease) 2017-18</u>	<u>Increase (Decrease) 2017-18</u>
All Funds - Revenues								
5100 Local Sources								
5111 Current Tax	\$ 110,577,101	\$ 116,144,412	\$ 119,630,780	\$ 133,693,713	\$ 135,717,080	\$ 139,645,100	\$ 3,928,020	2.89%
5113 Proposition C Sales Tax	15,050,485	15,596,185	16,606,392	16,712,132	16,655,400	17,516,000	860,600	5.17%
5114 Intangible Tax	275,495	165,849	166,198	163,959	348,689	348,689	-	-
5115 Surtax	2,039,225	2,262,334	2,170,784	2,170,784	2,288,724	2,288,724	-	-
5116 In Lieu of Tax Payments	594,525	415,323	248,542	248,542	197,974	197,974	-	-
5121 Tuition - K-12	25,230	26,397	41,102	27,000	50,780	50,780	-	-
5122 Summer School Tuition	12,898	37,606	48,845	35,000	43,624	45,000	1,376	3.15%
5123 Tuition - Adult Ed	1,395,948	1,110,102	1,526,968	1,525,000	1,276,000	1,276,000	-	-
5141 Interest - Daily Account	43,284	44,695	51,930	45,326	89,963	86,088	(3,875)	(4.31%)
5142 Interest - Investments	127,302	183,548	590,607	188,000	652,817	601,254	(51,563)	(7.90%)
5144 Interest - Collector	45,288	24,864	22,938	22,865	46,359	42,153	(4,206)	(9.07%)
5145 Interest - Escrow Agent	3,267	9,708	136,806	4,875	164,453	30,000	(134,453)	(81.76%)
5151 Food Sales - Program	1,904,180	1,830,290	1,848,578	1,650,000	1,650,000	1,700,000	50,000	3.03%
5165 Food Sales - Non Program	1,134,595	1,113,206	1,249,682	1,200,000	1,250,000	1,250,000	-	-
5171 Student Activities	1,824,391	1,698,876	2,014,933	2,319,500	2,836,402	2,776,493	(59,909)	(2.11%)
5172 Vending Revenue	61,013	50,574	25,508	17,400	56,433	56,433	-	-
5189 Enrichment Tuition	30,922	37	1,118	-	-	-	-	-
5190 Other Local	373,247	322,830	702,552	122,592	232,672	158,739	(73,933)	(31.78%)
5191 Rentals	141,554	164,088	179,455	170,000	175,000	180,000	5,000	2.86%
5192 Donations	892,667	1,050,528	869,659	572,136	984,172	848,709	(135,463)	(13.76%)
5193 Offset Printing	145,499	99,471	130,362	125,000	163,172	175,000	11,828	7.25%
5195 Refund of Expenditure	67,154	33,432	119,339	31,000	52,819	31,000	(21,819)	(41.31%)
5197 Sale of Misc. Items	51,193	58,862	101,751	52,200	35,273	34,775	(498)	(1.41%)
5198 Fundraising Activities	589,562	671,874	461,087	75,817	36,141	36,190	49	0.14%
5199 Misc. Local Revenue	409,788	387,183	229,813	168,432	212,402	151,965	(60,437)	(28.45%)
- Project Construct	312,369	301,113	324,158	275,000	175,000	175,000	-	-
- Moving on Together	1,020	1,050	3,454	3,125	3,125	8,000	4,875	156.00%
- Sports Marketing	240,000	217,000	-	-	-	-	-	-
51XX Local Sources	\$ 142,079,594	\$ 147,752,179	\$ 153,175,116	\$ 165,435,363	\$ 169,112,056	\$ 173,307,063	\$ 4,195,007	2.48%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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SUMMARY REVENUE ALL FUNDS

Revenue <u>Object Category</u>	Actual <u>2013-14</u>	Actual <u>2014-15</u>	Actual <u>2015-16</u>	Original Budget <u>2016-17</u>	Projected Actual <u>2016-17</u>	Final Budget <u>2017-18</u>	1 Year Variance 2017-18 vs 2016-17	
							\$ Increase (Decrease) <u>2017-18</u>	% Increase (Decrease) <u>2017-18</u>
5200 Intermediate Sources								
5211 Fines and Forfeitures	\$ 514,737	\$ 470,537	\$ 486,420	\$ 486,420	\$ 537,096	\$ 537,096	\$ -	-
5221 State Assessed Utilities	1,301,664	1,223,831	1,320,412	1,320,412	1,320,206	1,320,206	-	-
5234 County Stock Insurance	75,660	150,814	461,466	461,466	334,011	334,011	-	-
52XX Intermediate Sources	\$ 1,892,061	\$ 1,845,182	\$ 2,268,298	\$ 2,268,298	\$ 2,191,313	\$ 2,191,313	\$ -	-
5300 State Sources								
5311 Basic Formula - State Aid	\$ 41,047,900	\$ 43,354,675	\$ 45,409,402	\$ 46,993,771	\$ 48,692,832	\$ 48,866,719	\$ 173,887	0.36%
5312 Transportation	1,984,959	2,627,397	2,295,138	2,371,069	1,908,327	1,950,000	41,673	2.18%
5314 Early Childhood, Spec Ed	2,835,365	3,223,087	3,718,780	3,226,463	4,021,368	4,300,000	278,632	6.93%
5319 Classroom Trust Fund	6,746,955	6,438,455	6,487,204	6,427,975	6,759,359	6,963,307	203,948	3.02%
5324 Parents as Teachers	471,903	536,039	498,215	499,185	518,965	525,000	6,035	1.16%
5332 Vocational Aid	940,426	1,003,458	1,022,244	855,000	570,239	627,000	56,761	9.95%
5333 School Lunch Assistance	57,962	60,702	60,011	60,000	60,000	60,000	-	-
5337 Adult Basic Education	275,731	51,376	69,507	69,507	102,211	102,211	-	-
5359 Vocational Enhancement Grant	228,723	197,304	463,760	581,753	446,973	375,000	(71,973)	(16.10%)
5362 A+ Schools	-	-	1,204	-	-	-	-	-
5369 Resid Place/Excess Cost	230,843	520,100	483,791	483,791	510,776	204,311	(306,465)	(60.00%)
5371 Readers for the Blind	2,116	2,065	1,791	-	-	-	-	-
5381 Extraordinary Cost	1,518,551	1,649,786	1,528,661	1,678,661	1,947,110	2,044,465	97,355	5.00%
5382 Missouri Preschool Project	27,625	-	-	-	-	-	-	-
5397 Other State Revenue	51,682	66,416	66,998	43,600	61,322	60,355	(967)	(1.58%)
- Project Construct	163,618	313,461	501,457	473,880	560,000	560,000	-	-
- Lewis & Clark Conservation	30,284	-	31,131	-	1,250	1,250	-	-
- Child Care Consortium - PAT	19,833	-	-	-	-	-	-	-
53XX State Sources	\$ 56,634,476	\$ 60,051,646	\$ 62,639,294	\$ 63,777,155	\$ 66,179,482	\$ 66,658,368	\$ 478,886	0.72%
5400 Federal Sources								
5412 Medicaid	\$ 535,382	\$ 509,537	\$ 395,657	\$ 470,000	\$ 682,384	\$ 170,596	\$ (511,788)	(75.00%)
5427 Title II - Basic Grant	330,975	315,967	272,833	295,271	295,271	297,635	2,364	0.80%
5428 Basic Formula-Jobs Bill-SSMF	-	-	-	-	-	-	-	-
5429 Basic Formula-Jobs Bill-FBSF	-	-	-	-	-	-	-	-
5432 Workforce Investment Act - ARRA	-	-	-	-	-	-	-	-
5433 Workforce Investment Act - ARRA	-	-	-	-	-	-	-	-
5435 Workforce Investment Act	-	-	-	-	-	-	-	-
5436 Adult Basic Education	192,258	360,310	328,909	273,132	273,132	224,324	(48,808)	(17.87%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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SUMMARY REVENUE ALL FUNDS

Revenue <u>Object Category</u>	Actual <u>2013-14</u>	Actual <u>2014-15</u>	Actual <u>2015-16</u>	Original Budget <u>2016-17</u>	Projected Actual <u>2016-17</u>	Final Budget <u>2017-18</u>	1 Year Variance 2017-18 vs 2016-17	
							\$ Increase (Decrease) <u>2017-18</u>	% Increase (Decrease) <u>2017-18</u>
5400 Federal Sources (cont.)								
5437 IDEA Grants	104,209	-	154,381	150,000	151,814	73,038	(78,776)	(51.89%)
5441 Entitlement PL 94-142	3,218,728	3,388,306	3,391,213	3,578,673	3,711,639	3,300,000	(411,639)	(11.09%)
5442 Early Childhood, Spec Ed	945,122	757,080	481,833	653,556	606,157	650,000	43,843	7.23%
5445 School Lunch - Federal	3,095,786	3,313,938	3,470,408	3,650,000	3,676,500	3,776,500	100,000	2.72%
5446 School Breakfast	981,282	1,088,556	1,253,553	1,250,000	1,340,000	1,340,000	-	-
5447 School Milk	6,748	8,882	6,324	9,000	8,000	8,000	-	-
5448 After School Snacks	2,995	3,455	1,599	2,500	1,500	1,500	-	-
5449 School Fruits & Veggies	35,472	85,985	67,801	80,000	65,000	65,000	-	-
5451 Title I	4,024,762	4,083,139	3,714,616	4,012,157	3,704,435	4,380,968	676,533	18.26%
5462 Title III	170,419	201,924	176,373	199,067	262,946	266,757	3,811	1.45%
5465 Title II	710,773	697,405	664,444	572,038	309,093	785,557	476,464	154.15%
5472 Child Care Development	63,980	63,934	59,632	58,352	58,352	58,352	-	-
5484 Pell Funds	275,205	224,020	314,518	232,500	250,500	305,000	54,500	21.76%
5496 E Rate Funds	153,536	169,074	102,837	261,982	153,019	-	(153,019)	(100.00%)
5497 Other Federal Revenue	36	15,266	45,952	-	13,339	1,370	(11,969)	(89.73%)
- Direct Lending	367,668	341,296	343,987	348,630	283,000	346,636	63,636	22.49%
- US Fish and Wildlife	-	-	69,137	-	3,000	-	(3,000)	(100.00%)
- LSTA	-	-	28,482	5,000	35,414	35,414	-	-
54XX Federal Sources	\$ 15,517,090	\$ 15,939,054	\$ 15,657,146	\$ 16,437,326	\$ 16,409,502	\$ 16,611,654	\$ 202,152	1.23%
5500 Donated Commodities								
5510 Donated Commodities	\$ 339,817	\$ 415,707	\$ 459,730	\$ 400,000	\$ 450,000	\$ 450,000	\$ -	-
55XX Donated Commodities	\$ 339,817	\$ 415,707	\$ 459,730	\$ 400,000	\$ 450,000	\$ 450,000	\$ -	-
5600 Other Sources								
5611 Sale of Bonds	\$ 50,000,000	\$ 41,348,000	\$ 35,000,000	\$ 15,000,000	\$ 10,000,000	\$ 35,000,000	\$ 25,000,000	250.00%
5631 Insurance Recoveries	152,220	182,595	32,313	-	1,346	-	\$ (1,346)	(100.00%)
5692 Proceeds - Bond Refunding	-	30,137,000	1,575,000	-	-	-	\$ -	-
56XX Other Sources	\$ 50,152,220	\$ 71,667,595	\$ 36,607,313	\$ 15,000,000	\$ 10,001,346	\$ 35,000,000	\$ 24,998,654	249.95%
5800 Tuition								
5810 Tuition - Other Districts	\$ 208,076	\$ 75,583	\$ 100,564	\$ 49,768	\$ 160,195	\$ 160,000	\$ (195)	(0.12%)
5820 Tuition - Area Voc Fees	98,000	87,000	87,500	87,500	123,000	123,000	\$ -	0.00%
58XX Tuition	\$ 306,076	\$ 162,583	\$ 188,064	\$ 137,268	\$ 283,195	\$ 283,000	\$ (195)	(0.07%)

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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SUMMARY REVENUE ALL FUNDS

Revenue Object Category	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18	1 Year Variance 2017-18 vs 2016-17	
							\$	%
							Increase (Decrease) 2017-18	Increase (Decrease) 2017-18
5900 Other Financing Sources								
5999 Other Financing Sources	\$ 5,482,531	\$ 7,928,876	\$ 4,844,826	\$ 4,298,303	\$ 7,306,349	\$ 14,352,692	\$ 7,046,343	96.44%
59XX Other Financing Sources	\$ 5,482,531	\$ 7,928,876	\$ 4,844,826	\$ 4,298,303	\$ 7,306,349	\$ 14,352,692	\$ 7,046,343	96.44%
All Funds - Revenues	\$ 272,403,865	\$ 305,762,822	\$ 275,839,787	\$ 267,753,713	\$ 271,933,243	\$ 308,854,090	\$ 36,920,847	13.58%

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COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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Appendix II

Expenditures

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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DISTRICT OPERATING FUNDS SUMMARY

<u>Function</u>	<u>Program</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	1 year Variance Projected to New Budget 2016-17 vs 2017-18	
								<u>\$ (Decrease) 2017-18</u>	<u>% (Decrease) 2017-18</u>
District Operating Funds									
<i>General Operating and Teachers Funds</i>									
1111-1129	Elementary Instruction	\$ 30,102,437	\$ 30,664,427	\$ 32,373,239	\$ 36,095,521	\$ 35,777,751	\$ 36,436,071	\$ 658,320	1.84%
1130-1149	Middle Instruction	16,600,929	16,657,409	17,121,761	18,870,152	18,941,338	19,657,288	715,950	3.78%
1150-1189	Senior High Instruction	18,190,555	19,199,070	19,035,111	20,308,433	20,183,468	21,000,454	816,986	4.05%
1191	Summer School Instruction	2,223,799	2,563,373	2,675,181	2,728,119	2,637,726	2,695,427	57,701	2.19%
1195	Douglass High Instruction	809,506	818,979	854,781	917,016	885,659	938,757	53,098	6.00%
1192-1199	At Risk Programs	402,582	311,635	314,655	345,365	288,288	276,201	(12,087)	(4.19%)
1210	Special Education Instruction	14,327,090	14,913,171	22,424,284	16,323,538	24,386,091	25,433,157	1,047,066	4.29%
1292	Early Childhood Special Education	3,385,633	3,484,625	3,824,881	3,964,121	4,393,639	4,417,350	23,711	0.54%
1211	Gifted Program	1,177,547	1,153,645	1,178,686	1,218,278	1,293,724	1,340,719	46,995	3.63%
1250-1255	Title I (K-12)	1,310,997	1,186,047	1,207,396	1,237,823	1,216,827	1,625,936	409,109	33.62%
1271	English Language Learners	1,467,582	1,655,746	1,956,176	2,107,114	2,245,975	2,369,767	123,792	5.51%
1301-1399	Vocational Instruction	3,829,224	3,768,110	3,874,300	4,479,206	4,019,822	4,198,403	178,581	4.44%
1420-1499	Student Activities & Athletics	2,070,049	2,049,197	2,202,844	2,558,818	2,253,794	2,268,183	14,389	0.64%
1601-1699	Adult Basic Education	-	12,407	11,652	13,980	11,980	13,980	2,000	16.69%
1901-1999	Supplemental Education (Tuition) Services	358,623	452,990	443,452	490,000	450,000	450,000	-	-
2122	Guidance & Counseling Services	3,977,356	3,944,606	4,261,453	4,900,138	4,677,962	4,836,434	158,472	3.39%
2100-2199	Pupil Services	8,621,964	8,991,788	4,473,679	11,264,374	5,127,323	5,377,361	250,038	4.88%
2221	Educational Media Services	2,539,143	2,995,851	3,214,508	3,544,678	3,757,385	3,893,136	135,751	3.61%
2201-2299	Support Services and Instructional Staff	8,660,954	8,877,794	9,070,130	10,814,377	9,878,201	9,757,937	(120,264)	(1.22%)
2301-2399	Administrative Services	2,941,469	3,073,654	3,125,750	3,566,719	3,626,458	3,634,359	7,901	0.22%
2401-2499	Other Administrative Services	12,105,307	12,508,377	11,439,950	14,550,161	13,061,227	13,466,097	404,870	3.10%
2525	Business Services	1,165,913	1,151,401	1,171,626	1,116,241	1,094,671	1,189,984	95,313	8.71%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

DISTRICT OPERATING FUNDS SUMMARY

<u>Function</u>	<u>Program</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	1 year Variance Projected to New Budget 2016-17 vs 2017-18	
								<u>\$ Increase (Decrease) 2017-18</u>	<u>% Increase (Decrease) 2017-18</u>
2542	Maintenance Services	17,551,475	17,135,885	16,714,669	19,752,874	20,043,769	21,219,240	1,175,471	5.86%
2546	Security Services	594,252	651,149	709,850	752,293	706,095	741,575	35,480	5.02%
2550-2559	Transportation Services	12,679,140	12,493,629	12,402,247	13,497,785	12,566,347	12,927,862	361,515	2.88%
2600-2699	Research and Information Systems	4,664,540	4,987,098	4,569,175	5,144,277	6,223,873	5,428,615	(795,258)	(12.78%)
3001-3999	Community Services	745,065	743,792	762,658	908,729	846,022	861,869	15,847	1.87%
3512, 3525, 3912	Early Childhood Education	2,445,985	2,635,637	2,662,656	3,150,560	3,250,757	3,573,478	322,721	9.93%
3842	Parents As Teachers	1,102,790	1,132,301	1,158,726	1,228,290	1,201,149	1,164,535	(36,614)	(3.05%)
6999	Other Financing Uses	816,050	1,378,119	1,538,888	4,298,303	7,132,908	11,852,692	4,719,784	66.17%
Total - District Operating Funds		<u>\$ 176,867,956</u>	<u>\$ 181,591,912</u>	<u>\$ 186,774,364</u>	<u>\$ 210,147,283</u>	<u>\$ 212,180,229</u>	<u>\$ 223,046,867</u>	<u>\$ 10,866,638</u>	5.12%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
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SPECIAL FUNDED PROGRAMS SUMMARY

<u>Programs</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	<u>1 year Variance Projected to New Budget 2016-17 vs 2017-18</u>	
							<u>\$ Increase (Decrease) 2017-18</u>	<u>% Increase (Decrease) 2017-18</u>
Special Funded Programs								
<i>Debt Services, Capital Projects, Nutrition Services, Student Activities, Adult Education ,and Grants and Donations Funds</i>								
Debt Services	\$ 21,330,786	\$ 31,586,946	\$ 22,836,279	\$ 51,810,909	\$ 50,334,274	\$ 24,128,636	\$ (26,205,638)	(52.06%)
Capital Projects	37,893,462	33,775,209	38,348,657	59,172,381	39,055,251	43,025,421	3,970,170	10.17%
Nutrition Services	8,736,707	8,272,584	8,115,019	8,651,139	8,679,933	8,893,963	214,030	2.47%
Student Activities	2,038,410	1,972,662	2,191,932	1,965,500	2,303,316	2,321,348	18,032	0.78%
Adult Education	2,060,365	2,005,190	2,248,565	2,176,942	2,136,732	2,211,403	74,671	3.49%
Grants and Donations Fund	3,605,879	3,915,618	3,996,390	3,595,479	3,936,715	3,673,569	(263,146)	(6.68%)
Total - Special Funded Programs	<u>\$ 75,665,609</u>	<u>\$ 81,528,209</u>	<u>\$ 77,736,842</u>	<u>\$ 127,372,350</u>	<u>\$ 106,446,221</u>	<u>\$ 84,254,340</u>	<u>\$ (22,191,881)</u>	<u>(20.85%)</u>

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SUMMARY ALL FUNCTIONS

<u>Programs</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Original Budget 2016-17</u>	<u>Projected Actual 2016-17</u>	<u>Final Budget 2017-18</u>	1 year Variance Projected to New Budget 2016-17 vs 2017-18	
							<u>\$ Increase (Decrease) 2017-18</u>	<u>% Increase (Decrease) 2017-18%</u>
Elementary Instruction	\$ 30,102,437	\$ 30,664,427	\$ 32,373,239	\$ 36,095,521	\$ 35,777,751	\$ 36,436,071	\$ 658,320	1.84%
Middle Instruction	16,600,929	16,657,409	17,121,761	18,870,152	18,941,338	19,657,288	715,950	3.78%
Senior High Instruction	18,190,555	19,199,070	19,035,111	20,308,433	20,183,468	21,000,454	816,986	4.05%
Summer School Instruction	2,223,799	2,563,373	2,675,181	2,728,119	2,637,726	2,695,427	57,701	2.19%
Douglass High Instruction	809,506	818,979	854,781	917,016	885,659	938,757	53,098	6.00%
At Risk Programs	402,582	311,635	314,655	345,365	288,288	276,201	(12,087)	(4.19%)
Special Education Instruction	14,327,090	14,913,171	22,424,284	16,323,538	24,386,091	25,433,157	1,047,066	4.29%
Early Childhood Special Education	3,385,633	3,484,625	3,824,881	3,964,121	4,393,639	4,417,350	23,711	0.54%
Gifted Program	1,177,547	1,153,645	1,178,686	1,218,278	1,293,724	1,340,719	46,995	3.63%
Title I	1,310,997	1,186,047	1,207,396	1,237,823	1,216,827	1,625,936	409,109	33.62%
English Language Learners	1,467,582	1,655,746	1,956,176	2,107,114	2,245,975	2,369,767	123,792	5.51%
Vocational Instruction	3,829,224	3,768,110	3,874,300	4,479,206	4,019,822	4,198,403	178,581	4.44%
Student Activities & Athletics	2,070,049	2,049,197	2,202,844	2,558,818	2,253,794	2,268,183	14,389	0.64%
Adult Basic Education	-	12,407	11,652	13,980	11,980	13,980	2,000	16.69%
Supplemental Education (Tuition) Services	358,623	452,990	443,452	490,000	450,000	450,000	-	-
Guidance & Counseling Services	3,977,356	3,944,606	4,261,453	4,900,138	4,677,962	4,836,434	158,472	3.39%
Pupil Services	8,621,964	8,991,788	4,473,679	11,264,374	5,127,323	5,377,361	250,038	4.88%
Educational Media Services	2,539,143	2,995,851	3,214,508	3,544,678	3,757,385	3,893,136	135,751	3.61%
Support Services and Instructional Staff	8,660,954	8,877,794	9,070,130	10,814,377	9,878,201	9,757,937	(120,264)	(1.22%)
Administrative Services	2,941,469	3,073,654	3,125,750	3,566,719	3,626,458	3,634,359	7,901	0.22%
Other Administrative Services	12,105,307	12,508,377	11,439,950	14,550,161	13,061,227	13,466,097	404,870	3.10%

**COLUMBIA SCHOOL DISTRICT
FINAL BUDGET
2017-18**

SUMMARY ALL FUNCTIONS

Programs	Actual 2013-14	Actual 2014-15	Actual 2015-16	Original Budget 2016-17	Projected Actual 2016-17	Final Budget 2017-18	1 year Variance Projected to New Budget 2016-17 vs 2017-18	
							\$ Increase (Decrease) 2017-18	% Increase (Decrease) 2017-18%
Business Services	1,165,913	1,151,401	1,171,626	1,116,241	1,094,671	1,189,984	95,313	8.71%
Maintenance Services	17,551,475	17,135,885	16,714,669	19,752,874	20,043,769	21,219,240	1,175,471	5.86%
Security Services	594,252	651,149	709,850	752,293	706,095	741,575	35,480	5.02%
Transportation Services	12,679,140	12,493,629	12,402,247	13,497,785	12,566,347	12,927,862	361,515	2.88%
Research and Information Systems	4,664,540	4,987,098	4,569,175	5,144,277	6,223,873	5,428,615	(795,258)	(12.78%)
Community Services	745,065	743,792	762,658	908,729	846,022	861,869	15,847	1.87%
Early Childhood Education	2,445,985	2,635,637	2,662,656	3,150,560	3,250,757	3,573,478	322,721	9.93%
Parents as Teachers	1,102,790	1,132,301	1,158,726	1,228,290	1,201,149	1,164,535	(36,614)	(3.05%)
Other Financing Uses	816,050	1,378,119	1,538,888	4,298,303	7,132,908	11,852,692	4,719,784	66.17%
Debt Services	21,330,786	31,586,946	22,836,279	51,810,909	50,334,274	24,128,636	(26,205,638)	(52.06%)
Capital Projects	37,893,462	33,775,209	38,348,657	59,172,381	39,055,251	43,025,421	3,970,170	10.17%
Nutrition Services	8,736,707	8,272,584	8,115,019	8,651,139	8,679,933	8,893,963	214,030	2.47%
Student Activities	2,038,410	1,972,662	2,191,932	1,965,500	2,303,316	2,321,348	18,032	0.78%
Adult Education	2,060,365	2,005,190	2,248,565	2,176,942	2,136,732	2,211,403	74,671	3.49%
Grants and Donations Fund	3,605,879	3,915,618	3,996,390	3,595,479	3,936,715	3,673,569	(263,146)	(6.68%)
Total	\$ 252,533,565	\$ 263,120,121	\$ 264,511,206	\$ 337,519,633	\$ 318,626,450	\$ 307,301,207	\$ (11,325,243)	(3.55%)